

Financial Statements

# Thunder Bay District Health Unit

December 31, 2019



## 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 2019 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

  
Chair, Board of Health

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**Thunder Bay District Health Unit**

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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 11

### Opinion

We have audited the financial statements of Thunder Bay District Health Unit (the Entity), which comprise the statement of financial position as at December 31, 2019, statement of operations and accumulated surplus, statement of changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and the results of its operations, changes in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.



## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Thunder Bay, Ontario  
April 15, 2020

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Thunder Bay District Health Unit

STATEMENT OF FINANCIAL POSITION

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As at December 31,

	2019	2018
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash	4,309,333	4,371,375
Accounts receivable	489,160	218,329
Inventory for resale	24,750	20,625
<b>Total Financial Assets</b>	<b>4,823,243</b>	<b>4,610,329</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	1,540,213	1,471,708
Due to Province of Ontario	525,905	513,439
Deferred revenue ( <i>Note 3</i> )	67,620	37,968
Accrued vacation pay	1,021,478	993,105
Vested sick liability ( <i>Note 4</i> )	17,154	17,154
<b>Total Financial Liabilities</b>	<b>3,172,370</b>	<b>3,033,374</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,650,873</b>	<b>1,576,955</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net ( <i>Schedule 2</i> )	1,776,475	1,700,878
Inventories of supplies	21,102	25,613
Prepaid expenses	165,264	134,576
<b>Total Non-Financial Assets</b>	<b>1,962,841</b>	<b>1,861,067</b>
<b>ACCUMULATED SURPLUS</b> ( <i>Schedule 1</i> )	<b>3,613,714</b>	<b>3,438,022</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,

	Budget 2019 \$ (Note 12)	Actual 2019 \$ (Schedule 3)	Actual 2018 \$
<b>REVENUES</b>	<b>19,504,204</b>	<b>18,946,449</b>	<b>18,318,867</b>
<b>EXPENDITURES</b>			
<b>Operating</b>			
Mandatory Core Programs	12,021,364	12,009,377	12,151,177
Needle Exchange Initiative	124,600	124,600	80,747
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	121,559	124,267
Small Drinking Water Systems	83,600	83,600	83,986
Unorganized Territories	948,900	948,900	948,900
Land Development	190,371	176,761	184,816
Infectious Disease Control Initiative	555,600	556,246	556,586
Infection Prevention & Control Nurse	90,100	90,100	90,100
Healthy Smiles Ontario	475,600	470,088	478,595
Public Health Nurse Initiative	180,500	180,500	180,500
Harm Reduction Enhancement	250,000	261,034	245,464
HIV Anonymous Testing	60,271	64,351	55,377
Healthy Babies Healthy Children	1,296,335	1,293,630	1,296,894
Smoke Free Ontario	739,200	729,064	738,838
Indigenous First Nations	540,100	393,081	459,598
Indigenous Partnerships	74,625	20,449	-
Senior Dental	459,300	41,091	-
Northern Fruits & Vegetables	496,200	431,824	-
Nurse Practitioner	157,053	149,574	126,079
Chief Nursing Officer Initiative	121,500	121,500	121,500
Youth Violence Prevention	260,798	247,415	21,917
Other Funded Programs	190,520	168,818	358,240
	<b>19,504,204</b>	<b>18,746,962</b>	<b>18,366,981</b>
<b>NET REVENUES/(EXPENDITURES)</b>	-	<b>199,487</b>	<b>(48,114)</b>
Loss on disposal of capital assets	-	<b>(23,795)</b>	<b>(4,064)</b>
<b>ANNUAL SURPLUS/(DEFICIT)</b>	-	<b>175,692</b>	<b>(52,178)</b>
<b>ACCUMULATED SURPLUS</b>			
<b>Beginning of Year</b>	<b>3,438,022</b>	<b>3,438,022</b>	<b>3,490,200</b>
<b>End of Year</b>	<b>3,438,022</b>	<b>3,613,714</b>	<b>3,438,022</b>

