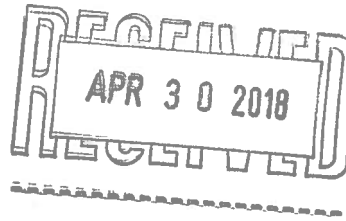


**From:** Roxanne St. Germain  
**Sent:** Monday, May 7, 2018 2:57 PM  
**To:** Roxanne St. Germain  
**Subject:** THU - 2017 Financial Statements  
**Attachments:** DYE - 2017.pdf

For incoming.

*Elaine Gunnell, Dipl.M.A., AOMC*

Municipal Clerk  
 The Corporation of the Municipality of Temagami  
 7 Lakeshore Drive, P.O. Box 220  
 Temagami, ON P0H 2H0  
 Phone: 705-569-3421 ext 208  
 Email: [clerk@temagami.ca](mailto:clerk@temagami.ca)



File ☒ Incoming ☐ Other  
 Mayor ☐  
 Council ☒ ☐ ☐  
 CAO ☐  
 Building ☐  
 Finance ☐ S ☐ C  
 Ec Dev ☐ S ☐ C  
 Parks & Rec ☐ S ☐ C  
 Planning ☐ S ☐ C  
 Public Wks ☐ S ☐ C  
 PPP ☐  
 Social Services ☐  
☐ \_\_\_\_\_  
☐ \_\_\_\_\_

**From:** Rachelle Cote [<mailto:coter@timiskaminghu.com>]  
**Sent:** Monday, April 30, 2018 4:28 PM  
**Subject:** THU - 2017 Financial Statements

Good afternoon, please find enclosed a copy of the **2017 Audited Financial Statements**.

For distribution as appropriate.

**Rachelle Côté**

Executive Assistant  
 Secretary to the Board of Health  
**Timiskaming Health Unit**  
 247 Whitewood Avenue, Unit 43  
 P.O. Box 1090  
 New Liskeard, ON P0J 1P0  
 Tel: 705-647-4305 ext: 2254  
 Fax: 705-647-5779



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**DECEMBER 31, 2017**

# **TIMISKAMING HEALTH UNIT**

## **INDEX TO FINANCIAL STATEMENTS**

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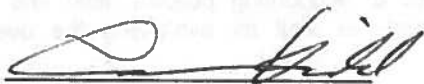
## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Timiskaming Health Unit are the responsibility of the Timiskaming Health Unit's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Timiskaming Health Unit's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

The Board and/or the audit committee meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Kemp Elliott & Blair LLP, independent external auditors appointed by the Timiskaming Health Unit. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Timiskaming Health Unit's financial statements.



Chairperson



Chief Executive Officer (A)/  
Director of Corporate Services

## **INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Health of the Timiskaming Health Unit

We have audited the accompanying financial statements of TIMISKAMING HEALTH UNIT which comprise the statement of financial position as at December 31, 2017 and the statements of operations, change in net financial assets and cash flows for the year then ended, and 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 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.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of TIMISKAMING HEALTH UNIT as at December 31, 2017, and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Kemp Elliott & Blair LLP

*Kemp Elliott & Blair LLP*

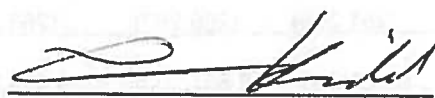
Licensed Public Accountants  
New Liskeard, Ontario  
April 25, 2018

Chartered Professional Accountants

**TIMISKAMING HEALTH UNIT**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2017**

	2017	2016
<b>FINANCIAL ASSETS</b>		
Cash – note 6	\$ 2,069,923	\$ 1,981,059
Accounts receivable – note 7	123,272	144,082
Due from Province of Ontario – note 10	32,684	139,676
	<u>2,225,879</u>	<u>2,264,817</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities – note 8	425,401	497,081
Due to Province of Ontario – note 10	213,240	89,547
Deferred revenue – note 9	4,363	58,126
Retirement benefit liability – note 12	312,210	292,706
	<u>955,214</u>	<u>937,460</u>
Commitments – note 11		
<b>NET FINANCIAL ASSETS</b>	1,270,665	1,327,357
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets – note 16	100,909	190,126
Prepaid expenses	59,532	41,835
	<u>160,441</u>	<u>231,961</u>
<b>ACCUMULATED SURPLUS – note 13</b>	\$ 1,431,106	\$ 1,559,318

Approved on behalf of the Board:

  
 Chairperson

  
 Chief Executive Officer (A)/ Director of Corp. Services

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

# TIMISKAMING HEALTH UNIT

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2017

	Municipal Funded Programs (Sch 1 - Sch 3)	Other Programs (Sch 5 - Sch 23)	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>					
Province of Ontario	\$ 2,881,700	\$ 2,343,757	\$ 5,225,457	\$ 5,219,993	\$ 5,116,677
Province of Ontario – One-time	-	87,411	87,411	131,986	114,085
Municipalities (Sch. 1, pg. 19)	908,654	-	908,654	1,236,011	1,287,731
DTSSAB – One time	-	6,753	6,753	-	47,349
Sundry revenue	-	-	-	-	2,475
Offset revenue	114,458	500	114,958	-	96,082
Interest	13,190	-	13,190	-	3,588
<b>Total revenues</b>	<b>3,918,002</b>	<b>2,438,421</b>	<b>6,356,423</b>	<b>6,587,990</b>	<b>6,667,987</b>
<b>EXPENDITURES</b>					
Salaries and wages	2,234,357	1,513,250	3,747,607	4,270,213	4,070,633
Fringe benefits	616,355	357,539	973,894	1,068,728	1,054,630
Fees for service	330,133	40,440	370,573	243,583	307,705
Travel	64,501	38,931	103,432	99,974	83,208
Materials and supplies	267,969	54,188	322,157	236,164	283,393
Administrative	219,112	199,173	418,285	483,910	385,532
Rent and utilities	448,100	-	448,100	471,700	427,660
Amortization	120,953	-	120,953	-	192,564
One-time expenditures	-	-	-	-	7,168
	<b>4,301,480</b>	<b>2,203,521</b>	<b>6,505,001</b>	<b>6,874,272</b>	<b>6,812,493</b>
Allocated to other programs	(281,283)	-	(281,283)	(286,282)	(253,214)
<b>Total expenditures</b>	<b>4,020,197</b>	<b>2,203,521</b>	<b>6,223,718</b>	<b>6,587,990</b>	<b>6,559,279</b>
<b>Annual surplus (deficit) before provincial settlements</b>	<b>(102,195)</b>	<b>234,900</b>	<b>132,705</b>	<b>-</b>	<b>108,708</b>
Provincial settlements	16,551	241,998	258,549	-	74,637
<b>Annual surplus (deficit)</b>	<b>\$ (118,746)</b>	<b>\$ (7,098)</b>	<b>(125,844)</b>	<b>-</b>	<b>34,071</b>
Accumulated surplus, beginning of year			1,559,318	1,559,318	1,519,046
Change in accounting estimate – note 15			(2,368)	-	6,201
<b>Accumulated surplus, end of year – note 13</b>			<b>\$ 1,431,106</b>	<b>\$ 1,559,318</b>	<b>\$ 1,559,318</b>

