

**TIMISKAMING HEALTH UNIT**  
**AUDITED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

# **TIMISKAMING HEALTH UNIT**

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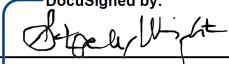
## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Timiskaming Health Unit are the responsibility of the Timiskaming Health Unit's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Timiskaming Health Unit's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

The Board and/or the audit committee meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Kemp Elliott & Blair LLP, independent external auditors appointed by the Timiskaming Health Unit. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Timiskaming Health Unit's financial statements.

DocuSigned by:  
  
Chairperson

DocuSigned by:  
  
Director of Operations

## **INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Health of the Timiskaming Health Unit

### **Opinion**

We have audited the financial statements of Timiskaming Health Unit, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, change 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 Timiskaming Health Unit as at December 31, 2023, and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Timiskaming Health Unit 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 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 Timiskaming Health Unit'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 Timiskaming Health Unit or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Timiskaming Health Unit's financial reporting process.

### **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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:

- 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 Timiskaming Health Unit'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 Timiskaming Health Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Timiskaming Health Unit 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.

*Kemp Elliott & Blair LLP*

New Liskeard, Ontario  
June 12, 2024

**Kemp Elliott & Blair LLP**  
Chartered Professional Accountants  
Licensed Public Accountants

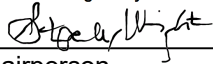
**TIMISKAMING HEALTH UNIT**

**STATEMENT OF FINANCIAL POSITION**

**AS AT DECEMBER 31, 2023**

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash – note 6	\$ 505,445	\$ 1,137,855
Accounts receivable – note 7	468,246	346,967
Due from Province of Ontario – note 10	1,108,411	339,212
	<u>2,082,102</u>	<u>1,824,034</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities – note 8	467,559	475,676
Due to Province of Ontario – note 10	783,305	698,342
Deferred revenue – note 9	78,869	141,128
Retirement benefit liability – note 12	393,956	380,986
	<u>1,723,689</u>	<u>1,696,132</u>
Commitments – note 11		
<b>NET FINANCIAL ASSETS</b>	358,413	127,902
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets – note 16	41,804	60,694
Prepaid expenses	108,997	111,064
	<u>150,801</u>	<u>171,758</u>
<b>ACCUMULATED SURPLUS – note 13</b>	\$ 509,214	\$ 299,660

Approved on behalf of the Board:

DocuSigned by:  
  
 Chairperson

DocuSigned by:  
  
 Director of Corporate Services

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## STATEMENT OF OPERATIONS

### FOR THE YEAR ENDED DECEMBER 31, 2023

	Mandatory Programs (Sch 1)	Other Programs (Sch 2 - Sch 15)	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>					
Province of Ontario	\$ 3,963,839	\$ 535,910	\$ 4,499,749	\$ 4,426,102	\$ 4,422,287
Province of Ontario - One-time	-	1,532,976	1,532,976	1,411,391	1,933,465
Province of Ontario – Mitigation	600,500	-	600,500	600,502	600,500
Municipalities	1,509,195	37,725	1,546,920	1,509,183	1,437,289
Public Health Canada	-	-	-	50,000	140,208
Sundry revenue	-	13,249	13,249	-	164,847
Offset revenue	93,285	5,442	98,727	40,000	72,721
Interest	46,391	-	46,391	-	24,317
<b>Total revenues</b>	<b>6,213,210</b>	<b>2,125,302</b>	<b>8,338,512</b>	<b>8,037,178</b>	<b>8,795,634</b>
<b>EXPENDITURES</b>					
Salaries and wages	3,315,603	1,169,591	4,485,194	4,545,692	4,767,494
Fringe benefits	995,360	240,008	1,235,368	1,161,933	1,145,106
Fees for service	497,023	485,453	982,476	709,888	1,073,895
Travel	61,173	23,122	84,295	102,210	90,750
Materials and supplies	365,460	66,200	431,660	323,047	520,430
Administrative	286,820	86,479	373,299	414,318	336,312
Rent and utilities	481,013	-	481,013	470,650	502,761
Amortization	29,361	-	29,361	-	29,796
	<b>6,031,813</b>	<b>2,070,853</b>	<b>8,102,666</b>	<b>7,727,738</b>	<b>8,466,544</b>
Allocated to other programs	(66,161)	-	(66,161)	(66,164)	(42,681)
<b>Total expenditures</b>	<b>5,965,652</b>	<b>2,070,853</b>	<b>8,036,505</b>	<b>7,661,574</b>	<b>8,423,863</b>
<b>Annual surplus before provincial settlements</b>	<b>247,558</b>	<b>54,449</b>	<b>302,007</b>	<b>375,604</b>	<b>371,771</b>
Provincial settlements	-	92,453	92,453	-	252,586
<b>Annual surplus (deficit)</b>	<b>\$ 247,558</b>	<b>\$ (38,004)</b>	<b>209,554</b>	<b>375,604</b>	<b>119,185</b>
Accumulated surplus, beginning of year			299,660	299,660	182,363
Change in accounting estimate - note 15			-	-	(1,888)
<b>Accumulated surplus, end of year – note 13</b>			<b>\$ 509,214</b>	<b>\$ 675,264</b>	<b>\$ 299,660</b>

