

Financial Statements

Thunder Bay District Health Unit

December 31, 2015



Thunder Bay District
Health Unit

TBDHU.COM



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 2015 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

Joe Virdiramo
Chair, Board of Health

Thunder Bay District Health Unit

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BDO Canada LLP
1095 Barton Street
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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, 2015 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, 2015 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 20, 2016

Thunder Bay District Health Unit

STATEMENT OF FINANCIAL POSITION

As at December 31,

	2015 \$	2014 \$
FINANCIAL ASSETS		
Cash	4,748,012	3,878,083
Accounts receivable	539,280	379,393
Inventory for resale	35,477	38,107
Total Financial Assets	5,322,769	4,295,583
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	2,188,085	1,685,764
Due to Province of Ontario	343,040	61,195
Deferred revenue (<i>note 3</i>)	712,930	659,156
Accrued vacation pay	469,111	465,261
Vested sick leave liability (<i>note 4</i>)	62,117	65,711
Total Financial Liabilities	3,775,283	2,937,087
NET FINANCIAL ASSETS	1,547,486	1,358,496
NON-FINANCIAL ASSETS		
Tangible capital assets – net (<i>schedule 2</i>)	2,150,523	1,668,867
Inventory of supplies	13,342	20,193
Prepaid expenses	119,254	172,773
Total Non-Financial Assets	2,283,119	1,861,833
ACCUMULATED SURPLUS (<i>schedule 1</i>)	3,830,605	3,220,329

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 2015 \$	Actual 2015 \$	Actual 2014 \$
	<i>(note 15)</i>	<i>(schedule 3)</i>	
REVENUES	18,514,729	18,175,112	17,730,565
EXPENDITURES			
Operating			
Mandatory Core Programs	12,510,312	11,697,001	11,854,625
Needle Exchange Initiative	108,600	108,600	108,504
Haines Food Safety Initiative	47,900	47,900	47,864
Enhanced Safe Water Initiative	15,500	15,500	15,500
Vaccine Programs	59,000	77,686	52,679
Vector Borne Disease	124,226	124,267	122,511
CINOT Expansion	42,000	40,000	44,638
Small Drinking Water Systems	83,518	84,371	83,137
Unorganized Territories	759,201	884,900	748,719
Land Development	182,215	175,417	181,453
Infectious Disease Control Initiative	555,582	556,917	557,694
Infection Prevention & Control Nurse	90,066	90,100	90,066
Healthy Smiles Ontario	318,750	233,433	223,547
Public Health Nurse Initiative	180,448	139,408	170,262
Genetics	604,530	599,248	614,858
HIV Anonymous Testing	58,471	57,703	61,059
Healthy Babies Healthy Children	1,306,335	1,307,457	1,299,116
Smoke Free Ontario	737,250	700,459	732,341
Healthy Communities Fund	70,488	61,704	70,108
Nurse Practitioner	122,853	122,276	109,960
Chief Nursing Officer Initiative	121,414	121,500	121,414
Other Funded Programs	416,070	297,157	134,769
	18,514,729	17,543,004	17,444,824
NET REVENUES	-	632,108	285,741
Loss on disposal of tangible capital assets	-	(21,832)	(19,629)
ANNUAL SURPLUS	-	610,276	266,112
ACCUMULATED SURPLUS			
Beginning of Year	3,220,329	3,220,329	2,954,217
End of Year	3,220,329	3,830,605	3,220,329

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 2015 \$	Actual 2015 \$	Actual 2014 \$
Annual Surplus	-	610,276	266,112
Acquisition of tangible capital assets	-	(756,687)	(339,935)
Amortization of tangible capital assets	-	247,774	240,011
Proceeds from sale of tangible capital assets	-	5,425	-
Loss on disposal of tangible capital assets	-	21,832	19,629
	-	(481,656)	(80,295)
Acquisition of supplies inventory	-	(13,342)	(20,193)
Acquisition of prepaid expenses	-	(119,254)	(172,773)
Consumption of supplies inventory	-	20,193	23,360
Use of prepaid expenses	-	172,773	166,476
		60,370	(3,130)
Increase in net financial assets	-	188,990	182,687
Net financial assets, beginning of year	1,358,496	1,358,496	1,175,809
Net financial assets, end of year	1,358,496	1,547,486	1,358,496

