



Financial Statements of the  
Sudbury and District Health Unit

# SADBURY & DISTRICT HEALTH UNIT

## Financial Statements

Year Ended December 31, 2009

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Collins Barrow

Comptables agréés / Chartered Accountants

Collins Barrow,  
Sudbury - Nipissing LLP/s.r.l.  
1174 St. Jerome  
Sudbury, Ontario  
P3A 2V9 Canada

Tél. 705.560.5592  
Télééc. 705.560.8832

[www.collinsbarrow.com](http://www.collinsbarrow.com)

## AUDITOR'S REPORT

To the Board Members of the Sudbury & District Health Unit,  
Members of Council, Inhabitants and Ratepayers of the  
Participating Municipalities

We have audited the statement of financial position of the Sudbury & District Health Unit as at December 31, 2009 and the statements of operations, accumulated surplus, cash flows and changes in net financial assets for the year then ended. These financial statements are the responsibility of the Health Unit's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Sudbury & District Health Unit as at December 31, 2009 and the results of its operations, changes in accumulated surplus and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Collins Barrow, Sudbury - Nipissing LLP*

Sudbury, Ontario  
March 5, 2010

CHARTERED ACCOUNTANTS,  
LICENSED PUBLIC ACCOUNTANTS

# SUDBURY & DISTRICT HEALTH UNIT

Statement of Financial Position

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Financial Assets</b>		
Cash and short-term investments	\$ 5,503,544	\$ 4,485,708
Accounts receivable	219,554	273,297
Receivable from the Province of Ontario	1,095,144	303,940
	<u>6,818,242</u>	<u>5,062,945</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,411,154	1,218,601
Deferred revenue	216,051	198,361
Payable to the Province of Ontario	629,233	569,138
Employee benefit obligations (note 3)	2,497,346	2,405,379
	<u>4,753,784</u>	<u>4,391,479</u>
<b>Net Financial Assets</b>	<u>2,064,458</u>	<u>671,466</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 4)	6,826,384	6,599,504
Prepaid expenses	316,155	121,230
	<u>7,142,539</u>	<u>6,720,734</u>
<b>Accumulated Surplus (note 5)</b>	<u>\$ 9,206,997</u>	<u>\$ 7,392,200</u>

Commitments (note 6)

Contingency (note 7)

Approved by the Board

  

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

# SUDBURY & DISTRICT HEALTH UNIT

## Statement of Operations

Year Ended December 31, 2009, with comparative figures for 2008

	2009 Budget	2009 Actual	2008 Actual
(Unaudited - Note 11)			
<b>Revenues</b>			
Provincial grants	\$ 18,591,101	\$ 18,596,124	\$ 17,827,981
Per capita revenue from Municipalities (Schedule B)	6,186,785	6,058,848	5,856,628
Other			
Plumbing inspections and licenses	172,000	225,231	265,268
Interest	90,000	21,418	127,049
Other	667,343	808,566	942,091
	25,707,229	25,710,187	25,019,017
<b>Expenses</b>			
Salaries and wages (note 8)	15,657,089	15,258,709	15,564,974
Benefits	3,553,480	3,460,192	3,380,076
Transportation	441,697	382,168	438,579
Administration (Schedule C)	3,000,096	2,582,808	2,409,573
Supplies and materials	2,092,174	1,439,514	1,617,373
Small operational equipment	915,318	435,075	681,065
Amortization of tangible capital assets	-	428,405	435,383
	25,659,854	23,986,871	24,527,023
<b>Excess revenues over expenses before other</b>	<b>47,375</b>	<b>1,723,316</b>	<b>491,994</b>
Other			
Provincial grants related to capital	-	91,481	-
<b>Excess of revenues over expenses</b>	<b>\$ 47,375</b>	<b>\$ 1,814,797</b>	<b>\$ 491,994</b>

(See Schedule D - Revenues and Expenses by Funding Sources)

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

# SUDBURY & DISTRICT HEALTH UNIT

## Statement of Accumulated Surplus

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Accumulated surplus, beginning of year</b>		
As previously reported	\$ 7,392,200	\$ 420,142
Prior period adjustments		
Tangible capital assets previously charged to operations (note 1)	-	6,480,064
Accumulated surplus, as restated	7,392,200	6,900,206
Excess of revenues over expenses	1,814,797	491,994
<b>Accumulated surplus, end of year</b>	<b>\$ 9,206,997</b>	<b>\$ 7,392,200</b>

