

Financial Statements of

ALGOMA PUBLIC HEALTH

Year ended December 31, 2015

ALGOMA PUBLIC HEALTH

Financial Statements

Year ended December 31, 2015

Independent Auditors' Report

Financial Statements

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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, 2015, 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, 2015, 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

April 27, 2016

Sault Ste. Marie, Ontario

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash	\$ 2,368,709	\$ 2,289,828
Accounts receivable	658,510	413,624
Receivable from participating municipalities	5,134	12,840
	<u>3,032,353</u>	<u>2,716,292</u>
Financial liabilities:		
Accounts payable and accrued liabilities	1,490,108	1,698,086
Payable to the Province of Ontario	641,766	701,964
Deferred revenue (note 3)	664,639	555,359
Employee future benefit obligations (note 4)	2,453,960	2,417,999
Capital lease obligation (note 9)	107,264	539,027
Term loans (note 8)	6,173,490	6,114,240
	<u>11,531,227</u>	<u>12,026,675</u>
Net debt	(8,498,874)	(9,310,383)
Non-financial assets:		
Tangible capital assets (note 5)	22,004,981	22,479,558
Contingencies (note 10)		
Commitments (note 11)		
Accumulated surplus (note 6)	<u>\$ 13,506,107</u>	<u>\$ 13,169,175</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Revenue:		
Municipal levy - public health	\$ 3,263,351	\$ 3,104,783
Provincial grants:		
Public health	9,875,054	10,227,367
Community health	6,473,350	6,054,170
Fees, other grants and recovery of expenditures	2,547,094	1,882,511
	22,158,849	21,268,831
Expenses:		
Public Health Programs (Schedule 1)	13,246,362	13,496,647
Community Health Programs (Schedule 2)		
Healthy Babies and Children	1,089,620	947,129
Healthy Babies and Children - CAS	43,638	44,051
Healthy Babies and Children - Screening	-	100,000
Child Benefits Ontario Works	20,000	20,000
Dental Benefits Ontario Works	308,448	356,935
Nurse Practitioner	120,613	124,107
Pre-Natal and Post-Natal Nurse Practitioner	1,000	72,932
Northern Ontario School of Medicine	359	7,776
Health Links	-	55,561
Special Needs	40,707	32,848
Healthy Kids Community Challenge	22,090	-
Genetics Counseling	348,185	384,361
Diabetes	139,304	158,293
Stay on Your Feet	104,966	4,340
Northern Ontario Fruits and Vegetables	120,567	92,093
Health Communities Partnership	33,468	22
Community Alcohol and Drug Assessment	671,136	683,694
Remedial Measures	23,472	19,060
Community Alcohol and Drug Assessment		
- Ontario Works	78,597	97,319
OW-CADAP District	20,927	-
Community Mental Health Housing	54,791	10,022
Community Mental Health	2,941,458	2,636,719
Garden River CADAP Program	8,855	-
Infant Development	623,902	634,717
CHPI (District)	2,401	-
Brighter Futures for Children	124,072	106,796
Preschool Speech and Languages Initiative	355,433	331,239
PSL Communication Development	278,142	242,024
Employee future benefits (recovery)	35,961	(11,752)
Interest on long-term debt	171,550	176,278
Amortization on tangible capital assets	791,893	891,537
	21,821,917	21,714,748
Annual surplus (deficit)	336,932	(445,917)
Accumulated surplus, beginning of year	13,169,175	13,615,092
Accumulated surplus, end of year	\$ 13,506,107	\$ 13,169,175