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 2015 \$	Actual 2014 \$
Operating transactions		
Annual Surplus	610,276	266,112
Uses		
Increase in accounts receivable	(159,887)	-
Decrease in accounts payable and accrued liabilities	-	(13,656)
Decrease in due to Province of Ontario	-	(319,576)
Increase in prepaid expenses	-	(6,296)
	(159,887)	(339,528)
Sources		
Decrease in accounts receivable	-	78,768
Decrease in inventory	9,481	9,090
Increase in accounts payable and accrued liabilities	502,321	-
Increase in due to Province of Ontario	281,845	-
Increase in deferred revenue	53,774	226,754
Increase in accrued vacation pay and vested sick leave liability	256	43,266
Decrease in prepaid expenses	53,519	-
	901,196	357,878
Non-cash charges to operations		
Amortization	247,774	240,011
Cash provided by operating transactions		
	1,599,359	524,473
Capital transactions		
Purchase of tangible capital assets	(756,687)	(339,935)
Proceeds on sale of tangible capital assets	5,425	-
Loss on disposal of tangible capital assets	21,832	19,629
Cash used in capital transactions	(729,430)	(320,306)
Net change in cash	869,929	204,167
Cash, beginning of the year	3,878,083	3,673,916
Cash, end of the year	4,748,012	3,878,083

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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, 2015

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.

Thunder Bay District Health Unit

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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:

	2015	2014
	\$	\$
Balance, beginning of year	659,156	432,402
Funding received, net	53,774	226,754
Balance, end of year	712,930	659,156

Thunder Bay District Health Unit

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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.

At December 31, 2015, the liability is calculated at \$62,117 (2014 - \$65,711).

During the year, an amount of \$3,594 (2014 - \$22,938) 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 2015 was \$1,054,071 (2014 - \$1,083,894) 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 (2014 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.55% (2.15% 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 (2014 - \$nil).

Interest capitalized during 2015 was \$nil (2014 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2014 - \$nil).

Thunder Bay District Health Unit**NOTES TO FINANCIAL STATEMENTS**

December 31, 2015

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:

	2015	2014
	\$	\$
Reserve funds		
Balance, beginning of year	2,082,434	1,853,350
Revenue		
Transfers from current operations		
Capital expenditures	158,287	66,085
Project Reserve	33,547	245,677
Land Development	28,573	-
Interest Earned	12,446	17,690
	232,853	329,452
Expenditures		
Transfers to current operations		
Program Reserve	10,000	10,000
Benefit Reserve	3,797	2,243
Project Reserve	8,350	5,816
Capital Expenditures	81,830	73,713
Land Development	-	8,596
	103,977	100,368
Balance, end of year	2,211,310	2,082,434

10. DESIGNATED ASSETS

Of the financial assets reported on the Statement of Financial Position, the Health Unit has designated \$2,094,880 (2014 - \$1,871,040) to support reserve funds.

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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, 2015:

	\$
2016	206,356
2017	168,659
2018	135,120
2019	64,344
2020	10,902
	<hr/> 585,381 <hr/>

Thunder Bay District Health Unit**NOTES TO FINANCIAL STATEMENTS**

December 31, 2015

14. MUNICIPAL LEVIES

	2015	2014
	\$	\$
Township of Conmee	15,461	15,662
Township of Dorion	6,909	6,774
Township of Gillies	10,001	10,092
Municipality of Greenstone	94,309	102,516
Township of Manitouwadge	45,608	48,644
Town of Marathon	73,292	78,330
Municipality of Neebing	44,014	42,802
Township of Nipigon	34,448	34,824
Township of O'Connor	14,374	14,366
Municipality of Oliver-Paipoonge	124,746	121,110
Township of Red Rock	19,905	20,730
Township of Schreiber	25,292	25,799
Township of Shuniah	56,841	53,099
Township of Terrace Bay	32,974	33,323
City of Thunder Bay	2,238,140	2,195,477
	2,836,314	2,803,548

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,

	2015 \$	2014 \$
Reserve Funds set aside by the Board of Health		
For sick leave plan allowance	62,894	94,275
For capital expenditures	1,633,918	1,515,086
For land development	111,004	81,846
For program contingency	50,000	50,000
For benefit cost stabilization	88,248	101,366
For project reserve	265,246	239,861
	2,211,310	2,082,434
Surpluses		
Invested in tangible capital assets	2,150,523	1,668,867
Unfunded		
Employee benefits – accrued vacation pay	(469,111)	(465,261)
Employee benefits – vested sick leave	(62,117)	(65,711)
	1,619,295	1,137,895
Accumulated Surplus	3,830,605	3,220,329

Schedule of Tangible Capital Assets

Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2015 \$	Total 2014 \$
COST							
Balance, beginning of year	147,300	37,444	2,459,434	2,449,921	17,800	5,111,899	4,908,769
Add: Additions during the year	-	-	528,253	228,434	-	756,687	339,935
Less: Disposals during the year	-	-	-	130,017	-	130,017	136,805
Balance, end of year	147,300	37,444	2,987,687	2,548,338	17,800	5,738,569	5,111,899
ACCUMULATED AMORTIZATION							
Balance, beginning of year	-	37,444	1,613,297	1,782,501	9,790	3,443,032	3,320,197
Add: Amortization during the year	-	-	68,089	177,905	1,780	247,774	240,011
Less: Accumulated amortization on disposal	-	-	-	102,760	-	102,760	117,176
Balance, end of year	-	37,444	1,681,386	1,857,646	11,570	3,588,046	3,443,032
NET BOOK VALUE	147,300	-	1,306,301	690,692	6,230	2,150,523	1,668,867

