

Financial Statements

## **Thunder Bay District Health Unit**

December 31, 2016



## 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 2016 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

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## Independent Auditor's Report

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**To the Members of the Board of Health, Members of Council, Inhabitants and Ratepayers of the Participating Municipalities as listed in Note 13:**

We have audited the accompanying financial statements of Thunder Bay District Health Unit, which comprise the statement of financial position as at December 31, 2016 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, 2016 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.



Chartered Professional Accountants, Licensed Public Accountants  
Thunder Bay, Ontario  
April 19, 2017

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

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As at December 31,

	2016	2015
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	4,158,326	4,748,012
Accounts receivable	179,388	539,280
Inventory for resale	22,109	35,477
<b>Total Financial Assets</b>	<b>4,359,823</b>	<b>5,322,769</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	1,759,194	2,188,085
Due to Province of Ontario	142,709	343,040
Deferred revenue ( <i>note 3</i> )	283,226	712,930
Accrued vacation pay	540,955	469,111
Vested sick liability ( <i>note 4</i> )	46,474	62,117
<b>Total Financial Liabilities</b>	<b>2,772,558</b>	<b>3,775,283</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,587,265</b>	<b>1,547,486</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net ( <i>schedule 2</i> )	2,072,936	2,150,523
Inventories of supplies	12,495	13,342
Prepaid expenses	180,618	119,254
<b>Total Non-Financial Assets</b>	<b>2,266,049</b>	<b>2,283,119</b>
<b>ACCUMULATED SURPLUS (<i>schedule 1</i>)</b>	<b>3,853,314</b>	<b>3,830,605</b>

*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,

	<b>Budget 2016 \$</b>	<b>Actual 2016 \$</b>	<b>Actual 2015 \$</b>
	<i>(note 14)</i>	<i>(schedule 3)</i>	
<b>REVENUES</b>	<b>18,159,566</b>	<b>17,475,035</b>	18,175,112
<b>EXPENDITURES</b>			
<b>Operating</b>			
Mandatory Core Programs	12,131,668	11,674,995	11,774,687
Needle Exchange Initiative	108,600	108,600	108,600
Haines Food Safety Initiative	47,900	47,900	47,900
Enhanced Safe Water Initiative	15,500	15,500	15,500
Vector Borne Disease	124,267	124,267	124,267
CINOT Expansion	-	-	40,000
Small Drinking Water Systems	83,600	84,372	84,371
Unorganized Territories	884,900	916,400	884,900
Land Development	185,322	166,729	175,417
Infectious Disease Control Initiative	555,600	557,284	556,917
Infection Prevention & Control Nurse	90,100	90,100	90,100
Healthy Smiles Ontario	475,000	438,048	233,433
Public Health Nurse Initiative	180,500	180,500	139,408
Genetics	197,000	197,134	599,248
HIV Anonymous Testing	58,471	58,103	57,703
Healthy Babies Healthy Children	1,296,335	1,298,172	1,307,457
Smoke Free Ontario	737,250	731,591	700,459
Healthy Communities Fund	-	-	61,704
AMOH First Nations Pilot	400,000	173,399	-
Nurse Practitioner	131,053	131,638	122,276
Chief Nursing Officer Initiative	121,500	121,500	121,500
Other Funded Programs	335,000	331,440	297,157
	<b>18,159,566</b>	<b>17,447,672</b>	17,543,004
<b>NET REVENUES</b>	-	<b>27,363</b>	632,108
Loss on disposal of tangible capital assets	-	<b>(4,654)</b>	(21,832)
<b>ANNUAL SURPLUS</b>	-	<b>22,709</b>	610,276
<b>ACCUMULATED SURPLUS</b>			
<b>Beginning of Year</b>	<b>3,830,605</b>	<b>3,830,605</b>	3,220,329
<b>End of Year</b>	<b>3,830,605</b>	<b>3,853,314</b>	3,830,605

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

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Thunder Bay District Health Unit

**STATEMENT OF CHANGES  
IN NET FINANCIAL ASSETS**

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For the Year Ended December 31,

