

# **Sudbury & District Health Unit**

Financial Statements  
**December 31, 2013**



June 25, 2014

## **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, 2013 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, 2013 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 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

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	2013 \$	2012 \$
<b>Financial assets</b>		
Cash and cash equivalents	10,792,770	9,834,789
Accounts receivable	288,634	287,102
Receivable from the Province of Ontario	147,463	199,857
	<hr/> 11,228,867	<hr/> 10,321,748
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,539,642	1,488,728
Deferred revenue	466,280	279,576
Payable to the Province of Ontario	830,252	953,344
Employee benefit obligations (note 3)	2,745,755	2,758,541
	<hr/> 5,581,929	<hr/> 5,480,189
<b>Net financial assets</b>	5,646,938	4,841,559
<b>Non-financial assets</b>		
Tangible capital assets (note 4)	6,154,880	6,134,282
Prepaid expenses	187,026	246,872
	<hr/>	<hr/>
<b>Accumulated surplus</b> (note 5)	11,988,844	11,222,713
	<hr/>	<hr/>
<b>Commitments and contingencies</b> (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

	<b>2013</b>	<b>2012</b>	
	<b>Budget</b>	<b>Actual</b>	
	<b>\$</b>	<b>\$</b>	
		<b>Actual</b>	
		<b>\$</b>	
<b>Revenues</b> (note 11)			
Provincial grants	20,654,033	19,838,853	19,363,857
Per capita revenue from municipalities (note 9)	6,618,344	6,493,344	6,490,066
Other			
Plumbing inspections and licences	250,000	288,036	303,350
Interest	70,000	96,374	84,780
Other	682,372	983,318	804,867
	<u>28,274,749</u>	<u>27,699,925</u>	<u>27,046,920</u>
<b>Expenses</b> (note 11)			
Salaries and wages (note 7)	17,770,376	17,564,924	17,270,833
Benefits	4,509,154	4,406,279	4,129,364
Transportation	409,202	362,467	382,010
Administration (note 10)	2,870,226	2,315,919	2,089,552
Supplies and materials	1,986,474	1,301,229	1,287,817
Small operational equipment	729,317	346,590	302,737
Amortization of tangible capital assets (note 4)	-	636,386	643,655
	<u>28,274,749</u>	<u>26,933,794</u>	<u>26,105,968</u>
<b>Annual surplus</b>	-	<u>766,131</u>	<u>940,952</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

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	2013 \$	2012 \$
<b>Accumulated surplus - Beginning of year</b>	11,222,713	10,281,761
Annual surplus	766,131	940,952
<b>Accumulated surplus - End of year</b>	<u>11,988,844</u>	<u>11,222,713</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

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	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>Annual surplus</b>	766,131	940,952
<b>Purchase of tangible capital assets</b>	(656,984)	(331,931)
<b>Amortization of tangible capital assets</b>	636,386	643,655
<b>Change in prepaid expenses</b>	59,846	(71,286)
<b>Change in net financial assets</b>	805,379	1,181,390
<b>Net financial assets - Beginning of year</b>	4,841,559	3,660,169
<b>Net financial assets - End of year</b>	5,646,938	4,841,559

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

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	2013 \$	2012 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	766,131	940,952
Adjustments for		
Amortization of tangible capital assets	636,386	643,655
Benefit payments related to employee benefit obligations	(168,764)	(163,870)
Non-cash expense related to employee benefit obligations	155,978	23,190
Change in non-cash working capital items		
Accounts receivable	(1,532)	477,113
Receivable from the Province of Ontario	52,394	120,989
Payable to the Province of Ontario	(123,092)	195,533
Accounts payable and accrued liabilities	50,914	129,166
Deferred revenue	186,704	(57,174)
Prepaid expenses	59,846	(71,286)
	<hr/> 1,614,965	<hr/> 2,238,268
<b>Investing activities</b>		
Purchase of tangible capital assets	<hr/> (656,984)	<hr/> (331,931)
<b>Increase in cash and cash equivalents during the year</b>	957,981	1,906,337
<b>Cash and cash equivalents - Beginning of year</b>	<hr/> 9,834,789	<hr/> 7,928,452
<b>Cash and cash equivalents - End of year</b>	<hr/> <hr/> 10,792,770	<hr/> <hr/> 9,834,789

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



# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

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### 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 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 includes 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 \$2,149,471 as at December 31, 2013 (2012 - \$2,128,073) 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, 2013

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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.

