

Financial Statements of

# **ALGOMA PUBLIC HEALTH**

Year ended December 31, 2014

# ALGOMA PUBLIC HEALTH

## Financial Statements

Year ended December 31, 2014

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### Independent Auditors' Report

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## INDEPENDENT AUDITORS' REPORT

To the Board of the Health for the District of Algoma Health Unit

We have audited the accompanying financial statements of Algoma Public Health, which comprise the statement of financial position as December 31, 2014, the statements of operations and accumulated surplus, change in net debt 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 disclosures 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, the financial statements present fairly, in all material respects, the financial position of Algoma Public Health as at December 31, 2014, and its results of operations, its change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

May 20, 2015  
Sault Ste. Marie, Ontario

# ALGOMA PUBLIC HEALTH

## Statement of Financial Position

December 31, 2014, with comparative information for 2013

	2014	2013
<b>Financial Assets:</b>		
Cash	\$ 2,289,828	\$ 1,379,228
Accounts receivable	413,624	433,481
Receivable from participating municipalities	12,840	1,831
	<u>2,716,292</u>	<u>1,814,540</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	1,698,086	1,748,364
Payable to the Province of Ontario	701,964	487,484
Deferred revenue (note 3)	555,359	502,833
Employee future benefit obligations (note 4)	2,417,999	2,434,303
Capital lease obligation (note 9)	539,027	-
Term loan (note 8)	6,114,240	6,397,559
	<u>12,026,675</u>	<u>11,570,543</u>
Net debt	(9,310,383)	(9,756,003)
<b>Non-financial assets:</b>		
Tangible capital assets (note 5)	22,479,558	23,371,095
Contingencies (note 10)		
Commitments (note 11)		
Accumulated surplus (note 6)	<u>\$ 13,169,175</u>	<u>\$ 13,615,092</u>

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
<b>Revenue:</b>		
Municipal levy - public health	\$ 3,104,783	\$ 3,024,013
Provincial grants:		
Public health	10,227,367	9,704,720
Community health	6,054,170	6,224,650
<u>Fees, other grants and recovery of expenditures</u>	<u>1,882,511</u>	<u>1,695,195</u>
	21,268,831	20,648,578
<b>Expenses:</b>		
Public Health Programs (Schedule 1)	13,496,647	13,087,964
Community Health Programs (Schedule 2)		
Healthy Babies and Children	947,129	963,592
Healthy Babies and Children - CAS	44,051	44,053
Healthy Babies and Children - Screening	100,000	100,002
Child Benefits Ontario Works	20,000	20,000
Dental Benefits Ontario Works	356,935	252,634
Nurse Practitioner	124,107	120,468
Pre-Natal and Post-Natal Nurse Practitioner	72,932	137,994
Northern Ontario School of Medicine	7,776	-
Health Links	55,561	-
Special Needs	32,848	-
Genetics Counseling	384,361	387,077
Diabetes	158,293	129,325
Stay on Your Feet	4,340	-
Northern Ontario Fruits and Vegetables	92,093	149,911
Health Communities Partnership	22	52,497
Community Alcohol and Drug Assessment	683,694	686,472
Remedial Measures	19,060	31,585
Community Alcohol and Drug Assessment - Ontario Works	97,319	53,561
Community Mental Health Housing	10,022	-
Community Mental Health	2,636,719	2,638,550
Infant Development	634,717	622,983
Brighter Futures for Children	106,796	103,104
Preschool Speech and Languages Initiative	331,239	351,518
PSL Communication Development	242,024	228,192
Employee future benefits (recovery)	(11,752)	171,861
Interest on long-term debt	176,278	179,807
Loss on involuntary disposition of tangible capital assets	-	464,733
<u>Amortization on tangible capital assets</u>	<u>891,537</u>	<u>1,553,005</u>
	21,714,748	22,530,888
Annual deficit	(445,917)	(1,882,310)
Accumulated surplus, beginning of year	13,615,092	15,497,402
<u>Accumulated surplus, end of year</u>	<u>\$ 13,169,175</u>	<u>\$ 13,615,092</u>

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Change in Net Debt

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Annual deficit	\$ (445,917)	\$ (1,882,310)
Additions to tangible capital assets	-	(52,343)
Loss on involuntary disposition of tangible capital assets	-	464,733
Amortization of tangible capital assets	891,537	1,553,005
	445,620	83,085
Net debt, beginning of year	(9,756,003)	(9,839,088)
Net debt, end of year	\$ (9,310,383)	\$ (9,756,003)

