

**HALIBURTON, KAWARTHA, PINE RIDGE
DISTRICT HEALTH UNIT**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

Draft June 8, 2023

**HALIBURTON, KAWARTHA, PINE RIDGE
DISTRICT HEALTH UNIT**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

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Draft June 8, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

For The Year Ended December 31, 2022

MANAGEMENT REPORT

The accompanying consolidated financial statements of the Haliburton, Kawartha, Pine Ridge District Health Unit are the responsibility of management and have been approved by the Board of Health.

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Health Unit maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Health Unit's assets are appropriately accounted for and adequately safeguarded.

The Health Unit's Board of Health is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving financial statements.

The Board of Health reviews and approves the Health Unit's financial statements for issuance to the members of the Haliburton, Kawartha, Pine Ridge District Health Unit. The Board of Health meets periodically with management, as well as the external auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditor's report.

The consolidated financial statements have been audited by Baker Tilly KDN LLP in accordance with Canadian generally accepted auditing standards on behalf of the Health Unit. Baker Tilly KDN LLP has full and free access to the Health Unit.

Chair

Medical Officer of Health

June 15, 2023

Draft June 8, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors of the Haliburton, Kawartha, Pine Ridge District Health Unit

Opinion

We have audited the consolidated financial statements of the Haliburton, Kawartha, Pine Ridge District Health Unit (the Health Unit), which comprise the consolidated statement of financial position as at December 31, 2022, the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Health Unit as at December 31, 2022, and the results of its consolidated operations and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Health Unit in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the 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 the Health Unit or to cease operations, or has no realistic alternative but to do so.

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

Draft June 8, 2023

Draft June 8, 2023

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated 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 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 the 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 auditor's report to the related disclosures in the consolidated 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 Health Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Health Unit to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
June 15, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

CONSOLIDATED STATEMENT OF FINANCIAL POSITION At December 31, 2022

	2022	2021
	\$	\$
FINANCIAL ASSETS		
Cash	7,079,455	6,231,842
Accounts receivable	306,206	647,664
TOTAL FINANCIAL ASSETS	7,385,661	6,879,506
LIABILITIES		
Accounts payable and accrued liabilities	2,276,770	2,292,806
Due to the Province of Ontario	1,117,838	542,348
Deferred revenue (note 3)	443,548	236,337
Employee future benefits (note 4)	1,952,134	1,889,526
TOTAL LIABILITIES	5,790,290	4,961,017
NET FINANCIAL ASSETS	1,595,371	1,918,489
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5)	645,388	759,829
Prepaid expenses	647,405	252,508
TOTAL NON-FINANCIAL ASSETS	1,292,793	1,012,337
ACCUMULATED SURPLUS (note 7)	2,888,164	2,930,826

The accompanying notes are an integral part of these financial statements

Draft June 8, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
REVENUES			
Province of Ontario	20,614,592	18,316,469	17,674,616
Municipal contributions	5,558,798	5,558,793	5,294,093
Interest	30,000	131,107	22,995
Other	19,000	104,219	36,657
TOTAL REVENUES	26,222,390	24,110,588	23,028,361
EXPENSES			
Salaries and wages	15,412,951	13,872,477	13,651,466
Employee benefits	3,646,053	3,214,076	3,210,005
Employee travel	478,802	351,917	359,898
Program materials and supplies	1,910,969	2,324,995	2,137,037
Staff education	137,754	110,796	24,188
Administration	1,978,055	1,819,017	1,479,198
Occupancy	2,467,461	2,294,658	2,220,311
Liability insurance	190,345	50,873	198,056
Amortization of tangible capital assets	114,441	114,441	114,441
TOTAL EXPENSES	26,336,831	24,153,250	23,394,600
ANNUAL DEFICIT	(114,441)	(42,662)	(366,239)
ACCUMULATED SURPLUS - beginning of year		2,930,826	3,297,065
ACCUMULATED SURPLUS - end of year		2,888,164	2,930,826

The accompanying notes are an integral part of these financial statements

Draft June 8, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
ANNUAL DEFICIT	(114,441)	(42,662)	(366,239)
Amortization of tangible capital assets	114,441	114,441	114,441
Change in prepaid expenses	-	(394,897)	(22,924)
DECREASE IN NET FINANCIAL ASSETS	-	(323,118)	(274,722)
NET FINANCIAL ASSETS - beginning of year	1,918,489	1,918,489	2,193,211
NET FINANCIAL ASSETS - end of year	1,918,489	1,595,371	1,918,489

