

Financial Statements

Thunder Bay District Health Unit

December 31, 2022

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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 2022 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. Don Smith
Chair, Board of Health



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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, 2022, 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, 2022, 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:



Independent Auditor's Report (con'td)

- 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 19, 2023

Thunder Bay District Health Unit

STATEMENT OF FINANCIAL POSITION

As at December 31,

	2022	2021
	\$	\$
FINANCIAL ASSETS		
Cash (Note 9)	7,910,128	8,409,258
Accounts receivable	316,019	238,163
Due From Government of Canada	312,762	148,971
Inventory for resale	18,056	14,110
Total Financial Assets	8,556,965	8,810,502
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	1,634,765	1,508,379
Due to Province of Ontario	4,241,068	4,246,922
Due to Government of Canada	314,764	150,806
Deferred revenue (Note 3)	625,234	931,814
Accrued vacation pay	1,037,030	1,124,873
Vested sick liability (Note 4)	17,154	17,154
Total Financial Liabilities	7,870,015	7,979,948
NET FINANCIAL ASSETS	686,950	830,554
NON-FINANCIAL ASSETS		
Tangible capital assets - net (Schedule 2)	3,843,219	4,012,422
Inventories of supplies	62,749	46,601
Prepaid expenses	313,999	287,215
Total Non-Financial Assets	4,219,967	4,346,238
ACCUMULATED SURPLUS (Schedule 1)	4,906,917	5,176,792

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 2022 \$ (Note 12)	Actual 2022 \$ (Schedule 3)	Actual 2021 \$
REVENUES	28,114,114	25,492,214	25,255,981
EXPENDITURES			
Operating			
Mandatory Core Programs	22,607,119	20,751,524	19,520,228
Indigenous Communities	749,600	403,037	383,182
Northern Fruits & Vegetables	661,600	579,175	495,559
Seniors Dental Care	781,825	588,009	376,861
Unorganized Territories	948,900	948,900	948,900
Healthy Babies Healthy Children	1,296,335	1,169,809	1,160,125
Healthy Kids	322,110	403,610	37,088
HIV Anonymous Testing	60,271	56,549	60,567
Land Development	200,743	203,933	169,302
Nurse Practitioner	165,453	158,631	159,805
Other Funded Programs	129,726	131,142	131,333
Youth Violence Prevention	190,432	219,728	157,760
	28,114,114	25,614,047	23,600,710
NET REVENUES/(EXPENDITURES)	-	(121,833)	1,655,271
Loss on disposal of tangible capital assets	-	(148,042)	(27,301)
ANNUAL SURPLUS/(DEFICIT)	-	(269,875)	1,627,970
ACCUMULATED SURPLUS			
Beginning of Year	5,176,792	5,176,792	3,548,822
End of Year	5,176,792	4,906,917	5,176,792

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 2022 \$	Actual 2022 \$	Actual 2021 \$
Annual Surplus/(Deficit)	-	(269,875)	1,627,970
Acquisition of tangible capital assets	-	(352,501)	(2,308,054)
Amortization of tangible capital assets	-	373,662	284,545
Loss on disposal of tangible capital assets	-	148,042	27,301
	-	169,203	(1,996,208)
Acquisition of supplies inventory	-	(62,749)	(46,601)
Acquisition of prepaid expenses	-	(313,999)	(287,215)
Consumption of supplies inventory	-	46,601	44,508
Use of prepaid expenses	-	287,215	211,997
	-	(42,932)	(77,311)
Decrease in net financial assets	-	(143,604)	(445,549)
Net financial assets, beginning of year	830,554	830,554	1,276,103
Net financial assets, end of year	830,554	686,950	830,554

