

Financial Statements of

**BOARD OF HEALTH FOR THE
SADBURY & DISTRICT
HEALTH UNIT**

**(OPERATING AS PUBLIC HEALTH SADBURY
& DISTRICTS)**

Year ended December 31, 2017



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
Canada
Telephone (705) 675-8500
Fax (705) 675-7586

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts), which comprise the statement of financial position as at December 31, 2017, the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes, comprising 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.

Auditors' 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 disclosure in the financial statements. The procedures selected depend on our 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, we consider 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 overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts) as at December 31, 2017 and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 17, 2018

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash and cash equivalents	\$ 12,942,452	\$ 11,739,356
Accounts receivable	788,684	766,122
Receivable from the Province of Ontario	365,035	212,664
	<u>14,096,171</u>	<u>12,718,142</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,289,696	1,226,887
Deferred revenue	368,364	318,310
Payable to the Province of Ontario	693,999	394,264
Employee benefit obligations (note 2)	2,756,279	2,806,905
	<u>5,108,338</u>	<u>4,746,366</u>
Net financial assets	8,987,833	7,971,776
Non-financial assets:		
Tangible capital assets (note 3)	5,374,612	5,469,350
Prepaid expenses	436,033	284,598
	<u>5,810,645</u>	<u>5,753,948</u>
Commitments and contingencies (note 4)		
Accumulated surplus (note 5)	<u>\$ 14,798,478</u>	<u>\$ 13,725,724</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Board Member

_____ Board Member

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Operations and Accumulated Surplus

Year ended December 31, 2017, with comparative information for 2016

	Budget	Total	Total
	2017	2017	2016
Revenue (note 9):			
Provincial grants	\$ 20,244,954	\$ 20,400,575	\$ 19,944,345
Per capita revenue from municipalities (note 7)	7,012,166	7,012,166	6,886,526
Other:			
Plumbing inspections and licenses	287,000	315,214	267,040
Interest	85,000	107,550	80,276
Other	1,091,022	893,009	854,973
	<u>28,720,142</u>	<u>28,728,514</u>	<u>28,033,160</u>
Expenses (note 9):			
Salaries and wages	19,047,453	18,114,089	18,010,623
Benefits (note 6)	5,143,483	4,968,815	4,879,420
Administration (note 8)	1,896,608	1,787,038	1,919,805
Supplies and materials	1,575,337	1,365,790	1,058,761
Amortization of tangible capital assets (note 3)	-	658,989	699,482
Small operational equipment	614,110	416,411	377,117
Transportation	443,151	344,628	336,632
	<u>28,720,142</u>	<u>27,655,760</u>	<u>27,281,840</u>
Annual surplus	-	1,072,754	751,320
Accumulated surplus, beginning of year	13,725,724	13,725,724	12,974,404
Accumulated surplus, end of year	<u>\$ 13,725,724</u>	<u>\$ 14,798,478</u>	<u>\$ 13,725,724</u>

See accompanying notes to financial statements.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Changes in Net Financial Assets

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 1,072,754	\$ 751,320
Purchase of tangible capital assets	(564,251)	(462,871)
Amortization of tangible capital assets	658,989	699,482
Change in prepaid expenses	(151,435)	(35,965)
Change in net financial assets	1,016,057	951,966
Net financial assets, beginning of year	7,971,776	7,019,810
Net financial assets, end of year	\$ 8,987,833	\$ 7,971,776

See accompanying notes to financial statements.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus	\$ 1,072,754	\$ 751,320
Adjustments for:		
Amortization of capital assets	658,989	699,482
Employee benefit obligations	(50,626)	23,640
	<u>1,681,117</u>	<u>1,474,442</u>
Changes in non-cash working capital:		
Accounts receivable	(22,562)	(426,755)
Receivable from the Province of Ontario	(152,371)	(77,175)
Accounts payable and accrued liabilities	62,809	298,487
Deferred revenue	50,054	7,660
Payable to the Province of Ontario	299,735	31,191
Prepaid expenses	(151,435)	(35,965)
	<u>1,767,347</u>	<u>1,271,885</u>
Cash flows from investing activity:		
Purchase of tangible capital assets	(564,251)	(462,871)
<hr/>		
Increase in cash	1,203,096	809,014
Cash and cash equivalents, beginning of year	11,739,356	10,930,342
<hr/>		
Cash and cash equivalents, end of year	<u>\$ 12,942,452</u>	<u>\$ 11,739,356</u>

See accompanying notes to financial statements.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

The Board of Health for the Sudbury & District Health Unit, (operating as Public Health Sudbury & Districts), (the "Health Unit") was established in 1956, and is a progressive, accredited public health agency committed to improving health and reducing social inequities in health through evidence informed practice. The Health Unit is funded through a combination of Ministry grants and through levies that are paid by the municipalities to whom the Health Unit provides public health services. The Health Unit works locally with individuals, families and community and partner agencies to promote and protect health and to prevent disease. Public health programs and services are geared toward people of all ages and delivered in a variety of settings including workplaces, daycare and educational settings, homes, health-care settings and community spaces.

