

Financial Statements of

**ALGOMA PUBLIC HEALTH**

Year ended December 31, 2017

# ALGOMA PUBLIC HEALTH

## Financial Statements

Year ended December 31, 2017

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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, 2017, 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, 2017, 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

Sault Ste. Marie, Ontario

April 25, 2018

# ALGOMA PUBLIC HEALTH

## Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
<b>Financial assets</b>		
Cash	\$ 2,931,699	\$ 2,146,361
Accounts receivable	489,631	509,998
Receivable from participating municipalities	30,769	9,159
	<u>3,452,099</u>	<u>2,665,518</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,436,722	1,587,880
Payable to the Province of Ontario	543,083	321,402
Deferred revenue (note 4)	512,747	494,864
Employee future benefit obligations (note 5)	2,704,275	2,550,458
Term loans (note 9)	5,554,992	5,903,861
	<u>10,751,819</u>	<u>10,858,465</u>
Net debt	(7,299,720)	(8,192,947)
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	20,913,871	21,813,456
Contingencies (note 10)		
Commitments (note 11)		
Accumulated surplus (note 7)	<u>\$ 13,614,151</u>	<u>\$ 13,620,509</u>

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Revenue:		
Municipal levy - public health	\$ 3,486,510	\$ 3,399,791
Provincial grants:		
Public health	10,093,965	10,111,675
Community health	6,841,958	6,901,203
Fees, other grants and recovery of expenditures	1,632,070	2,175,775
	<u>22,054,503</u>	<u>22,588,444</u>
Expenses:		
Public Health Programs (Schedule 1)	12,994,320	13,285,764
Community Health Programs (Schedule 2)		
Healthy Babies and Children	1,068,009	1,063,993
Healthy Babies and Children - CAS	-	11,426
Child Benefits Ontario Works	24,135	24,223
Dental Benefits Ontario Works	-	296,837
Nurse Practitioner	141,196	125,918
CMH Transformational Supportive Housing	144,106	96,831
CMH/ASH Supportive Housing	33,317	11,739
Healthy Kids Community Challenge	202,624	303,284
Genetics Counseling	495,532	345,037
Diabetes Prevention	-	53,341
Stay on Your Feet	114,127	100,520
Northern Ontario Fruits and Vegetables	12,076	104,444
Community Alcohol and Drug Assessment	669,120	694,947
Remedial Measures	25,841	25,386
Community Alcohol and Drug Assessment - Ontario Works	92,797	85,887
OW-CADAP District	25,001	25,000
Community Mental Health Housing	87,024	82,191
Community Mental Health	3,158,370	3,127,185
Garden River CADAP Program	177,972	114,213
Infant Development	642,534	641,288
CHPI (District)	1,371	13,114
Brighter Futures for Children	125,036	102,508
Preschool Speech and Languages Initiative	375,514	408,219
PSL Communication Development	275,620	268,527
Employee future benefits	153,817	96,498
Interest on long-term debt	112,029	156,036
Amortization on tangible capital assets	909,373	809,686
	<u>22,060,861</u>	<u>22,474,042</u>
Annual surplus (deficit)	(6,358)	114,402
Accumulated surplus, beginning of year	13,620,509	13,506,107
Accumulated surplus, end of year	<u>\$ 13,614,151</u>	<u>\$ 13,620,509</u>

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Change in Net Debt

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus (deficit)	\$ (6,358)	\$ 114,402
Additions to tangible capital assets	(9,788)	(618,161)
Amortization of tangible capital assets	909,373	809,686
	893,227	305,927
Net debt, beginning of year	(8,192,947)	(8,498,874)
Net debt, end of year	\$ (7,299,720)	\$ (8,192,947)

See accompanying notes to financial statements.

# ALGOMA PUBLIC HEALTH

## Statement of Cash Flows

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (6,358)	\$ 114,402
Items not involving cash:		
Amortization of tangible capital assets	909,373	809,686
Increase in employee future benefit obligations	153,817	96,498
	<u>1,056,832</u>	<u>1,020,586</u>
Change in non-cash working capital:		
Decrease in accounts receivable	20,367	148,512
Increase in receivable from participating municipalities	(21,610)	(4,025)
Increase (decrease) in accounts payable and accrued liabilities	(151,158)	97,772
Increase (decrease) in payable to the Province of Ontario	221,681	(320,364)
Increase (decrease) in deferred revenue	17,883	(169,775)
	<u>1,143,995</u>	<u>772,706</u>
Financing activities:		
Repayment of term loan	(348,869)	(269,629)
Principal payments on obligation under capital lease	-	(107,264)
	<u>(348,869)</u>	<u>(376,893)</u>
Capital activities:		
Additions to tangible capital assets	(9,788)	(618,161)
Increase (decrease) in cash	<u>785,338</u>	<u>(222,348)</u>
Cash, beginning of year	2,146,361	2,368,709
Cash, end of year	<u>\$ 2,931,699</u>	<u>\$ 2,146,361</u>

See accompanying notes to financial statements.