The accompanying notes form an integral part of these financial statements

**TIMISKAMING HEALTH UNIT****STATEMENT OF CHANGE IN NET FINANCIAL ASSETS****FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>Annual surplus (deficit)</b>	\$ (125,844)	\$ -	\$ 34,071
Acquisition of tangible capital assets	(31,736)	-	(54,992)
Amortization of tangible capital assets	120,953	-	192,564
	<u>89,217</u>	<u>-</u>	<u>137,572</u>
Consumption (acquisition) of prepaid expenses	<u>(17,697)</u>	<u>-</u>	<u>1,398</u>
<b>Increase (decrease) in net financial assets</b>	(54,324)	-	173,041
Net financial assets, beginning of year	1,327,357	1,327,357	1,148,115
Change in accounting estimate – note 15	<u>(2,368)</u>	<u>-</u>	<u>6,201</u>
<b>Net financial assets, end of year</b>	<u>\$ 1,270,665</u>	<u>\$ 1,327,357</u>	<u>\$ 1,327,357</u>

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

# TIMISKAMING HEALTH UNIT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
<b>Operating activities</b>		
Annual surplus (deficit)	\$ (125,844)	\$ 34,071
Change in accounting estimate	(2,368)	6,201
Charges not affecting cash - Amortization	120,953	192,564
	(7,259)	232,836
<b>Net change in non-cash working capital items –</b>		
Accounts receivable	20,810	96,544
Due from Province of Ontario	106,992	(53,946)
Accounts payable and accrued liabilities	(71,680)	(63,696)
Prepaid expenses	(17,697)	1,398
Due to Province of Ontario	123,693	6,434
Deferred revenue	(53,763)	(17,413)
Retirement benefit liability	19,504	7,208
	127,859	(23,471)
<b>Cash provided by operating activities</b>	120,600	209,365
<b>Capital activities</b>		
Acquisition of tangible capital assets	(31,736)	(54,992)
<b>Cash used for capital activities</b>	(31,736)	(54,992)
<b>Increase in cash</b>	88,864	154,373
<b>Cash, beginning of year</b>	1,981,059	1,826,686
<b>Cash, end of year</b>	\$ 2,069,923	\$ 1,981,059
<b>Represented by</b>		
Cash	\$ 2,069,923	\$ 1,981,059

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

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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#### 1. Nature of operations

The Timiskaming Health Unit offers public health services to the District of Timiskaming through a variety of programs. There are full-time offices in Kirkland Lake, Temiskaming Shores, and Englehart, Ontario and nursing stations in Matachewan and Elk Lake, Ontario.

In May 2006, the Ministry of Health and Long-Term Care released "The Final Report of the Capacity Review Committee". Recommendation #29 in the Report recommends the amalgamation of the Porcupine Health Unit and the Timiskaming Health Unit "...for the purpose of achieving critical mass and strengthening public health". While the Report states that this reconfiguration should take place as quickly as possible, it does not provide a specific deadline for the achievement of the amalgamation. In the meantime, the Timiskaming Health Unit continues to operate as a separate entity.

#### 2. Significant accounting policies

The financial statements of the Timiskaming Health Unit ("the Health Unit") are the representations of management and have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Professional Accountants. The more significant of the accounting policies are summarized below.

##### (a) 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. The change in non-financial assets during the year, together with the annual surplus (deficit), provides the Change in Net Financial Assets for the year.

##### (b) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all 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:

Furniture and equipment	5 years
Leasehold improvements	5 years

Only one-half the normal rate of amortization is taken in the year of acquisition.

The Health Unit has a capitalization threshold of \$5,000. Individual assets of lesser value may be capitalized if they are pooled, or because, collectively, they have significant value, or for operational purposes.

##### (c) Government transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

## TIMISKAMING HEALTH UNIT

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 2017

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#### 2. Significant accounting policies (continued)

##### (d) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 expenditures during the year. Such estimates include provisions for amounts owed to the Province of Ontario, pay equity and union contract settlements, employee future benefits and various other accrued liabilities, and determination of tangible capital assets historical cost, estimated useful life and related amortization. Actual results could differ from these estimates.

##### (e) Revenue recognition

The programs administered by the Health Unit are funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health and Long Term Care and the Ministry of Children and Youth Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Any excess of program funding over recoverable expenditures is due to the Province of Ontario.

The programs are also funded by twenty-four municipalities from the District of Timiskaming. Contributions for the year were calculated based on the approved cost apportionment formula applied to the Health Unit's budget for the year. Any excess or deficiency of the municipalities' contributions in the year over their respective share of the Health Unit's expenditures is apportioned among the municipalities in the same proportion as the original contributions.