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

# SUDBURY & DISTRICT HEALTH UNIT

## Statement of Cash Flows

Year Ended December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Cash flow from operating activities</b>		
Excess of revenues over expenses	\$ 1,814,797	\$ 491,994
<b>Non-cash items</b>		
Amortization of tangible capital assets	428,405	435,383
Employee benefit obligations	91,967	91,787
<b>Change in non-cash assets and liabilities</b>		
Accounts receivable	53,744	(41,843)
Receivable from or payable to the Province of Ontario	(731,109)	(87,986)
Accounts payable and accrued liabilities	192,552	(337,663)
Deferred revenue	17,690	(291,213)
Prepaid expense	(194,925)	(46,071)
	1,673,121	214,388
<b>Cash flow from capital activities</b>		
Cash used to acquire tangible capital assets	(655,285)	(554,823)
Increase (decrease) in cash and short-term investments	1,017,836	(340,435)
Cash and short-term investments, beginning of year	4,485,708	4,826,143
Cash and short-term investments, end of year	\$ 5,503,544	\$ 4,485,708

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

## SUDBURY & DISTRICT HEALTH UNIT

### Statement of Changes in Net Financial Assets

Year Ended December 31, 2009, with comparative figures for 2008

	2009	2008
Excess of revenues over expenses	\$ 1,814,797	\$ 491,994
Acquisition of tangible capital assets	(655,285)	(554,823)
Amortization of tangible capital assets	428,405	435,383
Change in prepaid expenses	(194,925)	(46,071)
Change in net financial assets	1,392,992	326,483
Net financial assets, beginning of year	671,466	344,983
Net financial assets, end of year	\$ 2,064,458	\$ 671,466

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



# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements

Year ended December 31, 2009

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## 1. Change in Accounting Policy

During the year the Health Unit adopted the new CICA Public Sector Accounting Handbook Section 3150 "Tangible Capital Assets" which establishes standards on how to account for and report tangible capital assets in government financial statements. The changes have been accounted for in these financial statements on a retroactive basis with restatement of comparative figures. This change in accounting policy has resulted in changes to amounts reported in the prior period as follows:

Accumulated surplus as at January 1, 2008	
Reserves and reserve funds	\$ 2,733,734
Amounts to be recovered	(2,313,592)
Accumulated surplus, as originally stated	420,142
Net book value of tangible capital assets recorded	6,480,064
Accumulated Surplus as at January 1, 2008, as restated	\$ 6,900,206
<hr/>	
Excess of revenues over expenses for the year ended December 31, 2008	
Net revenues, as originally stated	\$ 372,552
Tangible capital asset additions previously charged to operations	554,825
Amortization of tangible capital assets not previously charged to operations	(435,383)
	\$ 491,994

## 2. Significant Accounting Policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are summarized below:

### (a) Basis of accounting

The financial statements are prepared using the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they become available and measurable. Expenses 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.

### (b) Deferred revenue

Certain programs of the Health Unit operate on fiscal year-ends other than December 31. Revenues received in excess of expenses incurred at December 31 are deferred until expenses are incurred.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

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## 2. Significant Accounting Policies (Continued)

### (c) Non-financial assets

Tangible capital assets and prepaid expenses are accounted for as non-financial assets by the Health Unit. Non-financial assets are not available to discharge 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.

### (i) Tangible capital assets

Tangible capital assets are recorded at cost. The Health Unit provides for the amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital asset over the estimated useful life of the asset. The annual amortization rates are follows:

Assets	Basis	Rate %
Building	Straight-line	2.5
Corporate hardware	Straight-line	30
Leasehold improvements	Straight-line	10
Vehicles and equipment	Straight-line	10

### (d) Revenue recognition and deferred contributions

Revenue from government grants and contributions are recognized in the period in which the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated. Funding received under the fund arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes are reflected as deferred contributions in the year of receipt and are recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned and when the amounts can be reasonably estimated and collection is reasonably assured.

### (e) Pension and employee benefits

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement Fund (OMERS), a multi-employer public sector pension fund, as a defined benefit plan.

Vacation entitlements are accrued for as entitlements are earned.