# ALGOMA PUBLIC HEALTH

## Notes to Financial Statements

Year ended December 31, 2017

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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.

(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.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2017

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## 1. Significant accounting policies (continued):

(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	10
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.

(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.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2017

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## 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
- Town of Spanish
- Municipality of Wawa
- Municipality of Huron Shores
- Village of Hilton Beach
- Township of Dubreuilville
- Township of Hilton
- Township of Jocelyn
- Township of Johnson
- Township of Laird
- Township of MacDonald, Meredith & Aberdeen Additional
- Township of North Shore
- Township of Plummer and Plummer Additional
- Township of Prince
- Township of St. Joseph
- Township of Tarbutt & Tarbutt Additional
- Township of White River
- Certain unincorporated areas in the District of Algoma

## 3. Credit facility:

The Board has an authorized line of credit available in the amount of \$500,000. The credit facility bears interest at prime + 0.75% and is unsecured. At December 31, 2017, \$Nil (2016 - \$Nil) was outstanding under the facility.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2017

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#### 4. 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:

	2017	2016
Deferred revenue, beginning of year	\$ 494,864	\$ 664,639
Funds received during the year	35,651	101,663
Expenses incurred in the year	(17,768)	(271,438)
Deferred revenue, end of year	\$ 512,747	\$ 494,864

#### 5. 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 187 (2016 - 186) 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 \$1,200,529 (2016 - \$1,160,876) 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.

# ALGOMA PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2017

## 5. Employee future benefits (continued):

### (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, 2017. The liabilities will be recovered from future revenues and consist of the following:

	2017	2016
Post-retirement benefits (i)	\$ 1,134,752	\$ 1,118,112
Non-vested sick leave (ii)	308,039	277,018
Accrued vacation pay (iii)	1,261,484	1,155,328
	<u>\$ 2,704,275</u>	<u>\$ 2,550,458</u>

### (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, 2017. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

- Discount Rate 3.25%
- Health Care Trend Rate 4.5% to 8%

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

	2017	2016
Accrued benefit obligations, beginning of year	\$ 1,118,112	\$ 1,094,044
Current service cost	55,911	53,890
Interest cost	37,727	36,554
Benefits paid	(66,084)	(54,221)
Amortization of actuarial gains	(10,914)	(12,155)
Accrued benefit obligations, end of year	<u>\$ 1,134,752</u>	<u>\$ 1,118,112</u>

### (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 Consolidated Financial Statements

Year ended December 31, 2017

## 6. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Transfers & (Disposals)	Balance at December 31, 2017
Building	\$ 22,732,421	-	-	22,732,421
Leasehold improvements	1,572,805	-	-	1,572,805
Furniture and equipment	1,914,772	9,788	(13,235)	1,911,325
Vehicle	40,113	-	-	40,113
Computer equipment	3,244,030	-	-	3,244,030
<b>Total</b>	<b>\$ 29,504,141</b>	<b>9,788</b>	<b>(13,235)</b>	<b>29,500,694</b>

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization expense	Balance at December 31, 2017
Building	\$ 2,913,291	-	536,499	3,449,790
Leasehold improvements	472,126	-	105,939	578,065
Furniture and equipment	1,266,200	13,235	185,244	1,438,209
Vehicle	10,028	-	10,028	20,056
Computer equipment	3,029,040	-	71,663	3,100,703
<b>Total</b>	<b>\$ 7,690,685</b>	<b>13,235</b>	<b>909,373</b>	<b>8,586,823</b>

	Net book value, December 31, 2016	Net book value, December 31, 2017
Building	\$ 19,819,130	19,282,631
Leasehold improvements	1,100,679	994,740
Furniture and equipment	648,572	473,116
Vehicle	30,085	20,057
Computer equipment	214,990	143,327
<b>Total</b>	<b>\$ 21,813,456</b>	<b>20,913,871</b>