Thunder Bay District Health Unit
Schedule of Revenue and Expenditures

Year ended December 31	Mandatory Core Programs ****	Vaccine Programs	Vector Borne Disease	CINOT Expansion	Small Drinking Water Systems	Unorganized Territories	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 2015	Totals 2014
REVENUES																					
Provincial funding MOHLTC*	4,157,756	-	93,200	-	62,700	884,900	-	555,600	90,100	227,978	139,408	-	57,703	-	-	-	122,214	121,500	-	6,513,059	6,466,652
Provincial funding MOHLTC-HPD**	3,723,098	-	-	30,000	-	-	-	-	-	-	-	-	-	-	684,290	61,704	-	-	-	4,499,092	4,630,635
Provincial funding MCYS***	-	-	-	-	-	-	-	-	-	-	-	-	-	1,296,335	-	-	-	-	-	1,296,335	1,296,335
Provincial funding - other	-	-	-	-	-	-	-	-	-	-	-	597,986	-	-	-	-	-	-	-	597,986	614,657
Municipal levies (note 14)	2,774,347	-	31,067	10,000	20,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,836,314	2,803,548
Interest revenue	23,665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,665	30,600
Generated/other revenue	925,130	39,921	-	-	-	-	204,237	-	-	-	-	-	-	-	-	-	-	-	-	246,085	1,415,373
One time funding & Other Initiatives	887,752	-	-	-	-	-	-	-	-	-	-	-	-	10,000	14,685	-	-	-	-	80,851	993,288
Total revenues	12,491,748	39,921	124,267	40,000	83,600	884,900	204,237	555,600	90,100	227,978	139,408	597,986	57,703	1,306,335	698,975	61,704	122,214	121,500	326,936	18,175,112	17,730,565
EXPENDITURES																					
Operating																					
Salaries & benefits	9,406,561	53,379	90,944	-	78,778	645,750	134,941	485,485	90,100	174,634	139,408	492,810	56,534	1,224,144	552,701	-	119,566	121,500	151,446	14,018,681	13,934,200
Travel	80,182	3,935	3,770	-	3,748	100,000	18,879	6,874	-	111	-	6,308	-	17,914	42,247	25	-	-	426	284,419	315,483
Staff training & recognition	124,664	-	245	-	-	7,500	2,987	18,647	-	1,586	-	3,129	630	4,207	2,901	2,506	-	-	5,544	174,546	220,020
Board of Health	38,935	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	46,435	38,435
Purchased Program Service	247,282	-	-	40,000	-	-	-	828	-	42,177	-	57,730	-	-	-	-	-	-	-	388,017	411,140
Purchased Allocated Administration	589,772	3,835	26,401	-	-	90,000	12,525	15,594	-	4,929	-	25,300	-	1,964	21,899	54,735	-	-	128,650	975,604	915,323
Building occupancy	354,734	-	-	-	-	-	-	1,554	-	-	-	786	-	11,422	8,000	-	-	-	-	376,496	383,691
Equipment expense	213,984	-	750	-	-	7,500	1,500	4,064	-	750	-	4,500	500	10,500	8,009	-	1,500	-	-	253,557	225,029
Materials & supplies	408,053	14,725	1,230	-	-	16,650	205	6,217	-	1,801	-	1,538	-	12,385	53,207	4,407	212	-	7,011	527,641	516,266
Office expenses	84,356	1,761	162	-	92	7,000	2,437	5,461	-	921	-	5,311	39	10,471	5,711	31	471	-	312	124,536	118,684
Communications	90,018	-	765	-	982	3,000	1,635	10,321	-	1,069	-	574	-	12,169	4,300	-	465	-	-	125,298	126,542
Amortization expense	230,460	51	-	-	771	-	308	1,872	-	5,455	-	1,262	-	2,281	1,484	-	62	-	3,768	247,774	240,011
Total expenditures	11,869,001	77,686	124,267	40,000	84,371	884,900	175,417	556,917	90,100	233,433	139,408	599,248	57,703	1,307,457	700,459	61,704	122,276	121,500	297,157	17,543,004	17,444,824
Loss on disposal of capital assets	(20,432)	-	-	-	-	-	-	-	-	(931)	-	-	-	(469)	-	-	-	-	-	(21,832)	(19,629)
Annual surplus/(deficit)	602,315	(37,765)	-	-	(771)	-	28,820	(1,317)	-	(6,386)	-	(1,262)	-	(1,591)	(1,484)	-	(62)	-	29,779	610,276	266,112

* 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