Sick leave benefits are accrued where they are vested and subject to pay out when an employee leaves the Health Unit's employ.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

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## 2. Significant Accounting Policies (Continued)

### (e) Pension and employee benefits (Continued)

Other post-employment benefits are accrued in accordance with the projected benefit method prorated on service and management's best estimate of salary escalation and retirement ages of employees. The discount rate used to determine the accrued benefit obligation was determined by reference to market interest rates at the measurement date on high-quality debt instruments with cash flows that match the timing and amount of expected benefit payments.

Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experiences and from changes in actuarial assumptions used to determine the accrued benefit obligation. These gains (losses) are amortized over the average remaining service period of active employees.

### (f) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are certain accounts receivable, allowance for doubtful accounts, certain deferred revenues, amounts repayable to certain funders and the estimated useful lives and residual values of tangible capital assets.

### (g) Prior years' funding adjustments

The Ministry of Health and Long-Term Care ("MOHLTC") undertakes financial reviews of the Health Unit's operations from time to time, based on the Health Unit's submissions of annual settlement forms. Adjustments to the financial statements, if any, as a result of these reviews are accounted for in the period when notification is received from the Ministry.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

### 3. Employee Benefit Obligations

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2008 and forms the basis for the estimated liability reported in these financial statements.

	2009	2008
Accumulated sick leave benefit	\$ 778,654	\$ 739,570
Other post-employment benefits	864,856	844,855
	1,643,510	1,584,425
Vacation pay	853,836	820,954
	\$ 2,497,346	\$ 2,405,379

The significant actuarial assumptions adopted in measuring the Health Unit's accrued benefit obligations are as follows:

	2009	2008
Discount rate	5%	5%
Health care trend rate		
- initial	8%	8%
- ultimate	2%	2%
Salary escalation factor	4%	3%

The Health Unit has established reserves in the amount of \$318,794 (2008 - \$318,794) to mitigate the future impact of these obligations.

The accrued benefit obligations as at December 31, 2009 are \$1,572,481 (2008 - \$1,508,380). Total benefit plan related expenses were \$147,907 and was comprised of current service costs of \$77,779 (2008 - \$72,823), interest of \$75,143 (2008 - \$72,144) amortization of actuarial loss of \$5,015 (2008 - \$5,015 loss). Benefits paid during the year were \$88,821 (2008 - \$85,897). The net unamortized actuarial gain of \$71,029 (2008 - \$76,044) will be amortized over the expected average remaining service period of 15 years.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

## 4. Tangible Capital Assets

	2009			2008			Net Book Value of Tangible Assets
	Balance, beginning of year	Cost Additions	Balance, end of year	Balance, beginning of year	Accumulated amortization	Balance, end of year	
Land	\$ 26,939	-	26,939	-	-	-	\$ 26,939
Building	7,971,570	40,429	8,011,999	2,232,377	199,794	2,432,171	5,579,828
Leasehold improvements	391,330	-	391,330	25,041	42,927	67,968	323,362
Corporate hardware	247,572	376,252	623,824	79,869	127,721	207,590	415,234
Vehicles and equipment	1,594,561	238,604	1,833,165	1,295,181	57,963	1,353,144	480,021
	\$ 10,231,972	655,285	10,887,257	3,632,468	428,405	4,060,873	\$ 6,826,384

	2008			2007			Net Book Value of Tangible Assets
	Balance, beginning of year	Cost Additions	Balance, end of year	Balance, beginning of year	Accumulated amortization	Balance, end of year	
Land	\$ 26,939	-	26,939	-	-	-	\$ 26,939
Building	7,971,570	-	7,971,570	2,033,087	199,290	2,232,377	5,739,193
Leasehold improvements	49,862	341,468	391,330	-	25,041	25,041	366,289
Corporate hardware	127,500	120,072	247,572	23,609	56,260	79,869	167,703
Vehicles and equipment	1,501,278	93,283	1,594,561	1,140,389	154,792	1,295,181	299,380
	\$ 9,677,149	554,823	10,231,972	3,197,085	435,383	3,632,468	\$ 6,599,504

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

## 5. Accumulated Surplus

The accumulated surplus consists of individual fund surpluses and reserves as follows:

	2009	2008
<b>Surpluses</b>		
Invested in capital assets	\$ 6,826,384	\$ 6,599,504
Unfunded employee benefit obligations	(2,497,346)	(2,405,377)
	<u>4,329,038</u>	<u>4,194,127</u>
<b>Reserves (Schedule A)</b>		
Working capital	2,702,305	2,866,664
Public health initiatives	800,000	-
Corporate contingencies	500,000	-
Facility and equipment repairs and maintenance	500,000	-
Sick leave and vacation	318,794	318,794
Research and development	56,860	12,615
	<u>4,877,959</u>	<u>3,198,073</u>
<b>Accumulated surplus</b>	<u>\$ 9,206,997</u>	<u>\$ 7,392,200</u>

## 6. Commitments

### (a) Line of credit

As at December 31, 2009, the total approved but not issued line of credit amounted to \$500,000 (2008 - \$500,000).