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Annual surplus (deficit)	\$ 336,932	\$ (445,917)
Additions to tangible capital assets	(317,316)	-
Amortization of tangible capital assets	791,893	891,537
	811,509	445,620
Net debt, beginning of year	(9,310,383)	(9,756,003)
Net debt, end of year	\$ (8,498,874)	\$ (9,310,383)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 336,932	\$ (445,917)
Items not involving cash:		
Amortization of tangible capital assets	791,893	891,537
Gain on sale of tangible capital assets	(10,836)	(19,241)
Increase (decrease) in employee future benefit obligations	35,961	(11,752)
	<u>1,153,950</u>	<u>414,627</u>
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(244,886)	19,857
Decrease (increase) in receivable from participating municipalities	7,706	(11,009)
Decrease in accounts payable and accrued liabilities	(207,978)	(50,278)
Increase (decrease) in payable to the Province of Ontario	(60,198)	214,480
Increase in deferred revenue	109,280	52,526
	<u>757,874</u>	<u>640,203</u>
Financing activities:		
Repayment of term loan	(290,750)	(283,319)
Term loan funds received	350,000	-
Principal payments on obligation under capital lease	(431,763)	(320,192)
	<u>(372,513)</u>	<u>(603,511)</u>
Capital activities:		
Additions to tangible capital assets	(317,316)	-
Proceeds from sale of tangible capital assets	10,836	873,908
	<u>(306,480)</u>	<u>873,908</u>
Increase in cash	78,881	910,600
Cash, beginning of year	2,289,828	1,379,228
Cash, end of year	<u>\$ 2,368,709</u>	<u>\$ 2,289,828</u>

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2015

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, 2015

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 the following number of years:

Asset	Years
Building	40
Leasehold improvements	20
Furniture and equipment	10
Vehicle	4
Computer equipment	3

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, 2015

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, 2015

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:

	2015	2014
Deferred revenue, beginning of year	\$ 555,359	\$ 502,833
Funds received during the year	114,798	96,435
Expenses incurred in the year	(5,518)	(43,909)
Deferred revenue, end of year	\$ 664,639	\$ 555,359

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 182 (2014 - 194) 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 \$1,165,825 (2014 - \$1,190,353) 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, 2015. The liabilities will be recovered from future revenues and consist of the following:

	2015	2014
Post-retirement benefits (i)	\$ 1,094,044	\$ 1,060,321
Non-vested sick leave (ii)	250,530	220,134
Accrued vacation pay (iii)	1,109,386	1,137,544
	\$ 2,453,960	\$ 2,417,999

ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2015

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, 2015. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 3.75%
- Health Care Trend Rate 4.5% to 8%

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

	2015	2014
Accrued benefit obligations, beginning of year	\$ 1,060,321	\$ 1,018,644
Current service cost	56,867	48,158
Interest cost	31,289	39,073
Benefits paid	(30,006)	(30,538)
Amortization of actuarial gains	(24,427)	(15,016)
Accrued benefit obligations, end of year	\$ 1,094,044	\$ 1,060,321

(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, 2015

5. Tangible capital assets:

Cost	Balance			Balance at
	December 31, 2014	Additions	Disposals	
Building	\$ 22,732,421	\$ -	\$ -	\$ 22,732,421
Leasehold improvements	892,431	-	-	892,431
Furniture and equipment	1,914,772	-	-	1,914,772
Vehicle	29,740	40,113	29,740	40,113
Computer equipment	3,029,040	-	-	3,029,040
Construction in progress	-	277,203	-	277,203
Total	\$ 28,598,404	\$ 317,316	\$ 29,740	\$ 28,885,980

Accumulated amortization	Balance			Balance at
	December 31, 2014	Disposals	Amortization expense	
Building	\$ 1,840,293	\$ -	\$ 536,499	\$ 2,376,792
Leasehold improvements	367,976	-	37,901	405,877
Furniture and equipment	869,243	-	200,047	1,069,290
Vehicle	29,740	29,740	-	-
Computer equipment	3,011,594	-	17,446	3,029,040
Total	\$ 6,118,846	\$ 29,740	\$ 791,893	\$ 6,880,999

	Net book value December 31, 2014	Net book value December 31, 2015
Building	\$ 20,892,128	\$ 20,355,629
Leasehold improvements	524,455	486,554
Furniture and equipment	1,045,529	845,482
Vehicle	-	40,113
Computer equipment	17,446	-
Construction in progress	-	277,203
Total	\$ 22,479,558	\$ 22,004,981