The accompanying notes form an integral part of these financial statements

# TIMISKAMING HEALTH UNIT

## STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>Annual surplus</b>	\$ 209,554	\$ 375,604	\$ 119,185
Acquisition of tangible capital assets	(10,471)	-	(16,914)
Amortization of tangible capital assets	29,361	-	29,796
	18,890	-	12,882
Consumption (acquisition) of prepaid expenses	2,067	-	(16,074)
<b>Increase in net financial assets</b>	230,511	375,604	115,993
Net financial assets, beginning of year	127,902	127,902	13,797
Change in accounting estimate – note 15	-	-	(1,888)
<b>Net financial assets, end of year</b>	\$ 358,413	\$ 503,506	\$ 127,902

The accompanying notes form an integral part of these financial statements.



# TIMISKAMING HEALTH UNIT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
<b>Operating activities</b>		
Annual surplus	\$ 209,554	\$ 119,185
Change in accounting estimate	-	(1,888)
Charges not affecting cash - Amortization	29,361	29,796
	<u>238,915</u>	<u>147,093</u>
Net change in non-cash working capital items –		
Accounts receivable	(121,279)	(65,373)
Due from Province of Ontario	(769,199)	(194,033)
Prepaid expenses	2,067	(16,074)
Accounts payable and accrued liabilities	(8,117)	(202,864)
Due to Province of Ontario	84,963	159,011
Deferred revenue	(62,259)	(291,019)
Retirement benefit liability	12,970	10,526
	<u>(860,854)</u>	<u>(599,826)</u>
Cash used for operating activities	<u>(621,939)</u>	<u>(452,733)</u>
<b>Capital activities</b>		
Acquisition of tangible capital assets	<u>(10,471)</u>	<u>(16,914)</u>
Cash used for capital activities	<u>(10,471)</u>	<u>(16,914)</u>
<b>Decrease in cash</b>	<u>(632,410)</u>	<u>(469,647)</u>
Cash, beginning of year	<u>1,137,855</u>	<u>1,607,502</u>
<b>Cash, end of year</b>	<u>\$ 505,445</u>	<u>\$ 1,137,855</u>
<b>Represented by</b>		
Cash	\$ 505,445	\$ 1,137,855

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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#### 1. Nature of operations

The Timiskaming Health Unit offers public health services to the District of Timiskaming through a variety of programs. There are full-time offices in Kirkland Lake, Temiskaming Shores, and Englehart, Ontario.

In April 2019, the Province announced a plan to restructure the existing 35 Public Health Units to 10 Regional Health Units. Under this plan, it is expected that the Timiskaming Health Unit will amalgamate with six other Health Units in Region 9. While it was expected that this restructuring should have taken place within the following three years, it does not provide a specific deadline for the achievement of the amalgamation. Since then, the Boards for Timiskaming Health Unit and Porcupine Health Unit have voluntarily agreed to merge effective January 1, 2025.

#### 2. Significant accounting policies

The financial statements of the Timiskaming Health Unit ("the Health Unit") are the representations of management and have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The more significant of the accounting policies are summarized below.

##### (a) 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 annual surplus (deficit), provides the Change in Net Financial Assets for the year.

##### (b) 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:

Furniture and equipment	5 years
Leasehold improvements	5 years

Only one-half the normal rate of amortization is taken in the year of acquisition.

The Health Unit has a capitalization threshold of \$5,000. Individual assets of lesser value may be capitalized if they are pooled, or because, collectively, they have significant value, or for operational purposes.

