



Board of Health Finance Standing Committee Meeting

Tuesday, June 6, 2023

8:30 a.m.

Virtual Meeting

APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR

MOTION:

**THAT the Board of Health Finance Standing Committee appoint _____
as the Board of Health Finance Standing Committee Chair for 2023.**



**AGENDA
BOARD OF HEALTH FINANCE STANDING COMMITTEE**

**TUESDAY, JUNE 6, 2023
8:30 A.M. TO 10 A.M.
Virtual Meeting**

MEMBERS: René Lapierre Ken Noland Michel Parent
Mark Signoretti

EX-OFFICIO STAFF: Rachel Quesnel France Quirion Dr. Penny Sutcliffe

INVITED STAFF: Keeley O’Neill

GUESTS: Derek D’Angelo, KPMG
Jennifer Bronicheski, KPMG

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2023**

APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR

MOTION:

THAT the Board of Health Finance Standing Committee appoint _____ as the Board of Health Finance Standing Committee Chair for 2023.

- 4. REVIEW OF AGENDA / DECLARATION OF CONFLICT OF INTEREST**
- 5. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MEETING NOTES**
 - 5.1 Board of Health Finance Standing Committee Notes dated October 31, 2022 *

APPROVAL OF MEETING NOTES

MOTION:

THAT the meeting notes of the Board of Health Finance Standing Committee meeting of October 31, 2022, be approved as distributed.

6. NEW BUSINESS

- 6.1 2022 Audited Financial Statements
 - a) Briefing Note from the Medical Officer of Health and Chief Executive Officer dated May 30, 2023 *

- b) Review of the 2022 Audit Findings Report and Audited Financial Statements *
 - F. Quirion, Director, Corporate Services
 - K. O’Neill, Manager, Accounting Services
 - Derek D’Angelo and Jennifer Bronicheski, KPMG

2022 AUDITED FINANCIAL STATEMENTS

MOTION:

THAT the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury and District Health Unit the adoption of the 2022 audited financial statements.

- 6.2 Year to Date Financial Statements
 - a) March 2023 Financial Statements *

7. ADJOURNMENT

ADJOURNMENT

MOTION:

That we do now adjourn. Time: _____

* Attachment

**MINUTES
BOARD OF HEALTH FINANCE STANDING COMMITTEE
MONDAY, OCTOBER 31, 2022 – 1 P.M.
VIRTUAL MEETING**

BOARD MEMBERS PRESENT

Carolyn Thain

René Lapierre

Ken Noland

BOARD MEMBERS ABSENT

Mark Signoretti

EX-OFFICIO STAFF PRESENT

Dr. Penny Sutcliffe

France Quirion

Rachel Quesnel, Recorder

C. THAIN PRESIDING

1. CALL TO ORDER

The meeting was called to order 1 p.m.

2. ROLL CALL

3. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST

There were no declarations of conflict of interest.

4. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MINUTES

4.1 Board of Health Finance Standing Committee Notes dated June 7, 2022

05-22 APPROVAL OF MEETING NOTES

MOVED BY LAPIERRE – NOLAND: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of June 7, 2022, be approved as distributed.

CARRIED

5. NEW BUSINESS

5.1 Year-to-Date Financial Statements

a) September 2022 Financial Statements

Cost-shared programs are currently showing a positive variance of \$1.8M before COVID-19 extraordinary expenses. Statements by expenditures, to date, show COVID-19 expenses of \$5.9M with \$2.6M for case and contact management and \$3.36M for the

vaccine program. The overall financial position is a negative variance of (\$4.1M) to be expensed through the provincial COVID-19 extraordinary funding.

Comments and questions were entertained. P. Sutcliffe noted that staff has been encouraged to take vacation accumulated due to the local pandemic COVID 19 response. Vacation will help with the well-being and self-care of staff while PHSD balances public health work related to COVID-19 and recovery priorities. Recruitment and retention efforts are ongoing. As experienced by all sectors, public health is facing recruitment challenges in filling vacancies.

b) Capital Project Financial Summary

F. Quirion provided a financial summary for the 1300 Paris Street and Elm Place projects outlining funding and projects costs for both capital projects. It was noted that financial statements for both capital projects will be finalized before the year-end. The total project cost for 1300 Paris and Elm Place is currently under budget with final tally pending completion of work.

From the \$1.245M Ministry of Health funding received for the Ontario Seniors Dental Clinic, \$1.2M has been expensed leaving a funding surplus of \$53,000 that will be returned to the Ministry. The Ministry of Health also funded projects for the elevator and patio repairs at 1300 Paris Street. The elevator project is expected to be complete by February. The patio project contract has been awarded and once the designs are completed, a Class B estimate will be provided. If the patio project costs are higher than available funding, a request to the Ministry for additional funding will be made.

The team was congratulated on the excellent work in completing these capital projects during the pandemic and F. Quirion was commended for her leadership. It was noted that these accomplishments are particularly noteworthy considering market supply and pricing issues.

5.2 Financial Management Policy Review

a) Schedule of Policy Review

Board of Health By-Laws that were revised and approved in September 2022 were summarized. The operational financial policies that are currently under review or will be reviewed were also outlined. The backlog work to review Policies and Procedures is a result of the pandemic. Items that are urgent and important continue to be addressed and updated. Given the long list, it was suggested that a risk assessment identify priority items and realistic timelines be noted on the summary.

5.3 Update on Annual Reconciliation Report (ARR)

As suggested by the Board of Health Chair, an update for informational purposes was provided regarding the Ministry of Health Annual Reconciliation Report. The Public Health Funding and Accountability Agreement requires that Boards submit Program-Based Grants Annual Reconciliation Report to the Ministry of Health by April 30 of each year (note that this was delayed to June 30 for 2022). It is a cross-referencing/final account of expenses and funding reconciled to the audited financial statements and determines monies owing to/from the Ministry. As with the audited financial statements, the Auditors are required to audit this report and provide an opinion.