# ALGOMA PUBLIC HEALTH

Notes to Consolidated Financial Statements

Year ended December 31, 2017

## 6. Tangible capital assets (continued):

Cost	Balance at December 31, 2015	Additions	Transfers & (Disposals)	Balance at December 31, 2016
Building	\$ 22,732,421	-	-	22,732,421
Leasehold improvements	892,431	403,171	277,203	1,572,805
Furniture and equipment	1,914,772	-	-	1,914,772
Vehicle	40,113	-	-	40,113
Computer equipment	3,029,040	214,990	-	3,244,030
Construction in progress	277,203	-	(277,203)	-
<b>Total</b>	<b>\$ 28,885,980</b>	<b>618,161</b>	<b>-</b>	<b>29,504,141</b>

Accumulated Amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Building	\$ 2,376,792	-	536,499	2,913,291
Leasehold improvements	405,877	-	66,249	472,126
Furniture and equipment	1,069,290	-	196,910	1,266,200
Vehicle	-	-	10,028	10,028
Computer equipment	3,029,040	-	-	3,029,040
<b>Total</b>	<b>\$ 6,880,999</b>	<b>-</b>	<b>809,686</b>	<b>7,690,685</b>

	Net book value, December 31, 2015	Net book value, December 31, 2016
Building	\$ 20,355,629	19,819,130
Leasehold improvements	486,554	1,100,679
Furniture and equipment	845,482	648,572
Vehicle	40,113	30,085
Computer equipment	-	214,990
Construction in progress	277,203	-
<b>Total</b>	<b>\$ 22,004,981</b>	<b>21,813,456</b>

# ALGOMA PUBLIC HEALTH

## Notes to Financial Statements

Year ended December 31, 2017

### 7. Accumulated surplus:

Accumulated surplus is comprised of:

	2017	2016
Invested in tangible capital assets	\$ 20,913,871	\$ 21,813,456
Reserve (note 8)	525,343	324,702
Operating	434,204	(63,330)
Unfunded:		
Employee future benefits	(2,704,275)	(2,550,458)
Term loans	(5,554,992)	(5,903,861)
	\$ 13,614,151	\$ 13,620,509

### 8. Reserve:

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

	2017	2016
Balance, beginning of year	\$ 324,702	\$ 706,335
Additions to capital reserve	200,000	–
Amounts expended for capital purposes	–	(384,062)
Investment Income	641	2,429
Balance, end of year	\$ 525,343	\$ 324,702



# ALGOMA PUBLIC HEALTH

## Notes to Financial Statements

Year ended December 31, 2017

### 9. Term loans:

	2017	2016
Term loan #1	\$ 5,230,398	\$ 5,558,882
Term loan #2	324,594	344,979
	\$ 5,554,992	\$ 5,903,861

Principal payment due on the term loans is as follows:

Year	Annual payments
2018	\$ 355,750
2019	362,749
2020	369,886
2021	377,164
2022	384,585
Thereafter	3,704,858

Term loan #1 is a non-revolving loan bearing interest of 1.95%. The loan is repayable in blended monthly interest and principal payments of \$36,164 and matures on September 1, 2021.

Term loan #2 bears interest of 1.95%. The loan is repayable in monthly interest and principal payments of \$2,244. The loan is due on September 1, 2021.

Interest paid in the year is \$112,029 (2016 - \$156,036).

### 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.

# ALGOMA PUBLIC HEALTH

## Notes to Financial Statements

Year ended December 31, 2017

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### 11. Commitments:

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

Year	Annual payments
2018	\$ 152,022
2019	152,433
2020	153,024
2021	128,416
2022	128,416

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

### 12. Expenses by object:

	2017	2016
Salaries and benefits	\$ 16,344,183	\$ 16,095,765
Materials and supplies	4,788,320	5,568,591
Capital	909,373	809,686
	\$ 22,041,876	\$ 22,474,042

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### 13. Comparative information:

Certain 2016 comparative information has been reclassified to conform with the financial statement presentation adopted for 2017. The changes made do not have an impact on the statement of operations and changes.