##### (f) Retirement and other employee future benefits

The Health Unit provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, and long term disability benefits. The Health Unit has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care costs trends, disability recovery rates, long term inflation rates and discount rates.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for long term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

- (ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

#### 2. Significant accounting policies (continued)

- (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

#### (g) Financial instruments

##### (i) Fair value of financial instruments

The Health Unit's financial instruments consist of cash, accounts receivable, account payable and accrued liabilities, deferred revenue and amounts due from (to) the Province of Ontario. Unless otherwise noted, it is management's opinion that the Health Unit is not exposed to significant interest or currency risks arising from these financial instruments. The carrying values of the Health Unit's financial instruments approximate their fair values unless otherwise noted.

##### (ii) Credit risk

The Health Unit does not have significant exposure to any individual or party. A large portion of the Health Unit's receivables are due from other levels of government and other Health Unit programs. No allowance for doubtful accounts has been established as at December 31, 2017 as management feels all receivables will be collected.

#### 3. Programs administered by the Health Unit

These financial statements do not reflect any revenues or expenditures of the Community Health Centre Programs, Land Control Program, Stay on Your Feet Program, Mental Health Program, Smoking Cessation (RNAO) Program, Well Baby Visit (Best Start) Program and Post-Partum Mood Disorder (Best Start) Program, all of which are administered by the Health Unit. Each program is funded separately and reported upon in separate financial statements.

#### 4. Self-funded leave plan

Under the self-funded leave plan, employees have the opportunity to be paid 80% of their salaries over four years. The remaining 20% is accumulated in a bank account to cover 80% of their salaries in the fifth year when they take a year leave of absence. The cash and related liability have been included with cash and accounts payable and accrued liabilities on the Statement of Financial Position.

#### 5. Interest

In 2017, interest earned on the surplus account amounted to \$2,425 (2016 \$1,368). This amount is included in interest revenue reported on the Statement of Operations.

#### 6. Operating line loan agreement

The Health Unit has entered into an operating line loan agreement with its financial institution. The credit limit for this agreement is \$300,000. Interest is calculated at prime plus 1%. This operating line is utilized from time to time to cover temporary cash shortfalls that may occur during the year.

As at December 31, 2017, the outstanding balance of the operating line was \$nil (2016 \$nil).

#### 7. Accounts receivable

Due from associated programs  
GST/HST receivable  
Municipalities  
Sundry

	2017	2016
\$	48,873	\$ 66,621
	67,397	67,599
	4,418	3,490
	2,584	6,372
\$	123,272	\$ 144,082

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

8.	<b>Accounts payable and accrued liabilities</b>	<u>2017</u>	<u>2016</u>
	Trade payables and accrued liabilities	\$ 408,914	\$ 480,594
	Due to DTSSAB	<u>16,487</u>	<u>16,487</u>
		<u>\$ 425,401</u>	<u>\$ 497,081</u>
9.	<b>Deferred revenue</b>		
	Ministry of Health and Long-Term Care	<u>2017</u>	<u>2016</u>
	Panorama	\$ -	\$ 20,267
	Electronic Cigarettes Act – base funding	-	6,487
	Smoke-Free Ontario Strategy Expanded Smoking Cessation	-	338
	Northern Fruit and Vegetable	<u>-</u>	<u>20,200</u>
		<u>-</u>	<u>47,292</u>
	District of Timiskaming Social Services Administration Board		
	Fair Start program	<u>-</u>	<u>6,753</u>
	Other Sources		
	Tobacco Free Timiskaming Coalition	2,461	2,461
	Prevent Alcohol & Risk Related Trauma in Youth program	<u>1,902</u>	<u>1,620</u>
		<u>4,363</u>	<u>4,081</u>
		<u>\$ 4,363</u>	<u>\$ 58,126</u>

During the year, the Health Unit incurred expenditures for the Ministry of Health and Long-Term Care programs in the January to March period totalling \$40,805 and set up \$6,487 as Due to Province for unspent funds.

During the year, the Health Unit spent the remaining funds of \$6,753 for the Fair Start program.

During the year, the Health Unit received funding of \$3,500 for the Other Source programs and incurred expenditures totalling \$3,218. The revenue will be matched against the released expenditures when they are incurred.

**TIMISKAMING HEALTH UNIT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

10. Due from (to) Province of Ontario	Previous years	Current year	2017 Total	2016 Total
Due from Province of Ontario				
Children in Need of Treatment	\$ -	\$ -	\$ -	\$ 1
Infection control	-	-	-	3,262
Smoke Free Ontario	-	-	-	11,315
Immunization programs	-	17,412	17,412	22,754
Panorama	-	-	-	17,199
Healthy Smiles Ontario	-	-	-	20,298
Enhanced Food Safety	-	-	-	1,747
MOH/AMOH Compensation Initiative	30	-	30	-
Needle exchange	-	215	215	-
Needle exchange – One-Time	-	5,906	5,906	-
Northern Fruit and Vegetable	-	-	-	20,200
Healthy Menu Choices	-	1,333	1,333	-
Smoke Free Ontario – One-Time	-	7,788	7,788	-
Capital: Office Relocation	-	-	-	42,900
	30	32,654	32,684	139,676
Due to Province of Ontario				
Mandatory Programs	-	(7,223)	(7,223)	-
Vector-Borne Disease	-	(4,292)	(4,292)	(1,781)
Small Drinking Water Systems	-	(5,036)	(5,036)	(2,173)
Healthy babies/Healthy children programs	-	(5,693)	(5,693)	(16,652)
Early Years and Childcare Service	-	-	-	(2,883)
Unorganized territories	-	(2,178)	(2,178)	(10,891)
Infection control	-	(8,036)	(8,036)	-
Smoke Free Ontario	(5,460)	(14,984)	(20,444)	-
Chief Nursing Officer	-	(2,776)	(2,776)	(313)
Panorama	5,515	(17,811)	(12,296)	-
Healthy Smiles Ontario	-	(18,524)	(18,524)	-
Enhanced Food Safety	-	(3,164)	(3,164)	-
Enhanced Safe Water	-	(134)	(134)	(953)
Diabetes Prevention	(1,190)	(4,483)	(5,673)	(28,666)
Screening Liaison Nurse	-	-	-	(97)
Healthy Communities Fund	-	-	-	(25,138)
Northern Fruit and Vegetables	-	(3,806)	(3,806)	-
Harm Reduction	-	(113,965)	(113,965)	-
	(1,135)	(212,105)	(213,240)	(89,547)
Total due from (to) Province of Ontario	\$ (1,105)	\$ (179,451)	\$ (180,556)	\$ 50,129

