

Financial Statements

**Thunder Bay District Health Unit**  
December 31, 2017



## 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 2017 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.

Dr. Janet DeMille  
Medical Officer of Health /  
Chief Executive Officer

Joe Virdiramo  
Chair, Board of Health

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**Thunder Bay District Health Unit**

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BDO Canada LLP  
1095 Barton Street  
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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, 2017 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, 2017 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 18, 2018

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Thunder Bay District Health Unit

**STATEMENT OF FINANCIAL POSITION**

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As at December 31,

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<hr/>		
<b>FINANCIAL ASSETS</b>		
Cash	4,123,103	4,158,326
Accounts Receivable	359,815	179,388
Inventory for Resale	20,276	22,109
<hr/>		
<b>Total Financial Assets</b>	<b>4,503,194</b>	4,359,823
<hr/>		
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	1,378,417	1,759,194
Due to Province of Ontario	540,130	142,709
Deferred revenue ( <i>note 3</i> )	91,889	283,226
Accrued vacation pay	542,812	540,955
Vested sick liability ( <i>note 4</i> )	31,211	46,474
<hr/>		
<b>Total Financial Liabilities</b>	<b>2,584,459</b>	2,772,558
<hr/>		
<b>NET FINANCIAL ASSETS</b>	<b>1,918,735</b>	1,587,265
<hr/>		
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net ( <i>schedule 2</i> )	1,887,236	2,072,936
Inventories of supplies	30,811	12,495
Prepaid expenses	115,095	180,618
<hr/>		
<b>Total Non-Financial Assets</b>	<b>2,033,142</b>	2,266,049
<hr/>		
<b>ACCUMULATED SURPLUS</b> ( <i>schedule 1</i> )	<b>3,951,877</b>	3,853,314

*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 2017 \$ (note 14)	Actual 2017 \$ (schedule 3)	Actual 2016 \$
<b>REVENUES</b>	<b>17,854,203</b>	<b>17,295,966</b>	17,475,035
<b>EXPENDITURES</b>			
<b>Operating</b>			
Mandatory Core Programs	11,570,147	11,183,450	11,674,995
Needle Exchange Initiative	120,600	120,600	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
Small Drinking Water Systems	83,600	84,371	84,372
Unorganized Territories	948,900	948,900	916,400
Land Development	187,670	183,516	166,729
Infectious Disease Control Initiative	555,600	557,017	557,284
Infection Prevention & Control Nurse	90,100	90,100	90,100
Healthy Smiles Ontario	475,600	472,674	438,048
Public Health Nurse Initiative	180,500	180,500	180,500
Harm Reduction Enhancement	250,000	250,000	-
Genetics	-	-	197,134
HIV Anonymous Testing	59,731	60,394	58,103
Healthy Babies Healthy Children	1,296,335	1,297,643	1,298,172
Smoke Free Ontario	772,200	758,486	731,591
Indigenous First Nations	400,000	161,340	173,399
Nurse Practitioner	143,053	130,976	131,638
Chief Nursing Officer Initiative	121,500	121,500	121,500
Other Funded Programs	411,000	406,914	331,440
	<b>17,854,203</b>	<b>17,196,048</b>	17,447,672
<b>NET REVENUES</b>	-	<b>99,918</b>	27,363
Loss on disposal of capital assets	-	<b>(1,355)</b>	(4,654)
<b>ANNUAL SURPLUS</b>	-	<b>98,563</b>	22,709
<b>ACCUMULATED SURPLUS</b>			
<b>Beginning of Year</b>	<b>3,853,314</b>	<b>3,853,314</b>	3,830,605
<b>End of Year</b>	<b>3,853,314</b>	<b>3,951,877</b>	3,853,314

*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 2017 \$	Actual 2017 \$	Actual 2016 \$
<b>Annual Surplus</b>	-	<b>98,563</b>	22,709
Acquisition of tangible capital assets	-	<b>(98,528)</b>	(202,449)
Amortization of tangible capital assets	-	<b>282,873</b>	274,382
Proceeds from sale of tangible capital assets	-	-	1,000
Loss on disposal of tangible capital assets	-	<b>1,355</b>	4,654
	-	<b>185,700</b>	77,587
Acquisition of supplies inventory	-	<b>(30,811)</b>	(12,495)
Acquisition of prepaid expenses	-	<b>(115,095)</b>	(180,618)
Consumption of supplies inventory	-	<b>12,495</b>	13,342
Use of prepaid expenses	-	<b>180,618</b>	119,254
	-	<b>47,207</b>	(60,517)
Increase in net financial assets	-	<b>331,470</b>	39,779
<b>Net financial assets, beginning of year</b>	<b>1,587,265</b>	<b>1,587,265</b>	1,547,486
<b>Net financial assets, end of year</b>	<b>1,587,265</b>	<b>1,918,735</b>	1,587,265