F. Quirion added that of the \$3.5M total payable to province, \$2.9M was for COVID-19. For the general COVID-19 program, there is a payable to the province of \$821,033 and \$2,104,219 for the COVID-19 Vaccine Program. The remaining amount owing to the province comes from 100% funded programs as well as one-time funded programs such as IPAC, school-focused nurses, Ontario Seniors Dental program.

This will be a standing item on the fall (or earlier, as applicable) Board of Health Finance Standing Committee agenda.

5.4 2023 Operating Budget

- a) Briefing Note: Budget Context and Assumptions
- b) 2023 Summary of Budget Pressures

P. Sutcliffe indicated that the briefing note describes the work of Public Health Sudbury & Districts for the proposed 2023 cost-shared operating budget as well as outlines responsibilities for ongoing operations and COVID-19 planning in the context of ongoing program and financial uncertainties.

It is anticipated there will be provincial funding for COVID-19 extraordinary costs not covered by the Board's cost-shared operating budget; however, there are significant and growing unmet community public health needs caused by the pandemic and related reduction or suspension of public health programs and services and Public Health is working diligently on identified pandemic recovery priorities and resumption of programs and services

The motion for deliberation is that the Finance Standing Committee recommend the proposed budget to the Board for approval at its November 10, 2022, meeting.

In addition to efforts to address COVID-19, outbreak management, and pandemic recovery priorities, there is a commitment to a more sustainable balance for staff with a focus on staff wellness.

The recent release of bivalent vaccines has increased our clinic workload. It was noted that the Provincial Workforce that assists PHSD with COVID-19 case, outbreak, and contact management will be sunsetting at the end of March.

There continue to be unknowns with regards to the transformation of the provincial public health system. Many Boards and ALPHA have advocated for an increase to provincial base funding in recognition of the erosion to public health capacity related to the annual average provincial cost shared funding change of only 0.29% over the last nine years.

The Ministry of Health has indicated in writing that the mitigation grant (\$1,179,500 annually since 2020) would be available again in 2023 as well as continued opportunities to request reimbursement of COVID-19 extraordinary costs, including vaccine related expenses for the 2023 funding year. Funding will be again provided for the School Focused Nurses program will be to the end of the 2022–23 school year at the same level as prior years.

Assumptions that were considered for 2023 and the proposed budget were outlined.

c) 2023 Proposed Operating Budget

F. Quirion reviewed revenues and expenditures in the *2023 Summary of Budget Pressures* noting that revenues are maintained at 2022 levels, including for the unorganized territory and municipal levies. The 2023 budget revenues include the 2022 ministry 1% base funding increase of \$126,300, pro-rated. With that, the starting 2023 budget position is a budget shortfall of (\$639,755).

To address this shortfall, the Senior Management team engaged in difficult budget deliberations to identify cost reductions options.

It is proposed that the interest revenues increase from \$100K to \$120K. For discussion are reduction initiatives totaling \$276,130. With the proposed cost reductions, the budget shortfall is reduced to \$343,625.

The final proposed budget position is a deficit of \$3,197.

The *Cost Shared Programs & Services* outlines the proposed 2023 budget per PHSD divisions. The statements have been updated to reflect the realignment of core operations within appropriate divisions. F. Quirion reviewed the Expenditures by Category in detail and highlighted areas with significant decreases and increases.

As for the Municipal Levies per Capita Schedule, it was noted that MPAC has updated the population data as of September 9, 2022, and the population data is showing a decrease

of 3,083 overall and proportional allocations have also shifted. The proposed municipal levy results in an increase of \$3.17 per person per year. The legislative basis for the use of MPAC was reviewed.

Additional information was provided regarding drivers for the increase in the building and maintenance expenses.

d) 2023 COVID-19 Budget Estimates

The *Statement of Net Expenditures for COVID-19 Extraordinary Expenses* outlines 2023 COVID-19 extraordinary expenses for the vaccine and case and contact management programs was shared for information. Salaries and benefits for 2023 are based on estimated staffing needs and operating expenses as estimated from the projected 2022 expenses. The total expenditure is estimated at \$10.2M which will be the basis of our submission to the Ministry of Health COVID-19 extraordinary fund.

06-22 IN CAMERA

MOVED BY NOLAND–LAPPIERRE: THAT this Board of Health Finance Standing Committee goes in camera for personal matters involving one or more identifiable individuals, including employees or prospective employees. Time: 1:58 p.m.

CARRIED

07-22 RISE AND REPORT

MOVED BY NOLAND–LAPIERRE: THAT this Board of Health Finance Standing Committee rises and reports. Time: 2:34 p.m.

CARRIED

It was reported that one agenda item relating to personal matters involving one or more identifiable individuals, including employees or prospective employees was discussed for which the following motions emanated:

08-22 APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE INCAMERA MEETING NOTES

MOVED BY NOLAND–LAPIERRE: THAT this Board of Health Finance Standing Committee approve the meeting notes of the November 2, 2021, in camera meeting and that these remain confidential and restricted from public disclosure in accordance with exemptions provided in the Municipal Freedom of Information and Protection of Privacy Act.

CARRIED

Members supported that the recommended action, amended by including the total amount of the proposed 2023 operating budget.

09-22 2023 OPERATING BUDGET

MOVED BY LAPIERRE–NOLAND: THAT the Board of Health Finance Standing Committee, having reviewed and discussed details of the proposed 2023 cost-shared operating budget totaling \$28,549, 210, direct the Medical Officer of Health to finalize the budget that will be recommended by the Finance Standing Committee to the Board of Health for approval at its November 10, 2022, meeting.

CARRIED

6. ADJOURNMENT

10-22 ADJOURNMENT

MOVED BY NOLAND–LAPIERRE: THAT we do now adjourn. Time: 2:43 p.m.