The accompanying notes are an integral part of these financial statements

Draft June 8, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

CONSOLIDATED STATEMENT OF CASH FLOWS For the Year Ended December 31, 2022

	2022	2021
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual deficit	(42,662)	(366,239)
Items not involving cash		
Amortization of tangible capital assets	114,441	114,441
Change in employee future benefits	62,608	44,390
Change in non-cash assets and liabilities		
Accounts receivable	341,458	140,381
Prepaid expenses	(394,897)	(22,924)
Accounts payable and accrued liabilities	(16,036)	668,108
Due to the Province of Ontario	575,490	(299,622)
Deferred revenue	207,211	137,796
Net change in cash from operating activities	847,613	416,331
INVESTING ACTIVITIES		
Proceeds on disposal of long term investments	-	1,036,369
NET CHANGE IN CASH	847,613	1,452,700
CASH - beginning of year	6,231,842	4,779,142
CASH - end of year	7,079,455	6,231,842

The accompanying notes are an integral part of these financial statements

Draft June 8, 2023

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

1. NATURE OF OPERATIONS

The Haliburton, Kawartha, Pine Ridge District Health Unit strives to encourage healthy lifestyles and a safe environment for the residents of Northumberland and Haliburton Counties and the City of Kawartha Lakes. The Health Unit is a not-for-profit organization providing community based health programs and services that promote, protect and restore health.

2. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants of Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies are as follows:

(a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses and accumulated surplus of the Haliburton, Kawartha, Pine Ridge District Health Unit.

All interfund assets and liabilities and revenues and expenses are eliminated.

(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. Initial costs for tangible capital assets that were acquired or developed prior to 2009 were obtained using historical cost information or using current fair market values discounted by a relevant inflation factor to the point of acquisition. The cost, less residual value, if any, of tangible capital assets is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Leasehold improvements	Term of the lease
Equipment and software	3 - 10 years
Furniture and fixtures	5 years

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

(c) Deferred Revenue

Deferred revenue represents grants, user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(d) Non-financial Assets

Tangible capital and other non-financial assets are accounted for as assets by the Health Unit because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Health Unit unless they are sold.

(e) Reserve Funds

Certain amounts, as approved by the Health Unit, are set aside in reserve funds for future purposes. Transfers to and/or from reserve funds are an adjustment to the fund when approved.

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Use of Estimates

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Health Unit's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements or changes in such estimates in future periods could be significant. The Health Unit's significant estimates include:

- The amounts recorded for amortization of tangible capital assets are based on estimates of useful life and residual values; and
- The values of employee future benefits charged to operations depend on certain actuarial and economic assumptions.

(g) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Government Funding

The Health Unit claims from the Ministry of Health and Long-Term Care and Ministry of Children, Community and Social Services, The Corporations of the Counties of Northumberland and Haliburton and the City of Kawartha Lakes revenue equivalent to its net costs for the public health programs. While these net claims for costs are recorded as revenue in the current year, the reimbursement for these costs is ultimately dependent upon their acceptance by the funding bodies.

Other revenue

Investment income is recorded when earned.

Other revenue is recorded when earned and collection is reasonably assured.

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

3. DEFERRED REVENUE

Deferred revenue consists of:

	2022	2021
	\$	\$
Specific externally funded projects	103,137	108,733
PRHC- Hub & Spoke IPAC	28,778	55,000
Province - One-time needle exchange	-	36,861
PHAC - Harm Reduction Program Enhancement	-	35,743
Northumberland County - 2023 contribution	218,819	-
Province - School Health Nurses	92,814	-
	443,548	236,337

The continuity of deferred revenue is as follows:

	2022	2021
	\$	\$
Balance - beginning of year	236,337	98,541
Add amounts received:		
Specific externally funded projects	52,429	34,460
PRHC - Hub & Spoke IPAC	28,778	55,000
Province - One-time needle exchange	-	45,000
PHAC - Harm Reduction Program Enhancement	-	60,000
Northumberland County	218,819	-
Province - School Health Nurses	92,814	-
	392,840	194,460
Less: transfers to operations		
Specific externally funded projects	58,025	24,268
Province - One-time needle exchange	36,861	8,139
PHAC - Harm Reduction Program Enhancement	35,743	24,257
PRHC - Hub & Spoke IPAC	55,000	-
	185,629	56,664
Balance - end of year	443,548	236,337

