

Sudbury & District Health Unit

Financial Statements
December 31, 2012



May 23, 2013

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 Sudbury & District Health Unit, which comprise the statement of financial position as at December 31, 2012 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 Sudbury & District Health Unit as at December 31, 2012 and the results of its operations, accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

Sudbury & District Health Unit

Statement of Financial Position

As at December 31

	2012 \$	2011 \$
Financial assets		
Cash and short-term investments	9,834,789	7,928,452
Accounts receivable	287,102	764,215
Receivable from the Province of Ontario	199,857	320,846
	<hr/>	<hr/>
	10,321,748	9,013,513
Financial liabilities		
Accounts payable and accrued liabilities	1,488,728	1,359,562
Deferred revenue	279,576	336,750
Payable to the Province of Ontario	953,344	757,811
Employee benefit obligations (note 3)	2,758,541	2,899,221
	<hr/>	<hr/>
	5,480,189	5,353,344
Net financial assets	4,841,559	3,660,169
Non-financial assets		
Tangible capital assets (note 4)	6,134,282	6,446,006
Prepaid expenses	246,872	175,586
	<hr/>	<hr/>
Accumulated surplus (note 5)	11,222,713	10,281,761
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

	<u>2012</u>	<u>2011</u>
	Budget	Actual
	\$	\$
	(unaudited)	Actual
		\$
Revenues (note 11)		
Provincial grants	20,066,107	19,363,857
Per capita revenue from municipalities (note 9)	6,615,066	6,357,334
Other		
Plumbing inspections and licences	224,687	303,350
Interest	58,000	84,780
Other	599,692	985,578
	<u>27,563,552</u>	<u>27,046,920</u>
		<u>27,312,519</u>
Expenses (note 11)		
Salaries and wages (note 7)	17,736,956	17,270,833
Benefits	4,324,028	4,129,364
Transportation	397,881	382,010
Administration (note 10)	2,604,082	2,089,552
Supplies and materials	1,919,575	1,287,817
Small operational equipment	581,030	302,737
Amortization of tangible capital assets (note 4)	-	643,655
	<u>27,563,552</u>	<u>26,105,968</u>
		<u>26,227,553</u>
Annual surplus	<u>-</u>	<u>940,952</u>
		<u>1,084,966</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

	2012 \$	2011 \$
Accumulated surplus - Beginning of year	10,281,761	9,196,795
Annual surplus	940,952	1,084,966
Accumulated surplus - End of year	<u>11,222,713</u>	<u>10,281,761</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

	2012	2011
	\$	\$
Annual surplus	940,952	1,084,966
Purchase of tangible capital assets	(331,931)	(288,794)
Amortization of tangible capital assets	643,655	695,062
Change in prepaid expenses	(71,286)	(58,402)
Change in net financial assets	1,181,390	1,432,832
Net financial assets - Beginning of year	3,660,169	2,227,337
Net financial assets - End of year	4,841,559	3,660,169

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

	2012 \$	2011 \$
Cash provided by (used in)		
Operating activities		
Annual surplus	940,952	1,084,966
Adjustments for		
Amortization of tangible capital assets	643,655	695,062
Benefit payments related to employee benefit obligations	(163,870)	(96,521)
Non-cash expense related to employee benefit obligations	23,190	272,040
Change in non-cash working capital items		
Accounts receivable	477,113	(419,632)
Receivable from/payable to the Province of Ontario	316,522	(302,058)
Accounts payable and accrued liabilities	129,166	(1,046,315)
Deferred revenue	(57,174)	(28,658)
Prepaid expenses	(71,286)	(58,402)
	<hr/> 2,238,268	<hr/> 100,482
Investing activities		
Purchase of tangible capital assets	<hr/> (331,931)	<hr/> (288,794)
Increase (decrease) in cash and short-term investments during the year	1,906,337	(188,312)
Cash and short-term investments - Beginning of year	<hr/> 7,928,452	<hr/> 8,116,764
Cash and short-term investments - End of year	<hr/> <hr/> 9,834,789	<hr/> <hr/> 7,928,452

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

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

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, 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 non-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 for governments 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 short-term investments

Cash includes cash on hand and 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.

Included in cash and short-term investments are \$2,128,073 (2011 - \$2,106,889) of guaranteed investment certificates, which can be redeemed for cash on demand.

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

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

Tangible capital assets

Tangible capital assets are recorded at cost, which 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	Years
Building	40
Computer hardware	3
Leasehold improvements	10
Vehicles and equipment	10
Computer software	1

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, 2012

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 that 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, 2012

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; 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. The budget figures are unaudited.

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, 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.

	2012 \$	2011 \$
Accumulated sick leave benefits	876,870	870,175
Other post-employment benefits	916,235	906,509
	1,793,105	1,776,684
Vacation pay and other compensated absence	965,436	1,122,537
	<u>2,758,541</u>	<u>2,899,221</u>

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

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

	2012	2011
	%	%
Discount rate	4.25	5.00
Health-care trend rate		
Initial	6.20	8.00
Ultimate	4.00	2.00
Salary escalation factor	3.00	4.00

The Health Unit has established reserves in the amount of \$359,426 (2011 - \$318,794) to mitigate the future impact of these obligations.