*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,

	<b>Budget 2019 \$</b>	<b>Actual 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Annual Surplus/(Deficit)</b>	-	<b>175,692</b>	(52,178)
Acquisition of tangible capital assets	-	<b>(340,372)</b>	(84,262)
Amorization of tangible capital assets	-	<b>240,980</b>	266,556
Loss on disposal of tangible capital assets	-	<b>23,795</b>	4,064
	-	<b>(75,597)</b>	186,358
Acquisition of supplies inventory	-	<b>(21,102)</b>	(25,613)
Acquisition of prepaid expenses	-	<b>(165,264)</b>	(134,576)
Consumption of supplies inventory	-	<b>25,613</b>	30,811
Use of prepaid expenses	-	<b>134,576</b>	115,095
	-	<b>(26,177)</b>	(14,283)
Increase in net financial assets	-	<b>73,918</b>	119,897
<b>Net financial assets, beginning of year</b>	<b>1,576,955</b>	<b>1,576,955</b>	1,457,058
<b>Net financial assets, end of year</b>	<b>1,576,955</b>	<b>1,650,873</b>	1,576,955

*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 2019 \$</b>	<b>Actual 2018 \$</b>
<b>Operating transactions</b>		
Annual surplus/(deficit)	<b>175,692</b>	<b>(52,178)</b>
<b>Uses</b>		
Increase in accounts receivable	<b>(270,831)</b>	-
Decrease in due to Province of Ontario	-	(26,691)
Decrease in deferred revenue	-	(53,921)
Decrease in accrued vacation pay and vested sick leave liability	-	(25,441)
Increase in prepaid expenses	<b>(30,688)</b>	<b>(19,481)</b>
	<b>(301,519)</b>	<b>(125,534)</b>
<b>Sources</b>		
Decrease in accounts receivable	-	141,486
Decrease in inventory	<b>386</b>	4,849
Increase in accounts payable and accrued liabilities	<b>68,505</b>	93,291
Increase in due to Province of Ontario	<b>12,466</b>	-
Increase in deferred revenue	<b>29,652</b>	-
Increase in accrued vacation pay and vested sick leave liability	<b>28,373</b>	-
	<b>139,382</b>	<b>239,626</b>
<b>Non-cash charges to operations</b>		
Amortization	<b>240,980</b>	266,556
Loss on disposal of tangible capital assets	<b>23,795</b>	4,064
	<b>264,775</b>	<b>270,620</b>
<b>Cash provided by operating transactions</b>	<b>278,330</b>	<b>332,534</b>
<b>Capital Transactions</b>		
Purchase of tangible capital assets	<b>(340,372)</b>	<b>(84,262)</b>
<b>Cash used in capital transactions</b>	<b>(340,372)</b>	<b>(84,262)</b>
Net change in cash	<b>(62,042)</b>	248,272
Cash, beginning of the year	<b>4,371,375</b>	4,123,103
<b>Cash, end of the year</b>	<b>4,309,333</b>	<b>4,371,375</b>

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

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2019

**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, 2019

**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, as well as 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

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2019

**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**

Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made unless the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished.

The Ministry of Health and Long-Term Care (MOHLTC), as well as the Ministry of Children, Community and Social Services (MCCSS) undertake financial reviews of the Health Unit's operations based on the submission of annual settlement forms. Adjustment to the financial statements, if any, as a result of these reviews are accounted for when notification is received.

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.

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2019

**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:

	2019	2018
	\$	\$
<b>Balance, beginning of year</b>	<b>37,968</b>	91,889
Funding received (used), net	<b>29,652</b>	(53,921)
<b>Balance, end of year</b>	<b>67,620</b>	37,968

**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 System Fund (OMERS), which is a multi-employer plan.

All employees are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS). The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. OMERS provides pension services to more than half a million active, deferred and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of the OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million (2018 - \$100,081 million) in respect of benefits accrued for service with actuarial assets at that date of \$104,290 million (2018 - \$95,980 million) indicating an actuarial deficit of \$3,397 million (2018 - \$4,191 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of the Ontario municipal organizations and their employees. During the year ended December 31, 2019, The Health Unit contributed \$1,099,805 (2018 - \$1,094,878) to the plan.

**NOTES TO FINANCIAL STATEMENTS**

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December 31, 2019

**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. At December 31, 2019 the balance on the line of credit is \$nil (2018 - \$nil). Interest on the line of credit is calculated at bank prime minus 0.50% (3.45% at year-end) (2018 – 3.45%).

**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 (2018 - \$nil).

Interest capitalized during 2019 was \$nil (2018 - \$nil).

Tangible capital assets contributed to the Health Unit totaled \$nil (2018 - \$nil).

