

Financial Statements of

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

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

Year ended December 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Board Members of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts), Members of Council, Inhabitants and Ratepayers of the Participating Municipalities of the Board of Health for the Sudbury & District Health Unit

Opinion

We have audited the accompanying financial statements of The Board of Health for the Sudbury & District Health Unit operating as Public Health Sudbury & Districts (the Entity), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying 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, 2018, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

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



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 16, 2019

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
Financial assets		
Cash and cash equivalents	\$ 14,762,030	\$ 12,942,452
Accounts receivable	532,377	788,684
Receivable from the Province of Ontario	176,059	365,035
	<u>15,470,466</u>	<u>14,096,171</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,325,291	1,289,696
Deferred revenue	314,736	368,364
Payable to the Province of Ontario	496,461	693,999
Employee benefit obligations (note 2)	2,905,078	2,756,279
	<u>5,041,566</u>	<u>5,108,338</u>
Net financial assets	10,428,900	8,987,833
Non-financial assets:		
Tangible capital assets (note 3)	5,241,436	5,374,612
Prepaid expenses	312,561	436,033
	<u>5,553,997</u>	<u>5,810,645</u>
Commitments and contingencies (note 4)		
Accumulated surplus (note 5)	\$ 15,982,897	\$ 14,798,478

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, 2018, with comparative information for 2017

	Budget	Total	Total
	2018	2018	2017
	(unaudited)		
Revenue (note 9):			
Provincial grants	\$ 20,504,609	\$ 21,129,320	\$ 20,400,575
Per capita revenue from municipalities (note 7)	7,133,674	7,133,674	7,012,166
Other:			
Plumbing inspections and licenses	317,000	302,316	315,214
Interest	85,000	216,090	107,550
Other	1,133,205	819,733	893,009
	29,173,488	29,601,133	28,728,514
Expenses (note 9):			
Salaries and wages	19,350,396	18,230,108	18,114,089
Benefits (note 6)	5,395,936	5,140,502	4,968,815
Administration (note 8)	1,785,097	2,016,169	1,787,038
Supplies and materials	1,613,485	1,637,528	1,365,790
Amortization of tangible capital assets (note 3)	-	627,567	658,989
Small operational equipment	583,910	454,933	416,411
Transportation	444,664	309,907	344,628
	29,173,488	28,416,714	27,655,760
Annual surplus	-	1,184,419	1,072,754
Accumulated surplus, beginning of year	13,725,724	14,798,478	13,725,724
Accumulated surplus, end of year	\$ 13,725,724	\$ 15,982,897	\$ 14,798,478

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, 2018, with comparative information for 2017

	2018	2017
Annual surplus	\$ 1,184,419	\$ 1,072,754
Purchase of tangible capital assets	(494,391)	(564,251)
Amortization of tangible capital assets	627,567	658,989
Change in prepaid expenses	123,472	(151,435)
Change in net financial assets	1,441,067	1,016,057
Net financial assets, beginning of year	8,987,833	7,971,776
Net financial assets, end of year	\$ 10,428,900	\$ 8,987,833

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, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus	\$ 1,184,419	\$ 1,072,754
Adjustments for:		
Amortization of tangible capital assets	627,567	658,989
Employee benefit obligations	148,799	(50,626)
	<u>1,960,785</u>	<u>1,681,117</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	256,307	(22,562)
Decrease (increase) in receivable from the Province of Ontario	188,976	(152,371)
Increase in accounts payable and accrued liabilities	35,595	62,809
Increase (decrease) in deferred revenue	(53,628)	50,054
Increase (decrease) in payable to the Province of Ontario	(197,538)	299,735
Decrease (increase) in prepaid expenses	123,472	(151,435)
	<u>2,313,969</u>	<u>1,767,347</u>
Cash flows from investing activity:		
Purchase of tangible capital assets	(494,391)	(564,251)
	<u>1,819,578</u>	<u>1,203,096</u>
Increase in cash	1,819,578	1,203,096
Cash and cash equivalents, beginning of year	12,942,452	11,739,356
Cash and cash equivalents, end of year	<u>\$ 14,762,030</u>	<u>\$ 12,942,452</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, 2018

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.

