

RENFREW COUNTY AND DISTRICT BOARD OF HEALTH

Regular Board Meeting

Friday, February 19, 2016

The regular Board meeting of the Renfrew County and District Board of Health was held in Pembroke at 10:00 a.m. with the following members present.

Present:

Mayor Janice Visneskie Moore	Chair
Ms. Carolyn Watt	Vice-Chair
Mayor Michael Donohue	Member
Mayor Jane Dumas	Member
Mr. Wilmer Matthews	Member
Councillor Christine Reavie	Member
Mayor John Reinwald	Member
Ms. Marcia Timm	Member

Regrets:

Mr. J. Michael du Manoir	Member
Warden Peter Emon	Member

Staff:

Dr. Kathryn Reducka	Acting Medical Officer of Health/Chief Executive Officer
Ms. Catherine Boskie	Director, Corporate Services

1. Call to Order

Chair Janice Visneskie Moore called the meeting to order at 10:00 a.m.

2. Agenda Approval

A motion by Councillor Christine Reavie, seconded by Mr. Wilmer Matthews,

To approve the agenda with the addition under "New Business" of item ii) Closed Meeting re: personal matters about an identifiable individual.

Carried

3. Declaration of Conflict of Interest

No conflicts of interest were declared.

4. Staff Reports

i) *2015 Audited Financial Statements*

Ms. Karen Black from the firm of Scott Rosien & Dempsey appointed by the Board of Health as auditors for the Renfrew County and District Health Unit was in attendance. Ms. Black provided a detailed review of the financial audit for the year ending December 31, 2015 which comprised an audit of the statement of financial position, the statement of operations, the statement of change in net financial assets, the statement of cash flows and notes to financial statements comprising a summary of significant accounting policies, etc. The Independent Auditor's Report concluded that the financial statements present fairly in all material respects, the financial position of the Renfrew County and District Health Unit as at December 31, 2015 and that the results of the health unit's operations, change in net financial assets and cash flows for the year then ended are in accordance with the Canadian public sector accounting standards. The Independent Auditor's Report and correspondence dated February 19, 2015 from Scott Rosien & Dempsey to the Board of Health confirming their independence and management letter are appended to these minutes.

A motion by Ms. Carolyn Watt, seconded by Mr. Wilmer Matthews,

To approved the Independent Auditors' Report as presented by Scott Rosien & Dempsey.

Carried

ii) *Report from Acting Medical Officer of Health/Chief Executive Officer (AMOH/CEO)*

Dr. Kathryn Reducka reported on the excellent work carried out by the staff of Renfrew County and District Health Unit. Dr. Reducka stated that maintaining stability for staff at the health unit is vital for continuity in the provision of programs and services at the current high standard.

The Board of Health anticipates that Board meetings will be more straight forward with the formation of Board of Health Committees.

5. Committee Reports

i) *Governance Committee*

Committee Chair Mr. Wilmer Matthews circulated and presented a draft Governance Committee Work Plan 2016 (appended to and forms part of these minutes). Mr. Matthews also reviewed draft proposed revisions to the Procedural By-Law to Regulate the Proceedings of the Board of Health. The Board of Health proposed additional revisions as follows: article 9 insert the words "in consultation with the Chair" after the words "The Secretary"; article 9 iv) delete the words "Governance, Resources, Strategic Planning, Ad Hoc"; article 9 v) provision to restrict staff reports to twenty minutes maximum plus 10 minutes for questions; renumber and move article 9 vii) Minutes of Previous Meeting (approval) to article 9 iv) and renumber remaining articles; article 42 delete second paragraph; article 61 revisit reference to Board of Health member compensation for half-day and full-day meetings in relation to the most recent motion authorizing compensation for Board meetings at a rate of \$175 per meeting. Board members were encouraged to forward any additional proposed amendments to the procedural by-law to the Committee Chair, Mr. Matthews.

Mr. Matthews circulated a knowledge/skills matrix for completion by Board members for the purposes of establishing a baseline and to assist with the identification of knowledge/skills gaps in board composition.

The next scheduled meeting for the Governance Committee is March 1, 2016 at 9:00 a.m.

ii) *Resources Committee*

Due to time constraints, Committee Chair Michael Donohue recommended that the full report of the Resources Committee be deferred to the next Board of Health meeting. It was reported that the Resources Committee plans to meet the third Tuesday of each month, with the exception of the next meeting which is scheduled for March 22, 2016.

iii) *Strategic Planning and Stakeholder Communications Committee*

Committee Chair Mayor Jane Dumas reported that it is anticipated that the Strategic Planning and Stakeholder Communications Committee will meet approximately two times per year. Meetings will be at the call of the Chair of the Committee.

iv) *Ad Hoc Recruitment Committee*

It was clarified that recruitment for the position of Medical Officer of Health/Chief Executive Officer is within the purview of the Governance Committee.

Board of Health Chair, Janice Visneskie Moore presented the TCGI Group proposal to assist with the recruitment for the position of Director, Corporate Services outlining the total cost and the anticipated time frame of three to four months to completion.

The Board of Health considered soliciting additional proposals, however, Chair Visneskie Moore indicated that since TCGI's proposal had been presented during the public session of a Regular Board of Health meeting it would not be appropriate to solicit additional quotes at this time.

A motion by Mayor John Reinwald, seconded by Ms. Marcia Timm,

That the Board of Health accept TCGI's proposal and proceed with the engagement of TCGI to assist with the recruitment for the Director, Corporate Services position.

Carried

A motion by Mayor Michael Donohue, seconded by Ms. Carolyn Watt,

That due to time constraints, that Chair Visneskie Moore move to agenda item # 9 ii) 2016 Public Health Programs Estimated Funding Requirement at this point and then resume the remainder of the agenda.