### **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:

<b>Asset class</b>	<b>Years</b>
Building	40
Computer hardware	3
Leasehold improvements	10
Vehicles and equipment	10
Computer software	1
Website design	5
Parking lot resurfacing	10

### **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, 2013

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### 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, 2013**

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### **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/payable to the Province of Ontario, employee benefit obligations, and the estimated useful lives and residual values of tangible capital assets.

### **Changes in accounting policies**

#### **Government transfers**

PS 3410 came into effect for fiscal years beginning on or after April 1, 2012, accordingly, Sudbury & District Health Unit has adopted this Handbook section. This section provides guidance on recognition of government transfers. The Sudbury & District Health Unit's accounting treatment is already aligned with this standard therefore there is no impact to the financial statements. The changes in disclosure and presentation standards have also been applied to the comparative amounts.

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

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### 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.

	2013 \$	2012 \$
Accumulated sick leave benefits	883,752	876,870
Other post-employment benefits	929,951	916,235
	<hr/>	<hr/>
	1,813,703	1,793,105
Vacation pay and other compensated absence	932,052	965,436
	<hr/>	<hr/>
	2,745,755	2,758,541
	<hr/>	<hr/>

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

	2013 %	2012 %
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 (2012 - \$359,426) 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, 2013 are \$1,691,481 (2012 - \$1,659,285). Total benefit plan related expenses were \$189,361 (2012 - \$180,291) and were comprised of current service costs of \$131,237 (2012 - \$123,419), interest of \$69,722 (2012 - \$68,470) and a gain related to the amortization of net actuarial gain of \$11,598 (2012 - \$11,598 gain). Benefits paid during the year were \$168,764 (2012 - \$163,870). The net unamortized actuarial gain of \$122,222 (2012 - \$133,820) will be amortized over the expected average remaining service period of 15 years.

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

### 4 Tangible capital assets

	2013								
	Cost				Accumulated amortization				
	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	8,057,868	-	-	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
	<b>11,902,487</b>	<b>656,984</b>	<b>266,207</b>	<b>12,293,264</b>	<b>5,768,205</b>	<b>636,386</b>	<b>266,207</b>	<b>6,138,384</b>	<b>6,154,880</b>

  

	2012								
	Cost				Accumulated amortization				
	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
	<b>11,570,556</b>	<b>331,931</b>	<b>-</b>	<b>11,902,487</b>	<b>5,124,550</b>	<b>643,655</b>	<b>-</b>	<b>5,768,205</b>	<b>6,134,282</b>

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

### 5 Accumulated surplus

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

									2013	2012
	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	6,134,282	(2,758,541)	4,159,117	1,088,395	500,000	1,683,174	359,426	56,860	11,222,713	10,281,761
Annual surplus (deficit)	(636,386)	12,786	1,389,731	-	-	-	-	-	766,131	940,952
In-year transfer to (from) reserves	-	-	(1,296,761)	231,568	-	749,172	316,021	-	-	-
Purchase of tangible capital assets	656,984	-	(656,984)	-	-	-	-	-	-	-
Balance - End of year	<u>6,154,880</u>	<u>(2,745,755)</u>	<u>3,595,103</u>	<u>1,319,963</u>	<u>500,000</u>	<u>2,432,346</u>	<u>675,447</u>	<u>56,860</u>	<u>11,988,844</u>	<u>11,222,713</u>