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

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

For the Year Ended December 31,

	<b>Actual 2017 \$</b>	<b>Actual 2016 \$</b>
<b>Operating transactions</b>		
Annual surplus	<b>98,563</b>	22,709
<b>Uses</b>		
Increase in accounts receivable	<b>(180,427)</b>	-
Increase in inventory	<b>(16,483)</b>	-
Decrease in accounts payable and accrued liabilities	<b>(380,777)</b>	(428,891)
Decrease in due to Province of Ontario	-	(200,331)
Decrease in deferred revenue	<b>(191,337)</b>	(429,704)
Decrease in accrued vacation pay and vested sick leave liability	<b>(13,406)</b>	-
Increase in prepaid expenses	-	(61,364)
	<b>(782,430)</b>	(1,120,290)
<b>Sources</b>		
Decrease in accounts receivable	-	359,892
Decrease in inventory	-	14,215
Increase in due to Province of Ontario	<b>397,421</b>	-
Increase in accrued vacation pay and vested sick leave liability	-	56,201
Decrease in prepaid expenses	<b>65,523</b>	-
	<b>462,944</b>	430,308
<b>Non-cash charges to operations</b>		
Amortization	<b>282,873</b>	274,382
<b>Cash provided by / (used in) operating transactions</b>	<b>61,950</b>	(392,891)
<b>Capital transactions</b>		
Purchase of tangible capital assets	<b>(98,528)</b>	(202,449)
Proceeds on sale of tangible capital assets	-	1,000
Loss on disposal of tangible capital assets	<b>1,355</b>	4,654
<b>Cash used in capital transactions</b>	<b>(97,173)</b>	(196,795)
Net change in cash	<b>(35,223)</b>	(589,686)
Cash, beginning of the year	<b>4,158,326</b>	4,748,012
<b>Cash, end of the year</b>	<b>4,123,103</b>	4,158,326

*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, 2017

#### 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**

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December 31, 2017

**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, 2017

**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:

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Balance, beginning of year</b>	<b>283,226</b>	712,930
Funding used, net	<b>(191,337)</b>	(429,704)
<b>Balance, end of year</b>	<b>91,889</b>	283,226

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2017

**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.

**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 2017 was \$1,038,384 (2016 - \$1,024,977) 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 (2016 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (2.70% 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 (2016 - \$nil).

Interest capitalized during 2017 was \$nil (2016 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2016 - \$nil).

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## Thunder Bay District Health Unit

### NOTES TO FINANCIAL STATEMENTS

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December 31, 2017

#### 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 \$2,385,236 (2016 - \$2,224,013) 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

The Health Unit is a party to a claim arising in the normal course of operations. The Health Unit does not expect the resolution of the matter to have any material adverse effect on the financial position or results of operations of the Health Unit. No provision has been provided for in these financial statements.

#### 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, 2017:

	\$
2018	<b>226,878</b>
2019	<b>186,063</b>
2020	<b>121,224</b>
2021	<b>99,467</b>
2022	<b>39,084</b>
	<b>672,716</b>

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**Thunder Bay District Health Unit**

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2017

**13. MUNICIPAL LEVIES**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
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>45,612</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>2,836,318</b>	2,836,314

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**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.

Thunder Bay District Health Unit

Schedule 1

**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 Reserve	Safe Food Handling Training Reserve	Tangible Capital Assets less Unfunded Liabilities	Total 2017 \$	Total 2016 \$
Balance, beginning of year	47,323	1,723,698	131,800	100,000	102,183	262,803	1,485,507	<b>3,853,314</b>	3,830,605
Interest earned	391	12,742	943	638	736	1,979	(17,429)	-	-
Allocation to (from) reserve	(16,000)	-	-	16,000	-	-	-	-	-
Transfers to (from) operating	-	198,224	(6,864)	83,362	(592)	(20,703)	(253,427)	-	-
Surplus	-	-	-	-	-	-	98,563	<b>98,563</b>	22,709
<b>Balance, end of year</b>	<b>31,714</b>	<b>1,934,664</b>	<b>125,879</b>	<b>200,000</b>	<b>102,327</b>	<b>244,079</b>	<b>1,313,214</b>	<b>3,951,877</b>	<b>3,853,314</b>

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

As at December 31,							
	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2017 \$	Total 2016 \$
<b>COST</b>							
Balance, beginning of year	147,300	37,444	3,018,233	2,650,957	17,800	<b>5,871,734</b>	5,738,569
Add: Additions during the year	-	-	-	98,528	-	<b>98,528</b>	202,449
Less: Disposals during the year	-	-	-	58,673	-	<b>58,673</b>	69,284
<b>Balance, end of year</b>	<b>147,300</b>	<b>37,444</b>	<b>3,018,233</b>	<b>2,690,812</b>	<b>17,800</b>	<b>5,911,589</b>	<b>5,871,734</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	37,444	1,756,459	1,991,545	13,350	<b>3,798,798</b>	3,588,046
Add: Amortization during the year	-	-	75,456	205,637	1,780	<b>282,873</b>	274,382
Less: Accumulated amortization on disposal	-	-	-	57,318	-	<b>57,318</b>	63,630
<b>Balance, end of year</b>	<b>-</b>	<b>37,444</b>	<b>1,831,915</b>	<b>2,139,864</b>	<b>15,130</b>	<b>4,024,353</b>	<b>3,798,798</b>
<b>NET BOOK VALUE</b>	<b>147,300</b>	<b>-</b>	<b>1,186,318</b>	<b>550,948</b>	<b>2,670</b>	<b>1,887,236</b>	<b>2,072,936</b>



