

Financial Statements

Thunder Bay District Health Unit

December 31, 2014





Thunder Bay District Health Unit

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Statement of Administrative Responsibility

The management of the **Thunder Bay District Health Unit** have prepared the accompanying financial statements and are responsible for their accuracy and integrity. These statements consolidate all operations for which the Health Unit has legislative and financial responsibility. The financial statements have been prepared by management in accordance with the accounting principles generally accepted for the public sector as prescribed by the Public Sector Accounting Board (PSAB).

In fulfilling its responsibilities and recognizing the limits inherent in all systems, administration has developed and maintains a system of internal control designed to provide reasonable assurance that Health Unit assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements.

The Board of Health reviews and approves the financial statements before such statements are submitted to the Province of Ontario and published for the residents of the participating municipalities. The external auditors have access to, and meet with the Board of Health to discuss their audit and the results of their examination.

The 2014 financial statements have been reported on by the Health Unit's external auditors, BDO Canada LLP. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Doug Heath
Chief Executive Officer

Norm Gale
Chair, Board of Health

Thunder Bay District Health Unit

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BDO Canada LLP
1095 Barton Street
Thunder Bay ON P7B 5N3 Canada

Independent Auditor's Report

To the Members of the Board of Health, Members of Council, Inhabitants and Ratepayers of the Participating Municipalities as listed in Note 14

We have audited the accompanying financial statements of Thunder Bay District Health Unit, which comprise the statement of financial position as at December 31, 2014 and the statements of operations and accumulated surplus, statement of changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

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

Opinion

In our opinion, the financial statements presents fairly, in all material respects, the financial position of Thunder Bay District Health Unit as at December 31, 2014 and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Thunder Bay, Ontario
April 15, 2015

Thunder Bay District Health Unit**STATEMENT OF FINANCIAL POSITION**

As at December 31,

	2014	2013
	\$	\$
FINANCIAL ASSETS		
Cash	3,878,083	3,673,916
Accounts receivable	379,393	458,161
Inventory for resale	38,107	44,031
Total Financial Assets	4,295,583	4,176,108
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	1,685,764	1,699,421
Due to Province of Ontario	61,195	380,771
Deferred revenue (<i>note 3</i>)	659,156	432,402
Accrued vacation pay	465,261	399,056
Vested sick leave liability (<i>note 4</i>)	65,711	88,649
Total Financial Liabilities	2,937,087	3,000,299
NET FINANCIAL ASSETS	1,358,496	1,175,809
NON-FINANCIAL ASSETS		
Tangible capital assets – net (<i>schedule 2</i>)	1,668,867	1,588,572
Inventory of supplies	20,193	23,360
Prepaid expenses	172,773	166,476
Total Non-Financial Assets	1,861,833	1,778,408
ACCUMULATED SURPLUS (<i>schedule 1</i>)	3,220,329	2,954,217

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

Thunder Bay District Health Unit

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31,

	Budget 2014 \$ (note 15)	Actual 2014 \$ (schedule 3)	Actual 2013 \$
REVENUES	17,933,927	17,730,565	17,746,097
EXPENDITURES			
Operating			
Mandatory Core Programs	12,198,573	11,854,625	11,449,276
Needle Exchange Initiative	108,504	108,504	108,504
Haines Food Safety Initiative	47,864	47,864	47,864
Enhanced Safe Water Initiative	15,500	15,500	15,500
Vector Borne Disease	122,511	122,511	109,112
CINOT Expansion	67,000	44,638	37,515
Small Drinking Water Systems	82,365	83,137	83,136
Unorganized Territories	748,719	748,719	734,038
Vaccine Programs	74,000	52,679	80,628
Land Development	178,603	181,453	176,844
Infectious Disease Control Initiative	555,582	557,694	544,691
Infection Prevention & Control Nurse	90,066	90,066	88,300
Healthy Smiles Ontario	318,750	223,547	127,765
Public Health Nurse Initiative	180,448	170,262	162,803
Healthy Child Development	-	-	884,320
Genetics	604,530	614,858	581,260
HIV Anonymous Testing	58,471	61,059	58,360
Healthy Babies Healthy Children	1,296,335	1,299,116	1,271,533
Smoke Free Ontario	747,850	732,341	722,245
Healthy Communities Fund	73,989	70,108	42,779
Nurse Practitioner	122,853	109,960	115,981
Chief Nursing Officer Initiative	121,414	121,414	22,319
Other Funded Programs	120,000	134,769	223,745
	17,933,927	17,444,824	17,688,518
NET REVENUES	-	285,741	57,579
Loss on disposal of tangible capital assets	-	(19,629)	(175,220)
ANNUAL SURPLUS / (DEFICIT)	-	266,112	(117,641)
ACCUMULATED SURPLUS			
Beginning of Year	2,954,217	2,954,217	3,071,858
End of Year	2,954,217	3,220,329	2,954,217