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (445,917)	\$ (1,882,310)
Items not involving cash:		
Loss on involuntary disposition of tangible capital assets	-	464,733
Amortization of tangible capital assets	891,537	1,553,005
Gain on sale of tangible capital assets	(19,241)	-
Increase (decrease) in employee future benefit obligations	(11,752)	171,861
	414,627	307,289
Change in non-cash working capital:		
Decrease in accounts receivable	19,857	229,565
Decrease (increase) in receivable from participating municipalities	(11,009)	8,838
Increase (decrease) in accounts payable and accrued liabilities	(50,278)	154,073
Increase in payable to the Province of Ontario	214,480	153,740
Increase (decrease) in deferred revenue	52,526	(1,681)
	640,203	851,824
Financing activities:		
Repayment of term loan	(283,319)	(275,677)
Proceeds from sale of tangible capital assets	873,908	-
Principal payments on obligation under capital lease	(320,192)	-
	270,397	(275,677)
Capital activities:		
Additions to tangible capital assets	-	(52,343)
Increase in cash	910,600	523,804
Cash, beginning of year	1,379,228	855,424
Cash, end of year	\$ 2,289,828	\$ 1,379,228

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Notes to Financial Statements

Year ended December 31, 2014

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The Board of Health for the District of Algoma operating as Algoma Public Health (the "Board") is governed by a public health board as mandated by the Health Protection and Promotion Act for the purpose of promoting and protecting public health.

### 1. Significant accounting policies:

The financial statements are prepared in accordance with the Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. 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) Revenue recognition:

The operations of the Board are funded by the Province of Ontario, levies to participating municipalities and user fees. Funding amounts not received at year end are recorded as receivable. Funding amounts in excess of actual expenditures incurred during the year are repayable and are reflected as liabilities.

Certain programs of the Board operate on a March 31 fiscal year. Revenues received in excess of expenditures incurred at December 31 are deferred on the statement of financial position until related expenditures are incurred or upon final settlement.

(c) Prior years' funding adjustments:

The Ministry of Health and Long-Term Care undertakes financial reviews of the Board's operations from time to time, based on the Board's submissions of annual settlement forms. Adjustments to the financial statements, if any, a result of these reviews are accounted for in the period when notification is received from the Ministry.



# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

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## 1. Significant accounting policies (continued):

### (d) Non-financial assets:

Non-financial assets are not available to discharge existing 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 which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Basis	Rate
Building	Straight-line	2.5%
Leasehold improvements	Straight-line	20%
Furniture and equipment	Declining-balance	20%
Computer equipment	Declining-balance	30%

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

### (f) Employee future benefit obligations:

The Board sponsors a defined benefit life and health care plan for all employees who retire from active service with an unreduced OMERS pension. The Board accrues its obligations under the defined benefit plan as the employees render the services necessary to earn these retirement benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management's best estimates with respect to mortality and termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

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## 1. Significant accounting policies (continued):

### (g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to estimates and assumptions include the carrying amount of tangible capital assets, valuation allowances for accounts receivables and obligations related to employee future benefits. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

## 2. Participating municipalities:

The participating municipalities are as follows:

- City of Sault Ste. Marie
- City of Elliot Lake
- Town of Blind River
- Town of Bruce Mines
- Town of Thessalon
- Village of Hilton Beach
- Municipality of Huron Shores
- Township of Dubreuilville
- Township of Hilton
- Township of Jocelyn
- Township of Johnson
- Township of Laird
- Township of MacDonald, Meredith & Aberdeen Additional
- Municipality of Wawa
- Township of North Shore
- Township of Plummer and Plummer Additional
- Township of Prince
- Township of St. Joseph
- Township of Spanish
- Township of Tarbutt & Tarbutt Additional
- Township of White River
- Township of Hornepayne
- Certain unincorporated areas in the District of Algoma

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

### 3. Deferred revenue:

The Board operates several additional programs funded by the Ministry of Health and Long-Term Care. Excess funding received for these programs or programs funded for a program year which differs from the Health Unit's fiscal year is deferred in the accounts until the related costs and final settlements are determined.

A summary of the year's activity relating to those programs is as follows:

	2014	2013
Deferred revenue, beginning of year	\$ 502,833	\$ 504,514
Funds received during the year	96,435	82,775
Expenses incurred in the year	(43,909)	(84,456)
Deferred revenue, end of year	\$ 555,359	\$ 502,833

### 4. Employee future benefits:

#### (a) Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan, on behalf of 194 (2013 - 195) members of its staff. The plan is a multi-employer, 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 multi-employer plan is valued on a current market basis for all plan assets.