The Mandatory Programs, Vector Borne Disease, Children in Need of Treatment and Small Drinking Water Systems programs are funded 75% by the Ministry of Health and Long-Term Care ("the MOHLTC") and 25% by the member municipalities while the One-time, Unorganized Territories, Infection Control, Smoke Free Ontario, Immunization, Chief Nursing Officer, Panorama, Healthy Communities Fund, Healthy Smiles Ontario, Social Determinants of Health Nurses, Enhanced Food Safety, Enhanced Safe Water, Diabetes Prevention, MOH/AMOH Compensation Initiative, Needle Exchange, Northern Fruit and Vegetable, Healthy Menu Choices and Harm Reduction programs are funded 100% by the MOHLTC. The Healthy Babies/Healthy Children, Early Years and Childcare Service and Screening Liaison Nurse programs are funded 100% by the Ministry of Children and Youth Services ("the MCYS").

The previous year's balances outstanding represent amounts owed for settlements in previous years which have not yet been processed by the MOHLTC and/or the MCYS. Provincial funding is subject to historical audit by the Province of Ontario.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

#### 11. Commitments

##### Leases

The offices of the Health Unit are located in various leased premises. Minimum annual lease payments of approximately \$308,202 (excluding HST) are required with various expiry dates.

The Health Unit had a 15 year lease agreement with the Temiskaming Hospital which covered to December 31, 2018. The Health Unit discontinued payments on this lease as of August 1, 2012, and at this time it is undeterminable if any further payment will be required.

##### Information Technology

The Health Unit has entered into a five-year Information Technology agreement for \$7,000 (excluding HST) per month starting in June 2015. The agreement includes server, desktop/notebook, printer and network support, as well as a help desk application and consulting services on IT policies and purchases. The agreement includes an annual percentage increase of 4% per year and allows the Health Unit to terminate the agreement with a one year written notice or one year payment.

##### Financial Services

The Health Unit entered into a five-year Financial Services agreement based on an hourly rate beginning April 1, 2013 with a provision for an increase in the hourly rate based on the 2014 Cost of Living Rate effective April 1, 2015. This agreement may be terminated at any time by mutual agreement of the parties, after March 31, 2018 with 90 days' notice, or upon default by either party.

#### 12. Retirement and other employee future benefits

##### (a) Retirement and other employee future benefit liabilities

	2017	2016
Accrued employee future benefit obligations	\$ 341,307	\$ 323,852
Unamortized actuarial losses	(29,097)	(31,146)
Employee future benefit liability	<u>\$ 312,210</u>	<u>\$ 292,706</u>

##### (b) Retirement and other employee future benefit expenses

	2017	2016
Current year benefit cost	\$ 48,005	\$ 45,751
Amortization of actuarial gains and losses	2,049	2,049
Interest on accrued benefit obligation	15,431	14,906
Employee future benefits expenses <sup>1</sup>	<u>\$ 65,485</u>	<u>\$ 62,706</u>

<sup>1</sup> Excluding pension contributions to the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan, described below.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

#### 12. Retirement and other employee future benefits - continued

##### (c) Retirement benefits

##### (i) Ontario Municipal Employees Retirement System

All permanent employees of the Health Unit are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Health Unit contributions equal the employee contributions to the plan. During the year ended December 31, 2017, the Health Unit contributed \$379,124 (2016 \$411,096) to the plan. As this is a multi-employer pension plan, these contributions are the Health Unit's pension benefit expenses. No pension liability for this type of plan is included in the Health Unit's financial statements. As of December 31, 2017, OMERS has a funding deficit of \$5.4 billion (2016 \$5.7 billion) and Net Assets Available for Benefits of \$95.2 billion (2016 \$85.4 billion).

##### (ii) Retirement Life Insurance and Health Care Benefits

The Health Unit continues to provide life insurance and health care benefits to certain employee groups after retirement until the members reach 65 years of age. The Health Unit provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities to this plan are included in the Health Unit's financial statements.

##### (d) Assumptions

The accrued benefit obligations for employee future benefit plans as at December 31, 2017 are based on actuarial valuations for accounting purposes as at December 31, 2015. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Health Unit's best estimates of expected rates of:

	2017	2016
Inflation	2%	2%
Wage and salary escalation	3%	3%
Insurance and health care cost escalation	4.71426% for 2017 decreasing to 4% in 2019	5.0714% for 2017 decreasing to 4% in 2019
Dental Care Cost escalation	4%	4%
Discount on accrued benefit obligations	4.75%	4.75%

#### 13. Accumulated surplus

The accumulated surplus is made up of the following:

	2017	2016
Net financial assets		
Operational surplus	\$ 1,270,665	\$ 1,327,357
Non-financial assets		
Investment in tangible capital assets	100,909	190,126
Prepaid expenses	59,532	41,835
	<u>160,441</u>	<u>231,961</u>
Accumulated surplus	<u>\$ 1,431,106</u>	<u>\$ 1,559,318</u>

#### 14. Economic dependence

The continuation of this organization is dependent on funding received from the Ministry of Health and Long-Term Care, the Ministry of Children and Youth Services and the funding municipalities.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2017

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15. **Change in accounting estimate**

The change in accounting estimate represents adjustments to the amounts set up as payable to the Province of Ontario for some settlements for the 2015 and 2016 fiscal years.