	Budget 2016 \$	Actual 2016 \$	Actual 2015 \$
<b>Annual Surplus (deficit)</b>	-	<b>22,709</b>	610,276
Acquisition of tangible capital assets	-	<b>(202,449)</b>	(756,687)
Amortization of tangible capital assets	-	<b>274,382</b>	247,774
Proceeds from sale of tangible capital assets	-	<b>1,000</b>	5,425
Loss on disposal of tangible capital assets	-	<b>4,654</b>	21,832
	-	<b>77,587</b>	(481,656)
Acquisition of supplies inventory	-	<b>(12,495)</b>	(13,342)
Acquisition of prepaid expenses	-	<b>(180,618)</b>	(119,254)
Consumption of supplies inventory	-	<b>13,342</b>	20,193
Use of prepaid expenses	-	<b>119,254</b>	172,773
	-	<b>(60,517)</b>	60,370
Increase in net financial assets	-	<b>39,779</b>	188,990
<b>Net financial assets, beginning of year</b>	<b>1,547,486</b>	<b>1,547,486</b>	1,358,496
<b>Net financial assets, end of year</b>	<b>1,547,486</b>	<b>1,587,265</b>	1,547,486

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

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**Thunder Bay District Health Unit****STATEMENT OF CASH FLOWS**

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For the Year Ended December 31,

	<b>Actual 2016 \$</b>	<b>Actual 2015 \$</b>
<hr/>		
<b>Operating Transactions</b>		
Annual surplus	<b>22,709</b>	610,276
<hr/>		
<b>Uses</b>		
Increase in accounts receivable	-	(159,887)
Decrease in accounts payable and accrued liabilities	<b>(428,891)</b>	-
Decrease in due to Province of Ontario	<b>(200,331)</b>	-
Decrease in deferred revenue	<b>(429,704)</b>	-
Increase in prepaid expenses	<b>(61,364)</b>	-
	<b>(1,120,290)</b>	(159,887)
<hr/>		
<b>Sources</b>		
Decrease in accounts receivable	<b>359,892</b>	-
Decrease in inventory	<b>14,215</b>	9,481
Increase in accounts payable and accrued liabilities	-	502,321
Increase in due to Province of Ontario	-	281,845
Increase in deferred revenue	-	53,774
Increase in accrued vacation pay and vested sick leave liability	<b>56,201</b>	256
Decrease in prepaid expenses	-	53,519
	<b>430,308</b>	901,196
<hr/>		
<b>Non-Cash charges to operations</b>		
Amortization	<b>274,382</b>	247,774
<hr/>		
<b>Cash provided by/used in operating transactions</b>	<b>(392,891)</b>	1,599,359
<hr/>		
<b>Capital transactions</b>		
Purchase of tangible capital assets	<b>(202,449)</b>	(756,687)
Proceeds on sale of tangible capital assets	<b>1,000</b>	5,425
Loss on disposal of tangible capital assets	<b>4,654</b>	21,832
<b>Cash used in capital transactions</b>	<b>(196,795)</b>	(729,430)
<hr/>		
Net change in cash	<b>(589,686)</b>	869,929
Cash, beginning of the year	<b>4,748,012</b>	3,878,083
<b>Cash, end of the year</b>	<b>4,158,326</b>	4,748,012

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



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## Thunder Bay District Health Unit

### NOTES TO FINANCIAL STATEMENTS

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December 31, 2016

#### 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.

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

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December 31, 2016

**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 accounts payable and accrued liabilities, estimated useful life of tangible capital assets and contingencies. 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

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

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December 31, 2016

**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:

	2016 \$	2015 \$
<b>Balance, beginning of year</b>	<b>712,930</b>	659,156
Funding received/used, net	(429,704)	53,774
<b>Balance, end of year</b>	<b>283,226</b>	712,930

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2016

**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, 2016, the liability is calculated at \$46,474 (2015 - \$62,117).

**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 2016 was \$1,024,977 (2015 - \$1,054,071) 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 (2015 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (2.20% 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 (2015 - \$nil).

Interest capitalized during 2016 was \$nil (2015 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2015 - \$nil).

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2016

**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. DESIGNATED ASSETS**

Of the financial assets reported on the Statement of Financial Position, the Health Unit has designated \$2,224,013 (2015 - \$2,094,880) to support reserve funds.