##### (c) Government transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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#### 2. Significant accounting policies (continued)

##### (d) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 expenditures during the year. Such estimates include provisions for amounts owed to the Province of Ontario, pay equity and union contract settlements, employee future benefits and various other accrued liabilities, and determination of tangible capital assets historical cost, estimated useful life and related amortization. Actual results could differ from these estimates.

##### (e) Revenue recognition

The programs administered by the Health Unit are funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health and Long-Term Care and the Ministry of Children, Community and Social Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Any excess of program funding over recoverable expenditures is due to the Province of Ontario.

The programs are also funded by twenty-four municipalities from the District of Timiskaming. Contributions for the year were calculated based on the approved cost apportionment formula applied to the Health Unit's budget for the year. Any excess or deficiency of the municipalities' contributions in the year over their respective share of the Health Unit's expenditures is apportioned among the municipalities in the same proportion as the original contributions.

##### (f) Retirement and other employee future benefits

The Health Unit provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, and long-term disability benefits. The Health Unit has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care costs trends, disability recovery rates, long term inflation rates and discount rates.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for long term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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2. (f) **Retirement and other employee future benefits (continued)**
  - (ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.
  - (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.
- (g) **Financial instruments**
  - (i) **Fair value of financial instruments**  
The Health Unit's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, deferred revenue and amounts due from (to) the Province of Ontario. Unless otherwise noted, it is management's opinion that the Health Unit is not exposed to significant interest or currency risks arising from these financial instruments. The carrying values of the Health Unit's financial instruments approximate their fair values unless otherwise noted.
  - (ii) **Credit risk**  
The Health Unit does not have significant exposure to any individual or party. A large portion of the Health Unit's receivables are due from other levels of government and other Health Unit programs. No allowance for doubtful accounts has been established as at December 31, 2023 as management feels all receivables will be collected.
3. **Programs administered by the Health Unit**  
These financial statements do not reflect any revenues or expenditures of the Land Control Program, Healthy Babies/Healthy Children Program, and Stay on Your Feet Program, all of which are administered by the Health Unit. Each program is funded separately and reported upon in separate financial statements.
4. **Self-funded leave plan**  
Under the self-funded leave plan, employees have the opportunity to be paid 80% of their salaries over four years. The remaining 20% is accumulated in a bank account to cover 80% of their salaries in the fifth year when they take a year leave of absence. The cash and related liability have been included with cash and accounts payable and accrued liabilities on the Statement of Financial Position.
5. **Interest**  
In 2023, interest earned on the surplus account amounted to \$27,648 (2022 \$9,351). This amount is included in interest revenue reported on the Statement of Operations.
6. **Operating line loan agreement**  
The Health Unit has entered into an operating line loan agreement with its financial institution. The credit limit for this agreement is \$300,000. Interest is calculated at prime plus 1%. This operating line is utilized from time to time to cover temporary cash shortfalls that may occur during the year.

As at December 31, 2023, the outstanding balance of the operating line was \$nil (2022 \$nil).

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 7. Accounts receivable

	2023	2022
Due from associated programs	\$ 263,095	\$ 80,541
GST/HST receivable	168,054	212,783
Municipalities	6,565	-
Due from Public Health Canada	-	50,000
Sundry	30,532	3,643
	<u>\$ 468,246</u>	<u>\$ 346,967</u>

#### 8. Accounts payable and accrued liabilities

	2023	2022
Trade payables and accrued liabilities	\$ 467,559	\$ 459,189
Due to DTSSAB	-	16,487
	<u>\$ 467,559</u>	<u>\$ 475,676</u>

#### 9. Deferred revenue

	December 31 2022	Funds Received	Revenue Earned	December 31 2023
DTSSAB Covid-19 Isolation Supports	\$ 14,430	\$ -	\$ -	\$ 14,430
DTSSAB Covid-19 Digital Divide	6,309	-	6,309	-
DTSSAB Healthy Growth	-	16,487	-	16,487
Healthy Kids Community Coalition	2,500	-	-	2,500
MTO Safe Winter Driving	120	-	-	120
Tobacco Free Timiskaming Coalition	1,075	-	-	1,075
Prevent Alcohol & Risk Related Trauma in Youth program	1,293	-	-	1,293
Bike Exchange Program	2,222	3,000	4,505	717
RNAO YMHAC	-	7,000	6,940	60
Aids Committee of North Bay & Area	-	11,357	2,869	8,488
Community Safety and Well-being	-	47,550	37,725	9,825
Infection Prevention and Control Hub - One-time	97,825	322,500	401,767	18,558
School-Focused Nurses Initiative - One-time	15,354	-	15,354	-
Township of Charlton/Dack 2024 funding	-	5,316	-	5,316
	<u>\$ 141,128</u>	<u>\$ 413,210</u>	<u>\$ 475,469</u>	<u>\$ 78,869</u>