### (b) Lease commitment

The Health Unit has entered into various operating leases with terms ranging from one to five years for equipment which require monthly payments of \$8,000 over the next year. The Health Unit has also entered into lease agreements for office and storage space with terms from one to thirty years which require monthly payments of \$10,200 over the next year.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

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## 7. Contingency

In May 2002, a court decision was made stating that the Sudbury & District Health Unit was liable for breach of contract relating to the former Home Care program (subsequently transferred to the Manitoulin - Sudbury Community Care Access Centre). As of the date of these financial statements, damages have not been assessed. The Health Unit has filed an appeal of the decision.

The Ministry of Health and Long-Term Care (the "Ministry") has stated that it will cover reasonable costs that accrue to the Health Unit relating to the transfer of the former Home Care Program. Further, the Ministry is willing to assist with legal costs directly attributed to its defence in filing an appeal.

As any contingent loss relating to this matter cannot be reasonably estimated, no amounts have been accrued in the financial statements.

## 8. Salaries and Wages

Included in salaries and wages is compensation to the Medical Officer of Health and Associate Medical Officer of Health as follows:

	2009	2008
Medical Officer of Health		
Base salary	\$ 276,338	\$ 209,850
Compensation expenses	25,213	7,918
	<b>\$ 301,551</b>	<b>\$ 217,768</b>
Associate Medical Officer of Health		
Base salary	\$ 17,091	\$ 157,811
Compensation expenses	170	8,762
	<b>\$ 17,261</b>	<b>\$ 166,573</b>

## 9. Pension Agreements

The Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 296 members of its staff. 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 amount contributed to OMERS for 2009 was \$1,022,116 (2008 - \$1,053,586) for current service and is included as an expense on the statement of operations.

# SUDBURY & DISTRICT HEALTH UNIT

Notes to the Financial Statements  
Year ended December 31, 2009

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## 10. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

## 11. Budget Figures

The budget figures included in the statement of operations are included for information purposes only. These amounts are unaudited.



# SUDBURY & DISTRICT HEALTH UNIT

Schedule of Reserves  
 Year Ended December 31, 2009, with comparative figures for 2008

	Working Capital	Public Health Initiatives	Corporate Contingencies	Facility and Equipment Repairs and Maintenance	Sick Leave and Vacation	Research and Development	Total
Balance, beginning of year	\$ 2,866,664	-	-	-	318,794	12,615	\$ 3,198,073
Appropriations between reserves	(1,800,000)	800,000	500,000	500,000	-	-	-
Transfer of current year's surplus	1,635,641	-	-	-	-	44,245	1,679,886
Balance, end of year	\$ 2,702,305	800,000	500,000	500,000	318,794	56,860	\$ 4,877,959

# SUDBURY & DISTRICT HEALTH UNIT

Schedule of Per Capita Revenue from Municipalities

Year Ended December 31, 2009, with comparative figures for 2008

	2009	2008
Township of Assiginack	\$ 26,720	\$ 25,828
Township of Baldwin	18,419	17,804
Township of Barrie Island	1,636	1,581
Township of Billings (and part of Allan)	15,874	15,344
Township of Burpee	10,906	10,542
Township of Central Manitoulin	58,165	56,224
Municipality of St. Charles	41,443	40,059
Township of Chapleau	80,764	78,069
Municipality of French River	88,520	85,565
Township of Espanola	168,073	162,463
Township of Gordon (and part of Allan)	13,996	13,529
Town of Gore Bay	25,629	24,774
Municipality of Markstay-Warren	87,975	85,038
Township of Northeastern Manitoulin & The Islands	76,342	73,794
Township of Nairn & Hyman	13,996	13,529
Municipality of Killarney	13,450	13,002
Township of Sables and Spanish River	96,760	93,530
City of Greater Sudbury	5,208,790	5,034,943
Township of Tehkummah	11,390	11,010
	<b>\$ 6,058,848</b>	<b>\$ 5,856,628</b>