**Thunder Bay District Health Unit  
Schedule of Revenue and Expenditures**

**Schedule 3**

For the Year Ended December 31																Totals 2017	Totals 2016		
	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	Harm Reduction Enhancement	HIV Anonymous Testing	Healthy Babies Healthy Children	Smoke Free Ontario	Indigenous Communities	Nurse Practitioner	Chief Nursing Officer	Other Funded Programs		
<b>REVENUES</b>																			
Provincial Funding MOHLTC*	7,571,844	93,200	62,700	948,900	-	555,600	90,100	475,600	180,500	250,000	60,394	-	715,451	99,005	130,976	121,500	-	11,355,770	11,304,717
Funding Adjustment	18,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,370	(6,206)
Provincial Funding MCYS**	-	-	-	-	-	-	-	-	-	-	-	1,296,335	-	-	-	-	-	1,296,335	1,296,335
Other Provincial & Federal Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	62,335	-	-	406,812	469,147	528,018
Municipal Levies (note 13)	2,784,351	31,067	20,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,836,318	2,836,314
Interest Revenue	30,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,087	21,323
Generated/Other Revenue	645,142	-	-	-	176,529	-	-	-	-	-	-	-	42,308	-	-	-	-	821,671	859,052
One Time funding & Other Initiatives***	425,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425,960	635,482
<b>Total revenues</b>	<b>11,475,754</b>	<b>124,267</b>	<b>83,600</b>	<b>948,900</b>	<b>176,529</b>	<b>555,600</b>	<b>90,100</b>	<b>475,600</b>	<b>180,500</b>	<b>250,000</b>	<b>60,394</b>	<b>1,296,335</b>	<b>757,759</b>	<b>161,340</b>	<b>130,976</b>	<b>121,500</b>	<b>406,812</b>	<b>17,295,966</b>	<b>17,475,035</b>
<b>EXPENDITURES</b>																			
<b>Operating</b>																			
Salaries & Benefits	8,552,693	89,288	83,590	696,180	147,540	461,082	90,100	406,457	180,500	231,268	57,288	1,225,400	578,973	125,181	128,237	121,500	151,734	13,327,011	13,981,963
Travel	52,217	7,638	-	105,000	16,874	28,219	-	2,025	-	-	-	16,836	19,985	1,711	-	-	3,774	254,279	268,754
Staff Training & Recognition	162,923	-	-	8,000	2,110	6,764	-	2,979	-	-	1,930	13,531	2,440	-	543	-	3,589	204,809	147,157
Board of Health	40,227	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48,227	55,828
Purchased Program Service	112,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	113,079	128,078
Purchased Allocated Administration	809,655	23,527	-	95,000	8,214	35,574	-	11,480	-	-	-	2,610	65,639	34,366	90	-	145,280	1,231,435	1,099,284
Building Occupancy	555,376	-	-	-	742	-	-	-	-	-	-	747	8,000	-	-	-	728	565,593	414,383
Equipment Expense	251,072	750	-	8,000	1,500	3,750	-	14,798	-	-	500	10,500	6,000	-	1,500	-	158	298,528	289,715
Materials & Supplies	400,470	764	-	18,720	3,143	7,247	-	21,254	-	18,732	476	7,823	68,094	59	-	-	100,864	647,646	565,906
Office Expenses	79,207	905	10	7,000	1,475	2,127	-	10,661	-	-	200	7,356	4,359	23	376	-	485	114,184	115,350
Communications	74,996	1,395	-	3,000	1,795	10,837	-	330	-	-	-	11,532	4,269	-	230	-	-	108,384	106,872
Amortization expense	275,735	-	771	-	123	1,417	-	2,690	-	-	-	1,308	727	-	-	-	102	282,873	274,382
<b>Total expenditures</b>	<b>11,367,450</b>	<b>124,267</b>	<b>84,371</b>	<b>948,900</b>	<b>183,516</b>	<b>557,017</b>	<b>90,100</b>	<b>472,674</b>	<b>180,500</b>	<b>250,000</b>	<b>60,394</b>	<b>1,297,643</b>	<b>758,486</b>	<b>161,340</b>	<b>130,976</b>	<b>121,500</b>	<b>406,914</b>	<b>17,196,048</b>	<b>17,447,672</b>
<b>Loss on disposal of capital assets</b>	<b>(1,355)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,355)</b>	<b>(4,654)</b>
<b>Annual surplus / (deficit)</b>	<b>106,949</b>	<b>-</b>	<b>(771)</b>	<b>-</b>	<b>(6,987)</b>	<b>(1,417)</b>	<b>-</b>	<b>2,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,308)</b>	<b>(727)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(102)</b>	<b>98,563</b>	<b>22,709</b>

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