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 10. Due from (to) Province of Ontario

	Previous years	Current year	2023 Total	2022 Total
Due from Province of Ontario				
Ontario Seniors Dental Care	\$ (25,544)	\$ 222,740	\$ 197,196	\$ 89,456
Covid-19 General program – One-time	85,920	383,787	469,707	90,591
Covid-19 Vaccine program – One-time	14,696	426,774	441,470	135,427
Temporary Retention Incentive for Nurses	38	-	38	18,994
Needle Exchange/Drug Strategy – One-time	-	-	-	4,744
	<u>75,110</u>	<u>1,033,301</u>	<u>1,108,411</u>	<u>339,212</u>
Due to Province of Ontario				
Mandatory Programs	(382,962)	21,090	(361,872)	(369,362)
Northern Fruit and Vegetable	(605)	-	(605)	(605)
Smoke Free Ontario – One-time	(6,487)	-	(6,487)	(6,487)
Early Years and Childcare Service	(59,920)	-	(59,920)	(59,920)
Infection Prevention and Control Hub – One-time	(231,923)	(86,288)	(318,211)	(231,923)
Case and Contact Management Solutions – One-time	(3,919)	-	(3,919)	(3,919)
Ontario Seniors Dental Care Capital – One-time	(13,080)	-	(13,080)	(13,080)
School-Focused Nurses Initiative – One-time	(2,561)	(6,165)	(8,726)	(2,561)
Unorganized Territories	(10,485)	-	(10,485)	(10,485)
	<u>(711,942)</u>	<u>(71,363)</u>	<u>(783,305)</u>	<u>(698,342)</u>
Total Due from (to) Province of Ontario	<u>\$ (636,832)</u>	<u>\$ 961,938</u>	<u>\$ 325,106</u>	<u>\$ (359,130)</u>

The Mandatory Programs are funded 70% by the Ministry of Health and Long-Term Care (“the MOHLTC”) and 30% by the member municipalities while the One-time, Northern Fruit and Vegetable, Ontario Seniors Dental Care and Unorganized Territories programs are funded 100% by the MOHLTC. The Early Years and Childcare Service is funded 100% by the Ministry of Children, Community and Social Services (“the MCCSS”).

The previous year’s balances outstanding represent amounts owed or receivable for settlements in previous years which have not yet been processed by the MOHLTC and/or the MCCSS. Provincial funding is subject to historical audit by the Province of Ontario.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 11. Commitments

##### Leases

The offices of the Health Unit are located in various leased premises. Minimum annual lease payments of approximately \$275,365 (excluding HST) are required with various expiry dates.

##### Information Technology

The Health Unit has entered into a five-year Information Technology agreement for \$7,000 (excluding HST) per month starting in June 2015. The agreement includes server, desktop/notebook, printer and network support, as well as a help desk application and consulting services on IT policies and purchases. The agreement includes an annual percentage increase of 4% per year and allows the Health Unit to terminate the agreement with a one year written notice or one year payment. As of June 1, 2020, the agreement has continued in force on a month-to-month basis.

##### Financial Services

The Health Unit entered into a five-year Financial Services agreement based on an hourly rate beginning April 1, 2013 with a provision for an increase in the hourly rate based on the 2014 Cost of Living Rate effective April 1, 2015. This agreement may be terminated at any time by mutual agreement of the parties, after March 31, 2018 with 90 days' notice, or upon default by either party. As of April 1, 2018, the agreement continued in force on a month-to-month basis and was terminated on February 28, 2023.

#### 12. Retirement and other employee future benefits

##### (a) Retirement and other employee future benefit liabilities

	2023	2022
Accrued employee future benefit obligations	\$ 415,794	\$ 403,062
Unamortized actuarial losses	(21,838)	(22,076)
Employee future benefit liability	<u>\$ 393,956</u>	<u>\$ 380,986</u>

##### (b) Retirement and other employee future benefit expenses

	2023	2022
Current year benefit cost	\$ 30,248	\$ 29,018
Amortization of actuarial gains and losses	238	231
Interest on accrued benefit obligation	13,094	12,726
Employee future benefits expenses <sup>1</sup>	<u>\$ 43,580</u>	<u>\$ 41,975</u>

<sup>1</sup> Excluding pension contributions to the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan, described below.