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	Additions			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
Vehicle	29,740	-	-	-	29,740
Computer equipment	3,029,040	-	-	-	3,029,040
Total	\$ 28,598,404	\$ -	\$ -	\$ -	\$ 28,598,404

Accumulated amortization	Balance			Amortization expense	Balance at
	December 31, 2013	Disposals			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
Vehicle	29,740	-	-	-	29,740
Computer equipment	2,903,777	-	107,817	-	3,011,594
Total	\$ 5,227,309	\$ -	\$ 891,537	\$ -	\$ 6,118,846

	Net book value	Net book value
	December 31, 2013	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
Vehicle	-	-
Computer equipment	125,263	17,446
Total	\$ 23,371,095	\$ 22,479,558

ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2015

6. Accumulated surplus:

Accumulated surplus is comprised of:

	2015	2014
Invested in tangible capital assets	\$ 22,004,981	\$ 22,479,558
Reserves (note 7)	706,335	322,233
Operating	(577,759)	(1,100,377)
Unfunded:		
Employee future benefits	(2,453,960)	(2,417,999)
Term loans	(6,173,490)	(6,114,240)
Balance, end of year	\$ 13,506,107	\$ 13,169,175

7. Reserves:

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

	2015	2014
Balance, beginning of year	\$ 322,233	\$ 319,863
Additions to capital reserves	374,940	410,129
Amounts expended for capital purposes	–	(407,759)
Investment Income	9,162	–
Balance, end of year	\$ 706,335	\$ 322,233

ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2015

8. Term loans:

	2015	2014
Term loan #1	\$ 5,823,490	\$ 6,114,240
Term loan #2	350,000	–
	<u>\$ 6,173,490</u>	<u>\$ 6,114,240</u>

Principal payment due on the term loan is as follows:

Year	Annual payments
2016	\$ 6,173,490

Term loan #1 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 on September 1, 2016.

The Board added a term loan #2 in 2015 to fund renovations of the new Elliot Lake office. The Board is making interest only payments on the balance at 2.2%. The loan is due on September 1, 2016.

Interest paid in the year is \$171,550 (2014 - \$170,618).

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	\$ 108,609
Less amount representing interest at an average rate of 0.75%	(1,345)
<u>Present value of net minimum capital lease payments</u>	<u>\$ 107,264</u>

Principal payment due on the lease for the next year is as follows:

Year	Annual payments
2016	\$ 107,264

ALGOMA PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2015

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:

Years	Annual payments
2016	\$ 142,004
2017	146,090
2018	146,090
2019	146,090
2020	146,090

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

12. Expenses by object:

	2015	2014
Salaries and benefits	\$ 15,645,123	\$ 15,317,617
Materials and supplies	5,384,901	5,505,594
Capital	791,893	891,537
	<hr/>	<hr/>
	\$ 21,821,917	\$ 21,714,748

ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2015, with comparative information for 2014

	2015 Budget	2015 Total	2014 Total
Revenue:			
Provincial grant	\$ 9,845,100	\$ 10,474,802	\$ 10,251,900
Levies	3,253,897	3,263,350	3,104,783
Recoveries	744,204	691,971	753,995
Total revenue	13,843,201	14,430,123	14,110,678
Expenses:			
Salaries and wages	8,103,927	7,836,268	7,855,853
Benefits	2,030,047	1,862,219	2,000,990
Accounting and audit	50,000	105,022	61,093
Equipment	259,370	247,592	188,940
Insurance	84,000	85,310	79,669
Occupancy and renovations	796,102	780,025	1,034,603
Office supplies	87,450	70,892	73,423
Other	65,500	72,892	60,081
Professional development	115,006	106,803	103,965
Program promotion	124,067	47,063	64,943
Program supplies	403,589	577,316	565,651
Program administration (recovery)	(142,808)	(89,833)	(89,833)
Purchase professional services	877,945	1,075,416	970,587
Telephone and telecommunications	219,291	230,390	265,661
Travel	313,715	238,987	261,021
	13,387,201	13,246,362	13,496,647
Excess of revenue over expenses before the undernoted	456,000	1,183,761	614,031
Interest on long-term debt	-	171,550	176,278
Amortization	-	791,893	891,537
Excess (deficiency) of revenue over expenses	\$ 456,000	\$ 220,318	\$ (453,784)