The Board's contributions to OMERS equal those made by the employees. The amount contributed was \$1,190,353 (2013 - \$1,165,528) for current service and is included as an expense on the Statement of Operations and Accumulated Surplus. No pension liability for this type of plan is included in the Board's financial statements.

#### (b) Employee future benefit obligations:

Employee future benefit obligations are future liabilities of the Board to its employees and retirees for benefits earned but not taken as at December 31, 2014. The liabilities will be recovered from future revenues and consist of the following:

	2014	2013
Post-retirement benefits (i)	\$ 1,060,321	\$ 1,018,644
Non-vested sick leave (ii)	220,134	191,494
Accrued vacation pay (iii)	1,137,544	1,224,165
	\$ 2,417,999	\$ 2,434,303

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

## 4. Employee future benefits (continued):

(i) Post-retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Board's actuaries. The date of the most recent actuarial valuation of the post-retirement benefit plan is December 31, 2014. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 3.75%
- Health Care Trend Rate 5% to 8%

Information about the Board's future obligations with respect to these costs is as follows:

	2014	2013
Accrued benefit obligations, beginning of year	\$ 1,018,644	\$ 946,599
Current service cost	48,158	53,521
Interest cost	39,073	35,824
Benefits paid	(30,538)	(16,370)
Amortization of actuarial gains	(15,016)	(930)
Accrued benefit obligations, end of year	\$ 1,060,321	\$ 1,018,644

(ii) Non-vested sick leave:

Accumulated sick leave credits refers to the balance of unused sick leave credits which accrue to employees each month. Unused sick days are banked and may be used in the future if sick leave is beyond their yearly entitlement. No cash payments are made for unused sick time upon leaving the Board's employment.

(iii) Accrued vacation pay:

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

## 5. Tangible capital assets:

Cost	Balance December 31, 2013	Additions	Disposals	Balance at December 31, 2014
Building	\$ 22,732,421	\$ -	\$ -	\$ 22,732,421
Leasehold improvements	892,431	-	-	892,431
Furniture and equipment	1,914,772	-	-	1,914,772
Vehicles	29,740	-	-	29,740
Computer equipment	3,029,040	-	-	3,029,040
<b>Total</b>	<b>\$ 28,598,404</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,598,404</b>

Accumulated amortization	Balance December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Building	\$ 1,305,794	\$ -	\$ 534,499	\$ 1,840,293
Leasehold improvements	318,798	-	49,178	367,976
Furniture and equipment	669,200	-	200,043	869,243
Vehicles	29,740	-	-	29,740
Computer equipment	2,903,777	-	107,817	3,011,594
<b>Total</b>	<b>\$ 5,227,309</b>	<b>\$ -</b>	<b>\$ 891,537</b>	<b>\$ 6,118,846</b>

	Net book value December 31, 2013	Net book value December 31, 2014
Building	\$ 21,426,627	\$ 20,892,128
Leasehold improvements	573,633	524,455
Furniture and equipment	1,245,572	1,045,529
Vehicles	-	-
Computer equipment	125,263	17,446
<b>Total</b>	<b>\$ 23,371,095</b>	<b>\$ 22,479,558</b>

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

## 5. Tangible capital assets (continued):

Cost	Balance			Disposals	Balance at December 31, 2013
	December 31, 2012	Additions			
Building	\$ 22,732,421	\$ -	\$ -	\$ -	\$ 22,732,421
Leasehold improvements	1,408,802	-	516,371	-	892,431
Furniture and equipment	1,914,772	-	-	-	1,914,772
Vehicles	29,740	-	-	-	29,740
Computer equipment	2,976,697	52,343	-	-	3,029,040
<b>Total</b>	<b>\$ 29,062,432</b>	<b>\$ 52,343</b>	<b>\$ 516,371</b>	<b>\$ -</b>	<b>\$ 28,598,404</b>

Accumulated amortization	Balance			Amortization expense	Balance at December 31, 2013
	December 31, 2012	Disposals			
Building	\$ 771,295	\$ -	\$ 534,499	\$ -	\$ 1,305,794
Leasehold improvements	321,258	51,638	49,178	-	318,798
Furniture and equipment	469,157	-	200,043	-	669,200
Vehicles	29,740	-	-	-	29,740
Computer equipment	2,134,492	-	769,285	-	2,903,777
<b>Total</b>	<b>\$ 3,725,942</b>	<b>\$ 51,638</b>	<b>\$ 1,553,005</b>	<b>\$ -</b>	<b>\$ 5,227,309</b>