Carried

6. Delegations

None

7. Correspondence

- i) Ministry of Health and Long-Term Care, Roselle Martino, Assistant Deputy Minister, January 5, 2016, Re: Anticipated amendments to the Ontario Public Health Standards (OPHS) and related Protocols. **For Information.**
- ii) Revised Board of Health Membership list dated February, 2016. **For Information.**

8. Minutes of the Meetings

A motion by Ms. Carolyn Watt, seconded by Ms. Marcia Timm,

That the minutes of the meetings of the Regular Board of Health meeting of January 26, 2016 be approved as circulated.

Carried

9. Business Arising

- i) *RCDHU Proposal for an alPHa Resolution on Timing of Report Submissions to the Annual General Meeting*

Deferred.

- ii) *2016 Public Health Programs Estimated Funding Requirement*

Ms. Catherine Bloskie, Director, Corporate Services highlighted the revisions to the Public Health Programs Estimated Funding Requirement document that was presented by Dr. Carew at a Special Board of Health Meeting on December 18, 2015 such as actuals updated for the period ending December 31, 2015, disposition of 2015 municipal surplus, etc. The total expenditures for 2016 including Healthy Babies Healthy Children Program are estimated at \$8,940,631 with provisions for salary gapping and a rebate to obligated municipalities. The document including background notes is appended to and forms part of these minutes.

A motion by Mr. Wilmer Matthews, seconded by Ms. Carolyn Watt,

To approve the 2016 estimated funding requirement as presented.

Carried

- iii) *Pembroke Office Lease Renewal*

This agenda item within the purview and is referred to the Resources Committee.

10. New Business

- i) *Accounts Payable*

A motion by Ms. Carolyn Watt, seconded by Mr. Wilmer Matthews,
That the schedule of accounts payable for Renfrew County and District Health Unit operations for the period January 29, 2016 be approved for payment in the amount of

\$249,895.29.

Carried

ii) *Closed Meeting re: Personal Matters about an Identifiable Individual*

Chair Visneskie Moore indicated that due to time constraints the Board of Health would not be going into a closed meeting.

11. Date of Next Meeting

The next regular Board of Health meeting is scheduled for Tuesday, March 29, 2016 at 10:00 a.m.

12. Adjournment

A motion by Mr. Wilmer Matthews, seconded by Mayor John Reinwald,

That the meeting be adjourned.

Carried


MEDICAL OFFICER OF HEALTH

29/03/16


CHAIR

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2015



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

February 19, 2016

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements:


The accompanying financial statements for the Renfrew County and District Health Unit are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of the 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 Renfrew County and District Health Unit 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 of Health 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 Scott Rosien & Dempsey, independent external auditors appointed by the Board of Health. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Renfrew County and District Health Unit financial statements.



Dr. Kathleen Seducka
Acting Medical Officer of Health
Chief Executive Officer

Catherine Boskie
Director, Corporate Services

SCOTT ROSIEN & DEMPSEY

Chartered Professional Accountants

D.M. Scott, CPA, CA, LPA
D.W. Rosien, CPA, CA, LPA
K.I. Black, CPA, CA, LPA
R.A. Locke, CPA, CA, LPA
W.T. Dempsey, CPA, CA, LPA (Retired)

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INDEPENDENT AUDITORS' REPORT

To the Chair and Members of the Board of Health of the
Renfrew County and District Health Unit

We have audited the accompanying financial statements of the Renfrew County and District Health Unit, which comprise the statement of financial position as at December 31, 2015 and the statement of operations, statement of change in net financial assets and statement of 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 the auditors' 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, these financial statements present fairly, in all material respects, the financial position of the Renfrew County and District Health Unit as at December 31, 2015 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.

Scott Rosien + Dempsey

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
February 19, 2016

A history of service since 1961

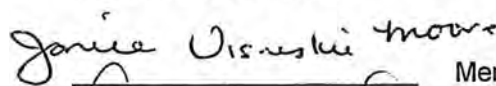
RENFREW COUNTY AND DISTRICT HEALTH UNIT

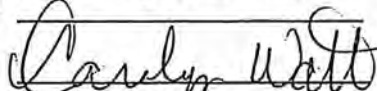
Statement of Financial Position

December 31, 2015, with comparative figures for 2014

	2015	2014
Assets		
Financial assets:		
Cash	\$ 2,498,501	\$ 2,865,905
Receivable from Government of Canada	120,259	126,453
Other receivables	4,697	2,161
Total financial assets	2,623,457	2,994,519
Liabilities		
Accounts payable and accrued liabilities	714,646	754,112
Payable to Province of Ontario (note 2)	1,030,010	1,297,143
Payable to other programs	128,163	128,163
Total liabilities	1,872,819	2,179,418
Net Financial Assets	750,638	815,101
Non-Financial Assets		
Tangible capital assets-net (note 3)	228,462	262,041
Prepaid expenses	89,095	42,153
	317,557	304,194
Accumulated Surplus (note 5)	\$ 1,068,195	\$ 1,119,295
Related party transactions (note 7)		
Commitments (note 8)		

On behalf of the Board:

