

2023 WECHU Audit Report

There was a meeting of the Board Audit Committee with KPMG on June 7, 2024. The following reports were reviewed by the Committee:

1. KPMG Audit Findings Report
2. WECHU Financial Statements and Independent Auditor's Report for the year ended December 31, 2023
3. WECHU Ministry of Children, Community and Social Services Program Initiatives Financial Statements and Independent Auditor's report for the year ended March 31, 2024

The Board Audit Committee also met with the auditors without management present to discuss the audit and respond to any questions from the Committee.

The Audit Findings Report indicated that no risks or issues were identified through the audit process and a clean audit opinion was provided for both sets of financial statements.

Motion: That the WECHU financial statements be recommended for approval by the Board of Health for the year ended December 31, 2023.
CARRIED

Motion: That the WECHU MCCSS financial statements be recommended for approval by the Board of Health for the year ended March 31, 2024.
CARRIED

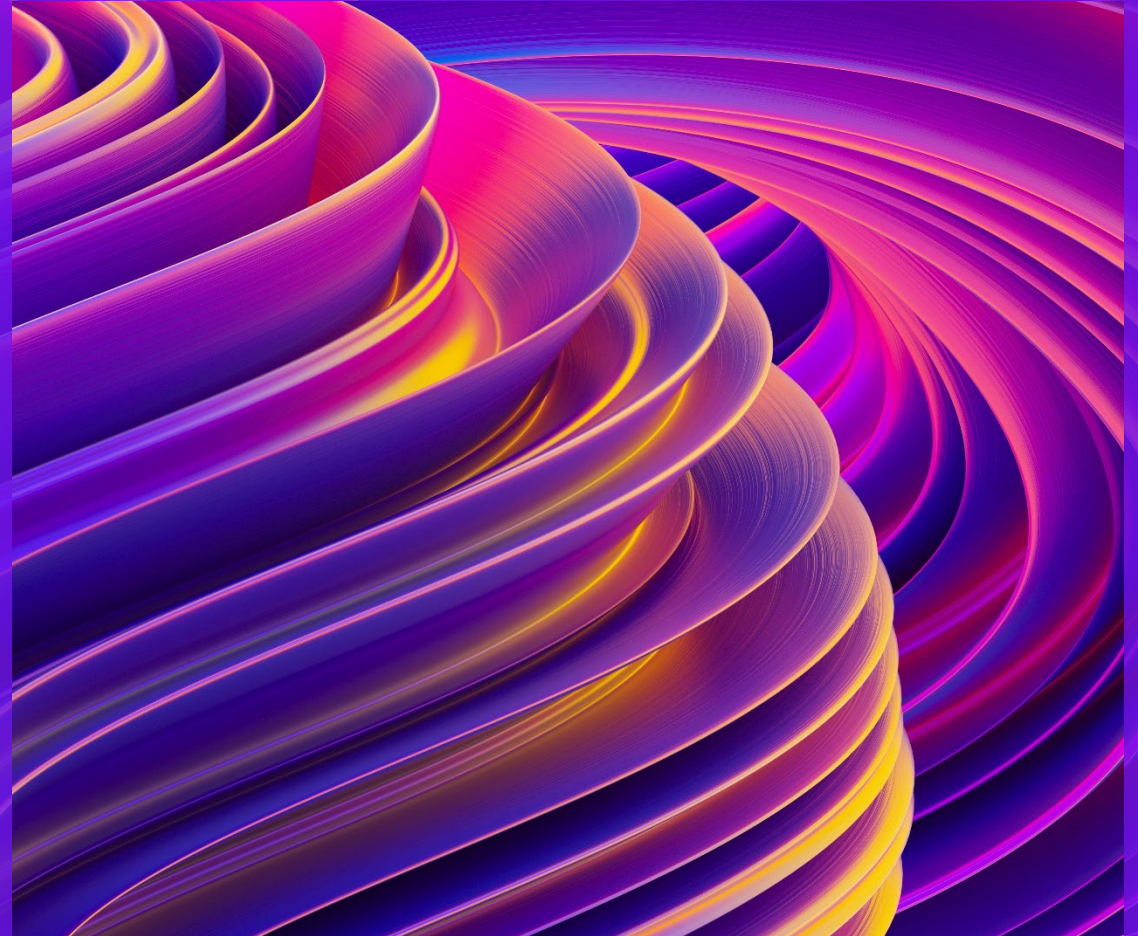


Windsor-Essex County Health Unit

Audit Findings Report for the year ended December 31, 2023

Prepared as of May 31, 2024 for presentation to the Audit Committee
on June 7, 2024

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

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The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details


Status


We have completed the audit of the financial statements (“financial statements”) of Windsor-Essex County Health Unit (“the Entity”) , with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.

Materiality

Materiality has been set at \$1 million for our audit of the financial statements. Total prior year revenue was used as the benchmark in setting materiality.




Risks and results

-  Significant risks
- Fraud risk from revenue recognition – presumed risk rebutted
 - Fraud risk from management override of controls


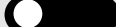
-  Other risks of material misstatement
- Asset retirement obligations
 - Funding sources, accounts receivables and deferred revenue
 - Salaries, benefits and employee future benefits
 - Accounts payable and accrued liabilities
 - Contingencies

 Going concern matters


Policies and practices & Specific topics

-  Significant unusual transactions
-  Accounting policies and practices
-  Other financial reporting matters

Uncorrected and corrected misstatements

-  Uncorrected misstatements
-  Corrected misstatements

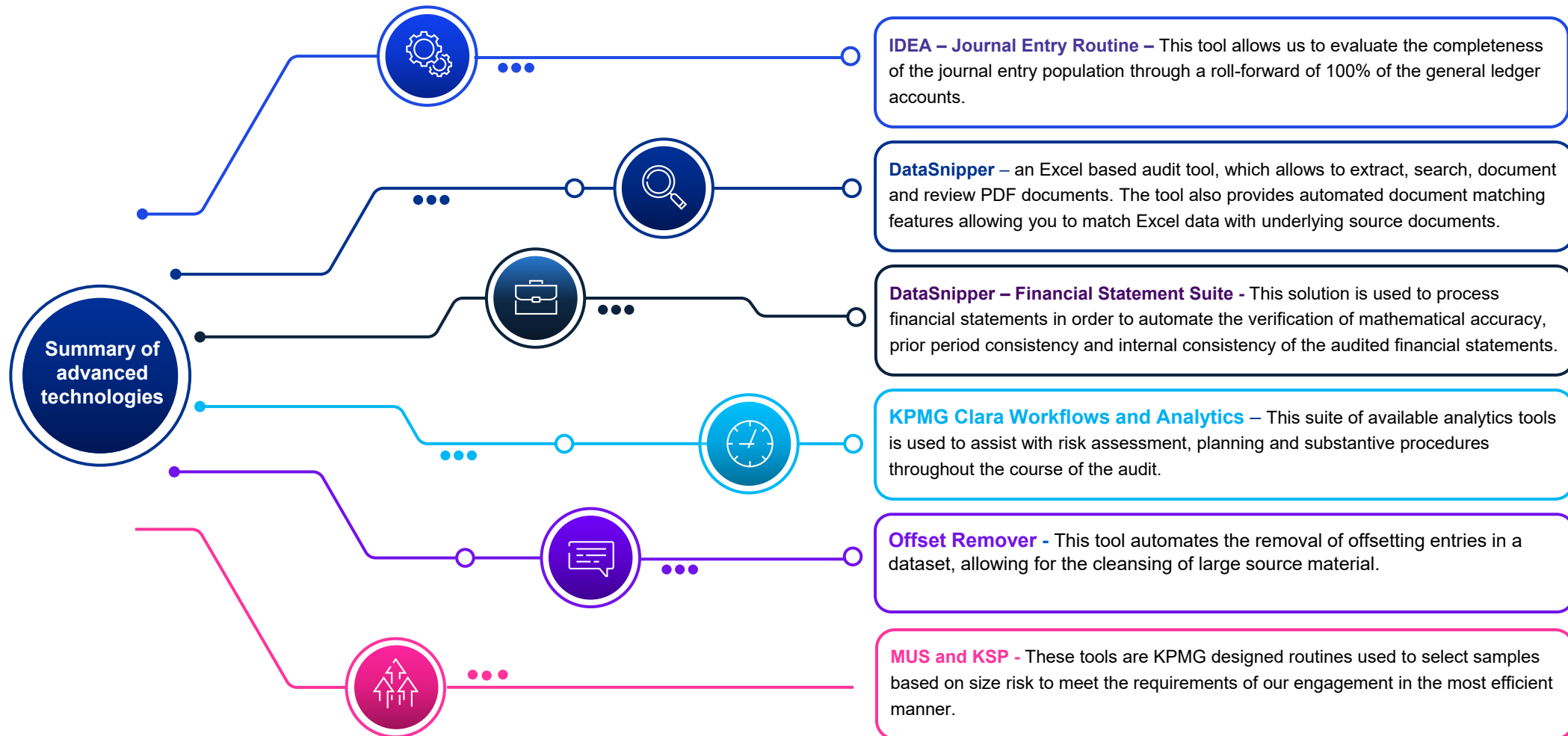
Control deficiencies

-  Significant deficiencies



Technology highlights

As previously communicated in our audit planning report, we have utilized technology to enhance the quality and effectiveness of the audit.





Status

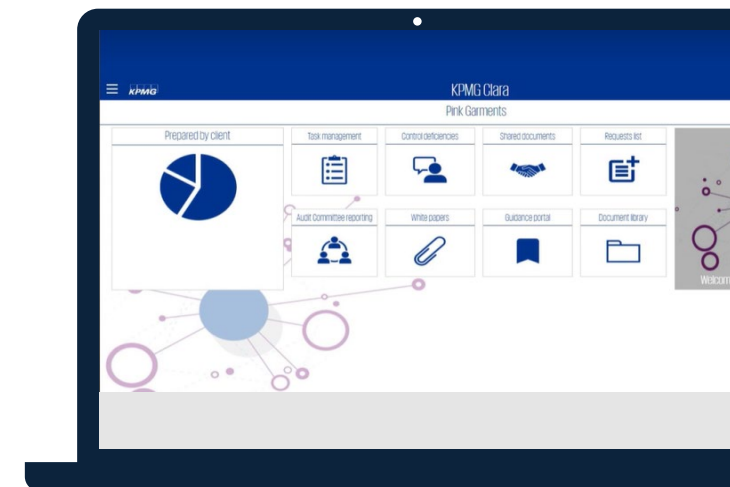
As of May 31, 2024, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Obtaining signed management representation letter
- Obtaining responses to our request for legal confirmations
- Completing our inquiries regarding subsequent events
- Completing our discussions with the Audit Committee
- Obtaining evidence of the Board of Director's approval of the financial statements

We will update the Audit Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report will be dated upon the completion of any remaining procedures.

KPMG Clara for Clients (KCfc)



Real-time collaboration and transparency

We leveraged **KCfc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCfc to coordinate requests from management.





Significant changes

We have not made any significant changes to our audit plan which was communicated to you in the audit planning report, and note that:



Management and the KPMG audit team



There were no key Management team member changes from the Audit Plan. Management were available as needed to assist the Audit Team. The senior audit team remained consistent from the team presented in the Audit Plan.



Materiality



Materiality was set at \$1 million in our audit planning report, which represented approximately 3% of prior year total revenues. This falls within the acceptable range of our required benchmark of between 0.5% -3.0%.



Fraud risk



We performed our required audit procedures in professional standards over fraud risk as communicated to the Committee in the Audit Plan and did not identify any additional fraud risks from our audit work. As part of our unpredictable procedure, we extended our samples for the search for unrecorded liabilities. We have no findings to report from this procedure.

Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Entity and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Entity's components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	PY risk rating
●	Management Override of Controls	✓		Significant
●	Asset Retirement Obligations		✓	N/A – New Risk
●	Funding sources, A/R and deferred revenue		✓	Base
●	Salaries and benefits and employee future benefits		✓	Base
●	Accounts payable and accrued liabilities, non payroll		✓	Base
●	Contingencies		✓	Base

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISTATEMENT

Advanced technologies

Our **KPMG Clara Dynamic Risk Assessment** tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

[Learn more](#)

Our **KPMG Clara Business Process Mining** provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

[Learn more](#)

KPMG Clara Account Analysis allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

[Learn more](#)

KPMG Clara AI allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

[Learn more](#)

Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF



FRAUD

Why is it significant?

**Presumption
of the risk of fraud
resulting from
management
override of
controls**

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

No issues were noted.

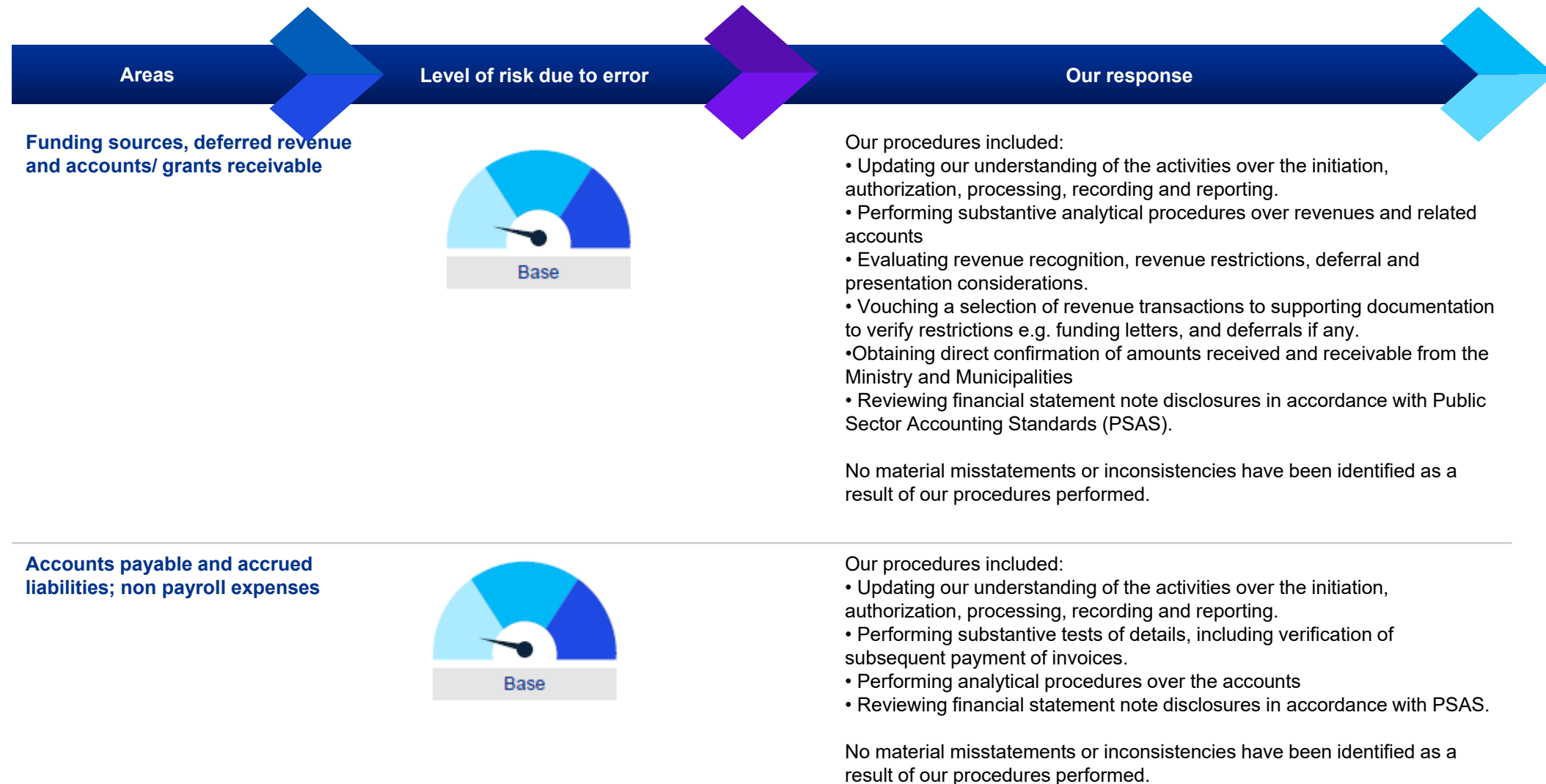
Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.

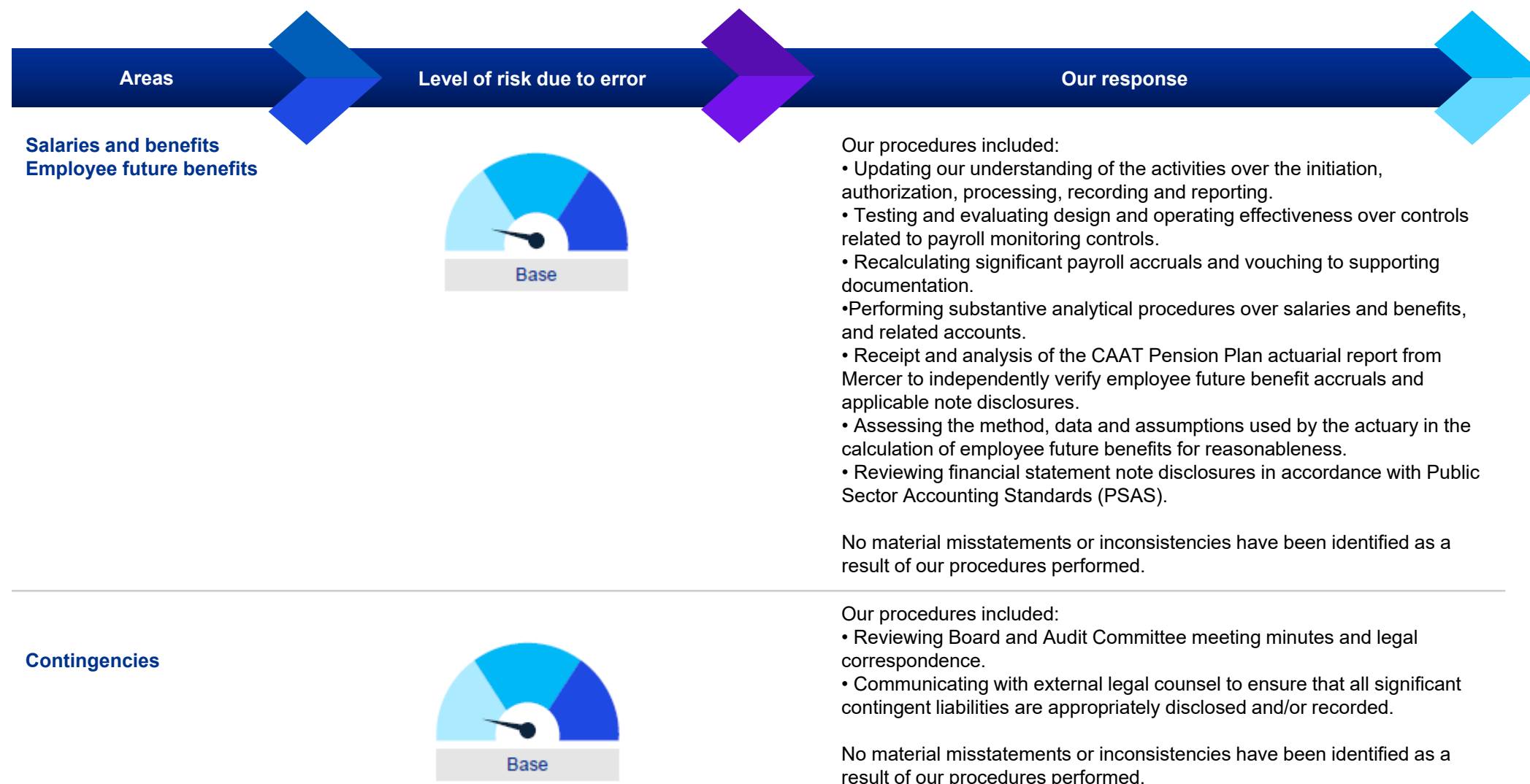


[Click to learn more](#)

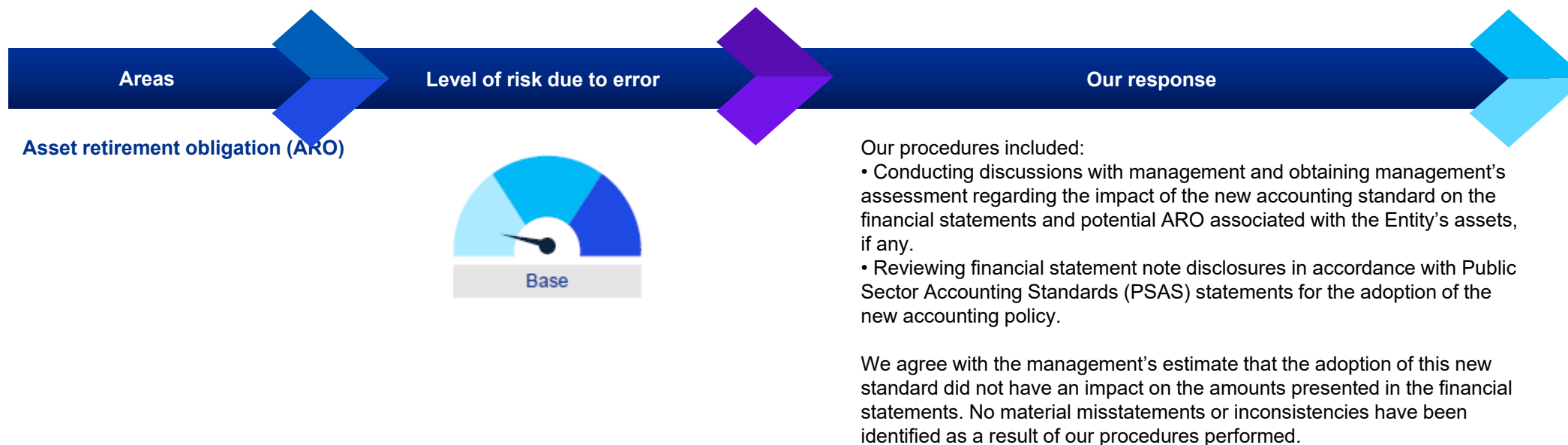
Other risks of material misstatement



Other risks of material misstatement



Other risks of material misstatement



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

Control deficiencies – Significant deficiencies

Significant deficiencies in internal control over financial reporting

Description	Status	Potential effects
1	No significant deficiencies in internal control to report.	

Accounting policies and practices



Initial selection

The following new accounting policies and practices were selected and applied as of January 1, 2023 with no impact to the Entity:

- PS 3280 Asset Retirement Obligations



Revised

No matters to report.



Significant qualitative aspects

There are no significant qualitative aspects to note related to accounting policies and practices.

The significant accounting policies and practices are disclosed in note 1 to the financial statements

Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



The form, arrangement and content of the financial statements is consistent with the prior year except for note 1(f) describing the adoption of PS 3280 Asset Retirement Obligations.



Concerns regarding application of new accounting pronouncements



No matters to report.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.

Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud	No matters to report.
Other information in documents containing the audited financial statements	No matters to report.
Significant difficulties encountered during the audit	No matters to report.
Difficult or contentious matters for which the auditor consulted	No matters to report.
Management's consultation with other accountants	No matters to report.
Disagreements with management	No matters to report.
Related parties	No matters to report.
Significant issues in connection with our appointment or retention	No matters to report.
Other matters that are relevant matters of governance interest	No matters to report.