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

Thunder Bay District Health Unit

**STATEMENT OF CHANGES
IN NET FINANCIAL ASSETS**

For the Year Ended December 31,

	Budget 2014 \$	Actual 2014 \$	Actual 2013 \$
Annual Surplus / (Deficit)	-	266,112	(117,641)
Acquisition of tangible capital assets	-	(339,935)	(135,342)
Amortization of tangible capital assets	-	240,011	236,624
Loss on disposal of tangible capital assets	-	19,629	175,220
		(80,295)	276,502
Acquisition of supplies inventory	-	(20,193)	(23,360)
Acquisition of prepaid expenses	-	(172,773)	(166,477)
Consumption of supplies inventory	-	23,360	24,816
Use of prepaid expenses	-	166,476	320,854
	-	(3,130)	155,833
Increase in net financial assets	-	182,687	314,694
Net financial assets, beginning of year	1,175,809	1,175,809	861,115
Net financial assets, end of year	1,175,809	1,358,496	1,175,809

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

Thunder Bay District Health Unit

STATEMENT OF CASH FLOW

For the Year Ended December 31,

	Actual 2014 \$	Actual 2013 \$
Operating transactions		
Annual Surplus / (Deficit)	266,112	(117,641)
Uses		
Decrease in accounts payable and accrued liabilities	(13,656)	(74,103)
Decrease in due to Province of Ontario	(319,576)	(655,776)
Decrease in deferred revenue	-	(74,726)
Decrease in accrued vacation pay and vested sick leave liability	-	(12,642)
Increase in prepaid expenses	(6,296)	-
	(339,528)	(817,247)
Sources		
Decrease in accounts receivable	78,768	482
Decrease in inventory	9,090	11,141
Increase in deferred revenue	226,754	-
Increase in accrued vacation pay and vested sick leave liability	43,266	-
Decrease in prepaid expenses	-	154,377
	357,878	166,000
Non-cash charges to operations		
Amortization	240,011	236,624
Cash provided by / (used) in operating transactions	524,473	(532,264)
Capital transactions		
Purchase of tangible capital assets	(339,935)	(135,342)
Loss on disposal of tangible capital assets	19,629	175,220
Cash (used) in / provided by capital transactions	(320,306)	39,878
Net change in cash	204,167	(492,386)
Cash, beginning of the year	3,673,916	4,166,302
Cash, end of the year	3,878,083	3,673,916

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

1. GENERAL

The Thunder Bay District Health Unit is established under the *Health Protection and Promotion Act*, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements of the Thunder Bay District Health Unit (Health Unit) are prepared by management in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgment. The more significant of these accounting policies are as follows:

(a) Reporting Entity

These financial statements reflect the financial assets, liabilities, operating revenues and expenditures, reserves and reserve funds, and changes in investment in tangible capital assets of the Health Unit.

(b) Basis of accounting

Accrual accounting

The Health Unit uses the accrual basis of accounting and recognizes revenues as they are levied or earned and become measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Cash

Cash is defined as cash on hand and balances with banks with maturities of three months or less.

Inventories held for resale

Inventories held for resale are recorded at the lower of cost and net realizable value, with cost being determined on a first in, first out basis. Assets held for sale are those expected to be sold within one year.

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory of supplies

Thunder Bay District Health Unit's material and supplies inventory are valued at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

Employee benefits

Vacation pay is charged to operations in the year earned.

Use of estimates

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates included in these financial statements are accrued vacation pay, vested sick leave liability, accounts payable and accrued liabilities and estimated useful life of tangible capital assets. Actual results could differ from those estimates.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

I. Tangible Capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land Improvements	15 to 30 years
Building	40 years
Machinery & Equipment	3 to 30 years
Vehicles	9 to 15 years

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

- II. Contribution of tangible capital assets
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt.
- III. Tangible capital assets recorded at nominal value
Tangible capital assets acquired at no cost, or nominal cost, are recorded at their fair value at the date of acquisition, and that fair value is accounted for as a deferred credit to the tangible capital asset amount recognized.
- IV. Leases
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Revenue recognition

Grant revenue is recognized as earned when the related expenditure is incurred.