 Janice Wisneski
Member

 Carolyn Watt
Member

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Operations

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 6)	\$ 6,989,775	\$ 5,735,584	\$ 5,491,367
Municipalities	1,694,966	1,694,966	1,661,731
	8,684,741	7,430,550	7,153,098
Interest	16,000	29,368	35,004
Interest on reserve funds		1,709	1,968
User fees	38,100	29,904	29,279
	8,738,841	7,491,531	7,219,349
Expenditure:			
Salaries	5,033,105	4,093,357	3,987,431
Fringe benefits	1,241,333	1,005,030	951,958
Travel	235,128	183,383	174,906
Materials and supplies	223,327	150,473	145,242
Rent and utilities	365,664	346,756	331,344
Telephone	98,560	91,604	78,353
Administrative	247,323	180,629	184,236
Fees, honoraria and purchased services	191,710	171,692	128,109
Small Drinking Water Systems Program	130,133	80,119	70,108
Infectious Diseases Control Initiative	108,448	39,918	64,077
Vector Borne Diseases Program	31,577	24,064	19,542
Universal Influenza Immunization Program		32,328	39,234
Meningococcal C Vaccine Program		6,402	8,505
Human Papilloma Virus Vaccine Program		12,645	18,518
Panorama		68,665	71,059
Healthy Smiles Ontario Program	185,098	183,390	149,119
Social Determinants of Health Nurses Initiative	206,896	158,972	145,245
Non-recurring	123,500	13,750	83,378
Chief Nursing Officer Initiative	116,533	96,844	35,413
Amortization of tangible capital assets		62,897	57,688
Loss on disposal of tangible capital assets			80
MOH/AMOH Compensation Initiative	38,577	41,488	38,859
Infection Prevention and Control Nurses Initiative	82,759	75,407	36,343
CINOT Program	85,750	63,512	79,552
CINOT Expansion Program	21,031	24,919	26,718
Rebate to obligated municipalities (note 9)	334,387	334,387	384,939
	9,100,839	7,542,631	7,309,956
Excess of expenditure over revenue			
being annual deficit	(361,998)	(51,100)	(90,607)
Accumulated surplus, beginning of year	1,119,295	1,119,295	1,209,902
Accumulated surplus, end of year	\$ 757,297	\$ 1,068,195	\$ 1,119,295

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Change in Net Financial Assets

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

	2015	2015	2014
	Budget	Actual	Actual
Annual deficit	\$ (361,998)	\$ (51,100)	\$ (90,607)
Amortization of tangible capital assets		62,897	57,688
Loss on disposal of tangible capital assets			80
Acquisition of tangible capital assets		(29,318)	(36,316)
Decrease (increase) in prepaid expenses		(46,942)	958
Decrease in net financial assets	(361,998)	(64,463)	(68,197)
Net financial assets, beginning of year	815,101	815,101	883,298
Net financial assets, end of year	\$ 453,103	\$ 750,638	\$ 815,101

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Cash Flows

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

	2015	2014
Operations:		
Annual deficit	\$ (51,100)	\$ (90,607)
Non-cash charge to operations:		
Amortization of tangible capital assets	62,897	57,688
Loss on disposal of tangible capital assets		80
Changes in non-cash operating working capital:		
Decrease in receivable from Government of Canada	6,194	12,090
Decrease (increase) in other receivables	(2,536)	4,256
Decrease (increase) in prepaid expenses	(46,942)	958
Decrease in accounts payable and accrued liabilities	(39,466)	(151,112)
Decrease in payable to Province of Ontario	(267,133)	(295,400)
Decrease in cash from operations	(338,086)	(462,047)
Capital:		
Acquisition of tangible capital assets	(29,318)	(36,316)
Net investment in tangible capital assets	(29,318)	(36,316)
Decrease in cash	(367,404)	(498,363)
Cash, beginning of year	2,865,905	3,364,268
Cash, end of year	\$ 2,498,501	\$ 2,865,905

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2015

The Renfrew County and District Health Unit is established under the Health Protection and Promotion Act, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario.

1. Accounting Policies:

The financial statements of the Renfrew County and District Health Unit are the representation of management prepared in accordance with Canadian Public Sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted are as follows:

(a) Reporting Entity:

(i) Programs included:

These statements reflect the assets, liabilities, revenues and expenditures of the following programs:

General Program
Smoke Free Ontario Strategy (SFO)
Healthy Babies Healthy Children
Electronic Cigarette Act Protection

All inter-program assets and liabilities have been eliminated.

(b) Basis of Accounting:

(i) Accrual Basis of Accounting

Sources of revenue and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures 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.

(ii) Deferred Revenue

Deferred revenue represents amounts which have been received but for which the related expenditure has yet to be incurred. This amount will be recognized as revenue in the fiscal year the expenditure is incurred.

(iii) 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 excess of revenues over expenditures, provides the change in net financial assets for the year.

(iv) Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding cheques at the reporting date.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 2

Year ended December 31, 2015

1. Accounting Policies - continued:

(b) Basis of Accounting - continued:

(v) 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:

	Estimated useful life
Office furniture	20 years
Medical and office equipment	5 years
Information technology	5 years
Telecommunications	10 years

The Renfrew County and District Health Unit has a capitalization threshold so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of the transfer.

(vi) Government Transfers

Government transfers are recognized in the financial statements in the period in which the 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.

(vii) Financial Instruments

The Renfrew County and District Health Unit has classified its cash as held for trading and is stated at fair value. Receivable from Government of Canada and other receivables are classified as loans and receivables which are measured at amortized cost. Accounts payable and accrued liabilities, payable to the Province of Ontario and payable to other programs are classified as other liabilities, each of which is measured on an amortized cost basis.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 3

Year ended December 31, 2015

1. Accounting Policies - continued:

(viii) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes.

Due to the inherent uncertainty in making estimates, actual results could differ from those estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

2. Payable to Province of Ontario:

The net amount payable to the Province of Ontario is comprised of the following amounts:

	2015	2014
Ministry of Health:		
Mandatory Programs	\$ 790,564	\$ 716,933
Universal Influenza Immunization Program	(8,250)	(12,380)
Healthy Babies Healthy Children Program	14,485	54,530
Infectious Diseases Control Initiative	364	42,308
Smoke Free Ontario Strategy	60,204	121,723
Electronic Cigarette Act Protection	53,173	
Small Drinking Water Systems Program	(193)	45,018
Vector Borne Diseases Program	2,872	9,025
Injury and Family Abuse Prevention Project	16,063	16,063
Promote Healthy Pregnancy and Child Development Project	14,398	14,398
Dental Integration - CINOT	9,075	
CINOT Expansion Program	6,087	7,002
Meningococcal C Vaccine Program	(5,678)	(7,089)
Human Papilloma Virus Vaccine Program	(2,550)	(5,440)
Infection Prevention and Control Nurses Initiative	5,902	53,723
Panorama	32,402	68,109
Social Determinants of Health Nurses Initiative	2,259	35,203
Chief Nursing Officer Initiative	7,240	86,001
Healthy Smiles Ontario Program	1,709	6,598
MOH/AMOH Compensation Initiative	(38)	14,648
E-Health Migration		848
Ministry of Environment:		
Environmental Protection Program	29,922	29,922
	\$ 1,030,010	\$ 1,297,143