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2015, with comparative information for 2014

	Healthy Babies and Children	Healthy Babies and Children CAS	Child Benefits Ontario Works	Dental Benefits Ontario Works	Nurse Practitioner	Pre-Natal and Post-Natal Nurse Practitioner	Northern Ontario School of Medicine	Special Needs	Healthy Kids Community Challenge	Genetics Counselling	Diabetes	Stay on Your Feet	N. Ont Fruits/Veg.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:													
Salaries	837,377	33,669	17,283	-	84,629	-	-	-	18,952	193,833	48,034	56,415	32,362
Employee benefits	202,066	8,416	2,717	-	21,600	-	-	-	2,497	49,009	9,622	12,077	7,344
	1,039,443	42,085	20,000	-	106,229	-	-	-	21,449	242,842	57,656	68,492	39,706
Supplies and services:													
Equipment	2,350	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy and renovations	-	-	-	-	4,687	-	-	-	-	13,338	-	-	-
Office supplies	454	1,475	-	-	1,191	-	-	-	-	10,814	212	-	-
Insurance	-	-	-	-	250	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	1,001	-	-	-	-	-	-	-	2,345
Professional development	7,312	-	-	-	2,438	-	-	17,514	161	548	875	1,411	-
Program administration	-	-	-	-	-	-	-	-	-	-	7,500	-	-
Program promotion	-	-	-	-	-	-	-	-	-	-	22,843	-	-
Program supplies	4,974	78	-	-	-	1,000	359	23,193	159	10,564	40,545	32,414	78,509
Purchased professional services	4,219	-	-	308,448	-	-	-	-	302	54,753	8,833	-	-
Purchased services	-	-	-	-	1,704	-	-	-	-	-	-	-	-
Telephone and telecommunications	8,146	-	-	-	750	-	-	-	-	3,250	-	-	7
Travel	22,722	-	-	-	2,363	-	-	-	19	12,076	840	2,649	-
	50,177	1,553	-	308,448	14,384	1,000	359	40,707	641	105,343	81,648	36,474	80,861
Total expenditures	1,089,620	43,638	20,000	308,448	120,613	1,000	359	40,707	22,090	348,185	139,304	104,966	120,567

ALGOMA PUBLIC HEALTH

Expenditures - Community Health Programs, continued

Year ended December 31, 2015, with comparative information for 2014

	Healthy Communities Partnership	Community Alcohol and Drug Assessment	Community Remedial Measures	Community Alcohol and Drug Assessment Ontario Works	Community OW-CADAP District	Community Mental Health Housing	Community Mental Health	Garden River CADAP Program	Infant Development	CHPI (District)	Brighter Futures for Children	Preschool Speech and Languages Initiative	PSL Communication Development	2015 Total	2014 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:															
Salaries	-	459,635	21,726	70,585	18,045	48,408	1,905,944	7,724	405,400	-	61,427	314,053	175,355	4,810,856	4,397,593
Employee benefits	-	115,154	1,579	7,397	2,232	4,504	478,556	1,131	98,098	-	14,180	25,892	71,711	1,135,782	1,063,181
	-	574,789	23,305	77,982	20,277	52,912	2,384,500	8,855	503,498	-	75,607	339,945	247,066	5,946,638	5,460,774
Supplies and services:															
Equipment	-	152	-	-	-	-	1,311	-	4,000	-	-	-	3,747	11,560	42,404
Occupancy and renovations	-	46,351	-	-	-	-	321,524	-	50,466	-	2,851	-	269	439,486	430,800
Office supplies	-	888	-	-	-	-	1,297	-	1,132	-	-	667	2,142	20,272	17,203
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	250	150
Audit fees	-	-	-	-	-	-	18,667	-	-	-	-	-	-	22,013	22,350
Professional development	1,500	2,776	-	-	650	-	8,695	-	4,624	-	-	1,423	4,293	54,220	29,925
Program administration	-	10,000	-	-	-	-	56,333	-	16,000	-	-	-	-	89,833	89,833
Program promotion	3,643	-	-	-	-	-	-	-	-	-	-	-	-	26,486	30,164
Program supplies	4,536	6,959	167	-	-	-	33,592	-	7,114	2,401	41,828	2,102	15,420	305,914	251,164
Purchased professional services	23,789	9,428	-	-	-	178	10,168	-	343	-	-	-	1,278	421,739	513,106
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,704	956
Telephone and telecommunications	-	4,395	-	-	-	-	27,449	-	6,058	-	(316)	967	2,400	53,106	59,344
Travel	-	15,398	-	615	-	1,701	77,922	-	30,667	-	4,102	10,329	1,527	182,930	213,865
	33,468	96,347	167	615	650	1,879	556,958	-	120,404	2,401	48,465	15,488	31,076	1,629,513	1,701,264
Total expenditures	33,468	671,136	23,472	78,597	20,927	54,791	2,941,458	8,855	623,902	2,401	124,072	355,433	278,142	7,576,151	7,162,038