Municipal levies are recognized as earned when the levy is established by the Board of Health through the budget process.

Generated revenues are recognized as earned when the goods or services are rendered, amounts are estimable and collectability is reasonably assured.

3. DEFERRED REVENUE

The Thunder Bay District Health Unit operates a number of programs with March 31 fiscal year ends. As such, any funding received but unearned at December 31 is recorded as deferred revenue.

The continuity of deferred revenue is as follows:

	2014	2013
	\$	\$
Balance, beginning of year	432,402	507,129
Funding received / (used), net	226,754	(74,727)
Balance, end of year	659,156	432,402

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

4. LIABILITY FOR EMPLOYEE VESTED SICK LEAVE BENEFITS

The Thunder Bay District Health Unit provides certain employee benefits which will require funding in future years, namely its Vested Sick Leave Benefits Plan. Under the sick leave benefit plan, unused sick leave days can accumulate and certain employees become entitled to a cash payment when they retire or leave the Health Unit's employment.

In accordance with the Canadian Public Sector Accounting Board (PSAB) guidelines, and due to the complexities in valuing the Sick Leave Benefit plan, actuarial valuations are to be conducted on a periodic basis. During 2011, significant changes were made to the vested sick leave plan through collective agreement negotiations. As a result, Finance Administration recalculated the vested sick leave liability based on these negotiated plan changes. At December 31, 2014, the liability is calculated at \$65,711 (2013 - \$88,649).

During the year, an amount of \$22,938 (2013 - \$5,963) was paid or used by employees.

5. PENSION AGREEMENTS

The Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed to OMERS for 2014 was \$1,083,894 (2013 - \$1,013,637) for current service. The Health Unit recognizes the expense related to this plan when contributions are due.

6. AVAILABLE FINANCING

The Health Unit has available an operating line of credit of \$500,000 with TD Canada Trust for which the Health Unit has provided a borrowing by-law. There is no balance outstanding on the line of credit at year-end (2013 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.5% (2.5% at year end).

7. TANGIBLE CAPITAL ASSETS

Schedule 2 provides information on the tangible capital assets of the Health Unit by major asset class, as well as accumulated amortization of the assets controlled.

During the year, there were no write-downs of assets (2013 - \$nil).

Interest capitalized during 2014 was \$nil (2013 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2013 - \$nil).

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

8. SEGMENTED INFORMATION

The Thunder Bay District Health Unit provides a wide range of services to citizens of the District of Thunder Bay. For management reporting purposes, the Health Unit's operations and activities are organized and reported by programs. Programs were created for the purposes of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Public health services are provided by programs and their activities are reported in these funds. Certain programs have been separately disclosed in Schedule 3 – Schedule of Revenue and Expenditures.

9. RESERVE FUNDS

The continuity of reserve funds is as follows:

	2014	2013
	\$	\$
Reserve funds		
Balance, beginning of year	1,853,350	1,707,131
Revenue		
Transfers from current operations		
Capital expenditures	66,085	162,914
Project Reserve	245,677	-
Interest Earned	17,690	16,146
	329,452	179,060
Expenditures		
Transfers to current operations		
Program Reserve	10,000	10,000
Benefit Reserve	2,243	-
Project Reserve	5,816	-
Capital Expenditures	73,713	-
Land Development	8,596	22,841
	100,368	32,841
Balance, end of year	2,082,434	1,853,350

10. DESIGNATED ASSETS

Of the financial assets reported on the Statement of Financial Position, the Health Unit has designated \$1,871,040 (2013 - \$1,723,277) to support reserve funds.

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

11. CONTINGENCIES

All Province of Ontario grants for shared and 100% funded programs are subject to final approval by the Ministry of Health and Long Term Care, or the Ministry of Children and Youth Services. Until final approval is given, it is not possible to determine whether any adjustments to the grants will be made.