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2015

3. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele-Communications	2015 Total	2014 Total
COST						
Balance, beginning of year	\$ 264,663	\$ 18,932	\$ 332,587	\$ 117,695	\$ 733,877	\$ 775,026
Additions during the year	12,746		16,572		29,318	36,316
Disposals during the year			(26,462)		(26,462)	(77,465)
Balance, end of year	\$ 277,409	\$ 18,932	\$ 322,697	\$ 117,695	\$ 736,733	\$ 733,877
ACCUMULATED AMORTIZATION						
Balance, beginning of year	\$ 175,907	\$ 18,932	\$ 214,551	\$ 62,446	\$ 471,836	\$ 491,533
Amortization for the year	6,086		45,041	11,770	62,897	57,688
Disposals during the year			(26,462)		(26,462)	(77,385)
Balance, end of year	\$ 181,993	\$ 18,932	\$ 233,130	\$ 74,216	\$ 508,271	\$ 471,836
Net Book Value of Tangible Capital Assets	\$ 95,416	\$	\$ 89,567	\$ 43,479	\$ 228,462	\$ 262,041

4. Pension Agreements:

The Renfrew County and District Health Unit, on behalf of its eligible employees, is a participant in the Ontario Municipal Employees Retirement System (OMERS). OMERS is a defined benefit pension plan, fully funded by equal contributions from participating employers and employees, and by the investment earnings of the OMERS Fund. OMERS pensions are calculated using a defined benefit formula, taking into account length of service and average annual wage that is designed to integrate with the pension payable from the Canada Pension Plan. The amount contributed to OMERS for 2015 was \$509,716 (2014 - \$468,711) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2015 there is no liability for past service under this agreement.

Because OMERS is a multi-employee pension plan the Renfrew County and District Health Unit does not recognize any share of the last reported pension plan deficit for 2014 of \$7.1 billion (2013 - \$8.6 billion) based on the fair market value of the Plan's assets, as this is a joint responsibility of all Ontario municipalities and their employees.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2015

5. Accumulated Surplus:

	2015	2014
Invested in tangible capital assets	\$ 228,462	\$ 262,041
General revenue	342,766	381,996
Contingency reserve	496,967	475,258
	<u>\$ 1,068,195</u>	<u>\$ 1,119,295</u>

(a) Continuity of contingency reserve:

	2015	2014
Interest	\$ 1,709	\$ 1,968
Excess of revenue over expenditures	1,709	1,968
Contribution to reserve	20,000	
Increase in reserve	21,709	1,968
Fund balance, beginning of year	475,258	473,290
Fund balance, end of year	<u>\$ 496,967</u>	<u>\$ 475,258</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2015

6. Grants - Province of Ontario

	2015	2015	2014
	Budget	Actual	Actual
Mandatory Programs	\$ 4,968,346	\$ 3,893,059	\$ 3,883,789
Unorganized Territories	53,131	52,800	52,089
Small Drinking Water Systems Program	97,600	60,089	52,581
Panorama		68,665	71,059
Infectious Diseases Control Initiative	108,448	39,918	64,077
Vector Borne Diseases Program	23,683	18,048	14,657
Healthy Smiles Ontario Program	185,098	183,390	149,119
Universal Influenza Immunization Program	15,000	8,330	13,130
Meningococcal C Vaccine Program	7,000	9,664	7,624
MOH/AMOH Compensation Initiative	38,577	41,488	38,859
Chief Nursing Officer Initiative	116,533	96,844	35,413
Social Determinants of Health Nurses Initiative	206,896	158,972	145,245
Infection Prevention and Control Nurses Initiatives	82,759	75,407	36,343
Human Papilloma Virus Vaccine Program	8,000	6,486	8,644
E-Health Migration		848	3,390
Dental Integration - CINOT		21,214	
CINOT Expansion	15,773	21,015	20,039
	5,926,844	4,756,237	4,596,058
Electronic Cigarette Protection and Enforcement		10,352	
Smoke Free Ontario Strategy			
Protection and Enforcement	102,300	72,570	66,007
Tobacco Control Coordination	100,000	61,062	39,901
Youth Tobacco Use Prevention	80,000	69,205	63,288
Healthy Babies Healthy Children	780,631	766,158	726,113
	\$ 6,989,775	\$ 5,735,584	\$ 5,491,367

7. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$346,756 (2014 - \$331,288) including non-rebateable Harmonized Sales Tax in the amount of \$5,998 (2014 - \$5,730) to the County of Renfrew which are included in the rent and utilities expense.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2015

8. Commitments:

Long-term lease:

The Renfrew County and District Health Unit rents office space under long-term operating leases as disclosed below:

	Renfrew	Pembroke	Total
Minimum annual rental payable including Harmonized Sales Taxes:			
December 31, 2016	43,619	342,710	386,329
December 31, 2017	44,927	57,118	102,045
December 31, 2018	22,796		22,796
	\$ 111,342	\$ 399,828	\$ 511,170

The lease for the Pembroke location in the County administration building is for a five year term without any further right of renewal. This lease will expire February 28, 2017.

The lease for the Renfrew location, located in a County owned facility, is for a five-year term that expires June 30, 2018.

