

Sudbury & District Health Unit

Financial Statements
December 31, 2014



May 21, 2015

Independent Auditor's Report

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

We have audited the accompanying financial statements of the Sudbury & District Health Unit, which comprise the statement of financial position as at December 31, 2014 and the statements of operations, accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and the related notes, which comprise 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 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.

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Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sudbury & District Health Unit as at December 31, 2014 and the results of its operations, accumulated surplus, changes in its net financial assets and cash flows for the year then ended in accordance with the Canadian public sector accounting standards.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury & District Health Unit

Statement of Financial Position

As at December 31

	2014 \$	2013 \$
Financial assets		
Cash and cash equivalents	11,043,841	10,792,770
Accounts receivable	277,008	288,634
Receivable from the Province of Ontario	113,586	147,463
	<hr/>	<hr/>
	11,434,435	11,228,867
Financial liabilities		
Accounts payable and accrued liabilities	1,625,434	1,539,642
Deferred revenue	382,779	466,280
Payable to the Province of Ontario	369,684	830,252
Employee benefit obligations (note 3)	2,726,917	2,745,755
	<hr/>	<hr/>
	5,104,814	5,581,929
Net financial assets	6,329,621	5,646,938
Non-financial assets		
Tangible capital assets (note 4)	6,028,787	6,154,880
Prepaid expenses	345,120	187,026
	<hr/>	<hr/>
Accumulated surplus (note 5)	12,703,528	11,988,844
Commitments and contingencies (note 6)		

Approved by the Board

_____ Board member _____ Board member

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

Sudbury & District Health Unit

Statement of Operations

For the year ended December 31

	2014		2013
	Budget	Actual	Actual
	\$	\$	\$
Revenues (note 10)			
Provincial grants	20,747,545	20,122,562	19,838,853
Per capita revenue from municipalities (note 8)	6,715,280	6,590,279	6,493,344
Other			
Plumbing inspections and licences	250,000	262,909	288,036
Interest	70,000	100,023	96,374
Other	648,124	750,968	983,318
	<u>28,430,949</u>	<u>27,826,741</u>	<u>27,699,925</u>
Expenses (note 10)			
Salaries and wages (note 7)	18,625,757	17,660,201	17,564,924
Benefits	4,867,972	4,639,269	4,406,279
Transportation	416,894	352,646	362,467
Administration (note 9)	2,303,788	2,411,239	2,315,919
Supplies and materials	1,648,582	1,087,383	1,301,229
Small operational equipment	567,956	322,628	346,590
Amortization of tangible capital assets (note 4)	-	638,691	636,386
	<u>28,430,949</u>	<u>27,112,057</u>	<u>26,933,794</u>
Annual surplus	<u>-</u>	<u>714,684</u>	<u>766,131</u>

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

Sudbury & District Health Unit

Statement of Accumulated Surplus

For the year ended December 31

	2014 \$	2013 \$
Accumulated surplus - Beginning of year	11,988,844	11,222,713
Annual surplus	714,684	766,131
Accumulated surplus - End of year	<u>12,703,528</u>	<u>11,988,844</u>

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

Sudbury & District Health Unit
Statement of Changes in Net Financial Assets
For the year ended December 31

	2014	2013
	\$	\$
Annual surplus	714,684	766,131
Purchase of tangible capital assets	(512,598)	(656,984)
Amortization of tangible capital assets	638,691	636,386
Change in prepaid expenses	(158,094)	59,846
Change in net financial assets	682,683	805,379
Net financial assets - Beginning of year	5,646,938	4,841,559
Net financial assets - End of year	6,329,621	5,646,938

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

Sudbury & District Health Unit

Statement of Cash Flows

For the year ended December 31

	2014 \$	2013 \$
Cash provided by (used in)		
Operating activities		
Annual surplus	714,684	766,131
Adjustments for		
Amortization of tangible capital assets	638,691	636,386
Benefit payments related to employee benefit obligations	(178,142)	(168,764)
Non-cash expenses related to employee benefit obligations	159,304	155,978
Change in non-cash working capital items		
Accounts receivable	11,626	(1,532)
Receivable from the Province of Ontario	33,877	52,394
Payable to the Province of Ontario	(460,568)	(123,092)
Accounts payable and accrued liabilities	85,792	50,914
Deferred revenue	(83,501)	186,704
Prepaid expenses	(158,094)	59,846
	<hr/> 763,669	<hr/> 1,614,965
Investing activities		
Purchase of tangible capital assets	<hr/> (512,598)	<hr/> (656,984)
Increase in cash and cash equivalents during the year	251,071	957,981
Cash and cash equivalents - Beginning of year	<hr/> 10,792,770	<hr/> 9,834,789
Cash and cash equivalents - End of year	<hr/> <hr/> 11,043,841	<hr/> <hr/> 10,792,770

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

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

1 Nature of operations

The Sudbury & District Health Unit (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, day care 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).