Short-term investments are recorded at the lower of cost or fair value. Short-term investments generally have a maturity of one year or less at acquisition and are held for the purpose of meeting future cash commitments.

Guaranteed investment certificates amounted to \$2,258,052 as at December 31, 2018 (2017 - \$2,223,397) 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 where they are vested and subject to pay out when an employee leaves the Health Unit's employ.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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 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
Building	Straight-line	2.5%
Land improvements	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.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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, 2018

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

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Notes to Financial Statements

Year ended December 31, 2018

2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2017 and forms the basis for the estimated liability reported in these financial statements.

	2018	2017
Accumulated sick leave benefits	\$ 753,705	811,633
Other post-employment benefits	1,234,500	1,105,032
	1,988,205	1,916,665
Vacation pay and other compensated absence	916,873	839,614
	\$ 2,905,078	2,756,279

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

	2018	2017
Discount	4.00%	4.50%
Health-care trend rate:		
Initial	6.42%	5.10%
Ultimate	3.75%	4.00%
Salary escalation factor	2.75%	3.00%

The Health Unit has established reserves in the amount of \$675,447 (2017 - \$675,447) to mitigate the future impact of these obligations. The accrued benefit obligations as at December 31, 2018 are \$2,035,408 (2017- \$1,774,363).

	2018	2017
Benefit plan expenses:		
Current service costs	\$ 162,089	115,505
Interest	78,323	76,699
Amortization of actuarial loss	(4,819)	(17,137)
	\$ 235,593	175,067

Benefits paid during the year were \$164,052 (2017 - \$129,013). The net unamortized actuarial loss of \$47,203 (2017 - \$42,384) 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, 2018

3. Tangible capital assets:

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2018 Total
Balance, January 1, 2018	\$ 26,939	7,068,782	396,739	1,993,435	357,579	69,845	2,379,527	242,596	12,535,442
Additions	-	-	-	370,421	17,246	-	106,724	-	494,391
Balance, December 31, 2018	\$ 26,939	7,068,782	396,739	2,363,856	374,825	69,845	2,486,251	242,596	13,029,833

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2018	\$ -	2,755,623	394,660	1,497,616	357,579	62,861	1,990,321	102,170	7,160,830
Amortization	-	176,720	2,079	290,824	17,246	6,984	109,454	24,260	627,567
Balance, December 31, 2018	\$ -	2,932,343	396,739	1,788,440	374,825	69,845	2,099,775	126,430	7,788,397

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2017	\$ 26,939	4,313,159	2,079	495,819	-	6,984	389,206	140,426	5,374,612
At December 31, 2018	26,939	4,136,439	-	575,416	-	-	386,476	116,166	5,241,436

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

3. Tangible capital assets (continued):

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2017 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

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Notes to Financial Statements

Year ended December 31, 2018

4. Commitments and contingencies:

(a) Line of credit:

The Health Unit has available an operating line of credit of \$500,000 (2017 - \$500,000). There is \$Nil balance outstanding on the line of credit at year end (2017 - \$Nil).

(b) Lease commitments:

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, 2018 are as follows:

No later than one year	\$	217,156
Later than one year and no later than 5 years		732,326
Later than five years		505,680
	\$	1,455,162

(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, 2018

5. Accumulated surplus:

	Balance, Beginning of year	Annual Surplus (Deficit)	Purchase of Tangible Capital Assets	Balance, end of year
Invested in tangible capital assets	\$ 5,374,612	(627,569)	494,391	5,241,434
Unfunded employee benefit obligation	(2,756,279)	148,799	–	(2,607,480)
Working capital reserve	6,566,272	1,663,189	(494,391)	7,735,070
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
	\$ 14,798,478	1,184,419	–	15,982,897

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 2018 was \$1,771,788 (2017 - \$1,804,726) for current service and is included within benefits expense on the statement of operations and accumulated surplus.