CARRIED

(Chair)

(Secretary)

APPROVAL OF MEETING NOTES

MOTION:

THAT the meeting notes of the Board of Health Finance Standing Committee meeting of October 31, 2022, be approved as distributed.

To: Chair, Board of Health Finance Standing Committee
From: Dr. Penny Sutcliffe, Medical Officer of Health/Chief Executive Officer
Date: May 30, 2023
Re: 2022 Audited Financial Statement presented in draft

For Information

For Discussion

For a Decision

Issue:

KPMG completed the audit of the 2022 Financial Statements of the Board of Health for the Sudbury and District Health Unit operating as Public Health Sudbury & Districts which include the Independent Auditor's Report.

Recommended Action:

That the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury and District Health Unit the adoption of the 2022 audited financial statements.

Background:

The Ministry of Health requires each health unit to have their financial records audited by an external auditing firm annually.

The 2022 audit was completed by KPMG. This is KPMG's second term and second year of the a three-year service agreement.

Public Health Sudbury & Districts is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards.

The auditor's responsibility is to express an opinion on these financial statements based on their audit. The audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures include the assessment of the risks of material misstatements of the financial statements. The auditors consider internal controls relevant to the organization's preparation and fair presentation of the financial statements. The audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Based on the auditor's report, the financial statements present fairly, in all material respects,

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

the financial position of Public Health Sudbury & Districts as at December 31, 2022 and its results of operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

There were no recommendations received as a result of the 2022 annual audit completed by KPMG.

Financial Implications:

Audit charges as per the Audit service agreement.

Ontario Public Health Standard:

Effective Public Health Practice – Good governance

Strategic Priority:

Organizational Commitment

Contact:

France Quirion, Director, Corporate Services

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

Financial Statements of

**BOARD OF HEALTH FOR THE
SADBURY & DISTRICT
HEALTH UNIT**

**(OPERATING AS PUBLIC HEALTH SADBURY
& DISTRICTS)**

And Independent Auditor's Report thereon

Year ended December 31, 2022

INDEPENDENT AUDITOR'S REPORT

To the Board Members of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts), Members of Council, Inhabitants and Ratepayers of the Participating Municipalities of the Board of Health for the Sudbury & District Health Unit

Opinion

We have audited the accompanying financial statements of The Board of Health for the Sudbury & District Health Unit operating as Public Health Sudbury & Districts (the Entity), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “*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 responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants
Sudbury, Canada
(date)

DRAFT

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 14,716,265	\$ 21,223,794
Accounts receivable	1,805,805	1,961,943
Receivable from the Province of Ontario	987,773	24,116
	<u>17,509,843</u>	<u>23,209,853</u>
Financial liabilities		
Accounts payable and accrued liabilities	3,833,343	5,021,791
Deferred revenue	1,472,286	1,310,225
Payable to the Province of Ontario	5,643,882	4,205,709
Employee benefit obligations (note 2)	3,934,882	3,800,176
	<u>14,884,393</u>	<u>14,337,901</u>
Net financial assets	2,625,450	8,871,952
Non-financial assets:		
Tangible capital assets (note 3)	15,153,948	9,695,350
Prepaid expenses	420,160	272,266
	<u>15,574,108</u>	<u>9,967,616</u>
Commitments and contingencies (note 4)		
Accumulated surplus (note 5)	\$ 18,199,558	\$ 18,839,568

See accompanying notes to financial statements.

On behalf of the Board:

_____ Board Member

_____ Board Member

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Operations and Accumulated Surplus

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

	Budget	Total	Total
	2022	2022	2021
	(note 10)		
Revenue (note 9):			
Provincial grants	\$ 21,798,290	\$ 31,034,662	\$ 37,756,934
Per capita revenue from municipalities (note 7)	9,078,082	9,078,101	8,484,189
Other:			
Plumbing inspections and licenses	317,000	422,637	513,912
Interest	100,000	274,178	84,159
Other	1,660,644	961,342	579,473
	32,954,016	41,770,920	47,418,667
Expenses (note 9):			
Salaries and wages	20,682,589	26,736,003	27,344,955
Benefits (note 6)	6,351,327	6,557,383	6,587,013
Administration (note 8)	3,462,033	5,447,137	9,434,890
Supplies and materials	1,437,946	1,150,986	1,162,571
Amortization of tangible capital assets (note 3)	766,464	1,067,858	766,464
Small operational equipment	692,548	1,066,629	776,998
Transportation	327,573	384,934	323,194
	33,720,480	42,410,930	46,396,085
Annual surplus (deficit)	(766,464)	(640,010)	1,022,582
Accumulated surplus, beginning of year	18,839,568	18,839,568	17,816,986
Accumulated surplus, end of year	\$ 18,073,104	\$ 18,199,558	\$ 18,839,568

See accompanying notes to financial statements.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Changes in Net Financial Assets

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

	2022	2021
Annual surplus (deficit)	\$ (640,010)	\$ 1,022,582
Purchase of tangible capital assets	(6,526,456)	(5,808,854)
Amortization of tangible capital assets	1,067,858	766,464
Change in prepaid expenses	(147,894)	78,940
Change in net financial assets	(6,246,502)	(3,940,868)
Net financial assets, beginning of year	8,871,952	12,812,820
Net financial assets, end of year	\$ 2,625,450	\$ 8,871,952

See accompanying notes to financial statements.