2 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.

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.

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 \$2,171,083 as at December 31, 2014 (2013 - \$2,149,471) and these can be redeemed for cash on demand.

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.

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

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

Other post-employment benefits are accrued in accordance with the projected benefit method pro-rated 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.

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 currency year and are not intended for sale in the ordinary course of operations.

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 class	Basis	Rate %
Building	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
Vehicles and equipment	straight-line	10
Computer software	straight-line	100

Prepaid expenses

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

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

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.

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

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.

Budget figures

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

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 certain accounts receivable, allowance for doubtful accounts, certain deferred revenues, receivable from/payable to the Province of Ontario, employee benefit obligations, and the estimated useful lives and residual values of tangible capital assets.

3 Employee benefit obligations

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2011 and forms the basis for the estimated liability reported in these financial statements.

	2014 \$	2013 \$
Accumulated sick leave benefits	879,757	883,752
Other post-employment benefits	954,822	929,951
	<hr/>	<hr/>
	1,834,579	1,813,703
Vacation pay and other compensated absence	892,338	932,052
	<hr/>	<hr/>
	2,726,917	2,745,755
	<hr/>	<hr/>

Sudbury & District Health Unit

Notes to Financial Statements

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

	2014	2013
	%	%
Discount rate	4.25	4.25
Health-care trend rate		
Initial	6.20	6.20
Ultimate	4.00	4.00
Salary escalation factor	3.00	3.00

The Health Unit has established reserves in the amount of \$675,447 (2013 - \$675,447) to mitigate the future impact of these obligations.

The accrued benefit obligations as at December 31, 2014 are \$1,723,955 (2013 - \$1,691,481). Total benefit plan related expenses were \$199,021 (2013 - \$189,361) and were comprised of current service costs of \$139,551 (2013 - \$131,237), interest of \$71,068 (2013 - \$69,722) and amortization of actuarial gain of \$11,598 (2013 - \$11,598). Benefits paid during the year were \$178,145 (2013 - \$168,764). The net unamortized actuarial gain of \$110,624 (2013 - \$122,222) will be amortized over the expected average remaining service period.

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

4 Tangible capital assets

								2014	
	Cost				Accumulated amortization			Net book value	
	Balance - Beginning of year \$	Additions \$	Disposals \$	Balance - End of year \$	Balance - Beginning of year \$	Amortization \$	Disposals \$	Balance - End of year \$	Balance - End of year \$
Land	26,939	-	-	26,939	-	-	-	-	26,939
Building	8,057,868	-	(1,150,183)	6,907,685	3,207,135	172,693	(1,150,183)	2,229,645	4,678,040
Leasehold improvements	391,330	-	-	391,330	239,676	42,927	-	282,603	108,727
Computer hardware	1,216,077	458,815	(404,843)	1,270,049	779,873	269,753	(404,843)	644,783	625,266
Computer software	223,418	35,401	-	258,819	223,418	35,401	-	258,819	-
Website design	69,845	-	-	69,845	6,985	13,969	-	20,954	48,891
Vehicles and equipment	2,100,191	18,382	-	2,118,573	1,670,917	83,188	-	1,754,105	364,468
Parking lot resurfacing	207,596	-	-	207,596	10,380	20,760	-	31,140	176,456
	12,293,264	512,598	(1,555,026)	11,250,836	6,138,384	638,691	(1,555,026)	5,222,049	6,028,787

								2013	
	Cost				Accumulated amortization			Net book value	
	Balance - Beginning of year \$	Additions \$	Disposals \$	Balance - End of year \$	Balance - Beginning of year \$	Amortization \$	Disposals \$	Balance - End of year \$	Balance- End of year \$
Land	26,939	-	-	26,939	-	-	-	-	26,939
Building	8,057,868	-	-	8,057,868	3,034,306	172,829	-	3,207,135	4,850,733
Leasehold improvements	391,330	-	-	391,330	196,749	42,927	-	239,676	151,654
Computer hardware	1,200,315	281,969	(266,207)	1,216,077	806,825	239,255	(266,207)	779,873	436,204
Computer software	149,770	73,648	-	223,418	149,770	73,648	-	223,418	-
Website design	-	69,845	-	69,845	-	6,985	-	6,985	62,860
Vehicles and equipment	2,076,265	23,926	-	2,100,191	1,580,555	90,362	-	1,670,917	429,274
Parking lot resurfacing	-	207,596	-	207,596	-	10,380	-	10,380	197,216
	11,902,487	656,984	(266,207)	12,293,264	5,768,205	636,386	(266,207)	6,138,384	6,154,880

