

Financial Statements of

**SUDBURY & DISTRICT
HEALTH UNIT**

Year ended December 31, 2016



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INDEPENDENT AUDITORS' 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 Sudbury & District Health Unit, which comprise the statement of financial position as at December 31, 2016, 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 Sudbury & District Health Unit as at December 31, 2016 and its results of operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Comparative Information

The financial statements of the Sudbury & District Health Unit as at and for the year ended December 31, 2015 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 19, 2016.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

May 18, 2017
Sudbury, Canada

SUDBURY & DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
Financial assets		
Cash and cash equivalents	\$ 11,739,356	\$ 10,930,342
Accounts receivable	766,122	339,367
Receivable from the Province of Ontario	212,664	135,489
	<u>12,718,142</u>	<u>11,405,198</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,226,887	928,400
Deferred revenue	318,310	310,650
Payable to the Province of Ontario	394,264	363,073
Employee benefit obligations (note 2)	2,806,905	2,783,265
	<u>4,746,366</u>	<u>4,385,388</u>
Net financial assets	7,971,776	7,019,810
Non-financial assets:		
Tangible capital assets (note 3)	5,469,350	5,705,961
Prepaid expenses	284,598	248,633
	<u>5,753,948</u>	<u>5,954,594</u>
Commitments and contingencies (note 5)		
Accumulated surplus (note 4)	\$ 13,725,724	\$ 12,974,404

See accompanying notes to financial statements.

On behalf of the Board:

_____ Board Member

_____ Board Member

SUDBURY & DISTRICT HEALTH UNIT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Budget	Total	Total
	2016	2016	2015
Revenue (note 9):			
Provincial grants	\$ 19,968,101	\$ 19,944,345	\$ 20,160,129
Per capita revenue from municipalities (note 7)	6,886,526	6,886,526	6,720,498
Other:			
Plumbing inspections and licenses	257,000	267,040	301,064
Interest	85,000	80,276	83,468
Other	1,126,576	854,973	1,086,396
	28,323,203	28,033,160	28,351,555
Expenses (note 9):			
Salaries and wages (note 6)	18,932,050	18,010,623	18,337,096
Benefits	5,016,470	4,879,420	4,748,177
Transportation	481,083	336,632	352,748
Administration (note 8)	2,160,628	1,919,805	2,422,221
Supplies and materials	1,186,002	1,058,761	1,173,513
Small operational equipment	546,970	377,117	375,133
Amortization of tangible capital assets (note 3)	-	699,482	671,791
	28,323,203	27,281,840	28,080,679
Annual surplus	-	751,320	270,876
Accumulated surplus, beginning of year	12,974,404	12,974,404	12,703,528
Accumulated surplus, end of year	12,974,404	\$ 13,725,724	\$ 12,974,404

See accompanying notes to financial statements.

SUDBURY & DISTRICT HEALTH UNIT

Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus	\$ 751,320	\$ 270,876
Purchase of tangible capital assets	(462,871)	(348,965)
Amortization of tangible capital assets	699,482	671,791
Change in prepaid expenses	(35,965)	96,487
Change in net financial assets	951,966	690,189
Net financial assets, beginning of year	7,019,810	6,329,621
Net financial assets, end of year	\$ 7,971,776	\$ 7,019,810

See accompanying notes to financial statements.

SUDBURY & DISTRICT HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus	\$ 751,320	\$ 270,876
Adjustments for:		
Amortization of capital assets	699,482	671,791
Benefit payments related to employee benefit obligations	23,640	(148,272)
Non-cash expenses related to employee benefit obligations	-	204,620
	<u>1,474,442</u>	<u>999,015</u>
Changes in non-cash working capital:		
Accounts receivable	(426,755)	(62,359)
Receivable from the Province of Ontario	(77,175)	(21,903)
Accounts payable and accrued liabilities	298,487	(697,034)
Deferred revenue	7,660	(72,129)
Payable to the Province of Ontario	31,191	(6,611)
Prepaid expenses	(35,965)	96,487
	<u>1,271,885</u>	<u>235,466</u>
Cash flows from investing activity:		
Purchase of tangible capital assets	(462,871)	(348,965)
	<u>(462,871)</u>	<u>(348,965)</u>
Increase (decrease) in cash	809,014	(113,499)
Cash and cash equivalents, beginning of year	10,930,342	11,043,841
Cash and cash equivalents, end of year	<u>\$ 11,739,356</u>	<u>\$ 10,930,342</u>

See accompanying notes to financial statements.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

The Sudbury & District Health Unit (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, 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).