DRAFT

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Cash Flows

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

	2022	2021
Cash provided by (used in):		
Cash flows from operating activities:		
Annual (deficit) surplus	\$ (640,010)	\$ 1,022,582
Adjustments for:		
Amortization of tangible capital assets	1,067,858	766,464
Change in employee benefit obligations	134,706	505,886
	562,554	2,294,932
Changes in non-cash working capital:		
Increase in accounts receivable	156,138	(1,621,022)
Decrease in receivable from the Province of Ontario	(963,657)	1,294,102
Increase (decrease) in accounts payable and accrued liabilities	(1,188,448)	3,112,991
Increase in deferred revenue	162,061	843,701
Increase in payable to the Province of Ontario	1,438,173	3,106,272
Decrease (increase) in prepaid expenses	(147,894)	78,940
	18,927	9,109,916
Cash flows from investing activity:		
Purchase of tangible capital assets	(6,526,456)	(5,808,854)
Increase (decrease) in cash	(6,507,529)	3,301,062
Cash and cash equivalents, beginning of year	21,223,794	17,922,732
Cash and cash equivalents, end of year	\$ 14,716,265	\$ 21,223,794

See accompanying notes to financial statements.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

The Board of Health for the Sudbury & District Health Unit, (operating as Public Health Sudbury & Districts), (the "Health Unit") was established in 1956, and is a progressive, accredited public health agency committed to improving health and reducing social inequities in health through evidence informed practice. The Health Unit is funded through a combination of Ministry grants and through levies that are paid by the municipalities to whom the Health Unit provides public health services. The Health Unit works locally with individuals, families and community and partner agencies to promote and protect health and to prevent disease. Public health programs and services are geared toward people of all ages and delivered in a variety of settings including workplaces, daycare and educational settings, homes, health-care settings and community spaces.

The Health Unit is a not-for-profit public health agency and is therefore exempt from income taxes under the Income Tax Act (Canada).

1. Summary of significant accounting policies:

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The principal accounting policies applied in the preparation of these financial statements are set out below.

(a) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they are earned. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Cash and cash equivalents:

Cash and cash equivalents include guaranteed investment certificates that are readily convertible into known amounts of cash and subject to insignificant risk of change in value.

Guaranteed investment certificates generally have a maturity of one year or less at acquisition and are held for the purpose of meeting future cash commitments.

Guaranteed investment certificates amounted to \$2,378,159 as at December 31, 2022 (2021 - \$2,332,600) and these can be redeemed for cash on demand.

(c) Employee benefit obligations:

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement Fund (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.

Vacation and other compensated absence entitlements are accrued for as entitlements are earned.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

1. Summary of significant accounting policies (continued):

(c) Employee benefit obligations (continued):

Other post-employment benefits are accrued in accordance with the projected benefit method prorated on service and management's best estimate of salary escalation and retirement ages of employees. The discount rate used to determine the accrued benefit obligation was determined with reference to the Health Unit's cost of borrowing at the measurement date taking into account cash flows that match the timing and amount of expected benefit payments.

Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experiences and from changes in actuarial assumptions used to determine the accrued benefit obligation. These gains (losses) are amortized over the average remaining service period of active employees.

(d) Non-financial assets:

Tangible capital assets and prepaid expenses are accounted for as non-financial assets by the Health Unit. Non-financial assets are not available to discharge 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.

(e) Tangible capital assets:

Tangible capital assets are recorded at cost, and include amounts that are directly related to the acquisition of the assets. The Health Unit provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization periods are as follows:

Asset	Basis	Rate
Building	Straight-line	2.5%
Land improvements	Straight-line	10%
Computer hardware	Straight-line	30%
Leasehold improvements	Straight-line	10%
Website design	Straight-line	20%
Vehicles and equipment	Straight-line	10%
Equipment – vaccine refrigerators	Straight-line	20%
Computer software	Straight-line	100%

(f) Prepaid expenses:

Prepaid expenses are charged to expenses over the periods expected to benefit from them.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

1. Summary of significant accounting policies (continued):

(g) Accumulated surplus:

Certain amounts, as approved by the Board of Directors, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

The accumulated surplus consists of the following surplus accounts:

- Invested in tangible capital assets:

This represents the net book value of the tangible capital assets the Health Unit has on hand.

- Unfunded employee benefit obligations:

This represents the unfunded future employee benefit obligations comprised of the accumulated sick leave benefits, other post-employment benefits and vacation pay and other compensated absences.

The accumulated surplus consists of the following reserves:

- Working capital reserve:

This reserve is not restricted and is utilized for the operating activities of the Health Unit.

- Public health initiatives:

This reserve is restricted and can only be used for public health initiatives.

- Corporate contingencies:

This reserve is restricted and can only be used for corporate contingencies.

- Facility and equipment repairs and maintenance:

This reserve is restricted and can only be used for facility and equipment repairs and maintenance.

- Sick leave and vacation:

This reserve is restricted and can only be used for future sick leave and vacation obligations.

- Research and development:

This reserve is restricted and can only be used for research and development activities.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

1. Summary of significant accounting policies (continued):

(h) Revenue recognition:

Revenue from government grants and from municipalities is recognized in the period in which the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government; and the amount can reasonably be estimated. Funding received under a funding arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes, is reflected as deferred revenue in the year of receipt and is recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned and when the amounts can be reasonably estimated and collection is reasonably assured.

(i) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors. The budget figures are unaudited.

(j) 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 certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are estimated amounts for uncollectible accounts receivable, employee benefit obligations and the estimated useful lives and residual values of tangible capital assets.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2021 and forms the basis for the estimated liability reported in these financial statements. The valuation of the plan is updated from a walk forward of the December 31, 2021 results. The next full valuation of the plan will be as of December 31, 2024.

	2022	2021
Accumulated sick leave benefits	\$ 594,549	\$ 625,120
Other post-employment benefits	1,702,504	1,613,775
	2,297,053	2,238,895
Vacation pay and other compensated absence	1,637,829	1,561,281
	\$ 3,934,882	\$ 3,800,176

The significant actuarial assumptions adopted in measuring the Health Unit's accumulated sick leave benefits and other post-employment benefits are as follows:

	2022	2021
Discount	4.00%	4.00%
Health-care trend rate		
Initial	5.75%	6.42%
Ultimate	3.75%	3.75%
Salary escalation factor	2.75%	2.75%

The Health Unit has established reserves in the amount of \$675,447 (2021 - \$675,447) to mitigate the future impact of these obligations. The accrued benefit obligations as at December 31, 2022 are \$2,833,758 (2021 - \$2,304,953).