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

5 Accumulated surplus

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

								2014	2013	
	Invested in tangible capital assets \$	Unfunded employee benefit obligations \$	Working capital reserve \$	Public health initiatives \$	Corporate contingencies \$	Facility and equipment repairs and maintenance \$	Sick leave and vacation \$	Research and development \$	Total \$	Total \$
Balance - Beginning of year	6,154,880	(2,745,755)	3,595,103	1,319,963	500,000	2,432,346	675,447	56,860	11,988,844	11,222,713
Annual surplus (deficit)	(638,691)	18,838	1,334,537	-	-	-	-	-	714,684	766,131
Purchase of tangible capital assets	512,598	-	(512,598)	-	-	-	-	-	-	-
Balance - End of year	<u>6,028,787</u>	<u>(2,726,917)</u>	<u>4,417,042</u>	<u>1,319,963</u>	<u>500,000</u>	<u>2,432,346</u>	<u>675,447</u>	<u>56,860</u>	<u>12,703,528</u>	<u>11,988,844</u>

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2014

6 Commitments and contingencies

Line of credit

As at December 31, 2014, the Health Unit has available an operating line of credit of \$500,000 (2013 - \$500,000). There is no balance outstanding on the line of credit at year-end (2013 - \$nil).

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, 2014 are as follows:

	\$
No later than 1 year	195,821
Later than 1 year and no later than 5 years	492,513
Later than 5 years	711,501
	<u>1,399,835</u>

Contingencies

From time to time, the Health Unit is involved in lawsuits and claims arising in the ordinary course of business. Management has established policies and procedures to ensure adequate provisions will be made in the accounts where required such that the ultimate resolution with respect to any claims will not have a material adverse effect on the Health Unit's financial position or results of operations. As at December 31, 2014, no such claims exist.

7 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 2014 was \$1,715,562 (2013 - \$1,764,747) for current service and is included within benefits expense on the statement of operations.

Sudbury & District Health Unit

Notes to Financial Statements

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8 Per capita revenue from municipalities

	2014 \$	2013 \$
Township of Assiginack	30,315	29,804
Township of Baldwin	20,693	20,519
Township of Billings (and part of Allan)	19,969	19,350
Township of Burpee	10,808	10,909
Township of Central Manitoulin	69,791	67,141
Municipality of St. Charles	46,461	45,778
Township of Chapleau	80,863	79,803
Municipality of French River	91,407	90,128
Township of Espanola	178,003	176,489
Township of Gordon (and part of Allan)	17,991	17,077
Town of Gore Bay	32,490	30,714
Municipality of Markstay-Warren	92,396	91,621
Township of Northeastern Manitoulin & The Islands	86,464	84,673
Township of Nairn & Hyman	15,685	15,909
Municipality of Killarney	13,971	14,156
Township of Sables and Spanish River	109,794	107,075
City of Greater Sudbury	5,659,141	5,578,627
Township of Tehkummah	14,037	13,571
	6,590,279	6,493,344

9 Administration expenses

	2014	2013
	Budget \$	Actual \$
Professional fees	688,856	581,560
Advertising	266,807	265,514
Building maintenance	334,516	382,949
Staff education	176,471	271,410
Utilities	172,859	170,610
Rent	244,882	244,680
Liability insurance	101,714	97,227
Postage	66,012	55,578
Telephone	199,139	193,396
Memberships and subscriptions	47,532	48,673
Strategic planning	5,000	4,322
	2,303,788	2,315,919

Sudbury & District Health Unit

Notes to Financial Statements

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10 Revenues and expenses by funding sources