The Health Unit is a not-for-profit public health agency and is therefore exempt from income taxes under the Income Tax Act (Canada).

1. Summary of significant accounting policies:

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The principal accounting policies applied in the preparation of these financial statements are set out 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 are earned. 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) Cash and cash equivalents:

Cash and cash equivalents include guaranteed investment certificates that are readily convertible into known amounts of cash and subject to insignificant risk of change in value.

Guaranteed investment certificates amounted to \$2,223,397 as at December 31, 2017 (2016 - \$2,204,349) and these can be redeemed for cash on demand.

(c) Employee benefit obligations:

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 contribution plan.

Vacation and other compensated absence entitlements are accrued for as entitlements are earned.

Sick leave benefits are accrued when they are vested.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

1. Summary of significant accounting policies (continued):

(c) Employee benefit obligations (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 with reference to the Health Unit's cost of borrowing at the measurement date taking into account 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.

(d) 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.

(e) Tangible capital assets:

Tangible capital assets are recorded at cost, and include amounts that are directly related to the acquisition of the assets. The Health Unit provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization periods are as follows:

Asset	Basis	Rate
Buildings	Straight-line	2.5%
Parking lot resurfacing	Straight-line	10%
Computer hardware	Straight-line	30%
Leasehold improvements	Straight-line	10%
Website design	Straight-line	20%
Furniture and equipment	Straight-line	10%
Equipment – vaccine refrigerators	Straight-line	20%
Computer software	Straight-line	100%

(f) Prepaid expenses:

Prepaid expenses are charged to expenses over the periods expected to benefit from them.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

1. Summary of significant accounting policies (continued):

(g) Accumulated surplus:

Certain amounts, as approved by the Board of Directors, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

The accumulated surplus consists of the following surplus accounts:

- Invested in tangible capital assets:

This represents the net book value of the tangible capital assets the Health Unit has on hand.

- Unfunded employee benefit obligations:

This represents the unfunded future employee benefit obligations comprised of the accumulated sick leave benefits, other post-employment benefits and vacation pay and other compensated absences.

The accumulated surplus consists of the following reserves:

- Working capital reserve:

This reserve is not restricted and is utilized for the operating activities of the Health Unit.

- Public health initiatives:

This reserve is restricted and can only be used for public health initiatives.

- Corporate contingencies:

This reserve is restricted and can only be used for corporate contingencies.

- Facility and equipment repairs and maintenance:

This reserve is restricted and can only be used for facility and equipment repairs and maintenance.

- Sick leave and vacation:

This reserve is restricted and can only be used for future sick leave and vacation obligations.

- Research and development:

This reserve is restricted and can only be used for research and development activities.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

1. Summary of significant accounting policies (continued):

(h) Revenue recognition:

Revenue from government grants and from municipalities is 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 except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government; and the amount can reasonably be estimated. Funding received under a funding arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes, is reflected as deferred revenue in the year of receipt and is 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.

(i) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors. The budget figures are unaudited.

(j) 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 certain assets and liabilities at the date of the financial statements and the 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 allowance for doubtful accounts, employee benefit obligations and the estimated useful lives and residual values of tangible capital assets.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2014 and forms the basis for the estimated liability reported in these financial statements.

	2017	2016
Accumulated sick leave benefits	\$ 811,633	827,203
Other post-employment benefits	1,105,032	1,043,409
	1,916,665	1,870,612
Vacation pay and other compensated absence	839,614	936,293
	\$ 2,756,279	2,806,905

The significant actuarial assumptions adopted in measuring the Health Unit's accumulated sick leave benefits and other post-employment benefits are as follows:

	2017	2016
Discount	4.50%	4.50%
Health-care trend rate:		
Initial	5.10%	5.10%
Ultimate	4.00%	4.00%
Salary escalation factor	3.00%	3.00%

The Health Unit has established reserves in the amount of \$675,447 (2016 - \$675,447) to mitigate the future impact of these obligations.