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Services initiated under audit committee pre-approval policies and procedures

We were engaged by the Entity to perform the services listed below:

Engagement description	Fee CDN (estimated)
Audit of the financial statements.	\$21,500



Note: The Audit Committee was previously provided with a written description of the nature and scope of each service and details of the proposed fee arrangement. We also previously discussed with the Audit Committee the potential effects on the firm's independence, prior to performing any permissible tax services or non-audit services related to internal control over financial reporting.

Appendices

1

Required
communications

2

Audit quality

3

Insights

4

Environmental, social
and governance (ESG)

5

Continuous evolution

5

Public sector
accounting update





Appendix 1: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix 1: Management representation letter

KPMG LLP
618 Greenwood Centre
3200 Deziel Drive
Windsor, Ontario N8W 5K8
Canada

Approval Date

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of **Windsor-Essex County Health Unit** ("the Entity") as at and for the period ended December 31, 2023.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated March 20, 2023, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.

- d) providing you with complete responses to all enquiries made by you during the engagement.
- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered

when preparing the financial statements.

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

ESTIMATES:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 10) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 11) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

By: Mr. Ken Blanchette, Chief Executive Officer

By: Ms. Marie Campagna, Finance Consultant

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



Appendix 2: Audit quality - How do we deliver audit quality?

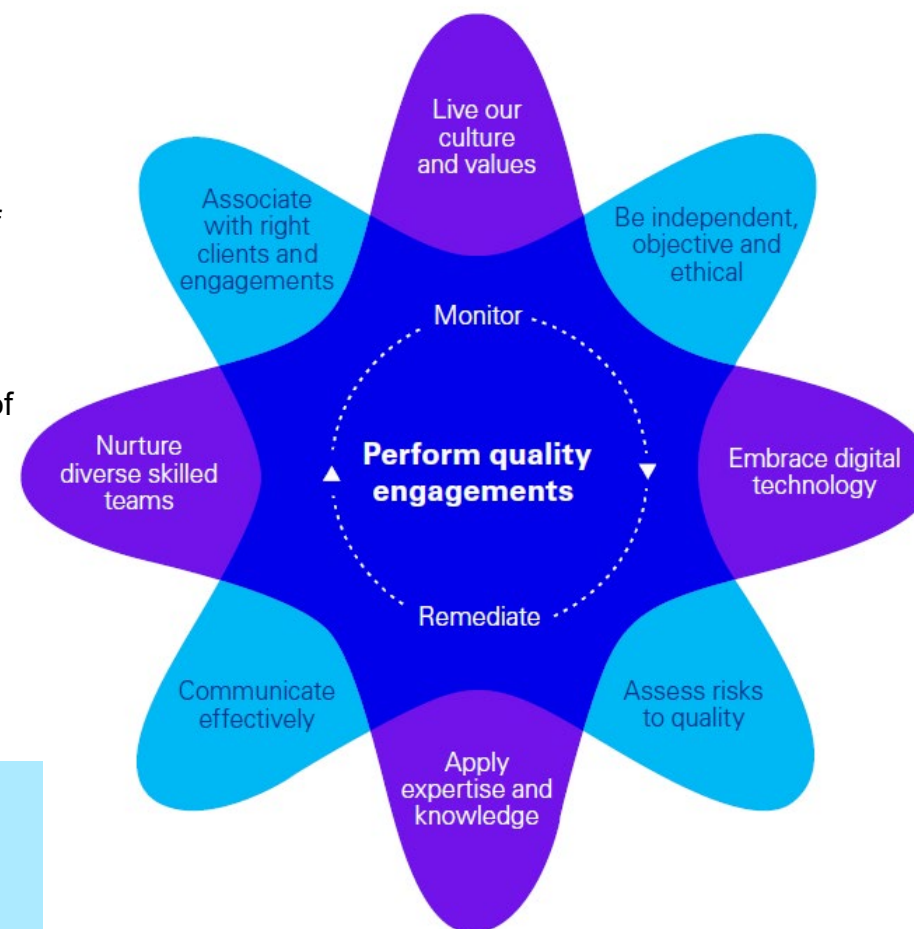
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix 2: Audit quality indicators (AQIs)

The objective of these measures is to provide the Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.



Team composition



Experience of the team

- Experience, commitment and knowledge of the broader public sector
- A combination of continuity and fresh perspectives
- Access to specialist resources with public sector experience



Technology in the audit



Implementation of Technology in the Audit

- Increase in use of technology in the audit year over year
- Use of secure KPMG portal for transfer of electronic documents



Independence



- We will not put ourselves in a situation where we would audit our own work.
- We apply the most rigorous standards to our professional services in order to ensure our continued independence in our role.



Timing of prepared by client (PBC) items



Timeliness of PBC items

- The financial records are closed and ready on the first day of audit work
- Client prepared documentation is prepared accurately and is provided on a timely basis
- Participation of all client personnel as required in the audit process, such as IT, HR, Legal, etc.



Audit Committee



- Audit Committee members participate fully in the discussion with auditors, including meeting in camera with the auditors
- KPMG provides current industry trends and updates to accounting and audit standards



Nothing to report



Some matters to report



Specific matters to report

Appendix 3: Insights to enhance your business

We have the unique opportunity as your auditors to perform a deeper dive to better understand your business processes that are relevant to financial reporting.

Lean in Audit

Lean in Audit™ is KPMG's award-winning methodology that offers a new way of looking at processes and engaging people within your finance function and organization through the audit.

By incorporating Lean process analysis techniques into our audit procedures, we can enhance our understanding of your business processes that are relevant to financial reporting and provide you with new and pragmatic insights to improve your processes and controls.

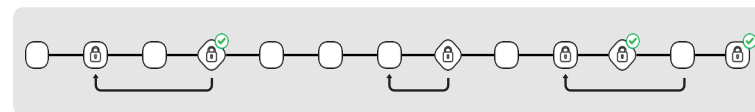
Clients like you have seen immediate benefits such as improved quality, reduced rework, shorter processing times and increased employee engagement.

We look forward to working with you to incorporate this approach in your audit.

How it works

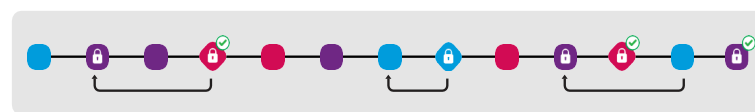
Standard Audit

Typical process and how it's audited



Lean in Audit™

Applying a Lean lens to perform walkthroughs and improve Audit quality while identifying opportunities to minimize risks and redundant steps



How Lean in Audit helps improve businesses processes

Make the process more streamlined and efficient for all



Value: what customers want (**maximize**)

Necessary: required activities (**minimize**)

Redundant: non-essential activities (**remove**)



Process controls



Key controls tested

Appendix 3: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Board of Directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for Audit Committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping Audit Committee effectiveness in Canada.

Accelerate 2023

The key issues driving the Audit Committee agenda in 2023.

Momentum

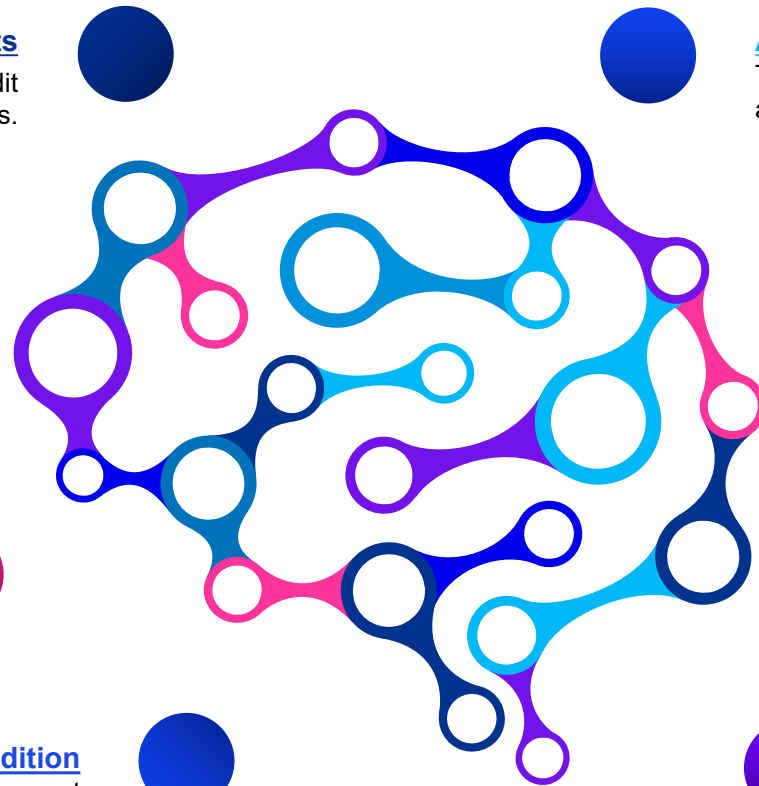
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix 4: ESG - Global regulatory reporting standards

EU

US

ISSB

CAN

Recent Activity¹⁻⁶

- The European Financial Reporting Advisory Group (EFRAG) was mandated to develop European Sustainability Reporting Standards (ESRSs) setting out the detailed disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD)
- On July 31, 2023, the European Commission published the final text of its first set of twelve ESRSs as delegated acts
- The ESRSs will become effective as early as 2024 reporting periods for some companies
- **There are potentially considerable ESG reporting implications for Canadian entities** – as most EU-listed companies and large subsidiaries of Canadian companies with significant operations in the EU are in scope. Non-EU parent entities with substantial activity in the EU may also be in scope, with separate standards to be developed for these entities, with an effective date of 2028 reporting periods
- SEC's climate rule proposal published in March 2022 would require investor-focused climate disclosures
- The SEC's latest regulatory agenda, published in December 2023, included three items of note:
 - **the climate rule, scheduled to be finalized in April 2024;**
 - a proposal for human capital management disclosures, scheduled for April 2024; and
 - a proposal for corporate board diversity, scheduled for October 2024
- On October 7, 2023, the **California** Governor signed **two climate disclosure laws** that will shape climate disclosure practices beyond the state's borders. The laws will apply to US businesses (**including US subsidiaries of non-US companies**) that meet specified revenue thresholds and do business in California
- Under the climate disclosure laws, certain businesses will be required to disclose **scope 1, 2 and 3 GHG emissions**, with **limited assurance requirements** from 2026 (on FY25 data)
- In June 2023, the International Sustainability Standards Board (ISSB) issued its first two IFRS Sustainability Disclosure Standards – IFRS S1 (general requirements standard) and IFRS S2 (climate standard)
- The standards are effective for annual periods beginning on or after January 1, 2024 – subject to local jurisdiction adoption
- Companies will be required to report material sustainability-related financial disclosures for the same period and at the same time as their annual financial statements, subject to temporary transition relief options
- **The Canadian Sustainability Standards Board (CSSB)** has been established with the mandate to develop and support the adoption of the ISSB standards in Canada. The **CSSB expects to release draft requirements in March 2024** for public consultation
 1. Refer to our [US Quarterly Outlook](#) publication for regulatory updates on the proposed SEC climate rules
 2. Refer to our [ESRS resource centre](#) for resources on implementing the ESRSs
 3. Refer to our [ISSB resource centre](#) for resources on implementing the IFRS Sustainability Disclosure Standards
 4. Refer to our [guide](#) which compares the sustainability proposals issued by the ISSB, SEC and EFRAG
 5. Refer to our [publication](#) on California's introduction of climate disclosures and assurance requirements
 6. Refer to our [publication](#) on the impact of EU ESG reporting on non-EU companies
- The CSA proposal published in October 2021 would require investor-focused climate disclosures
- Subsequent to the release of the IFRS Sustainability Disclosure Standards, the **CSA announced** that they intend to conduct further consultations to adopt disclosure standards based on the IFRS Sustainability Disclosure Standards, with **modifications considered necessary and appropriate in the Canadian context**
- Bill S-211, **Canada's new Act on fighting against forced labor and child labour** will take effect on January 1, 2024. Canadian and foreign businesses impacted by the Act will be required to file a report on their efforts to prevent and reduce the risk of forced labour and child labour in their supply chain, by May 31st of each year



Appendix 5: Continuous evolution

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





Appendix 6: Public Sector Accounting Update

Matter	Summary and implications
Revenue	<ul style="list-style-type: none"> – The new standard is effective for fiscal years beginning on or after April 1, 2023. The effective date was deferred by one year due to COVID-19. – The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. – The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
Employee Future Benefit Obligations	<ul style="list-style-type: none"> – PSAB has initiated a review of sections PS3250 Retirement Benefits and PS3255 Post-Employment Benefits, Compensated Absences and Termination Benefits. In July 2020, PSAB approved a revised project plan. – PSAB intends to use principles from International Public Sector Accounting Standard 39 Employee Benefits as a starting point to develop the Canadian standard. – Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, PSAB will implement a multi-release strategy for the new standards. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues.