9. Rebate to Obligated Municipalities:

	Budget	2015 Actual	2014 Actual
Corporation of the County of Renfrew	\$ 287,941	\$ 287,941	\$ 330,162
Corporation of the City of Pembroke	42,500	42,500	50,081
Corporation of the Township of South Algonquin	3,946	3,946	4,696
	\$ 334,387	\$ 334,387	\$ 384,939

10. Financial Instruments:

The fair value of cash, receivable from Government of Canada, other receivables, accounts payable and accrued liabilities, payable to Province of Ontario and payable to other programs is approximately equal to their carrying value due to their short-term nature.

It is the Health Unit's opinion that the facility is not exposed to significant interest, currency or credit risks arising from its financial instruments.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of General Fund Operations

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 5,926,844	\$ 4,756,237	\$ 4,596,058
Municipalities	1,694,966	1,694,966	1,661,731
	7,621,810	6,451,203	6,257,789
Program recoveries	45,000	67,317	47,011
Interest	16,000	28,474	32,608
Interest on reserve funds		1,709	1,968
User fees	38,100	29,904	29,279
	7,720,910	6,578,607	6,368,655
Expenditure:			
Salaries	4,304,053	3,426,119	3,345,513
Fringe benefits	1,073,342	841,223	799,117
Travel	171,138	128,539	128,992
Materials and supplies	214,643	147,655	143,280
Rent and utilities	365,664	346,756	331,344
Telephone	98,560	91,604	78,353
Administrative	231,800	192,797	186,904
Fees, honoraria and purchased services	162,519	143,604	120,882
Small Drinking Water Systems Program	130,133	80,119	70,108
Infectious Diseases Control Initiative	108,448	39,918	64,077
Vector Borne Diseases Program	31,577	24,064	19,542
Panorama		68,665	71,059
Healthy Smiles Ontario Program	185,098	183,390	149,119
Amortization of tangible capital assets		62,897	57,688
Loss on disposal of tangible capital assets			80
Universal Influenza Immunization Program		32,328	39,234
Meningococcal C Vaccine Program		6,402	8,505
Non-recurring	120,000	5,453	79,878
MOH/AMOH Compensation Initiative	38,577	41,488	38,859
Chief Nursing Officer Initiative	116,533	96,844	35,413
Social Determinants of Health Nurses Initiative	206,896	158,972	145,245
Infection Prevention and Control Nurses Initiative	82,759	75,407	36,343
Human Papilloma Virus Vaccine Program		12,645	18,518
CINOT Program	85,750	63,512	79,552
CINOT Expansion Program	21,031	24,919	26,718
Rebate to obligated municipalities	334,387	334,387	384,939
	8,082,908	6,629,707	6,459,262
Annual deficit	(361,998)	(51,100)	(90,607)
Accumulated surplus, beginning of year	1,119,295	1,119,295	1,209,902
Accumulated surplus, end of year	\$ 757,297	\$ 1,068,195	\$ 1,119,295

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Electronic Cigarette Act Protection and Enforcement

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

	2015		2015		2014
	Budget		Actual		Actual
Revenue:					
Grant – Province of Ontario	\$		\$ 10,352		\$
Interest			83		
			10,435		
Expenditure:					
Salaries			2,242		
Fringe benefits			550		
Travel			700		
Administrative			2,146		
Non-recurring			4,797		
			10,435		
Annual surplus	\$	NIL	\$	NIL	\$
					NIL

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Smoke Free Ontario Strategy – Protection and Enforcement and Prosecution

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 102,300	\$ 72,570	\$ 66,007
Interest		23	519
	102,300	72,593	66,526
Expenditure:			
Salaries	54,459	35,690	33,087
Fringe benefits	12,553	8,762	7,878
Travel	10,155	11,093	8,810
Materials and supplies	910	563	157
Administrative	15,723	12,047	9,483
Fees, honoraria and purchased services	5,000	938	3,611
Non-recurring	3,500	3,500	3,500
	102,300	72,593	66,526
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Smoke Free Ontario Strategy – Tobacco Control Coordination

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 100,000	\$ 61,062	\$ 39,901
Interest		478	859
	100,000	61,540	40,760
Expenditure:			
Salaries	69,898	39,795	27,186
Fringe benefits	16,111	9,770	6,473
Travel		180	107
Materials and supplies		4	1
Administrative	13,991	11,791	6,993
	100,000	61,540	40,760
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Smoke Free Ontario Strategy – Youth Tobacco Use Prevention

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 80,000	\$ 69,205	\$ 63,288
Interest		132	239
	80,000	69,337	63,527
Expenditure:			
Salaries	43,465	41,804	39,944
Fringe benefits	10,019	10,263	9,511
Travel	4,535	727	1,284
Materials and supplies	7,774	2,251	1,804
Administrative	14,207	14,292	10,984
	80,000	69,337	63,527
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Healthy Babies Healthy Children Program Operations

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

	2015	2015	2014
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 780,631	\$ 766,158	\$ 726,113
Interest		178	779
	780,631	766,336	726,892
Expenditure:			
Salaries	561,230	547,707	541,701
Fringe benefits	129,308	134,462	128,979
Travel	49,300	42,144	35,713
Program administrative	16,602	14,873	16,883
Fees, honoraria and purchased services	24,191	27,150	3,616
	780,631	766,336	726,892
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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

SCOTT ROSIEN & DEMPSEY

Chartered Professional Accountants

D.M. Scott, CPA, CA, LPA
D.W. Rosien, CPA, CA, LPA
K.I. Black, CPA, CA, LPA
R.A. Locke, CPA, CA, LPA
W.T. Dempsey, CPA, CA, LPA (Retired)

545 Pembroke Street West
Pembroke, Ontario K8A 5P2

TELEPHONE: 613-735-3981
FAX: 613-732-3829

Mayor Janice Visneskie-Moore, Chair
And Members of the Board of
Renfrew County and District Health Unit
7 International Drive
Pembroke, Ontario K8A 6W5

February 19, 2016

Dear Mayor Visneskie-Moore and Members of the Board:

We have been engaged to audit the financial statements of the Renfrew County and District Health Unit (the "Unit") for the year ending December 31, 2015.