The accrued benefit obligations as at December 31, 2017 are \$1,774,363 (2016 - \$1,711,172). Total benefit plan related expenses were \$175,067 (2016 - \$165,564) and were comprised of current service costs of \$115,505 (2016 - \$108,364), interest of \$76,699 (2016 - \$74,337) and amortization of actuarial loss of \$17,137 (2016 - \$17,137). Benefits paid during the year were \$129,013 (2016 - \$138,399). The net unamortized actuarial gain of \$142,302 (2016 - \$159,439) will be amortized over the expected average remaining service period.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

3. Tangible capital assets:

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2017	\$ 26,939	7,068,782	396,739	1,650,697	325,876	69,845	2,189,717	242,596	11,971,191
Additions	-	-	-	342,738	31,703	-	189,810	-	564,251
Balance, December 31, 2017	\$ 26,939	7,068,782	396,739	1,993,435	357,579	69,845	2,379,527	242,596	12,535,442

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2017	\$ -	2,578,903	373,866	1,189,864	325,876	48,892	1,906,530	77,910	6,501,841
Amortization	-	176,720	20,794	307,752	31,703	13,969	83,791	24,260	658,989
Balance, December 31, 2017	\$ -	2,755,623	394,660	1,497,616	357,579	62,861	1,990,321	102,170	7,160,830

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2016	\$ 26,939	4,489,879	22,873	460,833	-	20,953	283,187	164,686	5,469,350
At December 31, 2017	26,939	4,313,159	2,079	495,819	-	6,984	389,206	140,426	5,374,612

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

3. Tangible capital assets (continued):

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2016	\$ 26,939	6,982,035	391,330	1,362,483	278,364	69,845	2,154,728	242,596	11,508,320
Additions	-	86,747	5,409	288,214	47,512	-	34,989	-	462,871
Balance, December 31, 2016	\$ 26,939	7,068,782	396,739	1,650,697	325,876	69,845	2,189,717	242,596	11,971,191

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2016	\$ -	2,403,267	325,530	877,169	278,364	34,923	1,829,456	53,650	5,802,359
Amortization	-	175,636	48,336	312,695	47,512	13,969	77,074	24,260	699,482
Balance, December 31, 2016	\$ -	2,578,903	373,866	1,189,864	325,876	48,892	1,906,530	77,910	6,501,841

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2015	\$ 26,939	4,578,768	65,800	485,314	-	34,922	325,272	188,946	5,705,961
At December 31, 2016	26,939	4,489,879	22,873	460,833	-	20,953	283,187	164,686	5,469,350

BOARD OF HEALTH FOR THE SADBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SADBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

4. Commitments and contingencies:

(a) Line of credit:

The Health Unit has available an operating line of credit of \$500,000 (2016 - \$500,000). There is no balance outstanding on the line of credit at year end (2016 - \$Nil).

(b) Lease commitment:

The Health Unit enters into operating leases in the ordinary course of business, primarily for lease of premises and equipment. Payments for these leases are contractual obligations as scheduled per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2017 are as follows:

No later than one year	\$	214,351
Later than one year and no later than 5 years		881,022
Later than five years		537,986
	\$	1,633,359

(c) Contingencies:

The Health Unit is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved. Management is of the opinion that these matters are mitigated by adequate insurance coverage.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

5. Accumulated surplus:

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

	Balance, Beginning of Year	Annual Surplus (Deficit)	Purchase of Tangible Capital Assets	Balance, End of Year
Invested in tangible capital assets	\$ 5,469,350	(658,989)	564,251	5,374,612
Unfunded employee benefit obligation	(2,806,905)	50,626	-	(2,756,279)
Working capital reserve	5,449,406	1,681,117	(564,251)	6,566,272
Public health initiatives	1,521,119	-	-	1,521,119
Corporate contingencies	500,000	-	-	500,000
Facility and equipment repairs and maintenance	2,860,447	-	-	2,860,447
Sick leave and vacation	675,447	-	-	675,447
Research and development	56,860	-	-	56,860
	\$ 13,725,724	1,072,754	-	14,798,478

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

6. Pension agreements:

The Health Unit makes contributions to OMERS, which is a multi-employer plan, on behalf of its members. The plan is a defined contribution 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 2017 was \$1,804,726 (2016 - \$1,772,422) for current service and is included within benefits expense on the statement of operations and accumulated surplus.