16. **Schedule of tangible capital assets**

	Opening Cost	Additions	Ending Cost	Opening Accumulated Amortization	Current Amortization	Ending Accumulated Amortization	Net 2017	Net 2016
Furniture and equipment	\$ 828,717	\$ 31,736	\$ 860,453	\$ 724,148	\$ 61,191	\$ 785,339	\$ 75,114	\$ 104,569
Leasehold Improvements	560,770	-	560,770	475,213	59,762	534,975	25,795	85,557
	<u>\$1,389,487</u>	<u>\$ 31,736</u>	<u>\$1,421,223</u>	<u>\$ 1,199,361</u>	<u>\$ 120,953</u>	<u>\$ 1,320,314</u>	<u>\$ 100,909</u>	<u>\$ 190,126</u>

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 2,764,800	\$ 2,764,800	\$ 2,764,800
Province of Ontario – One-time	-	-	42,900
Municipalities (Sch. 1, page 19)	869,743	1,197,100	1,248,820
Offset revenue	114,458	-	96,082
Interest	13,190	-	3,588
<b>Total revenues</b>	<b>3,762,191</b>	<b>3,961,900</b>	<b>4,156,190</b>
<b>EXPENDITURES</b>			
Salaries and wages	2,154,387	2,511,595	2,364,406
Fringe benefits	597,763	644,587	659,287
Fees for service	328,923	203,300	254,212
Travel	54,144	31,000	37,754
Materials and supplies	262,158	153,500	216,040
Administrative	191,623	232,500	223,242
Rent and utilities	448,100	471,700	427,660
Amortization	120,953	-	190,877
	4,158,051	4,248,182	4,373,478
Allocated to other programs	(281,283)	(286,282)	(253,214)
<b>Total expenditures</b>	<b>3,876,768</b>	<b>3,961,900</b>	<b>4,120,264</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>(114,577)</b>	<b>-</b>	<b>35,926</b>
Provincial settlement	7,223	-	-
<b>Annual surplus (deficit)</b>	<b>\$ (121,800)</b>	<b>\$ -</b>	<b>\$ 35,926</b>

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

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>SALARIES AND WAGES</b>			
Nursing	\$ 629,921	\$ 653,424	\$ 675,210
Administration	1,026,621	1,047,877	598,658
Inspection	212,073	215,414	225,170
Medical officer	-	226,331	280,083
Health promoter	145,852	194,879	453,588
Nutritionist	89,980	103,142	106,555
Tobacco enforcement officer	2,317	3,466	-
Epidemiologist	47,623	67,062	25,142
	<b>\$ 2,154,387</b>	<b>\$ 2,511,595</b>	<b>\$ 2,364,406</b>
<b>FRINGE BENEFITS</b>			
Pension	\$ 313,025	\$ 352,828	\$ 341,861
Employment insurance	35,529	37,975	42,473
EHT	43,754	49,783	46,785
WSIB	21,536	24,897	22,332
Group life and health guard	103,986	118,764	112,703
Long-term disability	38,095	60,340	45,520
Other	41,838	-	47,613
	<b>\$ 597,763</b>	<b>\$ 644,587</b>	<b>\$ 659,287</b>
<b>FEES FOR SERVICE</b>			
Legal and audit fees	\$ 28,242	\$ 21,800	\$ 54,167
Board fees	7,090	12,000	9,400
Consultants	288,087	166,500	185,986
Dental	4,054	2,000	(3,614)
Web fees	1,450	1,000	8,273
	<b>\$ 328,923</b>	<b>\$ 203,300</b>	<b>\$ 254,212</b>

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

**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

**SCHEDULE OF EXPENDITURES (CONT'D)**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>TRAVEL</b>			
Infectious diseases	\$ 7,836	\$ 9,000	\$ 8,309
Family health	18,160	7,500	4,822
Administration	15,977	6,000	10,014
Board	3,024	2,500	2,440
Chronic disease	6,327	5,000	5,287
Inspection	2,820	1,000	6,882
	<u>\$ 54,144</u>	<u>\$ 31,000</u>	<u>\$ 37,754</u>
<b>MATERIALS AND SUPPLIES</b>			
Family health	\$ 236,056	\$ 125,000	\$ 192,570
Infectious diseases	14,034	18,000	12,299
Chronic disease	10,206	8,000	9,233
Inspection	1,862	2,500	1,938
	<u>\$ 262,158</u>	<u>\$ 153,500</u>	<u>\$ 216,040</u>
<b>ADMINISTRATIVE</b>			
Telephone	\$ 34,784	\$ 38,000	\$ 40,735
Office supplies	19,636	22,000	17,108
Staff recruitment	2,575	2,000	1,585
Professional development	16,552	39,000	31,649
Insurance	32,458	35,000	33,807
Equipment rental	18,811	18,000	18,931
Postage	4,264	3,500	5,667
Courier express	9,024	12,000	9,039
Advertising and promotion	21,121	24,500	27,528
Association fees	8,219	8,000	6,585
Website/database maintenance	12,455	16,000	18,202
Bank charges	2,723	2,500	2,666
Miscellaneous	9,001	12,000	9,740
	<u>\$ 191,623</u>	<u>\$ 232,500</u>	<u>\$ 223,242</u>

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

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES (CONT'D)**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>RENT AND UTILITIES</b>			
<b>NEW LISKEARD</b>			
Rent	\$ 216,770	\$ 223,000	\$ 162,245
Utilities	46,846	50,000	52,397
Janitor and supplies	42,937	43,500	42,913
Office maintenance	6,946	5,000	3,233
	<u>313,499</u>	<u>321,500</u>	<u>260,788</u>
<b>KIRKLAND LAKE</b>			
Rent	80,650	87,000	82,725
Utilities	22,300	30,000	24,840
Janitor and supplies	19,601	20,000	19,344
Office maintenance	3,896	5,000	2,634
	<u>126,447</u>	<u>142,000</u>	<u>129,543</u>
<b>ENGLEHART</b>			
Rent	5,617	5,600	21,813
Utilities	-	-	3,067
Janitor and supplies	2,076	2,100	6,242
Office maintenance	461	500	6,207
	<u>8,154</u>	<u>8,200</u>	<u>37,329</u>
	<u>\$ 448,100</u>	<u>\$ 471,700</u>	<u>\$ 427,660</u>
<b>ALLOCATED COSTS</b>			
March year-end programs	\$ 64,357	\$ 69,357	\$ 99,033
Land Control Program	11,975	11,975	14,510
Other programs	<u>204,951</u>	<u>204,950</u>	<u>139,671</u>
	<u>\$ 281,283</u>	<u>\$ 286,282</u>	<u>\$ 253,214</u>