The accrued benefit obligations for the accumulated sick leave benefits and other post-employment benefits as at December 31, 2012 are \$1,659,285 (2011 - \$1,715,685). Total benefit plan related expenses were \$180,291 and were comprised of current service costs of \$123,419 (2011 - \$88,823), interest of \$68,470 (2011 - \$81,883) and a gain related to the amortization of net actuarial loss of \$11,598 (2011 - \$5,015 loss). Benefits paid during the year were \$163,870 (2011 - \$96,521). The net unamortized actuarial gain of \$133,820 (2011 - \$60,999) will be amortized over the expected average remaining service period of 13 to 15 years.

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

4 Tangible capital assets

								2012	
	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 \$	Net book value of tangible capital assets \$
Land	26,939	-	-	26,939	-	-	-	-	26,939
Building	8,038,453	19,415	-	8,057,868	2,833,102	201,204	-	3,034,306	5,023,562
Leasehold improvements	391,330	-	-	391,330	153,822	42,927	-	196,749	194,581
Computer hardware	977,214	223,101	-	1,200,315	526,794	280,031	-	806,825	393,490
Computer software	119,866	29,904	-	149,770	119,866	29,904	-	149,770	-
Vehicles and equipment	2,016,754	59,511	-	2,076,265	1,490,966	89,589	-	1,580,555	495,710
	11,570,556	331,931	-	11,902,487	5,124,550	643,655	-	5,768,205	6,134,282
								2011	
	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 \$	Net book value of tangible capital assets \$
Land	26,939	-	-	26,939	-	-	-	-	26,939
Building	8,011,999	26,454	-	8,038,453	2,632,471	200,631	-	2,833,102	5,205,351
Leasehold improvements	391,330	-	-	391,330	110,895	42,927	-	153,822	237,508
Computer hardware	857,490	119,724	-	977,214	267,751	259,043	-	526,794	450,420
Computer software	92,987	26,879	-	119,866	-	119,866	-	119,866	-
Vehicles and equipment	1,901,017	115,737	-	2,016,754	1,418,371	72,595	-	1,490,966	525,788
	11,281,762	288,794	-	11,570,556	4,429,488	695,062	-	5,124,550	6,446,006

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

5 Accumulated surplus

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

									2012	2011
	Invested in tangible capital assets \$	Unfunded employee benefit obligations \$	Working capital \$	Public health initiatives \$	Corporate contingencies \$	Facility and equipment repairs and maintenance \$	Sick leave and vacation \$	Research and development \$	Total \$	Total \$
Balance - Beginning of year	6,446,006	(2,899,221)	4,566,656	757,000	500,000	535,666	318,794	56,860	10,281,761	9,196,795
Annual surplus (deficit)	(643,655)	140,680	1,443,927	-	-	-	-	-	940,952	1,084,966
In-year transfer to (from) reserves	-	-	(1,519,535)	331,395	-	1,147,508	40,632	-	-	-
Purchase of tangible capital assets	331,931	-	(331,931)	-	-	-	-	-	-	-
Balance - End of year	6,134,282	(2,758,541)	4,159,117	1,088,395	500,000	1,683,174	359,426	56,860	11,222,713	10,281,761

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

6 Commitments and contingencies

Line of credit

As at December 31, 2012, the Health Unit has available an operating line of credit of \$500,000 (2011 - \$500,000). There is no balance outstanding on the line of credit at year-end (2011 - \$nil).

Lease commitment

The Health Unit enters into operating leases in the ordinary course of business, primarily for real estate property 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, 2012 are as follows:

	\$
No later than 1 year	232,614
Later than 1 year and no later than 5 years	722,131
Later than 5 years	669,664
	<hr/>
	1,624,409
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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, 2012, no such claims exist.

7 Salaries and wages

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

	2012 \$	2011 \$
Medical Officer of Health		
Base salary	310,868	302,847
Compensation expenses	11,464	15,281
	<hr/>	<hr/>
	322,332	318,128
	<hr/>	<hr/>
Associate Medical Officer of Health		
Base salary	244,361	184,996
Compensation expenses	6,995	4,540
	<hr/>	<hr/>
	251,356	189,536
	<hr/>	<hr/>

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

8 Pension agreements

The Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its members. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2012 was \$1,540,522 (2011 - \$1,285,869) for current service and is included within benefits expense on the statement of operations.