	Net book value	
	December 31, 2012	December 31, 2013
Building	\$ 21,961,126	\$ 21,426,627
Leasehold improvements	1,087,544	573,633
Furniture and equipment	1,445,615	1,245,572
Vehicles	-	-
Computer equipment	842,205	125,263
<b>Total</b>	<b>\$ 25,336,490</b>	<b>\$ 23,371,095</b>

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

## 6. Accumulated surplus:

Accumulated surplus is comprised of:

	2014	2013
Invested in tangible capital assets	\$ 22,479,558	\$ 23,371,095
Reserves (note 7)	322,233	319,863
Operating	(1,100,377)	(1,244,004)
Unfunded:		
Employee future benefits	(2,417,999)	(2,434,303)
Term loan	(6,114,240)	(6,397,559)
Balance, end of year	\$ 13,169,175	\$ 13,615,092

## 7. Reserves:

The Board has a reserve fund set aside for specific capital purposes by the Board.

	2014	2013
Balance, beginning of year	\$ 319,863	\$ 515,912
Capital levies transferred during the year	410,129	413,549
Amounts expended for capital purposes	(407,759)	(609,598)
Balance, end of year	\$ 322,233	\$ 319,863

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

## 8. Term loan:

	2014	2013
Term loan	\$ 6,114,240	\$ 6,397,559

Principal payments due on the term loan for the next two years are as follows:

Year	Annual payments
2015	\$ 293,225
2016	5,821,015
	\$ 6,114,240

The term loan is a non-revolving loan bearing interest of 2.76%. The loan is repayable in blended monthly interest and principal payments of \$37,988 and matures with the final payment on September 1, 2016.

Interest paid in the year is \$170,618 (2013 - \$179,807).

## 9. Obligation under capital leases:

The following is a schedule of the future minimum lease payments of the capital lease for IT assets expiring March 31, 2016, together with the balance of the obligation:

Total minimum lease payments	\$ 543,046
Less amount representing interest at an average rate of 0.75%	(4,019)
Present value of net minimum capital lease payments	\$ 539,027

Principal payments due on the lease for the next two years are as follows:

Year	Annual payments
2015	\$ 430,688
2016	108,339
	\$ 539,027



# ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2014

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## 10. Contingencies:

The Board is periodically subject to claims or grievances. In the opinion of management, the ultimate resolution of any current claims or grievances would not have a material effect on the financial position (or results of operations) of the Board and any claims would not exceed the current insurance coverage. Accordingly, no provisions for losses has been reflected in the accounts of the Board for these amounts.

## 11. Commitments:

The Board is committed to minimum annual lease payments under various operating leases as follows:

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Years	Annual payments
2015	\$ 125,968
2016	88,368
2017	88,368
2018	88,368
2019	88,368

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The annual lease payments are exclusive of maintenance and other operating costs.

## 12. Expenditures by object:

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	2014	2013
Salaries and benefits	\$ 15,317,617	\$ 15,359,687
Materials and supplies	5,505,594	5,153,463
Capital	891,537	2,017,738
	\$ 21,714,748	\$ 22,530,888

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# ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2014, with comparative information for 2013

	2014 Budget	2014 Total	2013 Total
Revenue	\$ 10,236,502	\$ 10,251,900	\$ 9,729,253
Levies	3,108,202	3,104,783	3,024,013
Recoveries	659,994	753,995	786,613
<b>Total revenue</b>	<b>14,004,698</b>	<b>14,110,678</b>	<b>13,539,879</b>
Expenses:			
Salaries and wages	8,285,484	7,855,853	7,831,930
Benefits	2,071,368	2,000,990	1,905,359
Accounting and audit	20,000	61,093	39,108
Equipment	99,750	188,940	199,220
Insurance	78,500	79,669	66,265
Occupancy and renovations	846,100	1,034,603	928,492
Office supplies	88,600	73,423	88,346
Other	59,000	60,081	70,672
Professional development	122,937	103,965	83,279
Program promotion	103,798	64,943	64,705
Program supplies	524,368	565,651	803,437
Program administration (recovery)	(147,349)	(89,833)	(91,604)
Purchase professional services	718,212	970,587	491,301
Telephone and telecommunications	250,755	265,661	220,170
Travel	427,175	261,021	357,657
Special projects	-	-	29,627
	<b>13,548,698</b>	<b>13,496,647</b>	<b>13,087,964</b>
<b>Excess of revenue over expenses</b>	<b>\$ 456,000</b>	<b>\$ 614,031</b>	<b>\$ 451,915</b>