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,

	2022	2021
	\$	\$
Operating transactions		
Annual surplus/(deficit)	(269,875)	1,627,970
Uses		
Increase in accounts receivable	(77,856)	(39,762)
Decrease in deferred revenue	(306,580)	-
Decrease in due to Province of Ontario	(5,854)	-
Increase in due from Government of Canada	(163,791)	(29,927)
Decrease in accrued vacation pay and vested sick leave liability	(87,843)	(10,232)
Increase in inventory	(20,094)	-
Increase in prepaid expenses	(26,784)	(75,218)
	(688,802)	(155,139)
Sources		
Increase in accounts payable and accrued liabilities	126,386	237,057
Increase in deferred revenue	-	822,536
Decrease in due from Province of Ontario	-	490,080
Increase in due to Province of Ontario	-	3,006,812
Increase in due to Government of Canada	163,958	28,281
Decrease in inventory	-	3,894
	290,344	4,588,660
Non-cash charges to operations		
Amortization	373,662	284,545
Loss on disposal of tangible capital assets	148,042	27,301
	521,704	311,846
Cash provided by (used in) operating transactions	(146,629)	6,373,337
Capital Transactions		
Purchase of tangible capital assets	(352,501)	(2,308,054)
Cash used in capital transactions	(352,501)	(2,308,054)
Net change in cash	(499,130)	4,065,283
Cash, beginning of the year	8,409,258	4,343,975
Cash, end of the year	7,910,128	8,409,258

The accompanying notes are an integral part of these financial statements

Thunder Bay District Health Unit

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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, 2022

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

December 31, 2022

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.

Government agencies 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, 2022

3. DEFERRED REVENUE

The Thunder Bay District Health Unit operates a number of programs with March 31 fiscal year ends and may receive Municipal Levies in advance of year end for the next fiscal year. As such, any funding received but unearned at December 31 is recorded as deferred revenue.

The continuity of deferred revenue is as follows:

	2022 \$	2021 \$
Balance, beginning of year	931,814	109,278
Funding received, net	(306,580)	822,536
Balance, end of year	625,234	931,814

Included in deferred revenue is the amount \$231,469 (2021 - \$220,531) of Municipal Levies received in advance of the 2023 fiscal period.

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, 2022. The results of this valuation disclosed total actuarial liabilities of \$130,306 million (2021 - \$120,796 million) in

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

December 31, 2022

PENSION AGREEMENTS (continued)

respect of benefits accrued for service with actuarial assets at that date of \$123,628 million (2021 - \$117,665 million) indicating an actuarial deficit of \$6,678 million (2021 - \$3,131 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, 2022, The Health Unit contributed \$1,175,348 (2021 - \$1,151,318) 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, 2022, the balance on the line of credit is \$nil (2021 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (5.95% at year-end) (2021– 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 (2021 - \$nil).

Interest capitalized during 2022 was \$nil (2021 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2021 - \$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 \$3,118,555 (2021 - \$3,057,067) to support reserve funds.

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

December 31, 2022

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, and vehicles. 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, 2022:

	\$
2023	252,618
2024	192,395
2025	133,437
2026	66,011
2027	16,092
	660,553

11. MUNICIPAL LEVIES

	2022	2021
	\$	\$
Township of Conmee	18,354	17,820
Township of Dorion	6,757	6,561
Township of Gillies	12,039	11,689
Municipality of Greenstone	99,059	96,174
Township of Manitouwadge	51,876	50,365
Town of Marathon	77,784	75,518
Municipality of Neebing	53,499	51,940
Township of Nipigon	38,066	36,957
Township of O'Connor	16,731	16,244
Municipality of Oliver-Paipoonge	148,692	144,362
Township of Red Rock	22,544	21,888
Township of Schreiber	28,653	27,818
Township of Shuniah	68,164	66,179
Township of Terrace Bay	38,508	37,387
City of Thunder Bay	2,629,223	2,552,642
	3,309,949	3,213,544

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, 2022

13. Comparative Figures

Certain comparative figures on the Statement of Financial Position have been reclassified to conform with the current year's presentation.

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 2022 \$	Total 2021 \$
Balance, beginning 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
Interest earned	390	41,181	2,369	5,754	2,083	3,656	6,056	(61,489)	-	-
Transfers to (from) operating	-	-	(9,999)	(10,000)	(453)	-	-	20,452	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	(269,875)	(269,875)	1,627,970
Balance, end of year	17,544	2,095,765	142,563	295,754	105,243	186,078	590,336	1,473,634	4,906,917	5,176,792