# ALGOMA PUBLIC HEALTH

Statement of Revenue and Expenses – Public Health Programs

Schedule 1

Year ended December 31, 2017, with comparative information for 2016

	2017 Budget	2017 Total	2016 Total
<b>Revenue:</b>			
Provincial grant	\$ 10,271,425	\$ 10,093,965	\$ 10,111,672
Levies	3,484,786	3,486,510	3,399,791
Recoveries	670,476	624,242	877,015
	<u>14,426,687</u>	<u>14,204,717</u>	<u>14,388,478</u>
<b>Expenses:</b>			
Salaries and wages	8,652,095	7,846,907	7,928,447
Benefits	2,036,464	1,952,199	1,870,179
Accounting and audit	25,000	26,272	28,044
Equipment	183,995	276,446	328,440
Insurance	95,000	93,395	99,122
Occupancy and renovations	800,350	894,327	850,712
Office supplies	90,150	77,614	109,149
Other	53,000	34,940	35,039
Professional development	104,837	103,999	91,700
Program promotion	65,960	55,342	38,230
Program supplies	569,077	521,807	533,608
Program administration (recovery)	(68,408)	(116,966)	(94,227)
Purchase professional services	811,169	723,897	968,951
Telephone and telecommunications	325,994	328,152	306,184
Travel	221,103	175,989	192,186
	<u>13,965,787</u>	<u>12,994,320</u>	<u>13,285,764</u>
Excess of revenue over expenses before the undernoted	460,900	1,210,397	1,102,714
Interest on long-term debt	-	112,029	156,036
Amortization	-	909,373	809,686
Excess of revenue over expenses	<u>\$ 460,900</u>	<u>\$ 188,995</u>	<u>\$ 136,992</u>

# ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2017, with comparative information for 2016

	Healthy Babies and Children	Child Benefits Ontario Works	Nurse Practitioner	CMH/ASH Supportive Housing	CMH Transformational Supportive Housing	Healthy Kids Community Challenge	Genetics Counselling	Stay on Your Feet	Tobacco Cessation	Community Alcohol and Drug Assessment	Remedial Measures
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:											
Salaries	823,065	17,283	99,342	-	136,270	71,403	285,837	62,124	-	479,287	23,287
Employee benefits	205,833	2,717	24,201	-	2,593	10,182	66,349	16,191	-	100,797	2,340
	1,028,898	20,000	123,543	-	138,863	81,585	352,186	78,315	-	580,084	25,627
Supplies and services:											
Equipment	4,700	-	-	-	-	-	-	-	-	-	-
Occupancy and renovations	-	-	4,537	24,312	(35,050)	-	19,583	-	-	44,677	-
Office supplies	739	-	2,671	-	-	-	9,620	-	-	2,038	-
Insurance	-	-	1,875	-	-	-	-	-	-	-	-
Audit fees	2,000	-	2,050	-	-	-	-	-	-	-	-
Professional development	4,611	-	2,720	-	4,200	-	4,341	1,469	-	1,847	-
Program administration	-	-	-	-	6,000	-	32,183	-	-	10,000	-
Program promotion	-	-	-	-	-	483	-	-	12,076	-	-
Program supplies	2,168	4,135	-	9,005	30,093	115,969	5,303	33,074	-	6,893	(240)
Purchased professional services	1,069	-	-	-	-	2,500	60,755	-	-	6,655	-
Purchased services	-	-	-	-	-	-	-	-	-	-	-
Telephone and telecommunications	4,534	-	800	-	-	-	3,875	-	-	6,087	-
Travel	19,290	-	3,000	-	-	2,087	7,686	1,269	-	10,839	454
	39,111	4,135	17,653	33,317	5,243	121,039	143,346	35,812	12,076	89,036	214
<b>Total expenditures</b>	<b>1,068,009</b>	<b>24,135</b>	<b>141,196</b>	<b>33,317</b>	<b>144,106</b>	<b>202,624</b>	<b>495,532</b>	<b>114,127</b>	<b>12,076</b>	<b>669,120</b>	<b>25,841</b>

# ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs, continued

Year ended December 31, 2017, with comparative information for 2016

	Community Alcohol and Drug Assessment Ontario Works	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	2017 Total	2016 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and employee benefits:												
Salaries	66,842	19,706	62,414	2,062,156	141,476	415,963	-	58,199	332,135	201,225	5,358,014	5,143,839
Employee benefits	12,741	3,295	17,264	501,451	33,846	95,459	-	13,709	31,405	46,689	1,187,062	1,153,300
	79,583	23,001	79,678	2,563,607	175,322	511,422	-	71,908	363,540	247,914	6,545,076	6,297,139
Supplies and services:												
Equipment	-	-	-	-	-	11,707	-	-	-	8,282	24,689	27,214
Occupancy and renovations	-	-	-	357,779	-	51,486	-	1,788	750	863	470,725	454,012
Office supplies	-	-	-	1,984	-	1,125	-	-	250	163	18,590	20,300
Insurance	-	-	-	-	-	-	-	-	-	-	1,875	875
Audit fees	-	-	-	8,667	-	2,000	-	-	1,750	-	16,467	20,935
Professional development	-	1,000	-	6,170	(60)	4,055	-	-	305	1,875	32,533	44,132
Program administration	8,400	-	5,300	39,083	-	16,000	-	-	-	-	116,966	92,783
Program promotion	-	-	-	2,000	-	-	-	-	-	-	14,559	19,752
Program supplies	10	-	42	35,233	4	12,035	1,371	46,735	248	11,650	313,728	477,539
Purchased professional services	-	-	-	5,570	-	-	-	-	-	1,250	77,799	401,655
Purchased services	-	-	-	-	-	-	-	-	-	-	-	507
Telephone and telecommunications	4,075	-	-	44,105	1,793	5,608	-	211	783	(1,032)	70,839	94,784
Travel	729	1,000	2,004	94,172	913	27,096	-	4,394	7,888	4,655	187,476	174,431
	13,214	2,000	7,346	594,763	2,650	131,112	1,371	53,128	11,974	27,706	1,346,246	1,828,919
<b>Total expenditures</b>	<b>92,797</b>	<b>25,001</b>	<b>87,024</b>	<b>3,158,370</b>	<b>177,972</b>	<b>642,534</b>	<b>1,371</b>	<b>125,036</b>	<b>375,514</b>	<b>275,620</b>	<b>7,891,322</b>	<b>8,126,058</b>