ALGOMA PUBLIC HEALTH

Summary of Public Health Programs

Schedule 3

Year ended December 31, 2015, with comparative information for 2014

	2015 Total	2014 Total
Revenue:		
MOH Public Health Funding	\$ 7,497,800	\$ 7,518,694
Medical Officer of Health Compensation	4,579	80,592
Needle Exchange Program Initiative	49,200	44,801
MOH Funding Haines Food Safety	18,740	24,533
Social Determinants of Health	180,500	180,448
MOH Funding Vector Bourne Disease	98,261	108,610
Funding - Chief Nursing Officer	121,500	121,414
MOH Funding Smoke Free Ontario	312,997	316,604
MOH Funding SFO Youth Engagement	79,968	80,000
MOH Funding SFO E - Cigarettes	3,247	-
MOH One Time Funding Ontario Tobacco	11,556	8,000
MOH Funding Safe Water	43,992	69,563
MOH One Time Funding Safe Water Enhanced Safe Water	15,500	15,500
MOH Funding Unorganized	500,300	435,891
Panorama	119,834	214,132
MOH Funding Infection Control	186,139	222,233
MOH Funding Infection Control Nurse	90,100	90,066
MOH Funding CINOT Enhanced	29,494	16,875
MOH Funding Healthy Smiles	382,254	380,523
First Nations Initiative	76,511	286
IT Platform Stabilization	-	240,000
MOH Funding PHI Practicum Student	10,000	8,000
MOH Funding HR System upgrade	7,007	-
Levies	3,263,351	3,104,783
Recoveries from Programs	691,971	716,262
Interest	16,614	26,292
Other	618,708	86,576
	14,430,123	14,110,678
Expenses:		
Public Health	11,820,097	11,623,481
Medical Officer of Health Compensation	4,579	80,592
STI Education Week	-	-
PHI Practicum Student	10,000	7,962
HR System upgrade	9,343	-
Needle Exchange Program Initiative	49,200	47,652
Pharmacist Integration	-	4,819
Haines Food Safety	18,740	24,533
Infection Control & Prevention Week	-	-
Social Determinants of Health	180,500	180,448
Vector Bourne Disease	131,015	144,813
Chief Nursing Officer	121,500	121,414
Smoke Free Ontario	312,997	316,604
SFO Youth Engagement	79,968	80,000
MOH Funding SFO E - Cigarettes	3,247	-
SFO Workplace Cessation	-	-
Safe Water	58,656	92,749
Safe Water Enhanced	15,500	15,500
Unorganized	500,300	435,891
IT Platform Stabilization	-	320,000
First Nations Initiative	76,511	286
Panorama	119,834	246,042
Infection Control	186,139	222,233
Infection Control Nurse	90,100	90,066
CINOT	-	83,527
CINOT Enhanced	39,325	45,327
Healthy Smiles	382,254	380,523
	14,209,805	14,564,462
Excess (deficiency) of revenue over expenses	\$ 220,318	\$ (453,784)