	2022	2021
Benefit plan expenses:		
Current service costs	\$ 191,394	\$ 185,111
Interest	110,564	88,379
Amortization of actuarial loss	29,440	(6,286)
	\$ 331,398	\$ 267,204

Benefits paid during the year were \$273,241 (2021 - \$170,928). The net unamortized actuarial loss of \$563,705 (2021 - \$566,145) will be amortized over the expected average remaining service period.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

3. Tangible capital assets:

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2022 Total
Balance, January 1, 2022	\$ 26,938	9,944,791	2,191,024	3,507,830	415,207	69,845	3,121,327	252,346	19,529,308
Additions	-	5,021,305	508,562	169,574	8,726	-	818,289	-	6,526,456
Balance, December 31, 2022	\$ 26,938	14,966,096	2,699,586	3,677,404	423,933	69,845	3,939,616	252,346	26,055,764

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2022	\$ -	3,501,642	486,454	2,717,994	415,207	69,845	2,441,656	201,160	9,833,958
Amortization	-	311,387	193,275	368,629	8,726	-	160,606	25,235	1,067,858
Balance, December 31, 2022	\$ -	3,813,029	679,729	3,086,623	423,933	69,845	2,602,262	226,395	10,901,816

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2021	\$ 26,938	6,443,149	1,704,570	789,836	-	-	679,671	51,186	9,695,350
At December 31, 2022	26,938	11,153,067	2,019,857	590,781	-	-	1,337,354	25,951	15,153,948

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

3. Tangible capital assets (continued):

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2021 Total
Balance, January 1, 2021	\$ 26,938	7,153,834	396,739	2,807,845	415,207	69,845	2,597,700	252,346	13,720,454
Additions	-	2,790,957	1,794,285	699,985	-	-	523,627	-	5,808,854
Balance, December 31, 2021	\$ 26,938	9,944,791	2,191,024	3,507,830	415,207	69,845	3,121,327	252,346	19,529,308

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2021	\$ -	3,287,909	396,739	2,386,237	415,207	69,845	2,335,632	175,925	9,067,494
Amortization	-	213,733	89,715	331,757	-	-	106,024	25,235	766,464
Balance, December 31, 2021	\$ -	3,501,642	486,454	2,717,994	415,207	69,845	2,441,656	201,160	9,833,958

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2020	\$ 26,938	3,865,925	-	421,608	-	-	262,068	76,421	4,652,960
At December 31, 2021	26,938	6,443,149	1,704,570	789,836	-	-	679,671	51,186	9,695,350

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

4. Commitments and contingencies:

(a) Line of credit:

The Health Unit has available an operating line of credit of \$500,000 (2021 - \$500,000). There is \$Nil balance outstanding on the line of credit at year end (2021 - \$Nil).

(b) Lease commitments:

The Health Unit enters into operating leases in the ordinary course of business, primarily for lease of premises and equipment. Payments for these leases are contractual obligations as scheduled per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2022 are as follows:

No later than one year	\$	277,615
Later than one year and no later than 5 years		782,681
Later than five years		1,037,778
	\$	2,098,074

(c) Contingencies:

The Health Unit is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved. Management is of the opinion that these matters are mitigated by adequate insurance coverage.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

5. Accumulated surplus:

The accumulated surplus consists of individual fund surplus accounts and reserves as follows:

	Balance, Beginning of Year	Annual Surplus (Deficit)	Purchase of Tangible Capital Assets	Transfer To (From) Reserves	Balance, End of Year
Invested in tangible capital assets	\$ 9,695,350	(1,067,858)	6,526,456	-	\$ 15,153,948
Unfunded employee benefit obligation	(3,800,176)	(134,706)	-	-	(3,934,882)
Working capital reserve	7,254,312	562,554	(6,526,456)	1,957,777	3,248,187
Public health initiatives	2,500,000	-	-	(500,000)	2,000,000
Corporate contingencies	500,000	-	-	-	500,000
Facility and equipment repairs and maintenance	1,957,775	-	-	(1,457,777)	499,998
Sick leave and vacation	675,447	-	-	-	675,447
Research and development	56,860	-	-	-	56,860
	\$ 18,839,568	(640,010)	-	-	\$ 18,199,558

6. Pension agreements:

The Health Unit makes contributions to OMERS, which is a multi-employer plan, on behalf of its members. The plan is a defined contribution 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 amount contributed to OMERS for 2022 was \$1,849,843 (2021 - \$1,779,245) for current service and is included within benefits expense on the statement of operations and accumulated surplus.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

7. Per capita revenue from municipalities:

	2022	2021
City of Greater Sudbury	\$ 7,808,068	\$ 7,297,256
Town of Espanola	241,050	225,260
Township of Sable and Spanish River	148,068	138,382
Municipality of French River	131,183	122,601
Municipality of Markstay-Warren	128,641	120,226
Township of Northeastern Manitoulin & The Islands	117,657	109,960
Township of Chapeau	105,855	98,930
Township of Central Manitoulin	94,598	88,410
Municipality of St. Charles	63,914	59,733
Township of Assiginack	41,673	38,947
Town of Gore Bay	40,856	38,184
Township of Baldwin	27,874	26,051
Township of Billings (and part of Allan)	27,693	25,881
Township of Gordon (and part of Allan)	24,788	23,167
Township of Nairn & Hyman	21,883	20,452
Township of Tehkummah	20,067	18,755
Municipality of Killarney	19,159	17,906
Township of Burpee	15,074	14,088
	\$ 9,078,101	\$ 8,484,189