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

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### 6 Commitments and contingencies

#### Line of credit

As at December 31, 2013, the Health Unit has available an operating line of credit of \$500,000 (2012 - \$500,000). There is no balance outstanding on the line of credit at year-end (2012 - \$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, 2013 are as follows:

	\$
No later than 1 year	218,900
Later than 1 year and no later than 5 years	567,428
Later than 5 years	611,368
	<u>1,397,696</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, 2013, 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:

	2013 \$	2012 \$
Medical Officer of Health		
Base salary	245,596	310,868
Compensation expenses	11,607	11,464
	<u>257,203</u>	<u>322,332</u>
Associate Medical Officer of Health		
Base salary	152,526	244,361
Compensation expenses	10,551	6,995
	<u>163,077</u>	<u>251,356</u>



# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

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### 8 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 2013 was \$1,764,747 (2012 - \$1,540,522) for current service and is included within benefits expense on the statement of operations.

### 9 Per capita revenue from municipalities

	2013 \$	2012 \$
Township of Assiginack	29,804	28,816
Township of Baldwin	20,519	19,665
Township of Billings (and part of Allan)	19,350	18,562
Township of Burpee	10,909	10,644
Township of Central Manitoulin	67,141	63,538
Municipality of St. Charles	45,778	44,781
Township of Chapleau	79,803	77,621
Municipality of French River	90,128	88,395
Township of Espanola	176,489	174,388
Township of Gordon (and part of Allan)	17,077	16,939
Town of Gore Bay	30,714	29,011
Municipality of Markstay-Warren	91,621	92,938
Township of Northeastern Manitoulin & The Islands	84,673	82,813
Township of Nairn & Hyman	15,909	15,122
Municipality of Killarney	14,156	14,862
Township of Sables and Spanish River	107,075	102,868
City of Greater Sudbury	5,578,627	5,596,188
Township of Tehkummah	13,571	12,915
	<hr/>	<hr/>
	6,493,344	6,490,066

### 10 Administration expenses

	2013	2012
	Budget \$	Actual \$
Professional fees	985,460	581,560
Advertising	309,710	265,514
Building maintenance	340,725	382,949
Staff education	356,919	271,410
Utilities	161,476	170,610
Rent	264,080	244,680
Liability insurance	98,385	97,227
Postage	100,193	55,578
Telephone	201,817	193,396
Memberships and subscriptions	46,461	48,673
Strategic planning	5,000	4,322
	<hr/>	<hr/>
	2,870,226	2,315,919
	<hr/>	<hr/>
	2,870,226	2,089,552