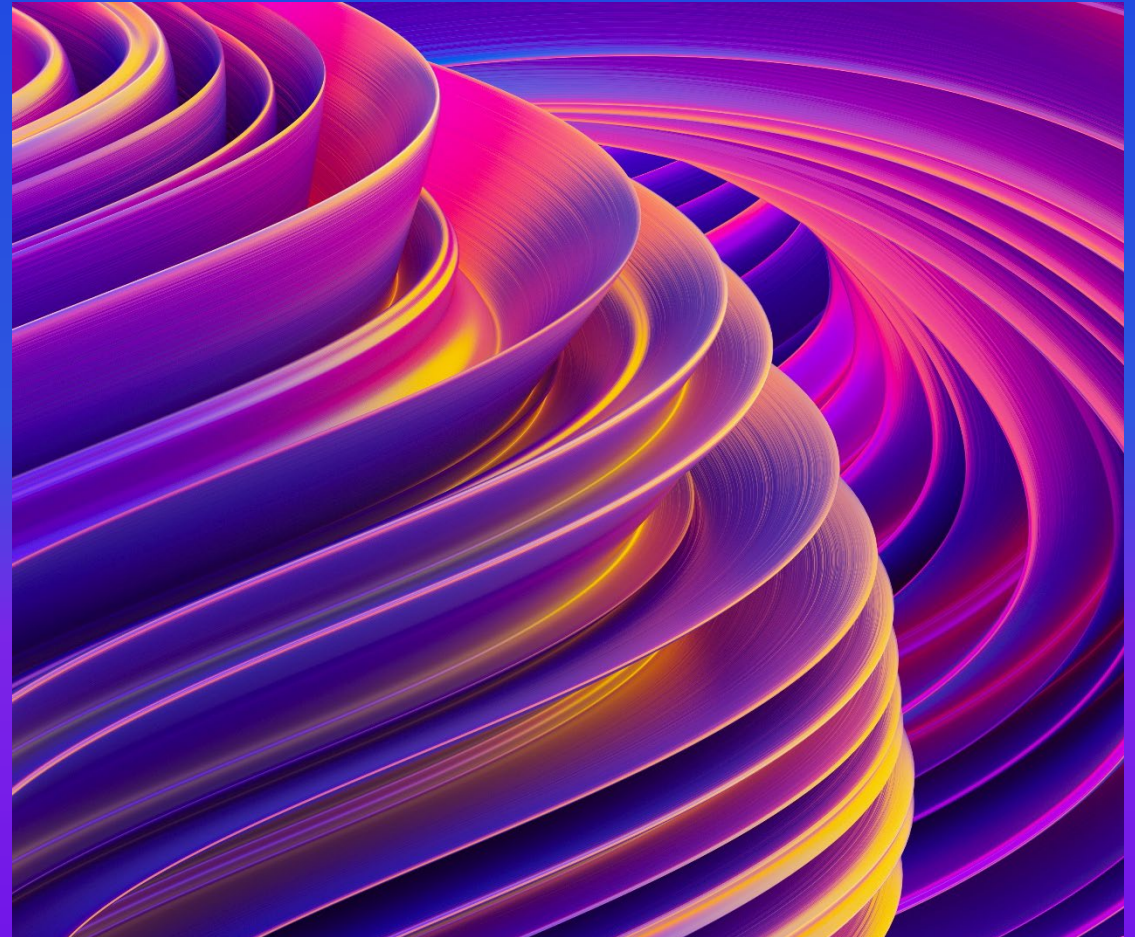
Appendix 6: Public Sector Accounting Update

Matter	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. PSAB is proposing a revised, ten chapter conceptual framework intended to replace PS 1000 Financial Statement Concepts and PS 1100 Financial Statement Objectives. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. In addition, PSAB is proposing: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement and the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present non-financial assets before liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
Purchased Intangibles	<ul style="list-style-type: none"> In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. Practitioners are expected to use the definition of an asset, the general recognition criteria and the GAAP hierarchy to account for purchased intangibles. PSAB has approved Public Sector Guideline 8 which allows recognition of intangibles purchased through an exchange transaction. Narrow-scope amendments were made to Section PS 1000 Financial statement concepts to remove prohibition on recognition of intangibles purchased through exchange transactions and PS 1201 Financial statement presentation to remove the requirement to disclose that purchased intangibles are not recognized. The effective date is April 1, 2023 with early adoption permitted. Application may be retroactive or prospective.



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Financial Statements of

**WINDSOR-ESSEX COUNTY
HEALTH UNIT
MINISTRY CHILDREN,
COMMUNITY AND SOCIAL
SERVICES PROGRAM
INITIATIVES**

And Independent Auditor's Report thereon

Year ended March 31, 2024

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Windsor-Essex County Health Unit ("Health Unit") Ministry of Children, Community and Social Services Program Initiatives are the responsibility of the Health Unit's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards 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 1 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 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 of Health is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Health carries out their responsibility for review of the financial statement principally through the Audit Committee. The members of the Audit Committee are not officers or employees of the Health Unit. 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 recommending approval of the financial statements to the Board of Health. The external auditors have full access to the Audit Committee with and without the presence of management.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Corporation of the City of Windsor. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Health Unit's financial statements.

Dr. Ken Blanchette
Chief Executive Officer

Michael Horrobin
Director of Corporate Services

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Statement of Financial Position

March 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Due from Windsor-Essex County Health Unit	\$ 500,146	\$ 1,023,696
Financial liabilities		
Accounts payable and accrued liabilities	9,964	22,698
Due to Ministry of Children, Community and Social Services (note 5)	490,182	1,000,998
Employee future benefit liabilities (note 3)	239,254	233,815
	739,400	1,257,511
Net debt	(239,254)	(233,815)
Non-financial assets		
Tangible capital assets (note 2)	19,038	20,708
	19,308	20,708
Accumulated deficit (note 4)	\$ (220,216)	\$ (213,107)

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Statement of Operations and Accumulated Deficit

For the year-ended March 31, 2024, with comparative information 2023

	2024	2023
Sources of financing:		
Ministry of Children, Community and Social Services	\$ 2,671,347	\$ 2,628,153
Other	23,949	15,389
	<u>2,695,296</u>	<u>2,643,542</u>
Expenses:		
Salaries and benefits	2,578,892	2,541,349
Program supplies	13,882	17,733
Amortization	16,408	31,325
Travel and mileage	45,496	38,321
Professional development	11,089	10,826
Professional fees	5,431	5,902
ISCIS	16,394	6,095
Purchased services	14,813	6,201
	<u>2,702,405</u>	<u>2,657,752</u>
Annual deficit	(7,109)	(14,210)
Accumulated deficit, beginning of year	(213,107)	(198,897)
Accumulated deficit, end of year	<u>\$ (220,216)</u>	<u>\$ (213,107)</u>

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Statement of Change in Net Debt

For the year-ended March 31, 2024, with comparative information for 2023

	2024	2023
Annual deficit	\$ (7,109)	\$ (14,210)
Acquisition of tangible capital assets	(14,738)	(3,766)
Amortization of tangible capital assets	16,408	31,325
Use of prepaid expense	—	1,060
Change in net debt	(5,439)	14,409
Net debt, beginning of year	(233,815)	(248,224)
Net debt, end of year	\$ (239,254)	\$ (233,815)

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Statement of Cash Flows

For the year-ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (7,109)	\$ (14,210)
Items not involving cash:		
Amortization of tangible capital assets	16,408	31,325
Change in employee future liabilities	5,439	(13,349)
Change in non-cash assets and liabilities:		
Due from Windsor-Essex County Health Unit	523,550	304,599
Accounts payable and accrued liabilities	(12,734)	9,290
Due to Ministry of Children, Community and Social Services	(510,816)	(314,949)
Prepaid expenses	—	1,060
Net change in cash from operating activities	14,738	3,766
Capital activities:		
Cash used to acquire tangible capital assets	(14,738)	(3,766)
Net change in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	\$ -	\$ —

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements

For the year-ended March 31, 2024

Nature of the Program:

The Windsor-Essex County Health Unit ("Health Unit") administers two programs funded by the Ministry of Children, Community and Social Services (MCCSS), the Healthy Babies Health Children ("HBHC") and the Nurse Practitioners Program ("NP") (hereinafter referred to collectively as the MCCSS Program Initiatives). The MCCSS Program Initiatives provide access to prevention and early intervention programs for families in the Windsor-Essex County area. The aim of the HBHC Program Initiative is to ensure a healthy future for children and their families. The aim of the NP Program Initiative is to promote healthy pregnancy, birth and infancy for children, improve parenting and family supports.

1. Significant accounting policies:

The financial statements of the MCCSS Program Initiatives administered by the Health Unit are prepared by management in accordance with the Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Health Unit are as follows:

(a) Basis of presentation:

The financial statements reflect the assets, liabilities, revenue and expenses of the MCCSS Program Initiatives administered by the Health Unit.

(b) Basis of accounting:

Sources of financing and expenses are reported on the accrual basis of accounting and reflected in the statement of operations and accumulated deficit.

The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of services and the creation of a legal obligation to pay.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

The Health Unit is funded by government transfers relating to the administration of the MCCSS Program Initiatives from the Province of Ontario, more specifically, the Ministry of Children, Community and Social Services (the "MCCSS"). Government transfers are recognized in the financial statements as revenue 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. Government transfers not received at year-end are recorded as grants receivable due from the Ministry of Children, Community and Social Services on the statement of financial position.

(c) 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.

Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Amortization is calculated on a straight-line basis over an asset's expected useful life for all classes. Residual values are assumed to be zero. Amortization will be taken at half rates in the year of acquisition.

Asset classification	Useful life (years)
Computer hardware	3
Furniture and fixtures	5
Medical equipment	5
Telephone and security	2

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

1. Significant accounting policies (continued):

(d) Employee future benefits:

(i) Pension plan:

The Health Unit sponsors a pension plan for all employees who retire through Ontario Municipal Employees Retirement System ("OMERS"). OMERS is a multi-employer, contributory, defined benefit pension plan established in 1962 by the Province of Ontario for employees of municipalities, local boards and school boards in Ontario. Both participating employers and employees are required to make contributions based on participating employees' contributory earnings.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Health Unit to account for the plan as a defined benefit plan. As such, OMERS is accounted for as a defined contribution pension plan. Obligations for contributions to this defined contribution pension plans are recorded as wage and benefits expense on the statement of operations and accumulated deficit.