# ALGOMA PUBLIC HEALTH

## Expenditures - Community Health Programs

Year ended December 31, 2014, with comparative information for 2013

	Healthy Babies and Children	Healthy Babies and Children CAS	Healthy Babies and Children Screening Liaison	Child Benefits Ontario Works	Dental Benefits Ontario Works	Nurse Practitioner	Pre-Natal and Post-Natal Nurse Practitioner	Northern Ontario School of Medicine	Health Links	Special Needs	Genetics Counselling	Diabetes	Stay on Your Feet
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:													
Salaries	710,104	33,670	68,565	17,283	-	93,777	51,107	-	-	6,440	213,622	46,535	-
Employee benefits	183,817	8,415	16,456	2,717	-	20,656	13,087	-	-	-	51,594	12,215	-
	893,921	42,085	85,021	20,000	-	114,433	64,194	-	-	6,440	265,216	58,750	-
Supplies and services:													
Equipment	4,200	-	500	-	-	-	-	-	-	-	-	-	-
Occupancy and renovations	-	-	-	-	-	2,812	-	-	-	-	13,750	-	-
Office supplies	758	1,878	500	-	-	62	157	-	-	-	1,949	-	-
Insurance	-	-	-	-	-	150	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	600	-	-	-	-	-	-	-
Professional development	1,968	-	3,000	-	-	1,119	300	-	-	-	471	-	-
Program administration	-	-	-	-	-	-	-	-	-	-	-	7,500	-
Program promotion	-	-	-	-	-	-	-	-	-	-	-	28,164	-
Program supplies	5,164	-	5,619	-	-	591	806	7,776	-	26,408	8,513	55,243	2,664
Purchased professional services	1,812	-	300	-	356,935	-	6,695	-	55,561	-	69,581	2,544	-
Purchased services	-	-	-	-	-	1,100	-	-	-	-	-	-	-
Telephone and telecommunications	8,136	4	1,500	-	-	450	-	-	-	-	4,972	16	-
Travel	31,170	84	3,560	-	-	2,790	780	-	-	-	19,909	6,076	1,676
	53,208	1,966	14,979	-	356,935	9,674	8,738	7,776	55,561	26,408	119,145	99,543	4,340
<b>Total expenditures</b>	<b>947,129</b>	<b>44,051</b>	<b>100,000</b>	<b>20,000</b>	<b>356,935</b>	<b>124,107</b>	<b>72,932</b>	<b>7,776</b>	<b>55,561</b>	<b>32,848</b>	<b>384,361</b>	<b>158,293</b>	<b>4,340</b>

# ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs, continued

Year ended December 31, 2014, with comparative information for 2013

	N. Ont Fruits/Veg.	Healthy Communities Partnership	Community Alcohol and Drug Assessment	Remedial Measures	Community Alcohol and Drug Assessment Ontario Works	Community Mental Health Housing	Community Mental Health	Infant Development	Brighter Futures for Children	Preschool Speech and Languages Initiative	PSL Communication Development	2014 Total	2013 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:													
Salaries	40,452	-	448,386	17,691	81,828	8,995	1,645,013	412,898	41,058	300,137	160,032	4,397,593	4,406,291
Employee benefits	9,108	-	110,665	1,073	14,056	832	433,373	105,232	13,202	26,852	39,831	1,063,181	977,591
	49,560	-	559,051	18,764	95,884	9,827	2,078,386	518,130	54,260	326,989	199,863	5,460,774	5,383,882
Supplies and services:													
Equipment	-	-	-	-	-	-	29,957	4,000	-	-	3,747	42,404	31,993
Occupancy and renovations	-	-	79,941	-	-	-	282,370	51,081	846	-	-	430,800	443,476
Office supplies	-	-	771	-	-	-	5,177	1,008	-	1,000	3,943	17,203	19,567
Insurance	-	-	-	-	-	-	-	-	-	-	-	150	200
Audit fees	3,083	-	-	-	-	-	18,667	-	-	-	-	22,350	18,133
Professional development	-	-	6,399	(1,227)	-	-	13,265	3,339	-	-	1,291	29,925	29,317
Program administration	-	-	10,000	-	-	-	56,333	16,000	-	-	-	89,833	98,500
Program promotion	-	-	-	-	-	-	2,000	-	-	-	-	30,164	4,927
Program supplies	39,450	(258)	2,044	1,609	428	-	25,344	3,758	49,605	3,264	13,136	251,164	310,333
Purchased professional services	-	-	3,467	-	-	104	10,347	1,153	-	-	4,607	513,106	512,394
Purchased services	-	-	-	-	-	-	-	-	-	(7,194)	7,050	956	825
Telephone and telecommunications	-	22	3,422	-	-	-	30,268	5,238	416	1,300	3,600	59,344	58,230
Travel	-	258	18,599	(86)	1,007	91	84,605	31,010	1,669	5,880	4,787	213,865	286,328
	42,533	22	124,643	296	1,435	195	558,333	116,587	52,536	4,250	42,161	1,701,264	1,814,223
<b>Total expenditures</b>	<b>92,093</b>	<b>22</b>	<b>683,694</b>	<b>19,060</b>	<b>97,319</b>	<b>10,022</b>	<b>2,636,719</b>	<b>634,717</b>	<b>106,796</b>	<b>331,239</b>	<b>242,024</b>	<b>7,162,038</b>	<b>7,198,105</b>

# ALGOMA PUBLIC HEALTH

Summary of Public Health Programs

Schedule 3

Year ended December 31, 2014, with comparative information for 2013

	2014 Total	2013 Total
Revenue:		
MOH Public Health Funding	\$ 7,531,378	\$ 7,350,739
Medical Officer of Health Compensation	80,592	64,517
World TB Day	-	2,000
STI Education Week	-	7,000
Needle Exchange Program Initiative	44,801	44,801
MOH Funding Haines Food Safety	24,533	24,533
Infection Control & Prevention Week	-	8,000
Social Determinants of Health	180,448	176,910
MOH Funding Vector Bourne Disease	108,610	108,611
Funding - Chief Nursing Officer	121,414	119,033
MOH Funding Smoke Free Ontario	320,600	320,600
MOH Funding SFO Youth Engagement	80,000	80,000
MOH Funding SFO Workplace Cessation	-	20,374
MOH One Time Funding Ontario Tobacco	8,000	22,000
MOH Funding Safe Water	69,563	69,563
MOH One Time Funding Safe Water Enhanced Safe Water	15,500	15,500
MOH Funding Unorganized	435,891	427,345
Panorama	214,132	101,825
MOH Funding Infection Control	222,233	222,233
MOH Funding Infection Control Nurse	90,066	88,300
MOH Funding CINOT Enhanced	16,875	13,945
MOH Funding Healthy Smiles	427,542	427,542
Elliot Lake Relocation	-	80,000
First Nations Initiative	112,500	-
IT Platform Stabilization	240,000	-
MOH Funding PHI Practicum Student	8,000	7,963
Levies	3,104,783	3,024,013
Recoveries from Programs	716,262	862,373
Interest revenue	26,292	10,549
Other revenue	86,576	-
	14,286,591	13,700,269
Expenses:		
Public Health	10,736,627	10,740,331
Medical Officer of Health Compensation	80,592	64,517
STI Education Week	-	1,077
PHI Practicum Student	7,962	7,962
Needle Exchange Program Initiative	47,652	46,125
Pharmacist Integration	4,819	4,819
Haines Food Safety	24,533	24,533
Infection Control & Prevention Week	-	2,871
Social Determinants of Health	180,448	176,910
Vector Bourne Disease	144,813	144,813
Chief Nursing Officer	121,414	119,033
Smoke Free Ontario	316,604	312,348
SFO Youth Engagement	80,000	79,101
SFO One Time Tablets	-	5,000
SFO Workplace Cessation	-	5,346
Safe Water	92,749	92,750
Safe Water Enhanced	15,500	15,500
Unorganized	435,891	427,345
IT Platform Stabilization	320,000	-
First Nations Initiative	286	-
Panorama	246,042	31,433
Infection Control	222,233	222,233
Infection Control Nurse	90,066	88,300
CINOT	83,527	69,895
CINOT Enhanced	45,327	13,945
Healthy Smiles	380,523	391,777
	13,677,608	13,087,964
Excess of revenue over expenses	\$ 608,983	\$ 612,305