# Sudbury & District Health Unit

## Notes to Financial Statements

December 31, 2013

### 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 \$	Subtotal \$
<b>Revenues</b>													
Provincial grants	14,600,958	104,480	25,285	31,600	389,895	388,907	88,300	79,143	16,132	176,910	106,000	39,280	16,046,890
Provincial grants - one-time	-	-	-	-	-	-	-	-	-	-	16,111	-	16,111
Unorganized territories	769,877	-	-	-	-	-	-	-	-	-	-	-	769,877
Municipalities	6,414,688	-	9,788	-	-	-	-	-	-	-	47,222	-	6,471,698
Plumbing and inspections	288,036	-	-	-	-	-	-	-	-	-	-	-	288,036
Interest	96,374	-	-	-	-	-	-	-	-	-	-	-	96,374
Other	718,732	-	-	-	-	-	-	-	-	-	-	-	718,732
	<b>22,888,665</b>	<b>104,480</b>	<b>35,073</b>	<b>31,600</b>	<b>389,895</b>	<b>388,907</b>	<b>88,300</b>	<b>79,143</b>	<b>16,132</b>	<b>176,910</b>	<b>169,333</b>	<b>39,280</b>	<b>24,407,718</b>
<b>Expenses</b>													
Salaries and wages	14,449,249	84,068	-	-	261,452	295,302	72,171	69,917	-	142,668	122,038	27,074	15,523,939
Benefits	3,683,360	20,412	-	-	65,840	70,722	16,129	9,226	-	34,242	34,206	2,408	3,936,545
Transportation	242,860	-	-	-	5,747	1,500	-	-	-	-	13,089	1,547	264,743
Administration (note 10)	2,027,495	-	33,714	31,600	35,292	603	-	-	8,000	-	-	4,767	2,141,471
Supplies and materials	798,303	-	-	-	21,564	20,780	-	-	8,132	-	-	3,484	852,263
Small operational equipment	287,721	-	-	-	-	-	-	-	-	-	-	-	287,721
Amortization of tangible capital assets	636,386	-	-	-	-	-	-	-	-	-	-	-	636,386
	<b>22,125,374</b>	<b>104,480</b>	<b>33,714</b>	<b>31,600</b>	<b>389,895</b>	<b>388,907</b>	<b>88,300</b>	<b>79,143</b>	<b>16,132</b>	<b>176,910</b>	<b>169,333</b>	<b>39,280</b>	<b>23,643,068</b>
Annual surplus	763,291	-	1,359	-	-	-	-	-	-	-	-	-	764,650

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

HCCPF - Healthy Communities Partnership Fund

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, 2013

	Meningo- coccal C \$	HPV \$	VBD \$	MCYS \$	Smoke- Free Ontario \$	HCPF \$	Records management \$	Panorama \$	One-time \$	Other \$	Non- ministry \$	Subtotal \$	Total \$
<b>Revenues</b>													
Provincial grants	11,458	15,283	60,499	1,589,897	695,224	46,044	-	-	-	291,045	-	2,709,450	18,756,340
Provincial grants - one-time	-	-	-	-	25,200	-	146,640	54,183	70,502	-	-	296,525	312,636
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	769,877
Municipalities	-	-	21,646	-	-	-	-	-	-	-	-	21,646	6,493,344
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	288,036
Interest	-	-	-	-	-	-	-	-	-	-	-	-	96,374
Other	-	-	-	-	-	-	-	-	-	-	264,586	264,586	983,318
	<u>11,458</u>	<u>15,283</u>	<u>82,145</u>	<u>1,589,897</u>	<u>720,424</u>	<u>46,044</u>	<u>146,640</u>	<u>54,183</u>	<u>70,502</u>	<u>291,045</u>	<u>264,586</u>	<u>3,292,207</u>	<u>27,699,925</u>
<b>Expenses</b>													
Salaries and wages	10,354	11,052	30,344	1,227,923	439,664	-	91,240	33,585	8,548	149,091	39,184	2,040,985	17,564,924
Benefits	1,032	1,102	2,776	278,976	108,277	-	22,546	6,539	862	37,829	9,795	469,734	4,406,279
Transportation	12	893	7,693	41,200	29,557	506	-	-	-	17,863	-	97,724	362,467
Administration (note 10)	-	-	2,411	14,688	99,452	17,127	-	-	-	29,844	10,926	174,448	2,315,919
Supplies and materials	60	2,236	37,440	20,110	43,474	28,411	-	-	56,136	56,418	204,681	448,966	1,301,229
Small operational equipment	-	-	-	7,000	-	-	32,854	14,059	4,956	-	-	58,869	346,590
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	636,386
	<u>11,458</u>	<u>15,283</u>	<u>80,664</u>	<u>1,589,897</u>	<u>720,424</u>	<u>46,044</u>	<u>146,640</u>	<u>54,183</u>	<u>70,502</u>	<u>291,045</u>	<u>264,586</u>	<u>3,290,726</u>	<u>26,933,794</u>
<b>Annual surplus</b>	<u>-</u>	<u>-</u>	<u>1,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,481</u>	<u>766,131</u>

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