# SUDBURY & DISTRICT HEALTH UNIT

Schedule of Details of Expenses

Year Ended December 31, 2009, with comparative figures for 2008

	2009 Budget	2009 Actual	2008 Actual
<b>Administration</b>			
Professional fees	\$ 1,368,721	\$ 1,013,455	\$ 805,616
Advertising	255,346	320,892	271,534
Building maintenance	292,775	288,022	271,535
Staff education	265,566	195,008	312,932
Utilities	156,952	145,052	143,636
Rent	233,633	222,814	218,544
Liability insurance	95,000	86,971	90,154
Postage	109,518	89,523	88,713
Telephone	166,167	163,362	162,169
Memberships and subscriptions	41,471	39,664	44,715
Strategic planning	14,947	18,045	25
	<b>\$ 3,000,096</b>	<b>\$ 2,582,808</b>	<b>\$ 2,409,573</b>

# SUDBURY & DISTRICT HEALTH UNIT

Revenues and Expenses by Funding Sources  
Year Ended December 31, 2009

	OLHA	PHRED	H1N1	VBD	UIIP	HPV	IDC and ICPHN	MCYS	Other	Total
<b>Revenues</b>										
Provincial grants										
Operational	\$ 12,900,877	246,392	349,049	42,143	21,490	17,085	387,117	1,458,763	1,623,628	\$ 17,046,344
Cost recovery	-	-	297,640	-	-	-	-	-	-	297,640
One time	-	-	580,955	-	-	-	-	-	-	580,955
Unorganized territories	671,185	-	-	-	-	-	-	-	-	671,185
Municipalities	5,930,905	-	109,233	18,710	-	-	-	-	-	6,058,848
Plumbing, inspections and licenses	225,231	-	-	-	-	-	-	-	-	225,231
Interest	21,717	-	-	-	-	-	-	-	(299)	21,418
Other	(2,803)	-	-	-	-	-	-	-	811,368	808,566
<b>Total Revenues</b>	<b>19,746,912</b>	<b>246,392</b>	<b>1,336,877</b>	<b>60,853</b>	<b>21,490</b>	<b>17,085</b>	<b>387,117</b>	<b>1,458,763</b>	<b>2,434,998</b>	<b>25,710,187</b>
<b>Expenses</b>										
Salaries and wages	12,078,788	-	822,568	10,483	17,608	12,183	291,618	1,142,998	882,463	15,258,709
Benefits	2,818,695	-	183,382	987	1,589	2,109	56,543	207,144	189,733	3,460,192
Transportation	203,739	-	11,190	7,001	156	747	997	44,461	113,877	382,168
Administration (Schedule C)	1,932,877	246,392	124,253	2,328	1,551	-	629	14,239	260,539	2,582,808
Supplies and materials	500,933	-	179,847	29,638	576	2,046	37,330	40,921	648,223	1,439,514
Materials and small equipment	404,683	-	15,637	5,755	-	-	-	9,000	-	435,075
Amortization of tangible capital assets	428,405	-	-	-	-	-	-	-	-	428,405
<b>Total Expenses</b>	<b>18,368,120</b>	<b>246,392</b>	<b>1,336,877</b>	<b>56,192</b>	<b>21,490</b>	<b>17,085</b>	<b>387,117</b>	<b>1,458,763</b>	<b>2,094,835</b>	<b>23,986,871</b>
<b>Excess of Revenues Over Expenses</b>	<b>\$ 1,378,792</b>	<b>-</b>	<b>-</b>	<b>4,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>339,863</b>	<b>\$ 1,723,316</b>
<b>OLHA</b>	<b>- MOHLTC Mandatory Cost-Shared</b>									
<b>PHRED</b>	<b>- Public Health Research Education and Development</b>									
<b>H1N1</b>	<b>- H1N1 Virus</b>									
<b>VBD</b>	<b>- Vector Borne Disease</b>									
<b>UIIP</b>	<b>- Universal Influenza Immunization Program</b>									
<b>HPV</b>	<b>- Human Papilloma Virus</b>									
<b>IDC</b>	<b>- Infectious Diseases Control</b>									
<b>ICPHN</b>	<b>- Infection Prevention and Control Nurses</b>									
<b>MCYS</b>	<b>- Ministry of Children and Youth Services</b>									
<b>Other</b>	<b>- Includes 100% Ministry funded and Non-Ministry funded services</b>									