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Leasehold Improvements	Total 2022 \$	Total 2021 \$
COST								
Balance, beginning of year	147,300	37,444	3,801,862	3,748,885	152,984	75,000	7,963,475	6,120,282
Add: Additions during the year	-	-	78,153	242,981	31,367	-	352,501	2,308,054
Less: Disposals during the year	-	-	-	238,021	-	-	238,021	464,861
Balance, end of year	147,300	37,444	3,880,015	3,753,845	184,351	75,000	8,077,955	7,963,475
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	37,444	2,130,739	1,765,246	6,374	11,250	3,951,053	4,104,068
Add: Amortization during the year	-	-	89,228	262,443	14,491	7,500	373,662	284,545
Less: Accumulated amortization on disposal	-	-	-	89,979	-	-	89,979	437,560
Balance, end of year	-	37,444	2,219,967	1,937,710	20,865	18,750	4,234,736	3,951,053
NET BOOK VALUE	147,300	-	1,660,048	1,816,135	163,486	56,250	3,843,219	4,012,422

**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 2022	Totals 2021
REVENUES														
Provincial Funding MOH*	9,633,200	273,924	579,175	562,799	948,900	-	-	56,549	-	153,631	-	-	12,208,178	12,069,157
Provincial Funding MCCSS**	-	-	-	-	-	1,169,809	-	-	-	-	-	-	1,169,809	1,160,125
Other Provincial & Federal Funding	-	116,244	-	-	-	-	399,382	-	-	-	130,637	219,728	865,991	437,300
Municipal Levies (note 11)	3,309,949	-	-	-	-	-	-	-	-	-	-	-	3,309,949	3,213,544
Interest Revenue	130,108	-	-	-	-	-	-	-	-	-	-	-	130,108	15,268
Generated/Other Revenue	814,503	-	-	4,737	-	-	-	-	193,822	-	-	-	1,013,062	801,947
One Time funding & Other Initiatives***	6,785,889	-	-	-	-	-	4,228	-	-	5,000	-	-	6,795,117	7,558,640
Total revenues	20,673,649	390,168	579,175	567,536	948,900	1,169,809	403,610	56,549	193,822	158,631	130,637	219,728	25,492,214	25,255,981
EXPENDITURES														
Operating														
Salaries & Benefits	15,200,428	381,791	394,378	128,829	696,180	1,118,487	149,521	56,007	169,131	154,551	110,797	95,754	18,655,854	18,847,960
Travel	336,597	-	4,076	63	105,000	2,943	3,151	-	21,620	-	-	425	473,875	228,131
Staff Training & Recognition	122,694	1,774	2,076	880	8,000	6,874	2,902	-	-	1,378	-	-	146,578	29,089
Board of Health	15,402	-	-	-	8,000	-	-	-	-	-	-	-	23,402	17,304
Purchased Program Service	187,706	-	-	371,695	-	-	-	-	-	-	-	-	559,401	548,240
Purchased Allocated Administration	964,469	5,585	124,577	3,894	95,000	9,705	123,908	-	6,968	-	17,954	107,173	1,459,233	1,191,730
Building Occupancy	2,702,793	-	-	28,722	-	-	-	-	-	-	-	-	2,731,515	1,166,866
Equipment Expense	243,870	-	2,500	1,709	8,000	20,927	14,114	500	1,500	2,404	-	713	296,237	532,005
Materials & Supplies	442,968	1,018	48,923	28,050	18,720	2,337	106,701	-	1,615	16	1,878	13,964	666,190	506,142
Office Expenses	82,649	-	460	1,196	7,000	1,748	2,599	42	1,563	-	8	1,414	98,679	119,505
Communications	114,703	-	2,185	40	3,000	6,788	714	-	1,424	282	-	285	129,421	129,193
Amortization	337,245	12,869	-	22,931	-	-	-	-	112	-	505	-	373,662	284,545
Total expenditures	20,751,524	403,037	579,175	588,009	948,900	1,169,809	403,610	56,549	203,933	158,631	131,142	219,728	25,614,047	23,600,710
Loss on disposal of capital assets	(146,970)	-	-	-	-	-	-	-	-	-	-	(1,072)	(148,042)	(27,301)
Annual surplus / (deficit)	(224,845)	(12,869)	-	(20,473)	-	-	-	-	(10,111)	-	(505)	(1,072)	(269,875)	1,627,970

* 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, Capital: Air Handling Units/Boiler Replacement, Needle Exchange Program, Capital: Building Envelope Repairs and Temporary Retention Incentive for Nurses