8. Administration expenses:

	Budget 2022	2022	2021
Professional fees	\$ 1,463,139	\$ 3,327,588	\$ 7,464,693
Building maintenance	625,247	485,640	574,160
Advertising	132,121	160,944	195,070
Telephone	202,740	285,525	328,492
Rent	400,365	623,738	451,117
Utilities	251,567	170,376	151,204
Liability insurance	145,514	162,596	134,607
Staff education	132,949	125,951	38,192
Postage	64,972	62,780	59,865
Memberships and subscriptions	43,419	41,999	37,490
	\$ 3,462,033	\$ 5,447,137	\$ 9,434,890

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

9. Revenues and expenses by funding sources:

	OLHA	UIIP	Men C	HPV	Unorganized Territories	Ontario Sr. Dental Care Program	MOH/ AMOH	MCCSS: HBHC & PPNP	HIV-Aids Anonymous Testing	Non-Ministry	Sub-Total
Revenue:											
Provincial grants											
Operation	\$ 16,963,106	-	-	-	-	930,065	17,000	1,513,234	61,368	-	19,484,773
Mitigation grant	1,179,500	-	-	-	-	-	-	-	-	-	1,179,500
One-time	-	-	-	-	-	-	-	-	-	-	-
Unorganized territories	-	-	-	-	1,068,668	-	-	-	-	-	1,068,668
Municipalities	9,078,101	-	-	-	-	-	-	-	-	-	9,078,101
Plumbing and inspections	422,637	-	-	-	-	-	-	-	-	-	422,637
Interest	274,178	-	-	-	-	-	-	-	-	-	274,178
Other	228,490	14,315	26,070	31,289	-	5,735	-	-	-	655,443	961,342
	28,146,012	14,315	26,070	31,289	1,068,668	935,800	17,000	1,513,234	61,368	655,443	32,469,199
Expenses:											
Salaries and wages	19,094,362	12,752	22,989	27,556	685,278	211,482	17,000	1,194,111	47,306	77,423	21,390,259
Benefits	5,073,595	1,275	2,299	2,756	207,540	60,615	-	306,870	13,797	11,222	5,679,969
Transportation	108,182	-	-	-	89,606	5,295	-	8,160	-	-	211,243
Administration (note 8)	2,124,772	-	-	-	25,955	498,614	-	1,421	265	541,286	3,192,313
Supplies and materials	748,864	288	782	977	60,289	135,849	-	2,672	-	21,547	971,268
Small operational equipment	883,114	-	-	-	-	4,870	-	-	-	-	887,984
Amortization of tangible capital assets	1,067,858	-	-	-	-	-	-	-	-	-	1,067,858
	29,100,747	14,315	26,070	31,289	1,068,668	916,725	17,000	1,513,234	61,368	651,478	33,400,894
Annual surplus (deficit)	(954,735)	-	-	-	-	19,075	-	-	-	3,965	(931,695)
Capital expenditures	183,570	-	-	-	-	19,075	-	-	-	-	202,645
Annual surplus (deficit) net of capital expenditures	\$ (1,138,305)	-	-	-	-	-	-	-	-	3,965	(1,134,340)

OLHA - MOH Mandatory Cost-Shared

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCCSS - Ministry of Children, Community and Social Services: Health Babies Healthy Children/Prenatal Postnatal Nurse Practitioner

Non-Ministry - Non-Ministry Funded Initiatives

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

9. Revenues and expenses by funding sources (continued):

	2021-22 One-time Funding				2022-23 One-time Funding							Total	
	Sub-Total	COVID-19 Infection Prevention and Control Hub	COVID-19 School Focused Nurses	One-Time Nursing Initiative (TRIN)	Capital	COVID-19 General	COVID-19 Vaccine	Needle Exchange Program	COVID-19 Infection Prevention and Control Hub	COVID-19 School Focused Nurses	One-Time Nursing Initiative (TRIN)		Capital
Revenue:													
Provincial grants													
Operation	\$ 19,484,773	-	-	-	-	-	-	-	-	-	-	-	19,484,773
Mitigation grant	1,179,500	-	-	-	-	-	-	-	-	-	-	-	1,179,500
One-time	-	129,596	189,410	301,106	72,810	914,125	5,799,441	33,969	728,299	635,276	266,051	231,638	9,301,721
Unorganized territories	1,068,668	-	-	-	-	-	-	-	-	-	-	-	1,068,668
Municipalities	9,078,101	-	-	-	-	-	-	-	-	-	-	-	9,078,101
Plumbing and inspections	422,637	-	-	-	-	-	-	-	-	-	-	-	422,637
Interest	274,178	-	-	-	-	-	-	-	-	-	-	-	274,178
Other	961,342	-	-	-	-	-	-	-	-	-	-	-	961,342
	32,469,199	129,596	189,410	301,106	72,810	914,125	5,799,441	33,969	728,299	635,276	266,051	231,638	41,770,920
Expenses:													
Salaries and wages	21,390,259	118,373	151,943	272,637	-	225,625	3,159,612	-	622,138	543,253	252,163	-	26,736,003
Benefits	5,679,969	17,372	37,467	28,469	-	275,435	326,779	-	85,981	92,023	13,888	-	6,557,383
Transportation	211,243	2,674	-	-	-	19,730	142,447	-	8,840	-	-	-	384,934
Administration (note 8)	3,192,313	146	-	-	-	211,540	2,033,761	5,286	4,091	-	-	-	5,447,137
Supplies and materials	971,268	3,794	-	-	-	51,163	88,829	28,683	7,249	-	-	-	1,150,986
Small operational equipment	887,984	-	-	-	-	130,632	48,013	-	-	-	-	-	1,066,629
Amortization of tangible capital assets	1,067,858	-	-	-	-	-	-	-	-	-	-	-	1,067,858
	33,400,894	142,359	189,410	301,106	-	914,125	5,799,441	33,969	728,299	635,276	266,051	-	42,410,930
Annual surplus (deficit)	(931,695)	(12,763)	-	-	72,810	-	-	-	-	-	-	231,638	(640,010)
Capital expenditures	202,645	-	-	-	72,810	-	-	-	-	-	-	231,638	507,093
Annual surplus (deficit) net of capital expenditures	\$ (1,134,340)	(12,763)	-	-	-	-	-	-	-	-	-	-	(1,147,103)