**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 \$2,796,450 (2018 - \$2,675,915) to support reserve funds.

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

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December 31, 2019

**10. COMMITMENTS**

The Thunder Bay District Health Unit leases branch offices in Marathon, Red Rock, 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, 2019:

	<b>\$</b>
2020	<b>229,503</b>
2021	<b>199,287</b>
2022	<b>112,316</b>
2023	<b>42,398</b>
2024	<b>28,091</b>
	<b>611,595</b>

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**11. MUNICIPAL LEVIES**

	2019	2018
	\$	\$
Township of Conmee	<b>16,200</b>	15,461
Township of Dorion	<b>5,964</b>	6,909
Township of Gillies	<b>10,626</b>	10,001
Municipality of Greenstone	<b>87,431</b>	94,309
Township of Manitouwadge	<b>45,786</b>	45,612
Town of Marathon	<b>68,653</b>	73,292
Municipality of Neebing	<b>47,219</b>	44,014
Township of Nipigon	<b>33,597</b>	34,448
Township of O'Connor	<b>14,767</b>	14,374
Municipality of Oliver-Paipoonge	<b>131,238</b>	124,746
Township of Red Rock	<b>19,898</b>	19,905
Township of Schreiber	<b>25,289</b>	25,292
Township of Shuniah	<b>60,163</b>	56,841
Township of Terrace Bay	<b>33,988</b>	32,974
City of Thunder Bay	<b>2,320,585</b>	2,238,140
	<b>2,921,404</b>	2,836,318

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**12. 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 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	Safe Food Handling Training Reserve	Accumulated Surplus	Total 2019 \$	Total 2018 \$
Balance, beginning of year	18,763	2,000,000	127,706	300,000	104,265	196,669	690,619	<b>3,438,022</b>	3,490,200
Interest earned	495	35,860	2,318	4,329	1,887	4,156	(49,045)	-	-
Transfers to (from) operating	-	-	(19,665)	(4,329)	(546)	(20,182)	44,722	-	-
Surplus/(Deficit)	-	-	-	-	-	-	175,692	<b>175,692</b>	(52,178)
Balance, end of year	19,258	2,035,860	110,359	300,000	105,606	180,643	861,988	<b>3,613,714</b>	3,438,022