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 \$2,204,349 as at December 31, 2016 (2015 - \$2,188,942) 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 and subject to payout when an employee leaves the Health Unit's employ.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

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 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 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 currency 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%
Vehicles 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.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

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.

SADBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

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.

(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.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2015 and forms the basis for the estimated liability reported in these financial statements.

	2016	2015
Accumulated sick leave benefits	\$ 827,203	849,339
Other post-employment benefits	1,043,409	994,287
	1,870,612	1,843,626
Vacation pay and other compensated absence	936,293	939,639
	\$ 2,806,905	2,783,265

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

	2016	2015
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 (2015 - \$675,447) to mitigate the future impact of these obligations.

The accrued benefit obligations as at December 31, 2016 are \$1,711,172 (2015 - \$1,667,050). Total benefit plan related expenses were \$165,564 (2015 - \$157,317) and were comprised of current service costs of \$108,364 (2015 - \$101,664), interest of \$74,337 (2015 - \$72,790) and amortization of actuarial loss of \$17,137 (2015 - \$17,137). Benefits paid during the year were \$138,399 (2015 - \$148,272). The net unamortized actuarial gain of \$159,439 (2015 - \$176,576) will be amortized over the expected average remaining service period.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

3. Tangible capital assets:

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Vehicles and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2015	\$ 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	Vehicles and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2015	\$ -	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	Vehicles 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

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

3. Tangible capital assets (continued):

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Vehicles and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2014	\$ 26,939	6,907,685	391,330	1,270,049	258,819	69,845	2,118,573	207,596	11,250,836
Additions	-	74,350	-	183,915	19,545	-	36,155	35,000	348,965
Disposals	-	-	-	(91,481)	-	-	-	-	(91,481)
Balance, December 31, 2015	\$ 26,939	6,982,035	391,330	1,362,483	278,364	69,845	2,154,728	242,596	11,508,320

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Vehicles and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2014	\$ -	2,229,645	282,603	644,783	258,819	20,954	1,754,105	31,140	5,222,049
Amortization	-	173,622	42,927	323,867	19,545	13,969	75,351	22,510	671,791
Disposals	-	-	-	(91,481)	-	-	-	-	(91,481)
Balance, December 31, 2015	\$ -	2,403,267	325,530	877,169	278,364	34,923	1,829,456	53,650	5,802,359

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Vehicles and Equipment	Parking Lot Resurfacing	Total
At December 31, 2014	26,939	4,678,040	108,727	625,266	-	48,891	364,468	176,456	6,028,787
At December 31, 2015	\$ 26,939	4,578,768	65,800	485,314	-	34,922	325,272	188,946	5,705,961

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

4. Accumulated surplus:

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

	Balance, Beginning of Year	Annual Surplus (Deficit)	In-Year Transfer To (From) Reserves	Purchase of Tangible Capital Assets	Balance, End of Year
Invested in tangible capital assets	\$ 5,705,961	(699,482)	-	462,871	5,469,350
Unfunded employee benefit obligation	(2,783,265)	(23,640)	-	-	(2,806,905)
Working capital reserve	4,437,835	1,474,442	-	(462,871)	5,449,406
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
	\$ 12,974,404	751,320	-	-	13,725,724

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

5. Commitments and contingencies:

(a) Lines of credit:

As at December 31, 2016, the Health Unit has available an operating line of credit of \$500,000 (2015 - \$500,000). There is no balance outstanding on the line of credit at year end (2015 - \$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 schedule per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2016 are as follows:

No later than one year	\$	213,517
Later than one year and no later than 5 years		408,129
Later than five years		595,074
	\$	1,216,720

(c) 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, 2016, no such claims exist.