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

7. Per capita revenue from municipalities:

	2018	2017
City of Greater Sudbury	\$ 6,135,677	6,028,855
Township of Espanola	189,406	186,317
Township of Sables and Spanish River	116,354	115,564
Municipality of French River	103,085	101,540
Municipality of Markstay-Warren	101,088	99,156
Township of Northeastern Manitoulin & The Islands	92,456	90,671
Township of Chapleau	83,182	82,958
Township of Central Manitoulin	74,337	73,702
Municipality of St. Charles	50,225	48,809
Township of Assignack	32,747	32,260
Town of Gore Bay	32,105	31,488
Township of Baldwin	21,904	21,671
Township of Billings (and part of Allan)	21,762	21,531
Township of Gordon (and part of Allan)	19,479	18,656
Township of Nairn & Hyman	17,196	17,114
Township of Tehkummah	15,769	15,430
Municipality of Killarney	15,056	14,940
Township of Burpee	11,846	11,504
	\$ 7,133,674	7,012,166

8. Administration expenses:

	Budget 2018 (unaudited)	2018	2017
Building maintenance	\$ 366,709	426,730	368,421
Professional fees	262,436	346,853	220,923
Rent	256,105	262,386	260,602
Staff education	126,669	224,873	194,580
Telephone	199,278	192,055	205,660
Utilities	208,937	190,190	210,248
Advertising	133,899	161,676	137,620
Liability insurance	103,774	99,833	93,449
Postage	78,836	64,635	56,636
Memberships and subscriptions	44,454	42,607	35,653
Strategic planning	4,000	4,331	3,246
	\$ 1,785,097	2,016,169	1,787,038

BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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	Sub-Total
Revenue:																
Provincial grants	\$ 15,127,700	11,715	15,487	25,075	-	121,500	16,200	106,000	65,000	128,207	19,400	36,500	150,000	559,229	90,100	16,472,113
Provincial grants - one-time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unorganized territories	-	-	-	-	826,000	-	-	-	-	-	-	-	-	-	-	826,000
Municipalities	7,064,806	-	-	-	-	-	-	47,222	21,646	-	-	-	-	-	-	7,133,674
Plumbing and inspections	302,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,316
Interest	216,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216,090
Other	426,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	426,230
	<u>23,137,142</u>	<u>11,715</u>	<u>15,487</u>	<u>25,075</u>	<u>826,000</u>	<u>121,500</u>	<u>16,200</u>	<u>153,222</u>	<u>86,646</u>	<u>128,207</u>	<u>19,400</u>	<u>36,500</u>	<u>150,000</u>	<u>559,229</u>	<u>90,100</u>	<u>25,376,423</u>
Expenses:																
Salaries and wages	13,971,529	10,212	14,078	22,728	501,053	98,622	12,837	118,500	27,376	69,323	13,286	13,221	111,122	395,136	70,599	15,449,622
Benefits	4,085,827	921	1,409	2,265	133,368	22,878	3,363	31,009	2,508	16,495	4,269	1,169	30,005	107,095	19,501	4,462,082
Transportation	89,881	-	-	-	118,259	-	-	3,106	4,191	4,112	-	-	1,117	9,995	-	230,661
Administration (note 8)	1,893,778	-	-	-	-	-	-	-	1,318	4,462	-	479	403	8,307	-	1,908,747
Supplies and materials	838,147	582	-	82	73,320	-	-	-	51,293	33,815	1,845	21,631	7,353	38,696	-	1,066,764
Small operational equipment	446,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	446,561
Amortization of tangible capital assets	627,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	627,567
	<u>21,953,290</u>	<u>11,715</u>	<u>15,487</u>	<u>25,075</u>	<u>826,000</u>	<u>121,500</u>	<u>16,200</u>	<u>152,615</u>	<u>86,686</u>	<u>128,207</u>	<u>19,400</u>	<u>36,500</u>	<u>150,000</u>	<u>559,229</u>	<u>90,100</u>	<u>24,192,004</u>
Annual surplus (deficit)	\$ 1,183,852	-	-	-	-	-	-	607	(40)	-	-	-	-	-	-	1,184,419