12. MEASUREMENT UNCERTAINTY

Measurement uncertainty relates to the uncertainty in the determination of the amount at which an item is recognized in the financial statements. There is a degree of uncertainty associated with the measurement of certain accrued liabilities recognized in the financial statements. The recognized amounts are based on past experiences with similar circumstances. It is possible that the recognized amount could change by a material amount in the future. No disclosure has been made with respect to the recognized amount as disclosure of such information could have an adverse effect on the Health Unit.

13. COMMITMENTS

The Thunder Bay District Health Unit leases branch offices in Marathon, Nipigon, Geraldton, Terrace Bay, and Manitouwadge. Also, the Health Unit leases significant pieces of office and computer equipment. Future minimum payments by year, and in aggregate under the operating leases, with initial terms of one year or more, consisted of the following at December 31, 2014:

	\$
2015	235,882
2016	171,554
2017	124,061
2018	94,842
2019	33,412
	<hr/> 659,751

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

14. MUNICIPAL LEVIES

	2014	2013
	\$	\$
Township of Conmee	15,662	15,432
Township of Dorion	6,774	6,674
Township of Gillies	10,092	9,948
Municipality of Greenstone	102,516	101,004
Township of Manitouwadge	48,644	47,928
Town of Marathon	78,330	77,172
Municipality of Neebing	42,802	42,168
Township of Nipigon	34,824	34,308
Township of O'Connor	14,366	14,160
Municipality of Oliver-Paipoonge	121,110	119,360
Township of Red Rock	20,730	20,424
Township of Schreiber	25,799	25,416
Township of Shuniah	53,099	52,320
Township of Terrace Bay	33,323	32,831
City of Thunder Bay	2,195,477	2,163,036
	2,803,548	2,762,181

15. BUDGETED AMOUNTS

The budget figures have been restated to conform with the requirements under Public Sector Accounting Board guidelines. As such, the budget figures presented in the financial statements differ from the presentation approved by the Board of Health.

Schedule of Accumulated Surplus

Year Ended December 31,

	2014 \$	2013 \$
Reserve Funds set aside by the Board of Health		
For sick leave plan allowance	94,275	93,055
For capital expenditures	1,515,086	1,518,053
For land development	81,846	89,381
For program contingency	50,000	50,000
For benefit cost stabilization	101,366	102,861
For project reserve	239,861	-
	2,082,434	1,853,350
Surpluses		
Invested in tangible capital assets	1,668,867	1,588,572
Unfunded		
Employee benefits – accrued vacation pay	(465,261)	(399,056)
Employee benefits – vested sick leave	(65,711)	(88,649)
	1,137,895	1,100,867
Accumulated Surplus	3,220,329	2,954,217

Schedule of Tangible Capital Assets

Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2014 \$	Total 2013 \$
COST							
Balance, beginning of year	147,300	37,444	2,182,833	2,523,392	17,800	4,908,769	5,210,278
Add: Additions during the year	-	-	276,601	63,334	-	339,935	135,342
Less: Disposals during the year	-	-	-	136,805	-	136,805	436,851
Balance, end of year	147,300	37,444	2,459,434	2,449,921	17,800	5,111,899	4,908,769
ACCUMULATED AMORTIZATION							
Balance, beginning of year	-	37,444	1,555,268	1,719,475	8,010	3,320,197	3,345,204
Add: Amortization during the year	-	-	58,029	180,202	1,780	240,011	236,624
Less: Accumulated amortization on disposal	-	-	-	117,176	-	117,176	261,631
Balance, end of year	-	37,444	1,613,297	1,782,501	9,790	3,443,032	3,320,197
NET BOOK VALUE	147,300	-	846,137	667,420	8,010	1,668,867	1,588,572