**10. 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.

**11. 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.

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

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December 31, 2016

**12. COMMITMENTS**

The Thunder Bay District Health Unit leases branch offices in Marathon, Nipigon, Geraldton, and Terrace Bay. 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, 2016:

	\$
2017	<b>214,260</b>
2018	<b>174,568</b>
2019	<b>132,542</b>
2020	<b>72,066</b>
2021	<b>60,000</b>
2022	<b>30,000</b>
	<b>683,436</b>

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**13. MUNICIPAL LEVIES**

	2015 \$	2014 \$
Township of Conmee	<b>15,461</b>	15,461
Township of Dorion	<b>6,909</b>	6,909
Township of Gillies	<b>10,001</b>	10,001
Municipality of Greenstone	<b>94,309</b>	94,309
Township of Manitouwadge	<b>45,608</b>	45,608
Town of Marathon	<b>73,292</b>	73,292
Municipality of Neebing	<b>44,014</b>	44,014
Township of Nipigon	<b>34,448</b>	34,448
Township of O'Connor	<b>14,374</b>	14,374
Municipality of Oliver-Paipoonge	<b>124,746</b>	124,746
Township of Red Rock	<b>19,905</b>	19,905
Township of Schreiber	<b>25,292</b>	25,292
Township of Shuniah	<b>56,841</b>	56,841
Township of Terrace Bay	<b>32,974</b>	32,974
City of Thunder Bay	<b>2,238,140</b>	2,238,140
	<b>2,836,314</b>	2,836,314

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**Thunder Bay District Health Unit**

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2016

**14. 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.

**15. COMPARATIVE FIGURES**

Certain comparative figures on the statement of operations and accumulated surplus have been reclassified to conform with the current year's presentation.

## SCHEDULE OF ACCUMULATED SURPLUS AND RESERVE FUNDS

As at December 31,

	Sick Leave Plan Allowance Reserve	Capital Expenditures Reserve	Land Development Reserve	Program Contingency Reserve	Benefit Cost Stabilization Reserve	SFH Training Reserve	Tangible Capital Assets less Unfunded Liabilities	Total 2016 \$	Total 2015 \$
Balance beginning of year	62,894	1,633,918	111,004	50,000	88,248	265,246	1,619,295	3,830,605	3,220,329
Interest earned	429	8,759	542	277	522	1,403	(11,932)	-	-
Allocation to (from) reserve	(16,000)	-	-	-	16,000	-	-	-	-
Transfers to (from) operating:	-	95,290	20,254	(10,000)	(2,587)	(3,846)	(99,111)	-	-
	-	-	-	9,723	-	-	(9,723)	-	-
	-	-	-	50,000	-	-	(50,000)	-	-
Capital expenditures	-	(14,269)	-	-	-	-	14,269	-	-
Surplus	-	-	-	-	-	-	22,709	22,709	610,276
								-	
Balance, end of year	47,323	1,723,698	131,800	100,000	102,183	262,803	1,485,507	3,853,314	3,830,605



### Schedule of Tangible Capital Assets

Year Ended December 31

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2016 \$	Total 2015 \$
<b>COST</b>							
Balance, beginning of year	147,300	37,444	2,987,687	2,548,338	17,800	<b>5,738,569</b>	5,111,899
Add: Additions during the year	-		30,546	171,903	-	<b>202,449</b>	756,687
Less: Disposals during the year	-			69,284	-	<b>69,284</b>	130,017
<b>Balance, end of year</b>	<b>147,300</b>	<b>37,444</b>	<b>3,018,233</b>	<b>2,650,957</b>	<b>17,800</b>	<b>5,871,734</b>	<b>5,738,569</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	37,444	1,681,386	1,857,646	11,570	<b>3,588,046</b>	3,443,032
Add: Amortization during the year	-		75,073	197,529	1,780	<b>274,382</b>	247,774
Less: Accumulated amortization on disposal	-			63,630	-	<b>63,630</b>	102,760
<b>Balance, end of year</b>	<b>-</b>	<b>37,444</b>	<b>1,756,459</b>	<b>1,991,545</b>	<b>13,350</b>	<b>3,798,798</b>	<b>3,588,046</b>
<b>NET BOOK VALUE</b>	<b>147,300</b>	<b>-</b>	<b>1,261,774</b>	<b>659,412</b>	<b>4,450</b>	<b>2,072,936</b>	<b>2,150,523</b>