(ii) Employee future benefits, other than pension:

The Health Unit sponsors a defined benefit plan for certain health, dental and life insurance benefits on behalf all employees who retire from active service with unreduced OMERS pension. The Health Unit accrues its obligations under the defined benefit plans as employees render their services necessary to earn these benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management's best estimates with respect to mortality, termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The excess actuarial gains (losses) are amortized over the average remaining service period of active employees, which is 13.5 years.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

1. Significant accounting policies (continued):

(d) Employee future benefits (continued):

(ii) Employee future benefits, other than pension (continued):

Gains and losses determined upon a plan settlement or curtailment are accounted for in the period of the settlement or curtailment in the statement of operations and accumulated deficit.

Expenses associated with the defined benefits plan have been recognized as part of salaries and benefits expense on the statement of operations and accumulated deficit and the associated liability has been recognized as part of employee future benefit liabilities on the statement of financial position.

(iii) Accrued sick leave:

The Health Unit accrues its liability for unused sick leave which is payable to employees in accordance with their collective bargaining agreements. The cost of accrued sick leave is actuarially determined using the projected benefit method similar to employee future benefits, other than pension. Costs associated with unused sick leave are recognized as part of salaries and benefits expense on the statement of operations and accumulated deficit and the associated liability is recognized as part of employee future benefit liabilities on the statement of financial position.

(iv) Accrued vacation entitlements:

The Health Unit accrues its liability for accrued vacation entitlements as employees renders their services necessary to earn these benefits.

(e) Liability for contaminated sites:

The Health Unit recognizes a liability associated with the remediation of contaminated sites when a contamination exceeds an environmental standard, the Health Unit has direct or has accepted responsibility for the remediation and a reasonable estimate can be made of the costs to remediate.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

1. Significant accounting policies (continued):

(f) Use of estimates:

The preparation of the financial statements 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 balance sheet date and the reported amounts of revenue and expenses during the year. Significant assumptions include the valuation of employee future benefit obligations and certain other payroll related accruals. Actual results could differ from those estimates.

(g) Future accounting policy changes:

Effective for fiscal periods beginning on or after April 1, 2023, all governments will be required to adopt PSAS 3400, *Revenue*. PSAS 3400 establishes standards on how to account for and report revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.

The Health Unit has currently adopted this standard; however, this has resulted in no financial impact.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

2. Tangible capital assets:

Cost	Balance at March 31, 2023	Additions	Disposals	Balance at March 31, 2024
Computer hardware	\$ 149,518	\$ -	\$ 14,648	\$ 134,870
Furniture and fixtures	69,654	3,663	769	72,548
Medical equipment	5,292	11,075	-	16,365
Telephone and security	6,105	-	-	6,105
Total	\$ 230,569	\$ 14,738	\$ 15,417	\$ 229,890

Accumulated amortization	Balance at March 31, 2023	Disposals	Amortization expense	Balance at March 31, 2024
Computer hardware	\$ 132,199	\$ 14,648	\$ 14,181	\$ 131,732
Furniture and fixtures	69,654	769	366	69,251
Medical equipment	5,292	-	753	6,045
Telephone and security	2,716	-	1,108	3,824
Total	\$ 209,861	\$ 15,417	\$ 16,408	\$ 210,852

Net book value	Balance at March 31, 2023	Balance at March 31, 2024
Computer hardware	\$ 17,319	\$ 3,138
Furniture and fixtures	-	3,297
Medical equipment	-	10,322
Telephone and security	3,389	2,281
Total	\$ 20,708	\$ 19,038

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

2. Tangible capital assets (continued):

Cost	Balance at March 31, 2022	Additions	Disposals	Balance at March 31, 2023
Computer hardware	\$ 149,518	\$	\$	\$ 149,518
Furniture and fixtures	69,654	—	—	69,654
Medical equipment	5,292	—	—	5,292
Telephone and security	2,339	3,766		6,105
Total	\$ 226,803	\$ 3,766	\$ —	\$ 230,569

Accumulated amortization	Balance at March 31, 2022	Disposals	Amortization expense	Balance at March 31, 2023
Computer hardware	\$ 101,251	\$	\$ 30,948	\$ 132,199
Furniture and fixtures	69,654	—	—	69,654
Medical equipment	5,292	—	—	5,292
Telephone and security	2,339		377	2,716
Total	\$ 178,536	\$ —	\$ 31,325	\$ 209,861

Net book value	Balance at March 31, 2022	Balance at March 31, 2023
Computer hardware	\$ 48,267	\$ 17,319
Furniture and fixtures	—	—
Medical equipment	—	—
Telephone and security	—	3,389
Total	\$ 48,267	\$ 20,708

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

3. Employee future benefits:

(a) Pension agreements:

The Health Unit makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), on behalf of members of its staff. The plan is a multi-employer defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets. The amount contributed to OMERS for current service for the year ended March 31, 2024, was \$207,433 (2023 - \$192,321) and is included in salaries and benefits expense on the statement of operations and accumulated deficit.

(b) Employee future benefits liabilities:

Employee future benefit liabilities recognized on the statement of financial position, are future liabilities of the Health Unit to its employees and retirees for benefits earned but not taken as at March 31, 2024. The employee future benefits liabilities consist of the following:

	2024	2023
Accrued vacation entitlements	\$ 35,082	\$ 30,176
Post-retirement benefits	109,799	110,762
Sick leave entitlements	94,373	92,877
	\$ 239,254	\$ 233,815

(i) Accrued vacation entitlements:

Accrued vacation entitlements consists of vacation entitlements that accumulate and employees would be entitled to cash payment equal to the value of their unused entitlement if they were to terminate their employment with the Health Unit. Carryforward of vacation entitlements from prior years is limited to 10 days and is consistent with the terms of the collective bargaining agreements. Total accrued vacation entitlements at March 31, 2024 are \$35,082 (2023 - \$30,176) and are included in employee future benefits liabilities on the statement of financial position.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

3. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(ii) Post retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the other post-retirement benefit plan is March 31, 2021, with results extrapolated to March 31, 2024. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate	4.85% (2023 – 4.95%)
Health Care Trend Rate	5.5% (2023 – 6.65%) in 2024; decreasing by 0.45% per annum to 3.50%
Dental Care Trend Rate	4.0% (2023 – 3.50%)

Information about the Health Unit's future obligations with respect to these costs is as follows:

	2024	2023
Accrued benefit liability, beginning of year	\$ 110,762	\$ 109,402
Current service cost	4,132	5,121
Interest cost	3,761	3,331
Contributions paid	(6,363)	(5,679)
Amortization of actuarial gains	(2,493)	(1,413)
Accrued benefit liability, end of year	109,799	110,762
Unamortized net actuarial losses (gains)	30,205	(33,665)
Accrued benefit obligations, end of year	\$ 140,004	\$ 77,097

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

3. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(ii) Post-retirement benefits (continued):

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

	2024	2023
Current service cost	\$ 4,132	\$ 5,121
Interest cost	3,761	3,331
Amortization of actuarial gains	(2,493)	(1,431)
Benefit expense	\$ 5,400	\$ 7,039

The approximate effect on the accrued benefit obligation if the health care and dental trend rate assumption was increased or decreased by 1% is as follows:

1% increase in trend rate	\$ 12,000	\$ 12,000
1% decrease in trend rate	(10,000)	(10,000)

The approximate effect on the accrued benefit obligation if the discount rate assumption was increased or decreased by 1% is as follows:

1% increase in discount rate	\$ (12,000)	\$ (10,300)
1% decrease in discount rate	14,000	13,200

(iii) Sick leave entitlements:

As it relates to the ONA sick leave plan, effective January 1, 2013, full-time employee are credited 12 sick days. These sick days do not accumulate from year-to-year. Upon separation from the Health Unit, ONA members will be entitled to be paid in cash one half of the accumulated sick leave credit at their current wage rate up to a maximum of six-months salary. ONA member sick leave banks were frozen prior to January 1, 2013.

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

3. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(iii) Sick leave entitlements (continued):

As it relates to CUPE sick leave plan, effective September 30, 2015, the sick leave bank was capped at 150 days. One half of the bank was frozen at September 30, 2015 wage rates. The remaining one-half has no commuted cash value, and will remain in the members' sick bank for future use, if required. Of the frozen portion, one-half or \$18,552 was paid out in November of 2015 with the remainder to be paid out upon separation of those members from the Health Unit.

The sick leave liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the sick leave liability is March 31, 2022. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate 4.80% (2023 – 4.95%)

Information about the Health Unit's future obligations with respect to these costs is as follows:

	2024	2023
Accrued benefit liability, beginning of year	\$ 92,877	\$ 90,457
Current service cost	5,489	5,849
Interest cost	4,393	2,844
Amortization of actuarial gains	(8,056)	(6,836)
Benefits paid	(330)	563
Accrued benefit liability, end of year	94,373	92,877
Unamortized net actuarial gains	(1,778)	(2,837)
Accrued benefit obligations, end of year	\$ 92,595	\$ 90,040

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

3. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(iii) Sick leave entitlements (continued):

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

	2024	2023
Current service cost	\$ 5,489	\$ 5,849
Interest cost	4,393	2,844
Amortization of actuarial gains	(330)	563
Benefit expense	\$ 9,552	\$ 9,256

The approximate effect on the accrued benefit obligation if the discount rate assumption was increased or decreased by 1% is as follows:

1% increase in discount rate	\$ (2,800)	\$ (4,000)
1% decrease in discount rate	3,100	4,300

4. Accumulated deficit:

Accumulated deficit consists of the following:

	2024	2023
Invested in tangible capital assets	\$ 19,038	\$ 20,708
Amounts to be recovered in future years:		
Employee future benefit liabilities	(239,254)	(233,815)
Accumulated deficit	\$ (220,216)	\$ (213,107)

WINDSOR-ESSEX COUNTY HEALTH UNIT MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES PROGRAM INITIATIVES

Notes to Financial Statements (continued)

For the year-ended March 31, 2024

5. Reconciliation of annual surplus to surplus reported to the Ministry on the year-end settlement:

	2024	2023
Annual (deficit)	\$ (7,109)	\$ (14,210)
Amortization expense	16,408	31,325
Assets capitalized but expensed for Ministry reporting	(14,738)	(3,766)
Change in employee future liabilities	5,439	(13,349)
Excess of funding over expenditures	223,494	266,688
Surplus reported to Ministry	\$ 223,494	\$ 266,688

Financial Statements of

**WINDSOR-ESSEX COUNTY
HEALTH UNIT**

And Independent Auditor's Report thereon

Year ended December 31, 2023

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Windsor-Essex County Health Unit ("Health Unit") are the responsibility of the Health Unit's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards 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 1 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 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 of Health is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Health carries out their responsibility for review of the financial statement principally through the Audit Committee. The members of the Audit Committee are not officers or employees of the Health Unit. 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 recommending approval of the financial statements to the Board of Health. The external auditors have full access to the Audit Committee with and without the presence of management.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Corporation of the City of Windsor. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Health Unit's financial statements.

Dr. Ken Blanchette
Chief Executive Officer

Michael Horrobin
Director of Corporate Services

INDEPENDENT AUDITOR'S REPORT

To the Directors of Windsor-Essex County Health Unit

Opinion

We have audited the financial statements of Windsor-Essex County Health Unit (the Health Unit), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated deficit for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and the notes and schedules 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 Health Unit as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted auditing standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the 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 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.