##### (c) Retirement benefits

###### (i) Ontario Municipal Employees Retirement System

All permanent employees of the Health Unit are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Health Unit contributions equal the employee contributions to the plan. During the year ended December 31, 2023, the Health Unit contributed \$453,167 (2022 \$409,089) to the plan. As this is a multi-employer pension plan, these contributions are the Health Unit's pension benefit expenses. No pension liability for this type of plan is included in the Health Unit's financial statements. As of December 31, 2023, OMERS has a funding deficit of \$4.2 billion (2022 \$6.7 billion) and Net Assets Available for Benefits of \$128.8 billion (2022 \$124.4 billion).

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 12. Retirement and other employee future benefits - continued

##### (c) Retirement benefits - continued

##### (ii) Retirement Life Insurance and Health Care Benefits

The Health Unit continues to provide life insurance and health care benefits to certain employee groups after retirement until the members reach 65 years of age. The Health Unit provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities to this plan are included in the Health Unit's financial statements.

##### (d) Assumptions

The accrued benefit obligations for employee future benefit plans as at December 31, 2023 are based on actuarial valuations for accounting purposes as at December 31, 2023. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Health Unit's best estimates of expected rates of:

	2023	2022
Inflation	1.75%	1.75%
Wage and salary escalation	2.75%	2.75%
Insurance and health care cost escalation	5.0834% for 2023 decreasing to 4.7501% for 2024 and decreasing to 3.75% in 2027	5.4167% for 2022 decreasing to 5.0834% in 2023 and decreasing to 3.75% in 2027
Dental Care Cost escalation	3.75%	3.75%
Discount on accrued benefit obligations	3.25%	3.25%

#### 13. Accumulated surplus

The accumulated surplus is made up of the following:

	2023	2022
Net financial assets		
Operational surplus	\$ 358,413	\$ 127,902
Non-financial assets		
Investment in tangible capital assets	41,804	60,694
Prepaid expenses	108,997	111,064
	<u>150,801</u>	<u>171,758</u>
Accumulated surplus	<u>\$ 509,214</u>	<u>\$ 299,660</u>

#### 14. Economic dependence

The continuation of this organization is dependent on funding received from the Ministry of Health and Long-Term Care, the Ministry of Children, Community and Social Services and the funding municipalities.

#### 15. Comparative information

Certain amounts in the prior year financial statements have been restated for comparative purposes to conform with the presentation in the current year's financial statements.



# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 16. Schedule of tangible capital assets

	Opening Cost	Additions	Ending Cost	Opening Accumulated Amortization	Current Amortization	Ending Accumulated Amortization	Net 2023	Net 2022
Furniture and equipment	\$1,002,023	\$ 10,471	\$1,012,494	\$ 941,329	\$ 29,361	\$ 970,690	\$ 41,804	\$ 60,694
Leasehold Improvements	560,770	-	560,770	560,770	-	560,770	-	-
	<u>\$1,562,793</u>	<u>\$ 10,471</u>	<u>\$1,573,264</u>	<u>\$ 1,502,099</u>	<u>\$ 29,361</u>	<u>\$ 1,531,460</u>	<u>\$ 41,804</u>	<u>\$ 60,694</u>

# TIMISKAMING HEALTH UNIT

## MANDATORY PROGRAMS

## SCHEDULE OF OPERATIONS

## FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 3,963,839	\$ 3,909,402	\$ 3,918,815
Province of Ontario – Mitigation	600,500	600,502	600,500
Municipalities (Sch. 1, pg. 20)	1,509,195	1,509,183	1,437,289
Offset revenue	93,285	40,000	68,303
Interest	46,391	-	24,317
<b>Total revenues</b>	<b>6,213,210</b>	<b>6,059,087</b>	<b>6,049,224</b>
<b>EXPENDITURES</b>			
Salaries and wages	3,315,603	3,218,354	3,290,419
Fringe benefits	995,360	882,064	866,457
Fees for service	497,023	473,688	557,923
Travel	61,173	63,183	44,299
Materials and supplies	365,460	254,438	362,455
Administrative	286,820	323,145	264,332
Rent and utilities	481,013	470,650	502,761
Amortization	29,361	-	29,796
	<b>6,031,813</b>	<b>5,685,522</b>	<b>5,918,442</b>
Allocated to other programs	(66,161)	(66,164)	(42,681)
<b>Total expenditures</b>	<b>5,965,652</b>	<b>5,619,358</b>	<b>5,875,761</b>
<b>Annual surplus</b>	<b>\$ 247,558</b>	<b>\$ 439,729</b>	<b>\$ 173,463</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## MANDATORY PROGRAMS