7. Per capita revenue from municipalities:

	2017	2016
City of Greater Sudbury	\$ 6,028,855	5,917,249
Township of Espanola	186,317	183,388
Township of Sables and Spanish River	115,564	114,247
Municipality of French River	101,540	98,822
Municipality of Markstay-Warren	99,156	96,825
Township of Northeastern Manitioulin & The Islands	90,671	91,315
Township of Chapleau	82,958	83,120
Township of Central Manitioulin	73,702	72,515
Municipality of St. Charles	48,809	47,379
Township of Assiginack	32,260	31,471
Town of Gore Bay	31,488	32,504
Township of Baldwin	21,671	21,073
Township of Billings (and part of Allan)	21,531	21,142
Township of Gordon (and part of Allan)	18,656	18,180
Township of Nairn & Hyman	17,114	16,734
Municipality of Killarney	14,940	14,393
Township of Tehkummah	15,430	14,875
Township of Burpee	11,504	11,294
	\$ 7,012,166	6,886,526

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

8. Administration expenses:

	Budget		
	2017	2017	2016
Building maintenance	\$ 358,854	368,421	400,024
Rent	257,464	260,600	255,776
Professional fees	354,107	262,116	297,379
Utilities	205,097	210,248	202,485
Telephone	198,032	205,660	199,233
Staff education	163,844	194,580	187,699
Advertising	136,905	92,461	192,030
Liability insurance	103,774	97,417	91,232
Postage	72,729	56,636	49,127
Memberships and subscriptions	41,802	35,653	42,438
Strategic planning	4,000	3,246	2,382
	\$ 1,896,608	1,787,038	1,919,805

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

9. Revenues and expenses by funding sources:

	OLHA	UIIP	Men C	HPV	Unorganized Territories	CNO	Enhanced Safe Water	SDWS	VBD	Diabetes Prevention	E-Cigarette Act: Protection & Enforcement	Enhanced Safe Food	Harm Reduction Enhancement	HSO	IC-PHN
Revenue:															
Provincial grants	\$ 14,687,000	11,095	17,867	24,166	-	121,500	16,200	106,000	58,139	122,982	24,154	36,500	30,950	554,160	90,100
Provincial grants - one-time	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unorganized territories	-	-	-	-	826,000	-	-	-	-	-	-	-	-	-	-
Municipalities	6,943,298	-	-	-	-	-	-	47,222	21,646	-	-	-	-	-	-
Plumbing and inspections	315,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	107,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	486,052	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>22,539,124</u>	<u>11,095</u>	<u>17,867</u>	<u>24,166</u>	<u>826,000</u>	<u>121,500</u>	<u>16,200</u>	<u>153,222</u>	<u>79,785</u>	<u>122,982</u>	<u>24,154</u>	<u>36,500</u>	<u>30,950</u>	<u>554,160</u>	<u>90,100</u>
Expenses:															
Salaries and wages	14,040,581	9,474	16,144	21,855	487,479	95,444	12,796	135,713	32,018	68,078	16,148	-	23,948	388,166	71,718
Benefits	3,978,242	930	1,617	2,184	138,726	26,056	3,404	36,033	2,843	14,668	3,954	-	4,473	106,864	18,382
Transportation	104,813	31	-	-	118,258	-	-	2,439	5,265	2,192	1,928	-	-	8,717	-
Administration (note 8)	1,590,556	-	-	-	12,277	-	-	-	1,376	29,299	-	85	-	11,105	-
Supplies and materials	696,545	660	106	127	69,260	-	-	-	36,017	8,745	2,124	5,186	2,529	39,308	-
Small operational equipment	377,947	-	-	-	-	-	-	-	-	-	-	31,229	-	-	-
Amortization of tangible capital assets	658,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>21,447,673</u>	<u>11,095</u>	<u>17,867</u>	<u>24,166</u>	<u>826,000</u>	<u>121,500</u>	<u>16,200</u>	<u>174,185</u>	<u>77,519</u>	<u>122,982</u>	<u>24,154</u>	<u>36,500</u>	<u>30,950</u>	<u>554,160</u>	<u>90,100</u>
Annual surplus (deficit)	\$ 1,091,451	-	-	-	-	-	-	(20,963)	2,266	-	-	-	-	-	-

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories

UIIP - Universal Influenza Immunization Program

Men. C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

CNO - Chief Nursing Officer

SDWS - Small Drinking Water Systems

VBD - Vector-Borne Diseases

HSO - Healthy Smiles Ontario

IC-PHN - Infection Prevention and Control Nurses Initiative

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCYS - Ministry Children and Youth Services