Responsibility 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 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 risk 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, internal 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 purposes 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 the 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 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's 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.
- 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

Windsor, Canada

(date)

DRAFT

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Financial assets:		
Cash and short-term investments (note 2)	\$ 3,872,384	\$ 2,506,112
Accounts receivable (note 3)	3,358,225	3,255,714
	<u>\$ 7,230,609</u>	<u>\$ 5,761,826</u>
Financial liabilities		
Financial liabilities:		
Due to Province of Ontario (note 4)	\$ 2,343,608	\$ 2,125,488
Due to Municipalities (note 5)	1,183,298	1,083,990
Due to community programs	480,775	1,050,957
Amounts held in trust (note 6)	91,844	145,487
Trade accounts payable	868,508	296,633
Accrued payroll and deductions	1,743,256	555,352
Deferred revenue (note 7)	442,223	229,091
Employee future benefit liabilities (note 8)	2,525,686	2,575,371
	<u>9,679,198</u>	<u>8,062,369</u>
Net debt	(2,448,589)	(2,300,542)
Non-financial assets		
Non-financial assets:		
Tangible capital assets (note 9)	1,541,496	3,999,455
Prepaid and other expenses	344,872	134,531
	<u>1,886,368</u>	<u>4,133,986</u>
Commitments and contingencies (notes 11, 12 and 14)		
Accumulated surplus (deficit) (note 10)	<u>\$ (562,221)</u>	<u>\$ 1,833,443</u>

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Operations and Accumulated Surplus (Deficit)

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Revenue		
Municipalities:		
City of Windsor	\$ 3,226,011	\$ 3,211,902
County of Essex	2,713,579	2,684,571
Township of Pelee	3,179	3,475
	<u>5,942,769</u>	<u>5,899,948</u>
Province of Ontario:		
Mandatory Health Programs	16,290,825	16,101,525
Ontario Seniors Dental Care Program	2,631,233	1,936,350
One-time funding (schedule 2)	5,310,628	8,708,181
	<u>24,232,686</u>	<u>26,746,056</u>
Other:		
Interest	102,622	76,008
Miscellaneous	47,118	179,673
Ontario Seniors Dental Care Program user fees	7,045	6,851
Ontario Seniors Dental Care Building Occupancy	129,624	-
Other grants (schedule 4)	224,634	667,406
Seasonal housing inspection fees	94,845	70,752
Septic	10,866	4,771
Urgent Care Public Health Needs Site	379,243	-
Vaccine reimbursement	116,234	137,787
	<u>1,112,231</u>	<u>1,143,248</u>
Total revenue	31,287,686	33,789,252
Expenses		
General programs (schedule 3)	27,001,925	25,463,125
Ontario Seniors Dental Care Program (schedule 1)	2,607,688	1,932,263
One-time funding (schedule 2)	1,613,676	2,500,837
Other grants (schedule 4)	224,634	667,406
Loss on disposal (Note 13)	2,234,365	-
Septic	1,062	16,864
Total expenses	<u>33,683,350</u>	<u>30,580,495</u>
Annual surplus (deficit)	(2,395,664)	3,208,757
Accumulated surplus (deficit), beginning of year	1,833,443	(1,375,314)
Accumulated surplus (deficit), end of year	\$ (562,221)	\$ 1,833,443

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Changes in Net Debt

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus (deficit)	\$ (2,395,664)	\$ 3,208,756
Acquisition of tangible capital assets	(92,407)	(3,442,533)
Amortization of tangible capital assets	316,001	281,754
Loss on disposal	2,234,365	-
Use of prepaid and other expenses	134,531	210,784
Acquisition of prepaid and other expenses	(344,872)	(134,531)
Change in net debt	(148,046)	124,230
Net debt, beginning of year	(2,300,543)	(2,424,774)
Net debt, end of year	\$ (2,448,589)	\$ (2,300,543)

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (2,395,664)	\$ 3,208,757
Items not involving cash:		
Amortization	316,001	281,754
Change in employee future benefit liabilities	(49,685)	(85,270)
Loss on disposal	2,234,365	-
Change in non-cash assets and liabilities:		
Accounts receivable	(102,511)	(2,546,835)
Prepaid and other expenses	(210,341)	76,253
Due to Municipalities	99,308	(1,798,243)
Due to Province of Ontario	218,120	(2,676,659)
Due to community programs	(570,182)	(54,276)
Amounts held in trust	(53,643)	(3,946)
Trade accounts payable	571,875	(215,336)
Accrued payroll and deductions	1,187,904	(228,521)
Deferred revenue	213,132	(441,844)
Net change in cash from operating activities	1,458,679	(4,484,166)
Capital activities:		
Cash used to acquire tangible capital assets	(92,407)	(3,442,533)
Net change in cash	1,366,272	(7,926,699)
Cash and short-term investments, beginning of year	2,506,112	10,432,811
Cash and short-term investments, end of year	\$ 3,872,384	\$ 2,506,112

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2023

The Windsor-Essex County Health Unit ("Health Unit") was established under the Health Protection and Promotion Act, R.S.O. 1990. The Health Unit is funded through grants from the Province of Ontario and required contributions from the municipalities of the Corporation of the City of Windsor ("City"), the Corporation of the County of Essex ("County") and the Corporation of the Township of Pelee ("Pelee"). The Health Unit provides public health programs to keep the communities of Windsor-Essex County and Pelee healthy by promoting improved health, preventing disease and injury, controlling threats to human life and function and facilitating social conditions to ensure equal opportunity in attaining health for all.

1. Significant accounting policies:

The financial statements of the Windsor-Essex County Health Unit are prepared by management in accordance with the Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Health Unit are as follows:

(a) Basis of presentation:

The financial statements reflect the assets, liabilities, revenue and expenses of the Health Unit. The Health Unit is comprised of all programs funded by the Province of Ontario, through the Ministry of Health, the City, County and Pelee. It also includes other programs that the Health Unit may offer from time to time with special grants and other sources of funding.

(b) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting and reflected in the statement of operations and accumulated deficit.

The accrual basis of accounting recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of services and the creation of a legal obligation to pay.

The Health Unit is funded by government transfers (grants and required contributions) from the Province of Ontario, the City, County and Pelee. Government transfers are recognized in the financial statements as revenue 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. Government transfers not received at year end are recorded as accounts receivable due from the related funding organization in the statement of financial position.

Funding amounts in excess of actual expenditures incurred during the year are repayable and are reflected as liabilities due to the related funding organization in the statement of financial position.

(c) Cash and short-term investments:

Cash comprises cash on hand and balances with the financial institution with maturities of three months or less. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(d) 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.

Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Amortization is calculated on a straight-line basis over an asset's expected useful life for all classes. Residual values are assumed to be zero. Amortization will be taken at half rates in the year of acquisition.

Asset classification	Useful life (years)
Computer hardware	3
Furniture and fixtures	5
Telephone and security	5
Medical equipment	5
Vehicle	10
Leasehold improvements	term of lease

Assets under construction are not amortized until the asset is available for productive use.

(e) Employee future benefits:

(i) Pension plan:

The Health Unit sponsors a pension plan for all employees who retire through Ontario Municipal Employees Retirement System ("OMERS"). OMERS is a multi-employer, contributory, defined benefit pension plan established in 1962 by the Province of Ontario for employees of municipalities, local boards and school boards in Ontario. Both participating employers and employees are required to make contributions based on participating employees' contributory earnings.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Health Unit to account for the plan as a defined benefit plan. As such, OMERS is accounted for as a defined contribution pension plan. Obligations for contributions to this defined contribution pension plans are recorded as benefits expense in the statement of operations and accumulated deficit.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(e) Employee future benefits (continued):

(ii) Employee future benefits, other than pension:

The Health Unit sponsors a defined benefit plan for certain health, dental and life insurance benefits on behalf all employees who retire from active service with unreduced OMERS pension. The Health Unit accrues its obligations under the defined benefit plans as employees render their services necessary to earn these benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management's best estimates with respect to mortality, termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The excess actuarial gains (losses) are amortized over the average remaining service period of active employees, which is 14.7 years.

Gains and losses determined upon a plan settlement or curtailment are accounted for in the period of the settlement or curtailment in the statement of operations and accumulated deficit.

Expenses associated with the defined benefits plan have been recognized as part of benefits expense on the statement of operations and accumulated deficit and the associated liability has been recognized as part of employee future benefit liabilities on the statement of financial position.

(iii) Accrued sick leave:

The Health Unit accrues its liability for unused sick leave which is payable to employees in accordance with their collective bargaining agreements. The cost of accrued sick leave is actuarially determined using the projected benefit method similar to employee future benefits, other than pension. Costs associated with unused sick leave are recognized as part of salaries on the statement of operations and accumulated deficit and the associated liability is recognized as part of employee future benefit liabilities on the statement of financial position.

(iv) Accrued vacation entitlements:

The Health Unit accrues its liability for accrued vacation entitlements as employees renders their services necessary to earn these benefits.

(f) Asset retirement obligation:

On January 1, 2023, the Health Unit adopted Canadian public sector accounting standard PS 3280 – Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(f) Asset retirement obligations (continued):

As at December 31, 2023, the Health Unit determined that the adoption of this new standard did not have an impact on the amounts presented in the financial statements.

(g) Use of estimates:

The preparation of the financial statements 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 balance sheet date and the reported amounts of revenue and expenses during the year. Significant assumptions include the valuation of accounts receivable, the valuation of employee future benefit obligations and certain other payroll related accruals. Actual results could differ from those estimates.

(h) Future accounting changes:

Effective for fiscal periods beginning on or after April 1, 2023, all governments will be required to adopt PSAS 3400, *Revenue*. PSAS 3400 establishes standards on how to account for and report revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.

The Health Unit is currently in the process of evaluating the potential impact of the adoption of this standard.

2. Cash and short-term investments:

Cash and short-term investments recognized on the statement of financial position are comprised of the following:

	2023	2022
Non-restricted funds	\$ 3,586,387	\$ 2,174,016
Restricted funds:		
Employee benefits	194,153	186,609
Held in trust – prepaid leave program	91,844	145,487
	\$ 3,872,384	\$ 2,506,112

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Accounts receivable:

Accounts receivable recognized on the statement of financial position are comprised of the following:

	2023	2022
Province of Ontario	\$ 2,575,382	\$ 2,282,591
Commodity taxes receivable	177,009	215,865
Other	605,834	757,258
	3,358,225	3,255,714
Less allowance for doubtful accounts	—	—
	\$ 3,358,225	\$ 3,255,714

4. Due to the Province of Ontario:

The amount due to the Province of Ontario recognized on the statement of financial position resulting from the annual settlement process is comprised of the following:

	2023	2022
Current year settlement	\$ 1,100,359	\$ 1,646,473
Prior year settlements	1,243,249	479,015
	\$ 2,343,608	\$ 2,125,488

During the period January 1, 2024 to March 31, 2024, cash flows of \$112,345 were clawed back, reducing the settlement for 2023 to \$882,238. Details of the amounts clawed back are as follows:

- Ontario Senior Dental Care funding \$112,345

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

5. Due to municipalities:

The amount due to the participating municipalities, namely the City, County and Pelee, recognized on the statement of financial position, is comprised of the following:

	2023	2022
City of Windsor:		
Current year settlement	\$ 644,181	\$ 591,373
Prior year settlements	591,373	1,570,706
Repayment of prior year's settlements	(591,373)	(1,570,706)
	644,181	591,373
County of Essex:		
Current year settlement	538,420	494,281
Prior year settlements	800,190	1,313,088
Repayment of prior year's settlements	(800,190)	(1,313,088)
	538,420	494,281
Township of Pelee:		
Current year settlement	697	640
Prior year settlements	640	(1,561)
Receipt against prior year's settlements	(640)	(743)
	697	(1,664)
	\$ 1,183,298	\$ 1,083,990

6. Amounts held in trust:

Certain employees of the Health Unit participate in a prepaid leave program. These programs are funded by the participating employees allowing the employee to spread four years' salary over a five-year period. This enables employees to take one year leave of absence following the four years of salary deferral. Amounts held in trust at December 31, 2023, of \$91,844 (2022 - \$145,487) are recognized as a liability on the statement of financial position.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Deferred revenue:

The Health Unit receives funding from external parties to administer programs. The Health Unit also receives funding from the Province of Ontario for specified purposes. The excess of funding over expenses is recognized as deferred revenue on the statement of financial position until such time as those funds and related expenses are settled.