### SCHEDULE OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>SALARIES AND WAGES</b>			
Nursing	\$ 934,728	\$ 857,015	\$ 743,095
Administration	1,224,442	1,235,732	1,413,223
Inspection	212,949	218,341	257,107
Medical officer	27,275	27,300	25,200
Dental	160,052	156,803	149,634
Health promoter	428,861	381,436	443,971
Nutritionist	79,824	95,249	105,264
Tobacco enforcement officer	78,187	77,040	76,861
Epidemiologist	169,285	169,438	76,064
	<u>\$ 3,315,603</u>	<u>\$ 3,218,354</u>	<u>\$ 3,290,419</u>
<b>FRINGE BENEFITS</b>			
Pension	\$ 526,907	\$ 472,844	\$ 470,409
Employment insurance	65,982	56,696	50,563
EHT	67,470	71,273	62,628
WSIB	31,335	30,796	14,652
Group life and health guard	188,236	152,527	171,045
Long-term disability	76,588	97,928	69,230
Other	38,842	-	27,930
	<u>\$ 995,360</u>	<u>\$ 882,064</u>	<u>\$ 866,457</u>
<b>FEES FOR SERVICE</b>			
Legal and audit fees	\$ 51,562	\$ 61,250	\$ 120,283
Board fees	14,730	12,000	9,810
Consultants	427,022	396,438	405,412
Dental	-	-	17,482
Web fees	3,709	4,000	4,936
	<u>\$ 497,023</u>	<u>\$ 473,688</u>	<u>\$ 557,923</u>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES (CONT'D)**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>TRAVEL</b>			
Infectious diseases	\$ 19,320	\$ 18,500	\$ 9,086
Family health	16,174	12,933	14,393
Administration	5,728	7,250	5,867
Board	5,301	2,000	585
Chronic disease and injury prevention	9,503	11,500	10,621
Inspection	5,147	11,000	3,747
	<u>\$ 61,173</u>	<u>\$ 63,183</u>	<u>\$ 44,299</u>
<b>MATERIALS AND SUPPLIES</b>			
Family health	\$ 232,627	\$ 149,038	\$ 215,166
Infectious diseases	81,369	69,000	80,875
Chronic disease and injury prevention	36,114	32,900	48,872
Foundational standards	9,198	-	7,322
Inspection	6,152	3,500	10,220
	<u>\$ 365,460</u>	<u>\$ 254,438</u>	<u>\$ 362,455</u>
<b>ADMINISTRATIVE</b>			
Telephone	\$ 32,991	\$ 35,500	\$ 33,949
Office supplies	22,467	20,000	28,060
Staff recruitment	-	-	174
Professional development	21,490	37,770	28,411
Insurance	61,286	64,000	49,013
Equipment rental	19,856	22,000	20,227
Postage	3,848	4,000	3,935
Courier express	3,015	3,000	1,856
Advertising and promotion	80,578	96,675	52,776
Association fees	8,007	10,000	14,245
Website/database maintenance	13,705	14,000	13,131
Bank charges	4,600	3,200	3,481
Miscellaneous	14,977	13,000	15,074
	<u>\$ 286,820</u>	<u>\$ 323,145</u>	<u>\$ 264,332</u>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES (CONT'D)**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>RENT AND UTILITIES</b>			
<b>NEW LISKEARD</b>			
Rent	\$ 213,164	\$ 211,800	\$ 239,011
Utilities	50,016	50,000	50,905
Janitor and supplies	51,837	44,000	49,107
Office maintenance	15,972	6,000	9,351
	<u>330,989</u>	<u>311,800</u>	<u>348,374</u>
<b>KIRKLAND LAKE</b>			
Rent	87,632	90,000	82,377
Utilities	18,873	20,000	17,688
Janitor and supplies	24,750	28,000	23,730
Office maintenance	4,802	5,000	14,111
	<u>136,057</u>	<u>143,000</u>	<u>137,906</u>
<b>ENGLEHART</b>			
Rent	12,033	13,500	14,394
Utilities	31	-	-
Janitor and supplies	1,903	2,100	2,087
Office maintenance	-	250	-
	<u>13,967</u>	<u>15,850</u>	<u>16,481</u>
	<u>\$ 481,013</u>	<u>\$ 470,650</u>	<u>\$ 502,761</u>
<b>ALLOCATED COSTS</b>			
March year-end programs	\$ 1,988	\$ 1,988	\$ 1,988
Land Control Program	-	-	-
Other programs	<u>64,173</u>	<u>64,176</u>	<u>40,693</u>
	<u>\$ 66,161</u>	<u>\$ 66,164</u>	<u>\$ 42,681</u>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF MUNICIPAL REVENUES**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022
Temiskaming Shores	\$ 520,572	\$ 486,662
Kirkland Lake	385,131	375,050
Englehart	74,204	70,346
Armstrong	57,755	53,036
Cobalt	54,933	54,609
Temagami	48,929	42,719
Larder Lake	40,704	37,417
McGarry	33,500	32,229
Coleman	31,699	30,889
Charlton/Dack	30,378	28,616
Harley	24,555	27,042
Harris	25,035	25,702
Evanturel	24,134	21,972
Hudson	24,915	22,321
James	19,872	19,640
Casey	19,392	20,340
Latchford	19,212	16,959
Kerns	15,970	14,978
Matachewan	16,510	15,794
Chamberlain	15,850	15,619
Hilliard	10,626	10,257
Gauthier	6,304	6,293
Brethour	5,113	5,070
Thornloe	3,902	3,729
	<hr/>	<hr/>
	\$ 1,509,195	\$ 1,437,289