SFO - Smoke Free Ontario

NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

9. Revenues and expenses by funding sources (continued):

	2016-17 One-time Funding													
	Infectious Diseases Control	MOH/AMOH	Needle Exchange	Northern Fruit & Vegetable	SDoH Nurses Initiatives	SFO Grouping	MCYS	HIV-Aids Anonymous Testing	FN: Local Models Indigenous Engagement	Panorama	PHI Practicum	Electronic Cigarettes Act: TCAN	SFO Enforcement Tablet Upgrade	Generator
Revenue:														
Provincial grants	\$ 389,000	89,586	71,100	111,503	180,500	757,462	1,615,897	69,260	-	-	-	-	-	-
Provincial grants - one-time	-	-	-	-	-	-	-	-	85,303	38,076	7,657	23,699	4,722	47,953
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	89,586	71,100	111,503	180,500	757,462	1,615,897	69,260	85,303	38,076	7,657	23,699	4,722	47,953
Expenses:														
Salaries and wages	306,436	78,059	-	43,663	140,117	419,019	1,241,999	53,611	41,010	31,186	6,989	3,500	-	-
Benefits	76,184	11,527	-	9,188	40,383	117,075	304,231	7,088	8,531	6,890	668	1,000	-	-
Transportation	1,000	-	-	2,743	-	21,985	47,386	-	2,475	-	-	-	-	-
Administration (note 8)	850	-	-	1,365	-	20,867	5,234	150	6,349	-	-	16,281	-	47,953
Supplies and materials	4,530	-	71,100	54,544	-	178,516	15,847	8,411	26,938	-	-	2,918	-	-
Small operational equipment	-	-	-	-	-	-	1,200	-	-	-	-	-	4,722	-
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	89,586	71,100	111,503	180,500	757,462	1,615,897	69,260	85,303	38,076	7,657	23,699	4,722	47,953
Annual surplus	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories

UIIP - Universal Influenza Immunization Program

Men. C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

CNO - Chief Nursing Officer

SDWS - Small Drinking Water Systems

VBD - Vector-Borne Diseases

HSO - Healthy Smiles Ontario

IC-PHN - Infection Prevention and Control Nurses Initiative

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCYS - Ministry Children and Youth Services

SFO - Smoke Free Ontario

NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

9. Revenues and expenses by funding sources (continued):

	2017-18 One-time Funding							Total
	HPV Program	Indigenous Communities	NFVP - FNOHAP	Panorama - Immunization Solution	PHI Practicum	SFO Expanded Smoking Cessation	Non-Ministry	
Revenue:								
Provincial grants	\$ -	-	-	-	-	-	-	19,185,121
Provincial grants - one-time	6,531	137,615	10,400	13,806	404	2,982	10,296	389,454
Unorganized territories	-	-	-	-	-	-	-	826,000
Municipalities	-	-	-	-	-	-	-	7,012,166
Plumbing and inspections	-	-	-	-	-	-	-	315,214
Interest	-	-	-	-	-	-	-	107,550
Other	-	-	-	-	-	-	406,957	893,009
	6,531	137,615	10,400	13,806	404	2,982	417,253	28,728,514
Expenses:								
Salaries and wages	5,493	104,369	-	12,574	368	-	206,134	18,114,089
Benefits	1,038	11,675	-	1,232	36	-	33,693	4,968,815
Transportation	-	3,252	-	-	-	-	22,144	344,628
Administration (note 8)	-	1,682	-	-	-	-	41,609	1,787,038
Supplies and materials	-	16,637	10,400	-	-	2,982	112,360	1,365,790
Small operational equipment	-	-	-	-	-	-	1,313	416,411
Amortization of tangible capital assets	-	-	-	-	-	-	-	658,989
	6,531	137,615	10,400	13,806	404	2,982	417,253	27,655,760
Annual surplus	\$ -	-	-	-	-	-	-	1,072,754

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories

UIIP - Universal Influenza Immunization Program

Men. C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

CNO - Chief Nursing Officer

SDWS - Small Drinking Water Systems

VBD - Vector-Borne Diseases

HSO - Healthy Smiles Ontario

IC-PHN - Infection Prevention and Control Nurses Initiative

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCYS - Ministry Children and Youth Services

SFO - Smoke Free Ontario

NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan

BOARD OF HEALTH FOR THE SADBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SADBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2017

10. Comparative information:

The 2016 comparative information has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.