Canadian generally accepted auditing standards required that we communicate at least annually with you regarding all relationships between the Unit and Scott Rosien & Dempsey, which, in our professional judgment, may reasonably be thought to bear on our independence. These standards also require that we communicate to you the total fees charged to the Unit for non-audit services during the last year.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships or immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since our last letter to you dated February 20, 2015.

SCOTT ROSIEN & DEMPSEY

Mayor Janice Visneskie-Moore, Chair
And Members of the Board of
Renfrew County and District Health Unit

February 19, 2016

Page 2

As you are aware, we are the auditors of the Corporation of the County of Renfrew and its subsidiaries. In this regard, the Corporation of the County of Renfrew Child Care Services Department is renting space at 545 Pembroke Street West, Pembroke Ontario. This building is owned by the spouses of certain of the partners of Scott Rosien & Dempsey.

We are not aware of any other relationships between the Unit and us that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from February 20, 2015 to February 19, 2016.

The total fees excluding HST charged to the Unit for their programs that end on December 31 for audit services were \$ 14,047.00 during the period from January 1, 2015 to December 31, 2015. Our firm was not engaged to perform any additional work.

GAAS requires that we confirm our independence to the Board. However, since the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Unit within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of February 19, 2016.

This report is intended solely for the use of the board of directors, management, and others within the Unit and should not be used for any other purposes.

Yours truly,

SCOTT ROSIEN & DEMPSEY



Karen Black, CPA, CA
Partner

SCOTT ROSIEN & DEMPSEY

Chartered Professional Accountants

D.M. Scott, CPA, CA, LPA
D.W. Rosien, CPA, CA, LPA
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Board of Directors
Renfrew County and District Health Unit
7 International Drive
Pembroke, Ontario K8A 6W5

February 19, 2016

Dear Mayor Visneskie-Moore and Members of the Board:

This letter has been prepared to assist you with your review of the financial statements of the Renfrew County and District Health Unit for the period ending December 31, 2015. We look forward to meeting with you and discussing the matters outlined below.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan as previously presented to you in our audit planning letter dated January 12, 2016.

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

There were no significant changes in accounting policies.

We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.

We did not identify any significant accounting policies in controversial or emerging areas.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Mayor Visneskie-Moore and Members of the Board of
Renfrew County and District Health Unit

February 19, 2016

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. A summary of the current year uncorrected misstatements is as follows:

#	Nature of Uncorrected Misstatement	Effect on the Current Financial Statements	Management's Reason for Not Correcting
1	<i>Expense of entire Hedgehog annual user fee (Dec 1, 2015 to Nov 30, 2016)</i>	<i>Statement of operations expenditures are high by \$16,144</i>	<i>Consistently recorded in this manner</i>

Uncorrected misstatements from prior period financial statements are outlined below:

#	Nature of Uncorrected Misstatement	Effect on the Current Financial Statements	Management's Reason for Not Correcting
1	<i>Expense of entire Hedgehog annual user fee (Dec 1, 2014 to Nov 30, 2015)</i>	<i>Statement of operations-expenditures are low by \$15,920</i>	<i>Consistently recorded in this manner</i>

The overall effect on the current year's financial statements is an over expenditure of \$244.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

SCOTT ROSIEN & DEMPSEY

Mayor Visneskie-Moore and Members of the Board of
Renfrew County and District Health Unit

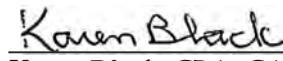
February 19, 2016

We would like to thank management and staff for the assistance they provided to us during the audit.

This letter was prepared for the sole use of the Board of Directors of the Renfrew County and District Health Unit to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

SCOTT ROSIEN & DEMPSEY



Karen Black, CPA, CA

Renfrew County & District Health Unit Governance Committee Work Plan 2016

DRAFT

Priority	Task	Implementation/Activities	Time Frame
1.	1. Revise Procedural By-Law 14-01	1. Draft prepared for Board	Feb. 19, 2016
2.	1. Board Education (a) Partnering with RC Health Links, and the RC Healthy Community Partnership. (b) MOH 'Patients First'- Discussion Paper (c) Governance 'best practice' (d) Governance as Leadership Model	1. Arrange for presentations from both organizations 2. Board options: Alpha;CLHIN;Individual 3. Scott/Quigley Workshop Includes Algoma Assessment Report 4. (a) Introduction- Engage a Facilitator (b) Training-TBD	1. March Board Meeting 2. Feb.19, 2016 Board Mtg 3. Fall 2016 Board Mtg 4. Fall Board Meeting 5. Fall 2016-after MOH & Senior Man. is in place
3.	1. Board Transparency & Accountability	1. Recommend Measures	TBD
4.	1. Board Membership	1. Review number of members and recommend changes as needed 2. Develop a succession plan	Annually Feb. 19, 2016
5.	1. Board Recruitment	1. Recruit & recommend community members as provincial appointees	On-going
6.	1. Board Member Orientation	1. Arrange orientation activities	Fall 2016 & On-going

Priority	Task	Implementation/Activities	Time frame
7.	1. Recommend Board Ad-Hoc committees	1. MOH Performance Evaluation	2017 and @ 2yr. intervals
8.	1. Prepare Board knowledge/skills matrix & complete a 'gap analysis'	1. Baseline info. to identify gaps, that will assist in recruitment(5)	Feb. 19, 2016.
9.	1.Board Self-Evaluation –to make recommendations on Board effectiveness and engagement	1. Use current tool-circulated earlier.	Oct. 2016--& at 2yr. intervals
Other Priorities			
10.	Collaborative Governance	Link with and develop a working relationship with other Boards	2016 & on-going
11.	Governance Growth	Monitor Governance 'best practices'	On-going
12.	Committee TORs	Review, Revise in consultation with Committee Chairs.	2016 (@ 5yr. intervals)

Priority	Task	Implementation/Activities	Time Line
		.	