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

SDoH - Social Determinants of Health Nurses Initiatives

SFO - Smoke Free Ontario

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

BOARD OF HEALTH FOR THE SUBURBY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUBURBY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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

	2017-18 One-time Funding																	
	Infectious Diseases Control	MOH/AMOH	Needle Exchange	Northern Fruit & Vegetable	SDoH Nurses Initiatives	SFO Grouping	MCYS	HIV-Aids Anonymous Testing	Northeastern Public Health Collaborative Shared Services	Indigenous Communities: Relationship Building	Needle Exchange Program	Vaccine Fridges	NFVP: Ontario FN Health Action Plan	Panorama: Immunization Solution	PHI Practicum	Smoke-Free Smoking Cessation	Sub-Total	
Revenue:																		
Provincial grants	\$ 389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	-	-	-	-	-	-	-	-	-	3,345,028
Provincial grants - one-time	-	-	-	-	-	-	-	-	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	-	212,949
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	3,557,977	
Expenses:																		
Salaries and wages	307,135	84,354	-	72,491	140,164	412,984	1,245,790	46,427	15,028	22,753	-	-	-	58,883	7,873	-	-	2,413,882
Benefits	79,085	15,844	-	18,279	40,336	121,364	308,435	12,156	3,968	2,263	-	-	-	12,611	764	-	-	615,105
Transportation	-	-	-	2,443	-	19,027	43,102	-	-	2,090	-	-	-	-	-	-	-	66,662
Administration (note 8)	-	-	-	415	-	9,235	4,579	113	13,405	5,925	-	-	-	-	-	-	-	33,672
Supplies and materials	2,780	-	87,100	53,474	-	202,367	13,991	1,558	-	4,602	54,554	-	1,390	-	-	2,018	-	423,834
Small operational equipment	-	-	-	-	-	-	-	-	-	-	-	4,822	-	-	-	-	-	4,822
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	3,557,977	
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
 SDoH - Social Determinants of Health Nurses Initiatives
 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, 2018

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

	2018-19 One-time Funding									Total
	Mandatory Built Environment	Mandatory Disclosure	Mandatory Effective Public Health Practice	Healthy Menu Choices: Enforcement	Indigenous Communities	NFVP - FNOHAP	Vaccine Fridge	PHI Practicum	Non- Ministry	
Revenue:										
Provincial grants	\$ -	-	-	-	-	-	-	-	-	19,817,141
Provincial grants - one-time	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	-	486,179
Unorganized territories	-	-	-	-	-	-	-	-	-	826,000
Municipalities	-	-	-	-	-	-	-	-	-	7,133,674
Plumbing and inspections	-	-	-	-	-	-	-	-	-	302,316
Interest	-	-	-	-	-	-	-	-	-	216,090
Other	-	-	-	-	-	-	-	-	393,503	819,733
	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	393,503	29,601,133
Expenses:										
Salaries and wages	59,743	-	58,944	16,245	59,356	-	-	7,032	165,284	18,230,108
Benefits	10,576	-	11,095	5,578	5,334	-	-	674	30,058	5,140,502
Transportation	-	-	-	1,170	4,240	-	-	64	7,110	309,907
Administration (note 8)	-	6,316	-	-	1,153	-	-	-	66,281	2,016,169
Supplies and materials	-	13,050	-	-	-	9,160	-	-	124,720	1,637,528
Small operational equipment	-	-	-	-	-	-	3,500	-	50	454,933
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	627,567
	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	393,503	28,416,714
Annual surplus	\$ -	-	-	-	-	-	-	-	-	1,184,419

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories

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BOARD OF HEALTH FOR THE SADBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SADBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

10. Comparative information:

The 2017 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.