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 2016 was \$1,772,422 (2015 - \$1,753,523) for current service and is included within benefits expense on the statement of operations.

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

7. Per capita revenue from municipalities:

	2016	2015
Township of Assiginack	\$ 31,471	30,578
Township of Baldwin	21,073	20,363
Township of Billings (and part of Allan)	21,142	20,498
Township of Burpee	11,294	11,089
Township of Central Manitoulin	72,515	70,767
Municipality of St. Charles	47,379	45,565
Township of Chapleau	83,120	81,520
Municipality of French River	98,822	95,431
Township of Espanola	183,388	180,513
Township of Gordon (and part of Allan)	18,180	18,145
Town of Gore Bay	32,504	31,922
Municipality of Markstay-Warren	96,825	94,826
Township of Northeastern Manitoulin & The Islands	91,315	88,845
Township of Nairn & Hyman	16,734	16,264
Municipality of Killarney	14,393	14,180
Township of Sables and Spanish River	114,247	111,896
City of Greater Sudbury	5,917,249	5,773,445
Township of Tehkummah	14,875	14,651
	<u>\$ 6,886,526</u>	<u>6,720,498</u>

8. Administration expenses:

	Budget	2016	2015
Professional fees	\$ 569,244	297,379	728,204
Advertising	204,319	192,030	241,749
Building maintenance	352,898	400,024	360,473
Staff education	161,163	187,699	233,342
Utilities	195,840	202,485	181,395
Rent	237,884	255,776	249,728
Liability insurance	103,774	91,232	114,454
Postage	88,158	49,127	67,821
Telephone	196,071	199,233	197,243
Memberships and subscriptions	47,277	42,438	45,933
Strategic planning	4,000	2,382	1,879
	<u>\$2,160,628</u>	<u>1,919,805</u>	<u>2,422,221</u>

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

9. Revenues and expenses by funding sources:

	OLHA	SDWS	VBD	Unorganized Territories	MOH/AMOH	CNO	Enhanced Safe-Food	Enhanced Safe Water	HSO	CID	IC-PHN	Needle Exchange	SFO	SDoH Nurses Initiatives	UIIP	Sub-Total
Revenue:																
Provincial grants	\$ 14,687,000	106,000	55,899	-	42,753	121,357	29,920	16,200	502,210	389,000	90,100	71,100	735,111	180,500	13,610	17,040,760
Provincial grants - one-time	-	-	-	-	-	-	-	-	-	-	-	-	17,663	-	-	17,663
Unorganized territories	-	-	-	819,400	-	-	-	-	-	-	-	-	-	-	-	819,400
Municipalities	6,817,658	47,222	21,646	-	-	-	-	-	-	-	-	-	-	-	-	6,886,526
Plumbing and inspections	267,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,040
Interest	80,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,276
Other	528,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	528,000
	22,379,974	153,222	77,545	819,400	42,753	121,357	29,920	16,200	502,210	389,000	90,100	71,100	752,774	180,500	13,610	25,639,665
Expenses:																
Salaries and wages	14,320,457	121,377	25,559	487,479	38,871	95,735	-	12,617	348,916	306,152	71,508	-	437,532	142,881	11,190	16,420,274
Benefits	3,959,278	34,479	2,498	135,248	3,882	25,622	-	3,583	106,956	76,468	18,592	-	120,213	37,619	1,148	4,525,586
Transportation	91,474	2,481	7,020	117,087	-	-	1,437	-	5,677	1,000	-	-	46,790	-	233	273,199
Administration (note 8)	1,606,631	-	1,288	48,693	-	-	18,974	-	10,351	1,157	-	17,775	90,806	-	-	1,795,675
Supplies and materials	650,836	-	38,168	30,893	-	-	9,509	-	30,310	4,223	-	53,325	57,433	-	1,039	875,736
Small operational equipment	287,098	-	-	-	-	-	-	-	-	-	-	-	-	-	-	287,098
Amortization of tangible capital assets	699,482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	699,482
	21,615,256	158,337	74,533	819,400	42,753	121,357	29,920	16,200	502,210	389,000	90,100	71,100	752,774	180,500	13,610	24,877,050
Annual surplus	\$ 764,718	(5,115)	3,012	-	-	-	-	-	-	-	-	-	-	-	-	762,615