Note—Priorities 1-9 are from committee TOR Responsibilities

This plan will be shared with the Board, and an update given at monthly Board Meeting.

RENFREW COUNTY AND DISTRICT HEALTH UNIT



***Public Health Programs
Estimated Funding Requirement***

2016

February 19, 2016

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
GENERAL PROGRAM ESTIMATED FUNDING REQUIREMENT**

SUMMARY:	2015		2016	
	APPROVED BUDGET	ACTUALS* To Dec.31'15 (Unaudited)	APPROVED BUDGET	% CHANGE From Prior Yr. (INCREASE/ - DECREASE)
REVENUES:				
Government of Canada	\$ -	\$ -	\$ -	
Province of Ontario	6,209,144	4,969,426	6,075,619	-2.15%
Offset Revenue	45,000	67,317	45,000	0.00%
Interest Revenue	16,000	28,474	16,000	0.00%
Miscellaneous Revenue	38,100	29,903	30,100	-21.00%
SUBTOTAL	\$ 6,308,244	\$ 5,095,120	\$ 6,166,719	-2.24%
Contingency Reserve Provision	0	0	0	
Applied Surplus	381,998	381,998	342,765	-10.27%
Obligated Municipality Notice (HPPA, s.72)	1,694,966	1,694,966	1,650,516	-2.62%
TOTAL REVENUES	\$ 8,385,208	\$ 7,172,084	\$ 8,160,000	-2.69%
EXPENDITURES:				
Salaries and Wages	\$ 4,657,786	\$ 3,426,119	\$ 4,684,125	0.57%
Fringe Benefits	1,073,342	841,223	1,092,102	1.75%
Salary Gapping Provision	(353,733)	0	(602,541)	70.34%
	\$ 5,377,395	\$ 4,267,342	\$ 5,173,686	-3.79%
Board Honoraria	20,419	23,579	26,075	27.70%
Professional Fees	142,100	120,025	242,100	70.37%
Travel	171,138	128,538	171,138	0.00%
Materials and Supplies	214,643	147,656	214,643	0.00%
Occupancy Costs	365,664	346,756	366,808	0.31%
Telephone/Telecommunications	98,560	91,604	86,760	-11.97%
Program Services	157,800	142,917	159,800	1.27%
Staff Services	74,000	49,880	72,000	-2.70%
SUBTOTAL	\$ 6,621,719	\$ 5,318,297	\$ 6,513,010	-1.64%
C.I.N.O.T./C.I.N.O.T. Expansion	106,781	88,431	0	-100.00%
Applied Surplus	0	342,765	0	
Contingency Reserve Provision	20,000	20,000	0	-100.00%
Rebate to Obligated Municipalities	334,387	334,387	321,988	-3.71%
Other Related Programs/Non-Recurring	1,302,321	1,068,204	1,325,002	1.74%
TOTAL EXPENDITURES	\$ 8,385,208	\$ 7,172,084	\$ 8,160,000	-2.69%
TOTAL SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	

Note: The above expenditures and revenues represent actuals subject to audit.

Amortization expense is excluded from the above document as it does not impact the funding requirement for the current year.

**RENFREW COUNTY & DISTRICT HEALTH UNIT
PROJECTED OPERATIONAL OVERVIEW 2016**

Program	Projected Funding	Funding Sources	Amounts	% Total Budget	** Approved Full Time Equivalents (FTEs)
Mandatory Public Health Programs	\$8,160,000	Twp. of South Algonquin	\$19,476	0.218%	67.07
(Includes the following programs: Foundational Standard, Chronic Disease Prevention, Prevention of Injury and Substance Misuse, Reproductive Health, Child Health, Infectious Diseases Prevention and Control, Rabies Prevention and Control, Sexual Health, Sexually Transmitted Infections, and Blood-borne Infections (including HIV), Tuberculosis Prevention and Control, Vaccine Preventable Diseases, Food Safety, Safe Water, Health Hazard Prevention and Management, Public Health Emergency Preparedness, Unorganized Territories*, Vector Borne Diseases, Universal Influenza Immunization, Meningococcal C Immunization, HPV Immunization, Infectious Diseases Control*, Infection Prevention and Control Nurse*, Small Drinking Water Systems, Healthy Smiles Ontario*, MOHLTC/OMA Agreement*, SDoH Nurses Initiative*, Chief Nursing Officer Support*, Smoke Free Ontario/Electronic Cigarettes Act*)		City of Pembroke	209,781	2.346%	
		County of Renfrew	1,421,259	15.897%	
		Province of Ontario	6,075,619	67.955%	
		Other Revenue ***	433,865	4.853%	
*Provincially Funded					
Unorganized Territories	\$52,800				
Infectious Diseases Cont.(1 FTE)	110,236				
Infection Prev.& Control(0.8 FTE)	84,189				
SDoH Nurses Initiative(2 FTE)	210,473				
Chief Nursing Officer(1 FTE)	123,494				
Healthy Smiles Ontario	107,890				
Smoke Free Ontario/ECA	368,800				
MOHLTC/OMA Agreement	38,187				
	\$1,096,069				
Healthy Babies, Healthy Children	780,631	Province of Ontario	780,631	8.731%	7.75
Salary	\$573,659				
Fringe Benefits	133,720				
Travel	41,000				
Prog.Supplies/Prof.Dev./Prom.	13,653				
Fees and purchased service	18,599				
	\$780,631				
TOTAL	\$8,940,631		\$8,940,631	100.000%	74.82

** Excludes required salary gapping which may be achieved utilizing a variety of strategies, e.g. unfilled absences, attrition, etc.