Deferred revenue is comprised of the following:

	2023	2022
Programs funded by external parties	\$ 414,978	\$ 186,946
Funding for specified purposes	27,145	42,145
Deferred revenue, end of year	\$ 442,223	\$ 229,091

A summary of the year's activity relating to those programs is as follows:

	2023	2022
Deferred revenue, beginning of year	\$ 229,091	\$ 670,936
Funds received during the year	2,014,348	1,472,143
Expenses incurred in the year	(1,801,216)	(1,913,988)
Deferred revenue, end of year	\$ 442,223	\$ 229,091

8. Employee future benefits:

(a) Pension agreements:

The Health Unit makes contributions to OMERS on behalf of members of its staff. The plan is a multi-employer defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets. The amount contributed to OMERS for current service for 2023 was \$1,823,313 (2022 - \$1,586,606) and is included in benefits expense on the statement of operations and accumulated deficit.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

8. Employee future benefits (continued):

(b) Employee future benefits liabilities:

Employee future benefit liabilities recognized on the statement of financial position, are future liabilities of the Health Unit to its employees and retirees for benefits earned but not taken as at December 31, 2023. The employee future benefits liabilities consist of the following:

	2023	2022
Accrued vacation entitlements	\$ 374,402	\$ 405,639
Post-retirement benefits	1,112,610	1,092,328
Sick leave entitlements	1,038,674	1,077,404
	<u>\$ 2,525,686</u>	<u>\$ 2,575,371</u>

(i) Accrued vacation entitlements:

Accrued vacation entitlements consists of vacation entitlements that accumulate and employees would be entitled to cash payments equal to the value of their unused entitlement if they were to terminate their employment with the Health Unit. Carryforward of vacation entitlements from prior years is limited to 10 days and is consistent with the terms of the collective bargaining agreements. Total accrued vacation entitlements at December 31, 2023 are \$374,402 (2022 - \$405,639) and are included in employee future benefits liabilities on the statement of financial position.

(ii) Post-retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the other post-retirement benefit plan is December 31, 2023. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate	4.65% (2022 – 5.05%)
Health Care Trend Rate	5.5% (2022 - 6.65%) in 2025; decreasing over 15 years to an ultimate rate 4.0%
Dental Care Trend Rate	4.0% (2022 - 3.50%)

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

8. Employee future benefits (continued):

(ii) Post-retirement benefits (continued):

Information about the Health Unit's future obligations with respect to these costs is as follows:

	2023	2022
Accrued benefit liability, beginning of year	\$ 1,092,328	\$ 1,040,919
Current service cost	55,103	78,328
Interest cost	49,575	37,706
Benefits paid	(77,655)	(79,307)
Amortization of actuarial (gains) losses	(6,741)	14,682
Accrued benefit liability, end of year	1,112,610	1,092,328
Unamortized net actuarial (gains) losses	80,982	(99,370)
Accrued benefit obligations, end of year	\$ 1,193,592	\$ 992,958

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

	2023	2022
Current service cost	\$ 55,103	\$ 78,328
Interest cost	49,575	37,706
Amortization of actuarial (gains) losses	(6,741)	14,682
Benefit expense	\$ 97,937	\$ 130,716

The approximate effect on the accrued benefit obligation if the health care and dental trend rate assumption was increased or decreased by 1% is as follows:

	2023	2022
1% increase in trend rate	\$ 134,000	\$ 126,000
1% decrease in trend rate	(225,000)	(107,000)

The approximate effect on the accrued benefit obligation if the discount rate assumption was increased or decreased by 1% is as follows:

	2023	2022
1% increase in trend rate	\$ (127,800)	\$ (120,700)
1% decrease in trend rate	153,700	147,300

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

8. Employee future benefits (continued):

(iii) Sick leave entitlements:

Included in employee future benefits liability on the statement of financial position is the liability for sick leave entitlements of \$1,038,674 (2022 - \$1,077,404). The Health Unit is bound by two collective bargaining agreements. The Canadian Union of Public Employees, Local 543.3 ("CUPE"), representing certain non-management employees and the Ontario Nurses Association ("ONA"), representing non-management nurses.

As it relates to the ONA sick leave plan, effective January 1, 2013, full-time employees are credited 12 sick days. These sick days do not accumulate from year-to-year. Upon separation from the Health Unit, ONA members will be entitled to be paid in cash one-half of the accumulated sick leave credit at their current wage rate up to a maximum of six months' salary. ONA member sick leave banks were frozen prior to January 1, 2013.

On January 1st annually, CUPE members are credited 15 sick leave days. Unused days can be carried forward from year-to-year. In the latter part of 2015, the Health Unit negotiated changes to the sick leave plan for CUPE employees. Under the terms of the new collective bargaining agreement, the sick leave bank is capped at 150 days. One half of the bank was frozen at September 30, 2015 wage rates. The remaining one-half has no commuted cash value, and will remain in the members' sick bank for future use, if required. Of that frozen portion, one-half or \$382,214 was paid out in November of 2015 with the remainder to be paid out upon separation of those members from the Health Unit.

The sick leave liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the sick leave liability is December 31, 2021, with results to December 31, 2023. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate 4.60% (2022 - 2.65%)

Information about the Health Unit's future obligations with respect to these costs is as follows:

	2023	2022
Accrued benefit liability, beginning of year	\$ 1,077,404	\$ 1,122,608
Current service cost	41,488	48,509
Interest cost	24,712	15,412
Benefits paid	(55,258)	(63,526)
Amortization of actuarial gains	(49,672)	(45,599)
Accrued benefit liability, end of year	1,038,674	1,077,404
Unamortized net actuarial gains	(516,041)	(581,167)
Accrued benefit obligations, end of year	\$ 522,633	\$ 496,237

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

8. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(iii) Sick leave entitlements (continued):

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

	2023	2022
Current service cost	\$ 41,488	\$ 48,509
Interest cost	24,712	15,412
Amortization of actuarial gains	(49,672)	(45,599)
Benefit expense	\$ 16,258	\$ 18,322

The approximate effect on the accrued benefit obligation if the discount rate assumption was increased or decreased by 1% is as follows:

	2023	2022
1% increase in discount rate	\$ (33,300)	\$ (42,200)
1% decrease in discount rate	37,300	48,000

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Computer hardware	\$ 1,148,297	\$ 324,066	\$ 75,874	\$ 1,396,489
Furniture and fixtures	687,757	31,640	37,929	681,468
Telephone and security	274,519	39,452	16,104	297,867
Medical equipment	875,133	105,611	25,162	955,582
Leasehold improvements	1,314,154	657,454	-	1,971,608
Vehicle	20,351	-	-	20,351
Assets in progress	3,299,116		3,299,116	-
Total	\$ 7,619,327	\$ 1,158,223	\$ 3,454,185	\$ 5,323,365

Accumulated amortization	Balance at December 31, 2022	Disposals	Amortization expense	Balance at December 31, 2023
Computer hardware	\$ 976,541	\$ 75,874	\$ 167,883	\$ 1,068,550
Furniture and fixtures	605,520	36,864	27,195	595,851
Telephone and security	259,391	16,104	8,653	251,940
Medical equipment	738,054	25,162	66,984	779,876
Leasehold improvements	1,026,119	-	43,252	1,069,371
Vehicle	14,247		2,034	16,281
Total	\$ 3,619,872	\$ 154,004	\$ 316,001	\$ 3,781,869

Net book value	Balance at December 31, 2022		Balance at December 31, 2023
Computer hardware	\$ 171,756		\$ 327,939
Furniture and fixtures	82,237		85,617
Telephone and security	15,128		45,927
Medical equipment	137,079		175,706
Leasehold improvements	288,035		902,237
Vehicle	6,104		4,070
Assets in progress	3,299,116		-
Total	\$ 3,999,455	\$	\$ 1,541,496

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Computer hardware	\$ 1,229,055	\$ 51,193	\$ 131,951	\$ 1,148,297
Furniture and fixtures	634,140	56,319	2,702	687,757
Telephone and security	268,405	6,114	-	274,519
Medical equipment	847,058	29,791	1,716	875,133
Leasehold improvements	1,314,154	-	-	1,314,154
Vehicle	20,351	-	-	20,351
Assets in progress	-	3,299,116	-	3,299,116
Total	\$ 4,313,163	\$ 3,442,533	\$ 136,369	\$ 7,619,327

Accumulated amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Computer hardware	\$ 946,900	\$ 131,951	\$ 161,592	\$ 976,541
Furniture and fixtures	584,968	2,702	23,254	605,520
Telephone and security	255,295	-	4,096	259,391
Medical equipment	674,286	1,716	65,484	738,054
Leasehold improvements	1,000,826	-	2,305	14,247
Vehicle	12,212	-	-	-
Total	\$ 3,474,487	\$ 136,396	\$ 281,754	\$ 3,619,872

Net book value	Balance at December 31, 2021	Balance at December 31, 2022
Computer hardware	\$ 282,155	\$ 171,756
Furniture and fixtures	49,172	82,237
Telephone and security	13,110	15,128
Medical equipment	172,772	137,079
Leasehold improvements	313,328	288,035
Vehicle	8,139	6,104
Assets in progress	-	3,299,116
Total	\$ 838,676	\$ 3,999,455

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. Tangible capital assets (continued):

Amortization expense for 2023 was \$316,001 (2022 - \$281,754) is presented as amortization expense on the statement of operations and accumulated deficit as part of general program expenses. Total additions by funding source are as follows:

	2023	2022
Mandatory program	\$ 364,478	\$ 3,417,840
Healthy Smiles Ontario	21,756	13,755
Ontario Seniors Dental Care Program	30,591	10,938
SafePoint	741,398	-
	\$ 1,158,223	\$ 3,442,533

10. Accumulated surplus (deficit):

Accumulated surplus (deficit) consists of individual fund balances and reserves as follows:

	2023	2022
Surplus (deficit):		
Invested in tangible capital assets	\$ 1,541,496	\$ 3,999,455
Other	182,213	179,407
Amounts to be recovered in future years:		
Employee future benefit liabilities	(2,525,686)	(2,575,371)
Total surplus (deficit)	(801,977)	1,603,491
Reserves:		
Employee benefits	184,687	184,687
Septic	55,069	45,265
Total reserves	239,756	229,952
	\$ (562,221)	\$ 1,833,443

11. Operating line of credit:

The Health Unit has available an operating line of credit of \$750,000 with TD Canada Trust. The line of credit bears interest at the bank's prime rate and is unsecured. No amount is outstanding at December 31, 2023 (2022 - \$nil).

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

12. Commitments:

The future minimum lease payments for operating leases on equipment over the next two years are as follows:

Years	Annual payments
2024	\$ 13,942
2025	7,245

The Health Unit entered into a lease agreement for its building located at 1005 Ouellette Avenue, Windsor, Ontario, over a period of twenty-six years commencing January 1, 1993. During 2024, the Health Unit entered into a lease extension for an additional three-year period commencing January 1, 2025 to December 31, 2027 with an option to exercise an extension for a five-year renewal term ending December 31, 2026 and a second five-year renewal term exercised anytime on or before December 31, 2031. The annual lease payments over the remaining term of the lease, including the first five-year renewal extension, on a calendar year basis are as follows:

Years	Annual payment
2024	\$ 559,977
2025	576,777
2026	594,080
2027	611,902
2028 to 2032	3,346,132

Total lease payments for the remaining term amount to \$5,688,868. In addition, the Health Unit is responsible for insurance premiums, routine maintenance, property taxes and utilities in connection with the leased premises.