Thunder Bay District Health Unit
Schedule of Revenue and Expenditures

Schedule 3

Year ended December 31	Mandatory Core Programs ****	Vector Borne Disease	CINOT Expansion	Small Drinking Water Systems	Unorganized Territories	Vaccine Programs	Land Development	Infectious Disease Control Initiative	Infection Prevention & Control Nurse	Healthy Smiles Ontario	Public Health Nurse Initiative	Genetics	HIV Anonymous Testing	Healthy Babies Healthy Children	Smoke Free Ontario	Healthy Communities Fund	Nurse Practitioner	Chief Nursing Officer Initiative	Other Funded Program	Totals 2014	Totals 2013
REVENUES																					
Provincial funding MOHLTC*	4,240,922	91,883	-	61,774	748,719	-	-	555,582	90,066	215,135	170,262	-	61,059	-	-	-	109,836	121,414	-	6,466,652	6,011,809
Provincial funding MOHLTC-HPD**	3,837,027	-	28,700	-	-	-	-	-	-	-	-	-	-	-	694,800	70,108	-	-	-	4,630,635	4,383,124
Provincial funding MCYS***	-	-	-	-	-	-	-	-	-	-	-	-	-	1,296,335	-	-	-	-	-	1,296,335	2,144,791
Provincial funding - other	-	-	-	-	-	-	-	-	-	-	-	614,657	-	-	-	-	-	-	-	614,657	581,423
Municipal levies (note 14)	2,735,579	30,628	16,750	20,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,803,548	2,762,181
Interest revenue	30,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,600	40,514
Generated/other revenue	686,737	-	-	-	-	46,268	172,474	-	-	-	-	-	-	-	-	-	-	-	367,752	1,273,231	1,164,350
One time funding & Other Initiatives	579,104	-	-	-	-	-	-	-	-	-	-	-	-	-	35,803	-	-	-	-	614,907	657,905
Total revenues	12,109,969	122,511	45,450	82,365	748,719	46,268	172,474	555,582	90,066	215,135	170,262	614,657	61,059	1,296,335	730,603	70,108	109,836	121,414	367,752	17,730,565	17,746,097
EXPENDITURES																					
Operating																					
Salaries & benefits	9,551,546	88,448	-	79,244	535,050	30,380	134,074	417,770	90,066	168,616	170,262	515,601	56,257	1,218,807	586,305	-	104,780	121,414	65,580	13,934,200	13,720,564
Travel	90,599	4,407	-	2,145	87,524	4,012	19,014	44,183	-	93	-	6,904	-	24,841	30,952	57	-	-	752	315,483	321,559
Staff training & recognition	152,151	1,411	-	-	5,000	-	2,729	28,235	-	331	-	8,797	1,741	10,438	3,860	27	978	-	4,322	220,020	212,335
Board of Health	31,935	-	-	-	6,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,435	51,552
Purchased program service	280,750	-	44,638	-	-	-	-	461	-	27,702	-	57,589	-	-	-	-	-	-	-	411,140	409,681
Purchased Allocated Administration	577,299	26,414	-	-	84,500	3,482	19,080	28,237	-	6,510	-	7,535	1,932	2,055	52,089	62,044	599	-	43,547	915,323	1,135,117
Building occupancy	372,819	-	-	-	-	-	-	2,181	-	-	-	667	-	24	8,000	-	-	-	-	383,691	432,595
Equipment expense	184,016	750	-	750	6,500	-	1,500	4,294	-	750	-	7,531	500	10,500	6,000	438	1,500	-	-	225,029	274,978
Materials & supplies	400,233	434	-	-	15,095	14,725	515	9,226	-	8,835	-	1,551	425	12,415	30,682	7,440	1,526	-	13,164	516,266	608,422
Office expenses	77,048	47	-	22	6,050	29	2,547	10,794	-	794	-	7,257	204	6,673	6,645	102	453	-	19	118,684	146,240
Communications	93,931	600	-	204	2,500	-	1,611	10,201	-	843	-	-	-	10,582	6,070	-	-	-	-	126,542	138,851
Amortization expense	214,166	-	-	772	-	51	383	2,112	-	9,073	-	1,426	-	2,781	1,738	-	124	-	7,385	240,011	236,624
Total expenditures	12,026,493	122,511	44,638	83,137	748,719	52,679	181,453	557,694	90,066	223,547	170,262	614,858	61,059	1,299,116	732,341	70,108	109,960	121,414	134,769	17,444,824	17,688,518
Loss on disposal of capital assets	(19,629)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,629)	(175,220)
Annual surplus/(deficit)	63,847	-	812	(772)	-	(6,411)	(8,979)	(2,112)	-	(8,412)	-	(201)	-	(2,781)	(1,738)	-	(124)	-	232,983	266,112	(117,641)

* MOHLTC = Ministry of Health and Long-Term Care
** MOHLTC-HPD = Ministry of Health and Long-Term Care-Health Promotion Division
*** MCYS = Ministry of Children and Youth Services
****Includes Needle Exchange Initiative, Haines Food Safety Initiative and Enhanced Safe Water Initiative