Thunder Bay District Health Unit  
Schedule of Revenue and Expenditures

Schedule 3

For the Year ended December 31

	Mandatory Core Programs ****	Vector Borne Disease	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	AMOH First Nations Pilot	Nurse Practitioner	Chief Nursing Officer	Other Funded Programs	Totals 2016	Totals 2015
<b>REVENUES</b>																			
Provincial Funding MOHLTC	4,169,748	93,200	62,700	916,400		555,600	90,100	440,580	180,500		58,103				131,638	121,500		6,820,069	6,513,059
Provincial Funding MOHLTC - HPD **	3,711,052												730,428	43,168				4,484,648	4,499,092
Funding Adjustment	(6,206)																	(6,206)	
Provincial Funding MCYS***												1,296,335						1,296,335	1,296,335
Provincial Funding - other										196,679							331,339	528,018	597,986
Municipal Levies (note 14)	2,784,347	31,067	20,900															2,836,314	2,836,314
Interest Revenue	21,323																	21,323	23,665
Generated/Other Revenue	672,275				186,777													859,052	1,415,373
One Time funding & Other Initiatives	505,251													130,231				635,482	993,288
<b>Total revenues</b>	<b>11,857,790</b>	<b>124,267</b>	<b>83,600</b>	<b>916,400</b>	<b>186,777</b>	<b>555,600</b>	<b>90,100</b>	<b>440,580</b>	<b>180,500</b>	<b>196,679</b>	<b>58,103</b>	<b>1,296,335</b>	<b>730,428</b>	<b>173,399</b>	<b>131,638</b>	<b>121,500</b>	<b>331,339</b>	<b>17,475,035</b>	<b>18,175,112</b>
<b>EXPENDITURES</b>																			
<b>Operating</b>																			
Salaries & Benefits	9,334,599	89,534	82,812	664,200	108,763	476,211	90,100	397,762	180,500	149,289	56,404	1,243,964	562,806	170,317	127,291	121,500	125,911	13,981,963	14,018,681
Travel	87,097	3,884	734	105,000	19,212	4,281		1,355		1,367		16,434	26,094	201	6		3,089	268,754	284,419
Staff Training & Recognition	112,981			8,000	3,139	5,887		1,171		127	523	1,756	8,568	2,218			2,787	147,157	174,546
Board of Health	47,828			8,000														55,828	46,435
Purchased Program Service	110,157							5,101		12,820								128,078	388,017
Purchased Allocated Administration	697,241	27,123		95,000	28,231	45,494		4,114		27,275		1,710	58,787	663	62		113,584	1,099,284	975,604
Building Occupancy	403,651	172			1,858					636			8,066					414,383	376,496
Equipment Expense	249,778	750		8,000	1,755	3,750		5,369		2,250	500	10,500	5,563		1,500			289,715	253,557
Materials & Supplies	377,894	1,146		18,200	107	7,052		15,398		569	676	5,756	52,265		1,909		84,934	565,906	527,641
Office Expenses	86,246	156	54	7,000	1,667	2,901		4,867		2,071		4,657	4,258		439		1,034	115,350	124,536
Communications	73,476	1,502		3,000	1,791	10,024		794		275		11,558	4,021		431			106,872	125,298
Amorization expense	266,047		772		206	1,684		2,117		455		1,837	1,163				101	274,382	247,774
<b>Total expenditures</b>	<b>11,846,995</b>	<b>124,267</b>	<b>84,372</b>	<b>916,400</b>	<b>166,729</b>	<b>557,284</b>	<b>90,100</b>	<b>438,048</b>	<b>180,500</b>	<b>197,134</b>	<b>58,103</b>	<b>1,298,172</b>	<b>731,591</b>	<b>173,399</b>	<b>131,638</b>	<b>121,500</b>	<b>331,440</b>	<b>17,447,672</b>	<b>17,543,004</b>
<b>Loss on disposal of capital assets</b>	<b>(2,051)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29)</b>	<b>-</b>		<b>(727)</b>		<b>(1,847)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,654)</b>	<b>(21,832)</b>
<b>Annual surplus/(deficit)</b>	<b>8,744</b>	<b>-</b>	<b>(772)</b>	<b>-</b>	<b>20,019</b>	<b>(1,684)</b>	<b>-</b>	<b>1,805</b>	<b>-</b>	<b>(2,302)</b>	<b>-</b>	<b>(1,837)</b>	<b>(1,163)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(101)</b>	<b>22,709</b>	<b>610,276</b>

\* MOHLTC = Ministry of Health and Long-Term Care  
\*\* MOHLTC-PPD = 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