9 Per capita revenue from municipalities

	2012	2011
	\$	\$
Township of Assiginack	28,816	28,290
Township of Baldwin	19,665	19,326
Township of Billings (and part of Allan)	18,562	16,911
Township of Burpee	10,644	10,744
Township of Central Manitoulin	63,538	60,077
Municipality of St. Charles	44,781	42,340
Township of Chapleau	77,621	80,865
Municipality of French River	88,395	82,709
Township of Espanola	174,388	173,237
Township of Gordon (and part of Allan)	16,939	16,211
Town of Gore Bay	29,011	27,209
Municipality of Markstay-Warren	92,938	91,037
Township of Northeastern Manitoulin & The Islands	82,813	77,496
Township of Nairn & Hyman	15,122	15,003
Municipality of Killarney	14,862	14,177
Township of Sables and Spanish River	102,868	99,429
City of Greater Sudbury	5,596,188	5,490,448
Township of Tehkummah	12,915	11,825
	<hr/>	<hr/>
	6,490,066	6,357,334

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

10 Administration expenses

	2012	2011
	Budget	Actual
	\$	\$
	(unaudited)	Actual
		\$
Professional fees	866,960	692,754
Advertising	244,110	215,815
Building maintenance	330,349	336,659
Staff education	283,241	254,745
Utilities	160,232	149,356
Rent	257,024	251,037
Liability insurance	95,924	88,461
Postage	115,853	64,811
Telephone	202,589	183,564
Memberships and subscriptions	42,800	42,720
Strategic planning	5,000	2,693
	2,604,082	2,089,552
		2,282,615

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

11 Revenues and expenses by funding sources

	OLHA \$	CNO \$	CINOT \$	Enhanced Food Safety - Haines Initiative \$	HSO \$	CID \$	IC - PHN \$	MOH/ AMOH \$	Public Health Awareness \$	Public Health Nurses Initiatives \$	SDWS \$	Influenza \$	Men. C \$	HPV \$	VBD \$	MCYS \$	Smoke- Free Ontario \$	One- Time \$	Other \$	Non- Ministry \$	Total \$	
Revenues																						
Provincial grants	14,314,663	82,986	28,434	32,476	375,723	388,907	86,569	141,331	15,169	156,484	106,000	43,040	14,492	17,468	57,977	1,490,428	590,643	56,136	353,089	-	18,352,015	
Provincial grants - One-time	-	-	-	-	-	-	-	-	-	-	16,111	-	-	-	-	3,017	128,818	109,115	-	-	257,061	
Unorganized territories	754,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	754,781	
Municipalities	6,417,945	-	10,493	-	-	-	-	-	-	-	39,982	-	-	-	21,646	-	-	-	-	-	6,490,066	
Plumbing and inspections	303,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303,350	
Interest	84,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,780	
Other	599,311	-	-	-	-	-	-	-	-	-	-	-	-	-	3,208	-	-	-	-	202,348	804,867	
	22,474,830	82,986	38,927	32,476	375,723	388,907	86,569	141,331	15,169	156,484	162,093	43,040	14,492	17,468	82,831	1,493,445	719,461	165,251	353,089	202,348	27,046,920	
Expenses																						
Salaries and wages	14,253,306	67,186	-	-	258,165	294,351	72,646	122,471	-	127,206	131,977	32,736	12,545	15,105	22,478	1,158,016	424,694	64,665	164,168	49,118	17,270,833	
Benefits	3,502,211	15,800	-	-	61,850	58,907	13,923	18,860	-	29,278	21,309	3,117	1,223	1,490	2,102	238,225	100,942	14,655	34,575	10,897	4,129,364	
Transportation	254,504	-	-	-	14,003	1,822	-	-	-	-	-	2,709	724	873	8,840	48,280	28,888	-	18,907	2,460	382,010	
Administration (note 10)	1,859,476	-	37,913	32,476	24,403	2,846	-	-	-	-	-	3,134	-	-	1,837	13,737	36,741	1,480	60,389	15,120	2,089,552	
Supplies and materials	765,059	-	-	-	11,805	30,981	-	-	15,169	-	8,807	1,344	-	-	42,895	27,622	128,196	56,136	75,050	124,753	1,287,817	
Small operational equipment	264,501	-	-	-	-	-	-	-	-	-	-	-	-	-	2,356	7,565	-	28,315	-	-	302,737	
Amortization of tangible capital assets	638,158	-	-	-	5,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	643,655	
	21,537,215	82,986	37,913	32,476	375,723	388,907	86,569	141,331	15,169	156,484	162,093	43,040	14,492	17,468	80,508	1,493,445	719,461	165,251	353,089	202,348	26,105,968	
Annual surplus (deficit)	937,615	-	1,014	-	-	-	-	-	-	-	-	-	-	-	2,323	-	-	-	-	-	940,952	

OLHA - MOHLTC Mandatory Cost-Shared including unorganized territories

VBD - Vector Borne Diseases

CINOT - Children in need of treatment

SDWS - Small Drinking Water Systems

Men. C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

HSO - Healthy Smiles Ontario

MCYS - Ministry of Children and Youth Services

CID - Infectious Diseases Control Initiative

MOH/AMOH - MOH/AMOH Compensation Initiative

IC - PHN - Infection Prevention and Control Nurses Initiative

CNO - Chief Nursing Officer

One-time - Records management, needle exchange, vaccine fridges

Other - Other Ministry Grants which include:

School Asthma Project

Bed bugs

HIV Aids - Anonymous testing

Diabetes Prevention

PHI Practicum

Sudbury & District Health Unit

Notes to Financial Statements

December 31, 2012

12 Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year. These changes have no effect on the annual surplus previously reported in the prior year.