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

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF MUNICIPAL REVENUES**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017	2016
Temiskaming Shores	\$ 309,556	\$ 438,697
Kirkland Lake	236,688	335,433
Englehart	45,003	63,778
Armstrong	36,311	51,459
Cobalt	33,928	48,082
Temagami	26,497	37,552
Larder Lake	21,836	30,945
McGarry	20,784	29,455
Coleman	18,261	25,879
Charlton/Dack	17,735	25,134
Harley	16,088	22,799
Harris	15,667	22,203
Evanturel	14,020	19,869
Hudson	13,879	19,670
James	12,688	17,981
Casey	12,513	17,733
Latchford	10,830	15,348
Kerns	10,515	14,901
Matachewan	10,094	14,305
Chamberlain	10,024	14,206
Hilliard	6,905	9,785
Gauthier	3,435	4,868
Brethour	2,979	4,222
Thornloe	2,418	3,427
	<b>\$ 908,654</b>	<b>\$ 1,287,731</b>

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

# **TIMISKAMING HEALTH UNIT**

## **VECTOR-BORNE DISEASE PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 83,500	\$ 83,500	\$ 83,500
Municipalities	27,805	27,805	27,805
<b>Total revenues</b>	<u>111,305</u>	<u>111,305</u>	<u>111,305</u>
<b>EXPENDITURES</b>			
Salaries and wages	58,065	58,434	54,082
Fringe benefits	14,778	15,195	13,859
Fees for service	750	750	750
Travel	7,046	7,998	5,619
Materials and supplies	5,811	7,767	6,082
Administrative	19,161	21,161	22,491
<b>Total expenditures</b>	<u>105,611</u>	<u>111,305</u>	<u>102,883</u>
<b>Annual surplus before provincial settlement</b>	5,694	-	8,422
Provincial settlement	<u>4,292</u>	-	<u>6,338</u>
<b>Annual surplus</b>	<u>\$ 1,402</u>	<u>\$ -</u>	<u>\$ 2,084</u>

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

# **TIMISKAMING HEALTH UNIT**

## **SMALL DRINKING WATER SYSTEMS PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 33,400	\$ 33,400	\$ 33,400
Municipalities	11,106	11,106	11,106
<b>Total revenues</b>	<u>44,506</u>	<u>44,506</u>	<u>44,506</u>
<b>EXPENDITURES</b>			
Salaries and wages	21,905	19,304	22,952
Fringe benefits	3,814	4,900	3,615
Fees for service	460	460	460
Travel	3,311	9,608	4,446
Administrative	8,328	10,234	9,432
<b>Total expenditures</b>	<u>37,818</u>	<u>44,506</u>	<u>40,905</u>
<b>Annual surplus before provincial settlement</b>	6,688	-	3,601
Provincial settlement	5,036	-	2,721
<b>Annual surplus</b>	<u>\$ 1,652</u>	<u>\$ -</u>	<u>\$ 880</u>

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

# **TIMISKAMING HEALTH UNIT**

## **HEALTHY BABIES/HEALTHY CHILDREN PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 601,973	\$ 601,973	\$ 601,973
<b>EXPENDITURES</b>			
Salaries and wages	439,418	458,671	446,952
Fringe benefits	109,629	111,637	111,604
Fees for service	5,884	5,880	5,884
Travel	13,719	8,000	10,940
Materials and supplies	7,092	7,409	4,960
Administrative	5,538	10,377	6,386
<b>Total expenditures</b>	<b>581,280</b>	<b>601,974</b>	<b>586,726</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>20,693</b>	<b>(1)</b>	<b>15,247</b>
Provincial settlement	20,693	-	15,247
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**EARLY YEARS AND CHILDCARE SERVICE PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 102,720	\$ 102,720	\$ 102,720
<b>EXPENDITURES</b>			
Salaries and wages	70,011	70,084	66,906
Fringe benefits	15,707	16,462	15,531
Fees for service	6,750	2,200	4,350
Travel	660	134	356
Materials and supplies	1,956	4,000	1,271
Administrative	10,056	9,840	9,923
<b>Total expenditures</b>	<b>105,140</b>	<b>102,720</b>	<b>98,337</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>(2,420)</b>	<b>-</b>	<b>4,383</b>
Provincial settlement	-	-	4,383
<b>Annual surplus (deficit)</b>	<b>\$ (2,420)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**UNORGANIZED TERRITORIES PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 114,800	\$ 114,800	\$ 108,100
<b>EXPENDITURES</b>			
Salaries and wages	66,197	73,296	55,882
Fringe benefits	16,644	16,006	13,560
Fees for service	1,000	1,000	2,989
Travel	525	2,941	4,021
Administrative	21,556	21,556	21,766
<b>Total expenditures</b>	<b>105,922</b>	<b>114,799</b>	<b>98,218</b>
<b>Annual surplus before provincial settlement</b>	<b>8,878</b>	<b>1</b>	<b>9,882</b>
Provincial settlement	8,878	-	9,882
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>