OLHA - MOHLTC Mandatory Cost-Shared Programs
SDWS - Small Drinking Water Systems
VBD - Vector-Borne Diseases
MOH/AMOH - MOH/AMOH Compensation Initiative
CNO - Chief Nursing Officer
HSO - Healthy Smiles Ontario
CID - Infectious Diseases Control Initiative
IC-PHN - Infection Prevention and Control Nurses Initiative
SFO - Smoke Free Ontario
UIIP - Universal Influenza Immunization Program
Men C - Meningococcal Vaccine Program
HPV - Human Papilloma Virus
MCYS - Ministry Children and Youth Services
ECA - E-Cigarettes Act: Protection and Environment
Non-Ministry-Non- Ministry Funded Initiatives

SUDBURY & DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2016

9. Revenues and expenses by funding sources:

	Men C	HPV	MCYS	Local Model: Indigenous Engagement	Generator 2016-15	Generator 2016-17	Vaccine Refrigerators	Building Renovations	Panorma 2015-16	Panorama 2016-17	ECA	Diabetes Prevention	Northern Fruit & Vegetables	HIV-Aids Anonymous Testing	Non- Ministry	Total
Revenue:																
Provincial grants	\$ 20,723	22,032	1,593,010	-	-	-	-	-	-	-	26,525	42,944	92,272	52,278	-	18,890,544
Provincial grants - one-time	-	-	1,000	8,743	33,886	17,547	14,953	79,175	16,410	45,024	-	-	-	-	-	234,401
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	819,400
Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,886,526
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,040
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,276
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	326,973	854,973
	20,723	22,032	1,594,010	8,743	33,886	17,547	14,953	79,175	16,410	45,024	26,525	42,944	92,272	52,278	326,973	28,033,160
Expenses:																
Salaries and wages	16,616	17,657	1,231,465	-	-	-	-	-	13,821	36,838	16,657	32,545	32,382	40,469	151,899	18,010,623
Benefits	4,107	4,375	289,712	-	-	-	-	-	2,589	8,186	4,067	7,594	3,344	6,257	23,603	4,879,420
Transportation	-	-	47,172	-	-	-	-	-	-	-	3,966	1,703	918	(246)	9,920	336,632
Administration (note 8)	-	-	6,283	8,243	45,181	17,547	-	5,409	-	-	-	(12,074)	1,800	112	51,629	1,919,805
Supplies and materials	-	-	18,078	500	-	-	-	-	-	-	1,835	13,176	53,828	5,686	89,922	1,058,761
Small operational equipment	-	-	1,300	-	-	-	14,953	73,766	-	-	-	-	-	-	-	377,117
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	699,482
	20,723	22,032	1,594,010	8,743	45,181	17,547	14,953	79,175	16,410	45,024	26,525	42,944	92,272	52,278	326,973	27,281,840
Annual surplus	\$ -	-	-	-	(11,295)	-	-	-	-	-	-	-	-	-	-	751,320

OLHA - MOHLTC Mandatory Cost-Shared Programs

SDWS - Small Drinking Water Systems

VBD - Vector-Borne Diseases

MOH/AMOH - MOH/AMOH Compensation Initiative

CNO - Chief Nursing Officer

HSO - Healthy Smiles Ontario

CID - Infectious Diseases Control Initiative

IC-PHN - Infection Prevention and Control Nurses Initiative

SFO - Smoke Free Ontario

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

MCYS - Ministry Children and Youth Services

ECA - E-Cigarettes Act: Protection and Environment

Non-Ministry-Non- Ministry Funded Initiatives