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## UNORGANIZED TERRITORIES PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 165,900	\$ 165,900	\$ 165,900
<b>EXPENDITURES</b>			
Salaries and wages	90,418	90,007	66,352
Fringe benefits	20,295	21,029	21,362
Travel	4,101	2,915	4,065
Materials and supplies	29,005	30,558	35,087
Administrative	21,391	21,391	18,679
<b>Total expenditures</b>	<b>165,210</b>	<b>165,900</b>	<b>145,545</b>
<b>Annual surplus</b>	<b>\$ 690</b>	<b>\$ -</b>	<b>\$ 20,355</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## ONTARIO SENIORS DENTAL CARE PROGRAM

### SCHEDULE OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 370,010	\$ 350,800	\$ 337,572
Province of Ontario – One-time	263,240	-	114,215
Offset revenue	5,442	-	4,418
<b>Total revenues</b>	<u>638,692</u>	<u>350,800</u>	<u>456,205</u>
<b>EXPENDITURES</b>			
Salaries and wages	110,650	142,272	55,352
Fringe benefits	28,485	35,119	24,386
Travel	3,734	2,500	3,217
Fees for service	444,367	180,000	346,612
Materials and supplies	4,646	4,000	4,624
Administrative	46,810	49,782	22,014
<b>Total expenditures</b>	<u>638,692</u>	<u>413,673</u>	<u>456,205</u>
<b>Annual surplus (deficit)</b>	\$ -	\$ (62,873)	\$ -

The accompanying notes form an integral part of these financial statements.



# TIMISKAMING HEALTH UNIT

## COVID-19 INFECTION PREVENTION AND CONTROL HUB PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 401,767	\$ 322,500	\$ 556,530
<b>EXPENDITURES</b>			
Salaries and wages	251,048	236,799	264,832
Fringe benefits	62,350	59,538	63,761
Travel	899	2,612	60
Materials and supplies	1,182	1,051	4,139
<b>Total expenditures</b>	<b>315,479</b>	<b>300,000</b>	<b>332,792</b>
<b>Annual surplus before provincial settlement</b>	<b>86,288</b>	<b>22,500</b>	<b>223,738</b>
Provincial settlement	86,288	-	223,738
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## COVID-19 GENERAL AND EXTRAORDINARY COSTS PROGRAMS