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

# **TIMISKAMING HEALTH UNIT**

## **INFECTION CONTROL PROGRAMS**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Nurse Actual 2017	Infectious Diseases Actual 2017	Actual Total 2017	Budget 2017	Actual Total 2016
<b>REVENUES</b>					
Province of Ontario	\$ 90,100	\$ 111,200	\$ 201,300	\$ 201,300	\$ 201,300
<b>EXPENDITURES</b>					
Salaries and wages	72,303	70,539	142,842	141,803	140,858
Fringe benefits	17,636	8,896	26,532	35,117	26,438
Fees for service	-	1,000	1,000	1,000	1,000
Travel	-	868	868	940	882
Materials and supplies	-	1,665	1,665	2,082	1,189
Administrative	-	20,358	20,358	20,358	24,088
<b>Total expenditures</b>	<b>89,939</b>	<b>103,326</b>	<b>193,265</b>	<b>201,300</b>	<b>194,455</b>
<b>Annual surplus before provincial settlement</b>	161	7,874	8,035	-	6,845
Provincial settlement	161	7,874	8,035	-	6,994
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (149)</b>

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

# **TIMISKAMING HEALTH UNIT**

## **SMOKE FREE ONTARIO PROGRAMS**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 302,800	\$ 302,800	\$ 303,138
Province of Ontario – One-time	-	-	8,517
<b>Total revenues</b>	<u>302,800</u>	<u>302,800</u>	<u>311,655</u>
<b>EXPENDITURES</b>			
Salaries and wages	191,785	203,189	207,386
Fringe benefits	48,772	49,105	52,936
Fees for service	2,658	4,000	1,518
Travel	8,593	11,594	9,774
Materials and supplies	5,288	2,535	3,605
Administrative	30,720	32,378	33,872
<b>Total expenditures</b>	<u>287,816</u>	<u>302,801</u>	<u>309,091</u>
<b>Annual surplus (deficit) before provincial settlement</b>	14,984	(1)	2,564
Provincial settlement	14,984	-	2,564
<b>Annual surplus (deficit)</b>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>

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

# **TIMISKAMING HEALTH UNIT**

## **IMMUNIZATION PROGRAMS**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Meningococcal FLU HPV and MMR Actual 2017	Actual Total 2017	Budget 2017	Actual Total 2016
<b>REVENUES</b>					
Province of Ontario	\$ 14,390	\$ 6,749	\$ 21,139	\$ 25,500	\$ 24,878
<b>EXPENDITURES</b>					
Salaries and wages	7,536	1,291	8,827	8,213	12,582
Fringe benefits	1,124	102	1,226	872	1,559
Travel	647	62	709	5,014	708
Materials and supplies	5,194	-	5,194	5,000	4,378
Administrative	8,859	-	8,859	6,401	7,581
<b>Total expenditures</b>	<b>23,360</b>	<b>1,455</b>	<b>24,815</b>	<b>25,500</b>	<b>26,808</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>(8,970)</b>	<b>5,294</b>	<b>(3,676)</b>	<b>-</b>	<b>(1,930)</b>
Provincial settlement	-	-	-	-	-
<b>Annual surplus (deficit)</b>	<b>\$ (8,970)</b>	<b>\$ 5,294</b>	<b>\$ (3,676)</b>	<b>\$ -</b>	<b>\$ (1,930)</b>

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

# **TIMISKAMING HEALTH UNIT**

## **CHIEF NURSING OFFICER PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 121,500	\$ 121,500	\$ 121,500
<b>EXPENDITURES</b>			
Salaries and wages	97,106	99,656	95,259
Fringe benefits	21,618	21,845	23,586
<b>Total expenditures</b>	<b>118,724</b>	<b>121,501</b>	<b>118,845</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>2,776</b>	<b>(1)</b>	<b>2,655</b>
Provincial settlement	2,776	-	2,655
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>

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

# **TIMISKAMING HEALTH UNIT**

## **PANORAMA PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 42,333	\$ 57,300	\$ 55,500
<b>EXPENDITURES</b>			
Salaries and wages	13,220	42,887	41,982
Fringe benefits	2,037	10,663	9,171
Fees for service	-	-	644
Travel	1,149	3,750	-
	<u>16,406</u>	<u>57,300</u>	<u>51,797</u>
<b>Annual surplus before provincial settlement</b>	25,927	-	3,703
Provincial settlement	<u>25,927</u>	<u>-</u>	<u>3,703</u>
<b>Annual surplus</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

# **TIMISKAMING HEALTH UNIT**

## **HEALTHY SMILES ONTARIO PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 344,800	\$ 344,800	\$ 344,800
Sundry revenue	-	-	2,475
	<u>344,800</u>	<u>344,800</u>	<u>347,275</u>
<b>EXPENDITURES</b>			
Salaries and wages	183,331	189,995	251,306
Fringe benefits	51,476	43,935	65,768
Fees for service	-	-	11,332
Travel	3,893	10,798	3,739
Materials and supplies	6,713	10,000	9,290
Administrative	80,863	90,071	4,449
Amortization	-	-	1,687
<b>Total expenditures</b>	<u>326,276</u>	<u>344,799</u>	<u>347,571</u>
<b>Annual surplus (deficit) before provincial settlement</b>	18,524	1	(296)
Provincial settlement	<u>18,524</u>	-	-
<b>Annual surplus (deficit)</b>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (296)</u>

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

**TIMISKAMING HEALTH UNIT**

**SOCIAL DETERMINANTS OF HEALTH NURSES PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 180,500	\$ 180,500	\$ 180,500
<b>EXPENDITURES</b>			
Salaries and wages	144,700	143,623	146,297
Fringe benefits	35,819	36,878	35,882
<b>Total expenditures</b>	<u>180,519</u>	<u>180,501</u>	<u>182,179</u>
<b>Annual surplus (deficit) before provincial settlement</b>	(19)	(1)	(1,679)
Provincial settlement	-	-	-
<b>Annual surplus (deficit)</b>	<u>\$ (19)</u>	<u>\$ (1)</u>	<u>\$ (1,679)</u>