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

4. EMPLOYEE FUTURE BENEFITS

The Health Unit provides certain employee benefits that will require funding in future periods. The employee future benefits liability is comprised of the following:

	2022	2021
	\$	\$
Accrued benefit obligation	1,690,382	1,600,221
Unamortized actuarial gain	261,752	289,305
Employee future amounts payable	1,952,134	1,889,526

The Health Unit sponsors defined benefit plans to pay costs of health, vision and dental benefits for eligible employees after they retire. All benefits are provided upon retirement and continue until the retiree reaches age 65. The plans are not funded by the Health Unit until paid.

The actuarial valuation as at December 31, 2020 was based on a number of assumptions about future events, such as inflation rates, interest rates, medical inflation rates and employee turnover and mortality. 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, which was 10.5 years. The assumptions used reflect management's best estimate. The main actuarial assumptions employed for the valuation are as follows:

Expected inflation rate	2.5%
Future health care premium rates - increase first year 2021	5.5%
- decrease over 5 years to	4.0%
Future dental care premium rates	4.0%
Interest rate	2.36%

The employee future benefits expense is reported on the Consolidated Statement of Operations and Accumulated Surplus and is comprised of the following:

	2022	2021
	\$	\$
Current service costs	94,429	83,669
Amortized actuarial loss	(27,553)	(31,083)
Interest on accrued benefit obligation	37,765	35,984
Premiums paid	(42,033)	(44,180)
Change in employee future amounts payable	62,608	44,390

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

5. TANGIBLE CAPITAL ASSETS

The net book value of the Health Unit's tangible capital assets are:

	Leasehold improvements \$	Equipment and Software \$	Furniture and Fixtures \$	2022 Totals \$	2021 Totals \$
COST					
Balance, beginning of year	1,269,376	71,847	93,772	1,434,995	,434,995
Balance, end of year	1,269,376	71,847	93,772	1,434,995	,434,995
ACCUMULATED AMORTIZATION					
Balance, beginning of year	544,969	71,847	58,350	675,166	560,725
Add: additions during the year	100,049	-	14,392	114,441	114,441
Balance, end of year	645,018	71,847	72,742	789,607	675,166
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	624,358	-	21,030	645,388	759,829

During the year there were no write-downs of assets (2021 - \$Nil) and no interest capitalized (2021 - \$Nil).

6. PENSION AGREEMENTS

Certain employees of the Health Unit are eligible members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan.

The Actuarial Opinion contained in the 2022 Annual Report disclosed total actuarial liabilities of \$130,306 million in respect of benefits accrued for service with actuarial assets of \$123,628 million indicating an actuarial deficit of \$6,678 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Health Unit does not recognize any share of the OMERS pension surplus or deficit.

The Health Unit's required contributions to OMERS in 2022 were \$1,126,057 (2021 - \$1,074,475).

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

7. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2022	2021
	\$	\$
Surplus/(Deficit)		
Public Health Programs	3,006,159	2,957,461
Unfunded employee future benefits	(1,952,134)	(1,889,526)
Unfunded vacation accruals	(341,445)	(232,556)
	712,580	835,379
Invested In Capital Assets		
Tangible capital assets - net book value	645,388	759,829
Surplus	1,357,968	1,595,208
Reserve Funds		
Contingencies	1,530,196	1,335,618
	2,888,164	2,930,826

8. BUDGET FIGURES

Budget data is compiled from the budget approved by the Board of Health, which is not subject to audit.

9. ECONOMIC DEPENDENCE

The Health Unit receives the majority of its operating revenue from the Province of Ontario and the Counties of Northumberland and Haliburton and the City of Kawartha Lakes. The nature and extent of this revenue is of such significance that the programs are economically dependent on these sources of revenue.

10. COMMITMENT

The Health Unit has entered into lease agreements for office facilities in Haliburton, Lindsay and Port Hope. These leases expire at various dates up to and including 2032. The future minimum anticipated base lease payments over the next five years are:

2023	\$1,104,044
2024	1,084,756
2025	1,089,687
2026	1,099,510
2027	1,104,421

11. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation. The restatement did not affect the prior year annual surplus.

HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. ADDITIONAL INFORMATION

Medical Officer of Health Compensation

The Health Unit provided the following compensation for the Medical Officer of Health:

	2022	2021
	\$	\$
Medical Officer of Health compensation - base salary	258,765	253,691
Community Medicine Stipend - 100% Provincial	5,000	5,000
After Hours Availability - 100% Provincial	12,000	12,000
Physician compensation - 100% Provincial	33,417	24,667
	309,182	295,358

Special or Specifically Funded Programs - 100%

	2022	2021
	\$	\$
Medical Officer of Health	58,358	43,359
Flu, HPV and Men C reimbursements	34,734	32,623
	93,092	75,982

One Time Project Funding - 100%

	2022	2021
	\$	\$
2021/2022 one-time needle exchange	-	38,571
2022/2023 one-time needle exchange	90,861	-
Public Health Inspector practicum	33,656	22,494
Harm Reduction Program Enhancement	35,743	-
Hub & Spoke	171,222	-
Temporary Retention Incentive for Nurses	311,935	-
Security cameras	11,865	-
	655,282	61,065

One Time Provincial Revenue

	2022	2021
	\$	\$
Mitigation funding	773,300	773,300
	773,300	773,300

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

PUBLIC HEALTH PROGRAMS SCHEDULE OF REVENUE AND EXPENSES For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
REVENUE			
Partner Contributions			
Province of Ontario	11,901,650	11,901,650	11,813,000
County of Northumberland	2,661,433	2,661,433	2,534,698
City of Kawartha Lakes	2,362,013	2,362,008	2,249,536
County of Haliburton	535,352	535,352	509,859
Other			
Vaccine reimbursement programs	21,500	34,734	32,623
Interest	30,000	105,489	16,441
Other	19,000	46,194	8,956
	<u>17,530,948</u>	<u>17,646,860</u>	<u>17,165,113</u>
EXPENSES			
Salaries and wages	8,455,273	8,091,335	4,507,785
Employee benefits	2,083,235	2,205,938	1,400,179
Employee travel	307,500	177,373	102,903
Program materials and supplies	261,829	600,535	164,636
Staff education	137,754	110,793	22,955
Administration	1,978,055	1,815,017	1,479,198
Occupancy	2,467,461	2,256,795	2,220,311
Liability insurance	190,345	50,873	198,056
Amortization of tangible capital assets	114,441	114,441	114,441
	<u>15,995,893</u>	<u>15,423,100</u>	<u>10,210,464</u>
ANNUAL SURPLUS	<u>1,535,055</u>	<u>2,223,760</u>	<u>6,954,649</u>

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

COVID-19 SCHEDULE OF REVENUE AND EXPENSES For the Year Ended December 31, 2022

	Vaccine Program \$	General Program \$	School- Focused Nurses \$	Actual 2022 \$	Actual 2021 \$
REVENUE					
Province of Ontario	1,832,024	-	705,586	2,537,610	3,174,565
EXPENSES					
Salaries and wages	1,480,552	2,144,740	586,333	4,211,625	8,229,850
Benefits	194,760	484,143	110,530	789,433	1,612,750
Travel	114,853	13,223	8,723	136,799	239,068
Program supplies	54,908	15,821	-	70,729	1,111,211
Professional fees	245,460	86,858	-	332,318	-
	2,090,533	2,744,785	705,586	5,540,904	11,192,879
ANNUAL DEFICIT	(258,509)	(2,744,785)	-	(3,003,294)	(8,018,314)

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HALIBURTON, KAWARTHA, PINE RIDGE DISTRICT HEALTH UNIT

ONTARIO SENIORS DENTAL CARE PROGRAM SCHEDULE OF REVENUE AND EXPENSES For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
REVENUE			
Province of Ontario	1,140,850	1,284,556	829,306
EXPENSES			
Salaries and wages	54,917	32,770	13,659
Benefits	13,455	10,074	4,182
Professional and contracted services	1,072,478	1,241,518	811,457
Travel	-	194	8
	1,140,850	1,284,556	829,306
ANNUAL SURPLUS	-	-	-

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