OLHA - MOH Mandatory Cost-Shared

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCCSS - Ministry of Children, Community and Social Services: Health Babies Healthy Children/Prenatal Postnatal Nurse Practitioner

Non-Ministry - Non-Ministry Funded Initiatives

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2022

10. Budget information:

The Budget adopted by the Board of Directors on November 18, 2021, was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget did not include amortization of tangible capital assets. As a result, the budget figures presented in the statement of operations and accumulated surplus represent the Budget adopted by the Board of Directors on November 18, 2021 including subsequent budget amendments, with adjustments as follows:

Budget surplus for the year	\$	–
Less: amortization		766,464
Budget deficit per the statement of operations and accumulated surplus	\$	(766,464)

11. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect the prior year surplus.

12. Financial risk:

Other risk:

The Health Unit's main sources of revenue are government operating grants, municipal levies, and small amount of service fees. From 2020-2022, Public Health Sudbury & Districts primary focus was to respond to the pandemic and to support the significant resources requirements, the provincial government provided financial relief in the form of COVID-19 extraordinary funding. In mid-2022, PHSD began to turn its attention to public health recovery priorities and returning permanent staff to work on the Ontario Public Health Standards while maintaining temporary resources to support the COVID-19 requirements. The Ministry of Health has committed to continue to fund COVID-19 extraordinary cost in 2023.

2022 AUDITED FINANCIAL STATEMENTS

MOTION:

THAT the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury and District Health Unit the adoption of the 2022 audited financial statements.

Public Health Sudbury & Districts

STATEMENT OF REVENUE & EXPENDITURES

For The 3 Periods Ending March 31, 2023

Cost Shared Programs

	Annual Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over)/under	Balance Available
Revenue:					
MOH - General Program	17,005,200	4,251,300	4,251,294	6	12,753,906
MOH - One Time Mitigation Grant	1,179,500	294,875	0	294,875	1,179,500
MOH - Unorganized Territory	826,000	206,500	206,500	0	619,500
Municipal Levies	9,418,510	2,354,628	2,354,847	(219)	7,063,663
Interest Earned	120,000	30,000	131,783	(101,783)	(11,783)
Total Revenues:	\$28,549,210	\$7,137,303	\$6,944,424	\$192,879	\$21,604,786
Expenditures:					
Corporate Services:					
Corporate Services	5,572,941	1,461,644	1,809,966	(348,322)	3,762,976
Office Admin.	111,350	27,837	15,083	12,754	96,267
Espanola	120,721	31,544	29,614	1,929	91,107
Manitoulin	131,888	34,565	26,130	8,436	105,758
Chapleau	130,602	34,136	27,988	6,148	102,614
Sudbury East	18,970	4,742	4,830	(87)	14,140
Intake	343,287	92,423	89,351	3,073	253,936
Facilities Management	677,485	169,371	146,700	22,671	530,785
Volunteer Resources	3,850	962	0	962	3,850
Total Corporate Services:	\$7,111,094	\$1,857,226	\$2,149,661	\$(292,435)	\$4,961,433
Health Protection:					
Environmental Health - General	1,299,780	346,558	321,798	24,761	977,982
Environmental	2,668,155	723,854	597,047	126,807	2,071,107
Vector Borne Disease (VBD)	89,308	23,173	6,826	16,347	82,482
Small Drinking Water Systems	198,210	53,364	28,250	25,114	169,960
CID	785,461	211,508	208,395	3,113	577,066
Districts - Clinical	214,329	57,685	56,326	1,359	158,004
Risk Reduction	178,042	44,510	7,639	36,872	170,403
MOHLTC - Influenza	0	1,534	0	1,534	0
MOHLTC - Meningitis	0	413	0	413	0
MOHLTC - HPV	0	600	0	600	0
SFO: E-Cigarettes, Protection and Enforcement	265,559	70,444	55,639	14,805	209,920
Total Health Protection:	\$5,698,844	\$1,533,643	\$1,281,919	\$251,724	\$4,416,926
Health Promotion:					
Health Promotion - General	1,156,588	309,325	291,186	18,139	865,403
School Health and Behavior Change	1,177,924	316,693	327,027	(10,334)	850,897
Districts - Espanola / Manitoulin	353,273	94,994	93,227	1,767	260,046
Nutrition & Physical Activity	1,951,353	522,482	407,826	114,656	1,543,528
Districts - Chapleau / Sudbury East	421,764	113,435	117,164	(3,729)	304,600
Tobacco, Vaping, Cannabis & Alcohol	675,857	180,965	23,201	157,765	652,657
Family Health	1,344,607	361,061	285,602	75,459	1,059,005
Mental Health and Addictions	786,387	211,044	342,989	(131,944)	443,398
Dental	464,592	124,498	118,365	6,133	346,227
Healthy Smiles Ontario	634,445	170,091	164,937	5,155	469,508
Vision Health	11,770	2,942	1,678	1,265	10,092
SFO: TCAN Coordination and Prevention	473,208	125,178	99,166	26,012	374,042
Harm Reduction Program Enhancement	161,321	43,322	19,393	23,929	141,928
Total Health Promotion:	\$9,613,088	\$2,576,031	\$2,291,759	\$284,272	\$7,321,329
Vaccine Preventable Diseases and COVID Preventio					
VPD and COVID CCM - General	311,216	82,735	81,676	1,059	229,540
VPD and COVID CCM	910,095	244,953	402,212	(157,259)	507,883
Sexual Health	1,353,228	362,594	373,395	(10,801)	979,833
Total SVC:	\$2,574,539	\$690,282	\$857,283	\$(167,002)	\$1,717,256
Knowledge and Strategic Services:					
Knowledge and Strategic Services	3,021,373	810,746	841,026	(30,280)	2,180,346
Workplace Capacity Development	23,507	5,877	648	5,228	22,859
Health Equity Office	14,440	3,610	(16)	3,626	14,456
Nursing Initiatives: CNO, ICPHN, SDoH PHN	482,094	129,795	87,905	41,889	394,189
Strategic Engagement	10,230	2,557	163	2,394	10,067
Total Knowledge and Strategic Services:	\$3,551,644	\$952,585	\$929,727	\$22,858	\$2,621,917
Total Expenditures:	\$28,549,210	\$7,609,766	\$7,510,349	\$99,417	\$21,038,861
Net Surplus/(Deficit)	\$0	\$(472,464)	\$(565,926)	\$(93,462)	