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

# **TIMISKAMING HEALTH UNIT**

## **FAIR START PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
DTSSAB – One-time	\$ 6,753	\$ -	\$ 47,349
<b>EXPENDITURES</b>			
Salaries and wages	3,740	-	22,094
Fringe benefits	-	-	4,014
Fees for service	3,013	-	21,241
<b>Total expenditures</b>	<b>6,753</b>	<b>-</b>	<b>47,349</b>
<b>Annual surplus before DTSSAB settlement</b>	<b>-</b>	<b>-</b>	<b>-</b>
DTSSAB settlement	-	-	-
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# **TIMISKAMING HEALTH UNIT**

## **ENHANCED FOOD SAFETY AND ENHANCED SAFE WATER PROGRAMS**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Enhanced Food Safety Actual 2017	Enhanced Safe Water Actual 2017	Actual Total 2017	Budget 2017	Actual Total 2016
<b>REVENUES</b>					
Province of Ontario	\$ 25,000	\$ 15,500	\$ 40,500	\$ 40,500	\$ 40,500
<b>EXPENDITURES</b>					
Salaries and wages	4,931	10,057	14,988	18,000	19,989
Fringe benefits	492	997	1,489	4,500	2,071
Travel	6,943	922	7,865	4,530	3,224
Materials and supplies	6,777	3,390	10,167	8,470	14,972
Administrative	2,693	-	2,693	5,000	-
<b>Total expenditures</b>	<b>21,836</b>	<b>15,366</b>	<b>37,202</b>	<b>40,500</b>	<b>40,256</b>
<b>Annual surplus before provincial settlement</b>	<b>3,164</b>	<b>134</b>	<b>3,298</b>	<b>-</b>	<b>244</b>
Provincial settlement	3,164	134	3,298	-	953
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (709)</b>

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

# **TIMISKAMING HEALTH UNIT**

## **DIABETES PREVENTION PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 150,000	\$ 150,000	\$ 172,422
Offset revenue	500	-	-
	<u>150,500</u>	<u>150,000</u>	<u>172,422</u>
<b>EXPENDITURES</b>			
Salaries and wages	88,276	90,423	90,454
Fringe benefits	22,341	22,562	15,749
Fees for service	8,532	4,411	3,325
Travel	432	1,500	1,745
Materials and supplies	7,906	9,603	19,650
Administrative	<u>18,530</u>	<u>21,500</u>	<u>22,302</u>
<b>Total expenditures</b>	<u>146,017</u>	<u>149,999</u>	<u>153,225</u>
<b>Annual surplus before provincial settlement</b>	4,483	1	19,197
Provincial settlement	<u>4,483</u>	<u>-</u>	<u>19,197</u>
<b>Annual surplus</b>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

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

**TIMISKAMING HEALTH UNIT**

**MOH/AMOH COMPENSATION INITIATIVE PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ -	\$ -	\$ 31,246
<b>EXPENDITURES</b>			
Salaries and wages	-	-	31,246
<b>Annual surplus</b>	\$ -	\$ -	\$ -

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

# **TIMISKAMING HEALTH UNIT**

## **NEEDLE EXCHANGE INITIATIVE PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 11,725	\$ 1,900	\$ 1,900
<b>EXPENDITURES</b>			
Materials and supplies	2,115	1,900	1,956
<b>Annual surplus (deficit) before provincial settlement</b>	9,610	-	(56)
Provincial settlement	9,610	-	-
<b>Annual surplus (deficit)</b>	\$ -	\$ -	\$ (56)

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

# **TIMISKAMING HEALTH UNIT**

## **NEEDLE EXCHANGE INITIATIVE PROGRAM – ONE-TIME**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 5,906	\$ -	\$ -
<b>EXPENDITURES</b>			
Materials and supplies	5,906	-	-
<b>Annual surplus before provincial settlement</b>	-	-	-
Provincial settlement	-	-	-
<b>Annual surplus</b>	\$ -	\$ -	\$ -

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

# **TIMISKAMING HEALTH UNIT**

## **NORTHERN FRUIT AND VEGETABLE PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario – One-Time	\$ 27,219	\$ 56,059	\$ -
<b>EXPENDITURES</b>			
Supplies and wages	13,825	19,540	-
Fringe benefits	1,865	4,091	-
Fees for service	-	4,205	-
Travel	518	1,792	-
Materials and supplies	186	23,898	-
Administrative	-	2,534	-
<b>Total expenditures</b>	<b>16,394</b>	<b>56,060</b>	<b>-</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>10,825</b>	<b>(1)</b>	<b>-</b>
Provincial settlement	10,825	-	-
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**HEALTHY MENU CHOICES PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 1,333	\$ 2,250	\$ -
<b>EXPENDITURES</b>			
Salaries and wages	1,259	1,500	-
Fringe benefits	74	374	-
Materials and supplies	-	375	-
	<u>1,333</u>	<u>2,249</u>	<u>-</u>
<b>Annual surplus before provincial settlement</b>	-	1	-
Provincial settlement	-	-	-
<b>Annual surplus</b>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

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

# **TIMISKAMING HEALTH UNIT**

## **HARM REDUCTION PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario	\$ 150,000	\$ 150,000	\$ -
<b>EXPENDITURES</b>			
Salaries and wages	33,725	120,000	-
Fringe benefits	2,310	29,999	-
<b>Total expenditures</b>	<b>36,035</b>	<b>149,999</b>	<b>-</b>
<b>Annual surplus before provincial settlement</b>	<b>113,965</b>	<b>1</b>	<b>-</b>
Provincial settlement	113,965	-	-
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**SMOKE-FREE ONTARIO SMOKING CESSATION PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Actual 2017	Budget 2017	Actual 2016
<b>REVENUES</b>			
Province of Ontario – One-Time	\$ 10,620	\$ 16,377	\$ 7,168
<b>EXPENDITURES</b>			
Fees for service	11,603	16,377	7,168
<b>Annual surplus (deficit) before provincial settlement</b>	(983)	-	-
Provincial settlement	-	-	-
<b>Annual surplus (deficit)</b>	\$ (983)	\$ -	\$ -

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