**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

For the Year Ended December 31,

	Land	Land Improvement	Building	Machinery & Equipment	Vehicles	Total 2019 \$	Total 2018 \$
<b>COST</b>							
Balance, beginning of year	147,300	37,444	3,018,233	2,738,612	17,800	5,959,389	5,911,589
Add: Additions during the year	-	-	-	340,372	-	340,372	84,262
Less: Disposals during the year	-	-	-	251,696	-	251,696	36,462
<b>Balance, end of year</b>	<b>147,300</b>	<b>37,444</b>	<b>3,018,233</b>	<b>2,827,288</b>	<b>17,800</b>	<b>6,048,065</b>	<b>5,959,389</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	37,444	1,907,371	2,296,786	16,910	4,258,511	4,024,353
Add: Amortization during the year	-	-	74,456	165,634	890	240,980	266,556
Less: Accumulated amortization on disposal	-	-	-	227,901	-	227,901	32,398
<b>Balance, end of year</b>	<b>-</b>	<b>37,444</b>	<b>1,981,827</b>	<b>2,234,519</b>	<b>17,800</b>	<b>4,271,590</b>	<b>4,258,511</b>
<b>NET BOOK VALUE</b>	<b>147,300</b>	<b>-</b>	<b>1,036,406</b>	<b>592,769</b>	<b>-</b>	<b>1,776,475</b>	<b>1,700,878</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	Harm Reduction Enhancement	HIV Anonymous Testing	Healthy Babies Healthy Children	Smoke Free Ontario	Indigenous Communities	Indigenous Partnerships	Senior Dental	Northern Fruits & Vegetables	Nurse Practitioner	Chief Nursing Officer	Youth Violence Prevention	Other Funded Programs	Totals 2019	Totals 2018
<b>REVENUES</b>																							
Provincial Funding MOHLTC*	8,065,333	124,267	83,600	948,900	-	555,600	90,100	467,159	180,500	250,000	64,351	-	716,798	283,672	20,449	65,253	330,418	149,574	121,500	-	-	12,517,474	12,030,475
Provincial Funding MCCSS**	-	-	-	-	-	-	-	-	-	-	1,293,869	-	-	-	-	-	-	-	-	-	-	1,293,869	1,296,335
Other Provincial & Federal Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	108,909	-	-	-	-	-	249,257	170,227	528,393	439,660
Municipal Levies (note 11)	2,921,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,921,404	2,836,318
Interest Revenue	67,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,091	50,547
Generated/Other Revenue	667,807	-	-	-	158,047	-	-	-	-	10,026	-	168	250	500	-	-	101,406	-	-	-	-	938,204	794,569
One Time funding & Other Initiatives***	668,014	-	-	-	-	-	-	-	-	-	-	-	12,000	-	-	-	-	-	-	-	-	680,014	870,963
<b>Total revenues</b>	<b>12,389,649</b>	<b>124,267</b>	<b>83,600</b>	<b>948,900</b>	<b>158,047</b>	<b>555,600</b>	<b>90,100</b>	<b>467,159</b>	<b>180,500</b>	<b>260,026</b>	<b>64,351</b>	<b>1,294,037</b>	<b>729,048</b>	<b>393,081</b>	<b>20,449</b>	<b>65,253</b>	<b>431,824</b>	<b>149,574</b>	<b>121,500</b>	<b>249,257</b>	<b>170,227</b>	<b>18,946,449</b>	<b>18,318,867</b>
<b>EXPENDITURES</b>																							
<b>Operating</b>																							
Salaries & Benefits	9,201,869	86,376	83,600	696,180	142,530	479,892	90,100	428,999	180,500	202,717	63,362	1,233,548	613,799	341,200	16,586	25,730	76,445	145,703	121,500	86,809	126,479	14,443,924	14,491,514
Travel	71,818	6,341	-	105,000	17,489	27,317	-	2,710	-	2,311	-	17,368	16,434	3,242	-	565	1,029	-	-	10,491	2,433	284,548	256,433
Staff Training & Recognition	88,332	-	-	8,000	3,883	2,631	-	523	-	1,102	-	6,087	7,690	3,322	100	3,979	1,791	285	-	920	1,497	130,142	130,980
Board of Health	55,352	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,352	45,689
Purchased Program Service	128,638	4,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,406	-	-	-	-	234,247	99,067
Purchased Allocated Administration	1,044,842	20,562	-	95,000	6,385	14,896	-	7,079	-	35,648	250	6,001	41,989	40,447	3,472	2,387	249,028	357	-	140,823	21,143	1,730,309	1,530,998
Building Occupancy	594,539	-	-	-	-	220	-	-	-	-	-	3,212	8,000	-	-	-	-	-	-	-	-	605,971	459,778
Equipment Expense	235,722	-	-	8,000	2,100	3,984	-	5,586	-	1,413	500	10,500	6,000	1,500	-	-	-	2,307	-	965	176	278,753	269,854
Materials & Supplies	386,945	668	-	18,720	124	9,233	-	18,056	-	12,744	173	4,529	29,201	3,263	280	6,288	1,850	-	-	6,164	16,767	515,005	587,902
Office Expenses	81,016	2,102	-	7,000	2,517	7,261	-	4,062	-	1,748	66	3,279	2,310	107	11	531	175	176	-	820	229	113,410	104,714
Communications	74,036	1,165	-	3,000	1,565	10,166	-	144	-	2,343	-	9,106	3,625	-	-	-	100	746	-	325	-	106,321	123,496
Amortization expense	234,268	142	-	-	168	646	-	2,929	-	1,008	-	-	16	-	-	1,611	-	-	-	98	94	240,980	266,556
<b>Total expenditures</b>	<b>12,197,377</b>	<b>121,559</b>	<b>83,600</b>	<b>948,900</b>	<b>176,761</b>	<b>556,246</b>	<b>90,100</b>	<b>470,088</b>	<b>180,500</b>	<b>261,034</b>	<b>64,351</b>	<b>1,293,630</b>	<b>729,064</b>	<b>393,081</b>	<b>20,449</b>	<b>41,091</b>	<b>431,824</b>	<b>149,574</b>	<b>121,500</b>	<b>247,415</b>	<b>168,818</b>	<b>18,746,962</b>	<b>18,366,981</b>
<b>Loss on disposal of capital assets</b>	<b>(23,795)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,795)</b>	<b>(4,064)</b>
<b>Annual surplus / (deficit)</b>	<b>168,477</b>	<b>2,708</b>	<b>-</b>	<b>-</b>	<b>(18,714)</b>	<b>(646)</b>	<b>-</b>	<b>(2,929)</b>	<b>-</b>	<b>(1,008)</b>	<b>-</b>	<b>407</b>	<b>(16)</b>	<b>-</b>	<b>-</b>	<b>24,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,842</b>	<b>1,409</b>	<b>175,692</b>	<b>(52,178)</b>

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

\*\* MCCSS = Ministry of Children, Community and Social Services

\*\*\*Includes Needle Exchange Initiative, Haines Food Safety Initiative, Enhanced Safe Water Initiative, Building Environmental Controls, Tuberculosis, Vision Screening, Cannabis Enforcement, PHI Practicum and NFVP One-time Funding