Public Health Sudbury & Districts

Cost Shared Programs

STATEMENT OF REVENUE & EXPENDITURES

Summary By Expenditure Category

For The 3 Periods Ending March 31, 2023

	BOH Annual Budget	Budget YTD	Current Expenditures YTD	COVID-19 Expenditures YTD	Total Expenditures YTD	Cost Shared Variance YTD (over) /under	Total Variance YTD (over)/under	Budget Available
Revenues & Expenditure Recoveries:								
MOH Funding	28,549,210	7,137,303	7,009,705		7,009,705	127,598	127,598	21,539,505
Other Revenue/Transfers	689,347	171,318	126,867		126,867	44,451	44,451	562,480
Total Revenues & Expenditure Recoveries:	29,238,557	7,308,621	7,136,572		7,136,572	172,048	172,048	22,101,985
Expenditures:								
Salaries	18,649,575	5,021,035	4,876,373	954,522	5,830,895	144,663	(809,860)	13,773,202
Benefits	5,873,586	1,581,202	1,484,328	127,963	1,612,291	96,873	(31,089)	4,389,257
Travel	292,857	73,214	23,962	14,572	38,534	49,252	34,681	268,895
Program Expenses	1,011,016	252,753	150,797	5,863	156,660	101,956	96,093	860,219
Office Supplies	75,150	18,787	25,712	161	25,873	(6,924)	(7,085)	49,438
Postage & Courier Services	74,100	18,525	11,767	0	11,767	6,758	6,758	62,333
Photocopy Expenses	4,240	1,060	157	0	157	903	903	4,083
Telephone Expenses	67,810	16,952	15,905	3,626	19,532	1,047	(2,579)	51,905
Building Maintenance	479,008	119,752	110,040	8,695	118,735	9,712	1,017	368,968
Utilities	236,920	59,230	32,375	0	32,375	26,855	26,855	204,545
Rent	323,548	80,887	74,770	29,896	104,666	6,117	(23,779)	248,778
Insurance	191,590	47,897	185,311		185,311	(137,413)	(137,413)	6,279
Employee Assistance Program (EAP)	35,000	8,750	9,184		9,184	(434)	(434)	25,816
Memberships	31,689	7,922	14,533		14,533	(6,611)	(6,611)	17,156
Staff Development	125,781	31,445	11,913	105	12,018	19,532	19,427	113,868
Books & Subscriptions	9,695	2,424	2,041		2,041	383	383	7,654
Media & Advertising	131,265	32,816	4,749	497	5,247	28,067	27,569	126,516
Professional Fees	417,333	104,333	80,977	3,583	84,561	23,356	19,772	336,356
Translation	48,890	12,222	22,812	6,687	29,499	(10,590)	(17,277)	26,078
Furniture & Equipment	22,120	5,530	3,044		3,044	2,486	2,486	19,076
Information Technology	1,137,385	284,346	561,747	19,772	581,519	(277,401)	(297,173)	575,638
Total Expenditures	29,238,557	7,781,084	7,702,498	1,175,942	8,878,440	78,586	(1,097,356)	21,536,060
Net Surplus (Deficit)	0	(472,464)	(565,926)			(93,462)	(1,269,404)	

Sudbury & District Health Unit o/a Public Health Sudbury & Districts

SUMMARY OF REVENUE & EXPENDITURES

For the Period Ended March 31, 2023

Program	FTE	Annual Budget	Current YTD	Balance Available	% YTD	Program Year End	Expected % YTD
100% Funded Programs							
COVID and Schools	355	896,000	836,348	59,652	93.3%	Mar 31/2023	100.0%
Indigenous Communities	703	90,400	9,404	80,996	10.4%	Dec 31	25.0%
Pre/Postnatal Nurse Practitioner	704	139,000	139,008	(8)	100.0%	Mar 31/2023	100.0%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	103,969	(3,969)	104.0%	Mar 31/2023	100.0%
Northern Fruit and Vegetable Program	743	176,100	90,138	85,962	51.2%	Dec 31	25.0%
Triple P Co-Ordination	766	3,676	3,676	-	100.0%	Dec 31	25.0%
Supervised Consumption Site	767	1,094,021	333,527	760,494	30.5%	Dec 31	25.0%
Healthy Babies Healthy Children	778	1,476,897	1,476,889	8	100.0%	Mar 31/2023	100.0%
IPAC Congregate CCM	780	1,680,000	1,137,164	542,836	67.7%	Mar 31/2023	100.0%
Ontario Senior Dental Care Program	786	1,012,400	243,802	768,598	24.1%	Dec 31	25.0%
Anonymous Testing	788	61,193	61,193	-	100.0%	Mar 31/2023	100.0%
One-Time Nursing Initiative	794	2,766	2,766	-	100.0%	Mar 31/2023	100.0%
Total		6,732,453	4,437,884	2,294,569			

ADJOURNMENT

MOTION:

THAT we do now adjourn. Time: _____