# ALGOMA PUBLIC HEALTH

Summary of Public Health Programs

Schedule 3

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
	Total	Total
<b>Revenue:</b>		
MOH Public Health Funding	\$ 7,022,987	\$ 7,130,900
Medical Officer of Health Compensation	98,782	-
Needle Exchange Program Initiative	50,700	50,507
MOH Funding Haines Food Safety	24,600	24,600
Social Determinants of Health	180,500	180,500
MOH Funding Vector Bourne Disease	108,700	108,700
Funding - Chief Nursing Officer	121,500	121,500
MOH Funding Smoke Free Ontario	316,592	309,210
MOH Funding SFO Youth Engagement	75,575	80,000
MOH Funding SFO Prosecution	3,000	-
MOH Funding SFO E - Cigarettes	4,652	7,667
MOH Funding Safe Water	69,600	48,034
MOH One Time Funding Safe Water Enhanced Safe Water	15,500	15,500
MOH Funding Unorganized	530,400	515,100
Diabetes Strategy	150,000	60,000
Northern Ontario Fruit and Vegetables	117,400	19,359
Panorama	62,244	108,844
MOH Funding Infection Control	222,300	216,635
MOH Funding Infection Control Nurse	90,100	90,100
MOH Funding Healthy Smiles	731,926	758,084
MOH Funding Harm Reduction	41,124	-
One Time Funding Prior Year	-	55,800
One Time Funding Imm of Sch Pup Act	-	13,800
One Time Funding Pharmacist	-	4,800
One Time Funding Legal Fees	-	140,497
MOH Funding PHI Practicum Student	10,000	7,506
Rabies Software	3,612	21,672
One time funding smoking cessation program	23,536	22,500
One Time Funding HPV	5,000	-
One Time Funding Needle Exchange Supplies	3,843	-
Levies	3,486,510	3,399,791
Recoveries from Programs	587,231	634,430
Interest	19,734	18,404
Other	17,277	224,181
New Purpose Built Vaccine Refrigerators	9,786	-
	14,204,711	14,388,621
<b>Expenditures:</b>		
Public Health	9,988,273	10,443,582
Healthy Smiles	731,926	758,084
Unorganized	530,400	515,100
Smoke Free Ontario	316,592	309,210
Infection Control	222,300	216,635
Social Determinants of Health	180,500	180,500
Vector Bourne Disease	144,933	144,933
Legal fees	-	140,497
Chief Nursing Officer	121,500	121,500
Infection Control Nurse	90,100	90,100
SFO Youth Engagement	75,575	80,000
Safe Water	92,800	64,045
Diabetes strategy	150,000	60,000
Northern Ontario Fruit and Vegetables	117,400	19,359
One time funding Prior year	-	55,800
Needle Exchange Program Initiative	50,700	50,507
Rabies Software	1,118	27,755
Haines Food Safety	24,600	24,600
Safe Water Enhanced	15,500	15,500
One time funding Imm of Sch Pup Act	-	13,800
Smoking Cessation Program	23,489	12,502
PHI Practicum Student	10,000	10,000
HR System upgrade	-	9,343
MOH Funding SFO E - Cigarettes	4,652	7,667
MOH Funding SFO Prosecution	3,000	-
Panorama	62,244	5,668
Pharmacist Integration	-	4,800
Medical Officer of Health Compensation	98,782	-
Harm Reduction	41,124	-
HPV	5,000	-
Needle Exchange Supplies	3,843	-
New Purpose Built Vaccine Refrigerators	9,786	-
	13,116,137	13,381,487
<b>Excess of revenue over expenses</b>	<b>\$ 1,088,574</b>	<b>\$ 1,007,134</b>