In November of 2015, the Health Unit entered into an operating lease for space at 33 Princess Street, Leamington, Ontario. The commencement date of this lease is April 1, 2016. The term of the lease is for a twenty-year period and will mature on March 31, 2036, or earlier, in the event certain early termination clauses are exercised. Lease payments over the life of the lease on a calendar year basis are as follows:

Years	Annual payment	Total payment
2024	\$ 97,390	\$ 97,390
2025 to 2026	97,390	194,780
2027 to 2031	108,211	541,055
2032 to 2036	119,032	595,160
		\$ 1,428,385

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

12. Commitments (continued):

In November of 2022, the Health Unit entered into an operating lease for space at 101 Wyandotte Street East, Windsor Ontario. The commencement date of this lease is May 1, 2022. The term of the lease is for a three-year period and will mature on April 30, 2025, or earlier, in the event certain early termination clauses are exercised. This site is currently on pause waiting for funding. Lease payments over the life of the lease on a calendar year basis are as follows:

Years	Annual payment
2024	\$ 60,000
2025	20,000

The Health Unit leases parking lot space near the main office on a renewable annual term with annual lease payments as follows:

Years	Annual payment
2024	\$ 77,788
2025	78,935
2026	40,557
2027	41,773
2028 to 2032	228,433

The Health Unit leases parking lot space near the 101 Wyandotte Street East on a renewable annual term with annual lease payments as follows:

Years	Annual payment
2024	\$ 6,000
2025	2,000

13. Loss on disposal:

In the prior year, the Health Unit entered into an agreement to relocate its main offices. the terms of the agreement indicated that it could be terminated should the projected construction costs exceed a specified amount. The anticipated budget construction costs were exceeded and the agreement was terminated.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

13. Loss on disposal (continued):

Costs Incurred

Leasehold Improvements	\$	1,336,161
Professional services		1,071,451
Total Costs	\$	2,407,612
Less One Time Ministry Funding		(173,247)
Total Loss On disposal	\$	2,234,365

14. Contingencies:

The Health Unit is periodically subject to claims or grievances. In the opinion of management, the ultimate resolution of any current claims or grievances would not have a material effect on the financial position or results of operations of the Health Unit.

15. Health Unit expenses:

The statement of operations and accumulated surplus (deficit) presents expenses for the Health Unit by function. The following is a summary of expenses by object.

	2023	2022
Salaries and benefits	\$ 25,508,687	\$ 24,677,018
Amortization	316,001	281,754
Financial expenses	6,653	6,967
Purchased services	1,549,656	1,875,355
Rental	75,359	66,945
Supplies and other	1,942,010	1,751,558
Occupancy costs	2,049,554	1,920,898
Loss on disposal	2,234,365	-
Loss on disposal (Schedule 3)	1,065	-
	\$ 33,683,350	\$ 30,580,495

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Ontario Seniors Dental Care Program Expenses

Schedule 1

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Salaries	\$ 1,231,003	\$ 986,575
Benefits	351,076	250,514
Mileage	17,014	8,628
Professional development	3,084	479
Memberships	839	2,600
Office supplies	495	1,736
Program supplies	152,652	207,540
Purchased services	712,026	342,752
Bank charges	440	440
Security	9,435	10,369
Building occupancy costs	129,624	120,630
	<u>\$ 2,607,688</u>	<u>1,932,263</u>

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of One-time funding

Schedule 2

Year ended December 31, 2023

	Mitigation	COVID-19: Vaccine Program*	COVID-19: Case and Contact Management Capacity	COVID-19: School- Focused Nurses Initiative	IPAC Hub Funding	Needle Exchange	Respiratory Syncytial Virus	Vaccine Fridge	Mandatory Program: Public Health Inspector Practicum	New Windsor Office Location - Leasehold Improvements	2023 Total
Revenue	\$ 1,260,800	\$ 1,647,774	\$ 788,378	\$ 950,000	\$ 363,233	\$ 19,000	\$ 32,468	\$ 35,728	\$ 40,000	\$ 173,247	\$ 5,310,628
Expenses											
Salaries and benefits	-	-	-	950,000	358,733	-	32,181	-	40,000	-	1,380,914
Mileage	-	-	-	-	4,500	-	-	-	-	-	4,500
Program supplies	-	-	-	-	-	-	287	35,728	-	-	36,015
Purchased services	-	-	-	-	-	19,000	-	-	-	173,247	192,247
	-	-	-	950,000	363,233	19,000	32,468	35,728	40,000	173,247	1,613,676
Tangible capital assets	-	-	-	-	-	-	-	-	-	-	-

* Expenses for this program are included on Schedule 3.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of One-time funding

Schedule 2

Year ended December 31, 2022

	Mitigation	COVID-19: Vaccine Program*	COVID-19: General Program*	COVID-19: School- Focused Nurses Initiative	Temporary Retention Incentive for Nurses	Mandatory Program: Public Health Inspector Practicum	2022 Total
Revenue	\$ 1,260,800	\$ 4,051,134	\$ 895,410	\$ 1,857,824	\$ 603,013	\$ 40,000	\$ 8,708,181
Expenses							
Salaries and benefits	-	-	-	1,857,824	603,013	40,000	2,500,837
Mileage	-	-	-	-	-	-	-
Program supplies	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-
	-	-	-	1,857,824	603,013	40,000	2,500,837
Tangible capital assets	-	-	-	-	-	-	-

* Expenses for this program are included on Schedule 3.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Mandatory and Related

Schedule 3

Year ended December 31, 2023

	Mandatory Program	COVID-19 Vaccine Costs	COVID-19 Extraordinary Costs	Healthy Smiles Ontario	Smoke-Free Ontario Strategy	Enhanced Food Safety - Haines Initiative	Enhanced Safe Water Initiative	Needle Exchange Program Initiative	AMOHMOH Compensation Initiative	Urgent Care Public Health Needs Site	2023
Advertising, publications and subscriptions	\$ 608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	608
Amortization (note 9)	316,001	-	-	-	-	-	-	-	-	-	316,001
Loss on Sale of Asset	1,065	-	-	-	-	-	-	-	-	-	1,065
Bank charges	6,213	-	-	-	-	-	-	-	-	-	6,213
Benefits	3,915,633	323,579	289,548	-	-	-	-	-	-	96,000	4,624,760
Directors' fees	7,745	-	-	-	-	-	-	-	-	-	7,745
Legal, audit and consulting	371,911	-	49,409	-	15,415	-	-	-	-	-	436,735
Maintenance	173,337	-	-	-	-	-	-	-	-	35,226	208,563
Memberships	35,036	-	-	985	-	-	-	-	-	-	36,021
Mileage	201,433	13,383	4,860	8,237	24,096	-	-	-	-	-	252,009
Office equipment rentals (note 14)	74,946	-	-	413	-	-	-	-	-	-	75,359
Office supplies	30,103	-	-	-	-	-	-	-	-	-	30,103
Parking	64,971	-	-	-	-	-	-	-	-	-	64,971
Postage and freight	28,065	-	-	-	-	-	-	-	-	-	28,065
Professional development	38,748	-	908	454	440	-	-	-	-	-	40,550
Program supplies	932,958	47,376	7,596	65,586	78,499	54,501	29,415	68,250	-	-	1,284,181
Purchased services	122,613	55,543	3,813	9,014	7,729	-	-	-	-	-	198,712
Rent (note 12)	684,899	10,227	-	-	-	-	-	-	-	62,048	757,174
Salaries	14,142,217	1,162,270	1,087,524	622,472	393,597	-	-	-	28,200	279,677	17,715,957
Security	8,904	20,505	-	9,435	-	-	-	-	-	-	38,844
Taxes and insurance	615,930	-	-	-	-	-	-	-	-	7,711	623,641
Telephone	98,707	2,621	1,304	-	-	-	-	-	-	-	102,632
Travel	26,820	-	-	-	-	-	-	-	-	-	26,820
Utilities	122,395	-	-	-	-	-	-	-	-	1,710	124,105
Vehicle expenses	1,091	-	-	-	-	-	-	-	-	-	1,091
	\$ 22,022,349	\$ 1,635,504	1,444,962	716,596	\$ 519,776	\$ 54,501	\$ 29,415	\$ 68,250	\$ 28,200	\$ 482,372	\$ 27,001,925

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Mandatory and Related

Schedule 3

Year ended December 31, 2022

	Mandatory Program	COVID-19 Vaccine Costs	COVID-19 Extraordinary Costs	Healthy Smiles Ontario	Smoke-Free Ontario Strategy	Enhanced Food Safety - Haines Initiative	Enhanced Safe Water Initiative	Needle Exchange Program Initiative	AMOH/MOH Compensation Initiative	2022
Advertising, publications and subscriptions	4,149 \$	-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	4,149
Amortization (note 9)	281,754	-	-	-	-	-	-	-	-	281,754
Bank charges	6,527	-	-	-	-	-	-	-	-	6,527
Benefits	3,042,172	774,795	538,703	-	-	-	-	-	-	4,355,670
Directors' fees	4,239	-	-	-	-	-	-	-	-	4,239
Legal, audit and consulting	756,233	11,781	63,805	-	5,167	-	-	-	-	836,986
Maintenance	199,896	-	-	-	-	-	-	-	-	199,896
Memberships	28,717	-	642	385	-	-	-	-	-	29,744
Mileage	156,582	74,187	13,993	10,286	19,622	-	-	-	-	274,680
Office equipment rentals (note 12)	66,945	-	-	-	-	-	-	-	-	66,945
Office supplies	33,453	-	-	573	-	-	-	-	-	34,026
Parking	36,408	-	-	-	-	-	-	-	-	36,408
Postage and freight	51,942	-	-	-	-	-	-	-	-	51,942
Professional development	87,916	-	218	-	-	-	-	-	-	88,134
Program supplies	848,250	67,571	17,117	56,052	43,916	37,246	22,508	63,000	-	1,155,660
Purchased services	176,092	169,428	168,930	20,470	10,398	-	-	-	-	545,318
Rent (note 12)	753,216	61,171	-	-	-	-	-	-	-	814,387
Salaries	9,968,684	2,812,669	1,890,894	873,588	380,126	-	-	-	-	15,925,961
Security	4,726	62,199	-	10,369	-	-	-	-	-	77,294
Taxes and insurance	394,239	-	-	-	-	-	-	-	-	394,239
Telephone	118,040	10,492	5,046	-	-	-	-	-	-	133,578
Travel	1,156	6,841	-	-	-	-	-	-	-	7,997
Utilities	134,097	-	-	-	-	-	-	-	-	134,097
Vehicle expenses	3,494	-	-	-	-	-	-	-	-	3,494
	\$ 17,158,937 \$	4,051,134	2,699,348 \$	971,723 \$	459,229 \$	37,246 \$	22,508 \$	63,000 \$	- \$	25,463,125

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Other grants

Schedule 4

Year ended December 31, 2023

	IPAC Hub Funding		Ontario Active Transportation Grant		Community Safety and Police Granting Program		2023 Total
Revenue	\$	102,701	\$	17,136	\$	104,797	\$ 224,634
Expenses							
Salaries and benefits		101,398		-		103,018	204,416
Mileage		1,303		-		1,779	3,082
Program supplies		-		17,136		-	17,136
Purchased services		-		-		-	-
		102,701		17,136		104,797	224,634
Tangible capital assets		-		-		-	-

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Other grants

Schedule 4

Year ended December 31, 2022

	IPAC Hub Funding		Ontario Active Transportation Grant		Infectious Disease and Climate Change Program		Community Safety and Police Granting Program		2022 Total
Revenue	\$	607,639	\$	15,305	\$	19,083	\$	25,379	\$ 667,406
Expenses									
Salaries and benefits		603,379		5,380		18,230		25,347	652,336
Mileage		4,260		-		853		32	5,145
Program supplies		-		9,844		-		-	9,844
Purchased services		-		81		-		-	81
		607,639		15,305		19,083		25,379	667,406
Tangible capital assets		-		-		-		-	-