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 383,787	\$ 408,643	\$ 249,600
<b>EXPENDITURES</b>			
Salaries and wages	310,503	332,972	263,323
Fringe benefits	56,142	54,671	46,794
Travel	2,212	1,000	162
Materials and supplies	12,315	15,000	20,596
Administrative	2,615	5,000	76
<b>Total expenditures</b>	<b>383,787</b>	<b>408,643</b>	<b>330,951</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,351)</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## COVID-19 SCHOOL-FOCUSED NURSES INITIATIVE PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 165,354	\$ 150,000	\$ 309,684
<b>EXPENDITURES</b>			
Salaries and wages	136,113	136,173	226,945
Fringe benefits	28,577	33,827	53,891
<b>Total expenditures</b>	<b>164,690</b>	<b>170,000</b>	<b>280,836</b>
<b>Annual surplus (deficit) before provincial settlement</b>	664	(20,000)	28,848
Provincial settlement	6,165	-	28,848
<b>Annual surplus (deficit)</b>	<b>\$ (5,501)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## COVID-19 VACCINE PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 318,828	\$ 530,248	\$ 559,727
<b>EXPENDITURES</b>			
Salaries and wages	210,407	343,615	300,140
Fringe benefits	34,820	67,433	40,452
Fees for service	27,549	56,200	137,217
Travel	12,027	30,000	38,823
Materials and supplies	19,052	18,000	21,126
Administrative	15,663	15,000	21,969
<b>Total expenditures</b>	<b>319,518</b>	<b>530,248</b>	<b>559,727</b>
<b>Annual surplus (deficit)</b>	<b>\$ (690)</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **TEMPORARY RETENTION INCENTIVE FOR NURSES**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 110,344
<b>EXPENDITURES</b>			
Salaries and wages	-	-	100,788
Fringe benefits	-	-	9,556
<b>Total expenditures</b>	-	-	110,344
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## NEEDLE EXCHANGE / DRUG STRATEGY PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 19,000
Public Health Canada	-	50,000	140,208
<b>Total revenues</b>	-	50,000	159,208
<b>EXPENDITURES</b>			
Salaries and wages	29,238	45,500	142,537
Fringe benefits	3,165	8,252	13,149
Fees for service	100	-	2,133
Materials and supplies	-	-	-
Administrative	-	-	1,389
<b>Total expenditures</b>	32,503	53,752	159,208
<b>Annual surplus (deficit)</b>	\$ (32,503)	\$ (3,752)	\$ -

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **ONTARIO SENIORS DENTAL CARE PROGRAM - CAPITAL**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 14,365
<b>EXPENDITURES</b>			
Fees for service	-	-	14,365
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

**TIMISKAMING HEALTH UNIT**

**YOUTH MENTAL HEALTH AND ADDICTION CHAMPION**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 6,940	\$ -	\$ 3,000
<b>EXPENDITURES</b>			
Fees for service	6,940	-	3,000
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.



# **TIMISKAMING HEALTH UNIT**

## **COVID-19 RELATED PROJECTS**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry	\$ -	\$ -	\$ 2,227
<b>EXPENDITURES</b>			
Materials and supplies	-	-	2,227
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **ONTARIO ACTIVE SCHOOL TRAVEL PROGRAM**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry revenue	\$ -	\$ -	\$ 49,892
<b>EXPENDITURES</b>			
Salaries and wages	-	-	21,553
Fringe benefits	-	-	2,220
Fees for service	-	-	12,645
Travel	-	-	124
Materials and supplies	-	-	637
Administrative	-	-	5,995
<b>Total expenditures</b>	-	-	43,174
<b>Annual surplus</b>	\$ -	\$ -	\$ 6,718

The accompanying notes form an integral part of these financial statements.

**TIMISKAMING HEALTH UNIT**

**COMMUNITY SAFETY AND WELL-BEING**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Municipalities	\$ 37,725	\$ -	\$ -
<b>EXPENDITURES</b>			
Salaries and wages	31,214	-	-
Fringe benefits	6,174	-	-
Fees for service	188	-	-
Travel	149	-	-
<b>Total expenditures</b>	<b>37,725</b>	<b>-</b>	<b>-</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **DIGITAL DIVIDE PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry revenue	\$ 6,309	\$ -	\$ 109,728
<b>EXPENDITURES</b>			
Salaries and wages	-	-	35,253
Fringe benefits	-	-	3,078
Fees for service	6,309	-	-
Materials and supplies	-	-	69,539
Administrative	-	-	1,858
<b>Total expenditures</b>	<b>6,309</b>	<b>-</b>	<b>109,728</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.