	OLHA \$	CNO \$	CINOT Expansion \$	Enhanced Safe Food \$	HSO \$	CID \$	IC-PHN \$	MOH/ AMOH \$	Unorganized territories \$	Enhanced safe water \$	SDWS \$	Needle exchange \$	UIIP \$	Men C \$	HPV \$
Revenues															
Provincial grants	14,892,975	111,980	24,152	35,692	404,190	388,907	90,066	16,549	-	16,111	106,000	61,751	37,545	8,551	16,575
Provincial grants - one-time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unorganized territories	-	-	-	-	-	-	-	-	785,275	-	-	-	-	-	-
Municipalities	6,510,908	-	10,503	-	-	-	-	-	-	-	47,222	-	-	-	-
Plumbing and inspections	262,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	100,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	575,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	22,342,414	111,980	34,655	35,692	404,190	388,907	90,066	16,549	785,275	16,111	153,222	61,751	37,545	8,551	16,575
Expenses															
Salaries and wages	14,031,801	92,818	-	-	272,246	293,285	77,989	16,549	466,065	12,787	120,524	-	16,120	7,441	12,833
Benefits	3,754,094	19,162	-	-	78,498	82,012	12,077	-	130,772	3,324	32,698	-	1,543	729	1,320
Transportation	129,149	-	-	-	5,157	1,501	-	-	115,065	-	-	-	1,276	80	1,711
Administration (note 9)	2,096,369	-	33,496	35,692	34,753	605	-	-	40,336	-	-	-	13,888	-	-
Supplies and materials	681,123	-	-	-	13,536	11,504	-	-	33,037	-	-	61,751	4,718	301	711
Small operational equipment	299,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of tangible capital assets	638,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	21,630,287	111,980	33,496	35,692	404,190	388,907	90,066	16,549	785,275	16,111	153,222	61,751	37,545	8,551	16,575
Annual surplus	712,127	-	1,159	-	-	-	-	-	-	-	-	-	-	-	-

OLHA - MOHLTC mandatory cost-shared
CNO - Chief nursing officer
CINOT - Children in need of treatment
HSO - Healthy Smiles Ontario
CID - Infectious Diseases Control Initiative
IC - PHN - Infection Prevention and Control Nurses Initiative
MOH/AMOH - MOH/AMOH Compensation Initiative
SDWS - Small drinking water systems
UIIP - Universal Influenza Immunization Program
Men. C - Meningococcal vaccine program
HPV - Human papilloma virus
VBD - Vector borne diseases
MCYS - Ministry of Children and Youth Services
SFO - Smoke Free Ontario
HCPF - Healthy Communities Partnership Fund
NFVP - Northern Fruit and Vegetable Program
SDoH Nurses - Social Determinants of Health Nurses

Sudbury & District Health Unit

Notes to Financial Statements

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	VBD \$	MCYS \$	SFO \$	HCPF \$	PHI Practicum \$	Panorama 2013-14 \$	SFO Expanded Smoking Cessation \$	Diabetes Prevention \$	NFVP \$	Nurse Graduate Guarantee \$	Vaccine Refrigerators \$	HIV-Aids Anonymous Testing \$	SDoH Nurses Initiatives \$	Panorama 2014-15 \$	Non-Ministry	Total \$
Revenue																
Provincial grants	60,736	1,619,104	727,068	51,306	6,470	-	-	134,208	106,945	31,621	-	55,145	180,448	-	-	19,184,095
Provincial grants - one-time	-	-	-	-	-	27,953	1,118	-	-	-	8,000	-	-	116,121	-	153,192
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	785,275
Municipalities	21,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,590,279
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262,909
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,023
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,369	750,968
	82,382	1,619,104	727,068	51,306	6,470	27,953	1,118	134,208	106,945	31,621	8,000	55,145	180,448	116,121	175,369	27,826,741
Expenses																
Salaries and wages	40,574	1,237,152	461,685	-	5,755	22,236	-	60,618	32,618	27,593	-	43,142	145,523	79,299	83,548	17,660,201
Benefits	7,807	285,719	121,793	-	576	4,180	-	14,239	5,654	4,028	-	11,126	34,925	20,331	12,662	4,639,269
Transportation	9,342	45,497	32,508	2,667	77	-	-	7,415	493	-	-	-	-	-	708	352,646
Administration (note 9)	2,076	13,819	68,200	31,659	-	-	-	29,081	5,307	-	-	814	-	-	5,144	2,411,239
Supplies and materials	21,185	24,231	42,882	16,980	-	1,537	1,118	22,855	60,053	-	-	63	-	16,491	73,307	1,087,383
Small operational equipment	-	12,686	-	-	62	-	-	-	2,820	-	8,000	-	-	-	-	322,628
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	638,691
	80,984	1,619,104	727,068	51,306	6,470	27,953	1,118	134,208	106,945	31,621	8,000	55,145	180,448	116,121	175,369	27,112,057
Annual surplus	1,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	714,684