*** Includes recoveries from other programs, interest revenue, user fees, etc.

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
PUBLIC HEALTH PROGRAMS
2016 ESTIMATED FUNDING REQUIREMENT
NOTES**

REVENUES:

The revenues recorded in this budget are essentially in four parts, the first being those received by way of grants from the Province, the second being the usual miscellaneous revenues, the third the offset revenues (charges against other programs) and the fourth being charges against the obligated municipalities, the Township of South Algonquin, the City of Pembroke and the County of Renfrew.

The Health Protection and Promotion Act (HPPA) requires obligated municipalities to pay the expenses of boards of health and public health units (s. 72). The HPPA also provides that the "Minister may make grants for the purposes of this Act on such conditions as he or she considers appropriate" (s. 76). Funding for mandatory programs has historically been cost-shared between the province and obligated municipalities and this cost-sharing arrangement has changed over the years. In 2007 the government completed the gradual uploading of costs for public health programs and services from 50% in 2004 to the current 75% in order to enhance the sustainability of Ontario's public health system. The Ministry continues to cost-share in the funding of mandatory programs at 75% of the Ministry approved allocation.

In 2008 the Minister of Health and Long-Term Care (MOHLTC) published the Ontario Public Health Standards (OPHS) and Protocols which were effective January 1, 2009. In February 2011, the MOHLTC and the then, Ministry of Health Promotion and Sport (MHPS) announced the release of the Ontario Public Health Organizational Standards (OPHOS). Accountability agreements (AA), which are the legal agreements setting out the obligations of boards of health and a condition of funding approval were also implemented retroactively for the period January 1, 2011 to December 31, 2013. The new Public Health Funding and Accountability Agreement which came into effect on January 1, 2014 incorporates financial reporting requirements, performance indicators, and continuous quality improvement tools. Performance expectations and financial data are refreshed annually and additional measures may be incorporated into the agreement to address issues specific to certain boards of health. The current AA will remain in effect unless terminated according to specific articles of the agreement and will be reviewed every five (5) years to determine if amendments are required.

In 2010 the MOHLTC struck a Funding Review Working Group with a mandate to investigate the current status of public health funding, and advise the ministry on a potential public health funding model and on principles that could guide the implementation of a future public health funding model. The working group submitted their final report in December 2013. The MOHLTC accepted the report and recommendations and began the process of implementing the new public health funding formula for mandatory programs that improves accountability and transparency of provincial public health

RENFREW COUNTY AND DISTRICT HEALTH UNIT
PUBLIC HEALTH PROGRAMS
2016 ESTIMATED FUNDING REQUIREMENT
NOTES

funding, aligns public health funding with other ministry funding processes, and supports a more equitable approach to public health funding. This resulted in provincial growth funding for 2015 mandatory programs being allocated only to boards of health that are below their model-based share. Boards of health currently in excess of their model-based share did not have their base funding for mandatory programs reduced, instead their funding was flat-lined at their 2014 provincial funding approval. The ministry is continuing to advise all public health units to plan for no growth funding for mandatory programs and to plan their 2016 budgets based on the 2015 provincial approved allocation.

The MOHLTC has recently announced that they will be initiating a review of the Ontario Public Health Standards in an effort to ensure that the standards reflect current practice, are responsive to emerging evidence and priority issues in public health, and are aligned with the government's strategic vision and priorities for public health.

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
PUBLIC HEALTH PROGRAMS
2016 ESTIMATED FUNDING REQUIREMENT
NOTES**

EXPENDITURES:

Salaries

The Ontario Public Health Standards (OPHS) and Ontario Public Health Organizational Standards (OPHOS) were released and effective January 1, 2009 and 2011 respectively. There is ongoing monitoring of required resources to ensure the:

- * operationalization, maintenance and compliance with the standards and achievement of the AA program indicators,
- * efficient and effective utilization of resources, and
- * continuous quality improvement.

Recruitment and retention of direct service staff continues to be an agency priority. The current year budget assumes 2015 staffing levels (full time equivalents/FTEs) adjusted for MOHLTC initiatives such as Electronic Cigarettes Act and enhanced Smoke Free Ontario enforcement funding, and dental program integration as well as an adjustment to the home visitor FTEs to reflect expected program utilization.

In addition, implementation of the Board of Health approved Renfrew County and District Health Unit Strategic Plan 2015-2019 will require reallocation of resources. Building capacity to support evidenced based practice, program planning and evaluation and enhancing management operations to support communications have been identified as agency priorities. As a phased-in approach, the purchase of epidemiological and communications services has been provided for in the Professional Fees section of this document and funded by the increase in salary gapping provision.

In order to remain within the anticipated provincial base allocation, provision has been made for the gapping of some positions. Further gapping may be required if the provincial allocation anticipated by this budget does not materialize.

Operational requirements and changing circumstance may require adjustments to the mix of disciplines and/or skill sets, etc. throughout the year.

RENFREW COUNTY AND DISTRICT HEALTH UNIT
BUDGET WORKING PAPERS
STAFF COMPLEMENT *
2016 GENERAL PROGRAM BUDGET

POSITION	2015 APPROVED FULL TIME EQUIVALENTS (FTEs)									FTE ADJ'TS	2016 FTEs
	**General	SDoH	CNO	IC	IP&CN	HSO	SFO	HBHC	Total		
Medical Officer of Health/CEO	1.00								1.00		1.00
Program Managers	1.70		0.30						2.00		2.00
Program Coordinators	5.28		0.70			0.05	0.77	0.40	7.20		7.20
Public Health Nurses	23.77	2.00		1.00	0.80			4.80	32.37	(0.55)	31.82
Registered Nurses	2.00								2.00		2.00
Registered Practical Nurses	1.00								1.00		1.00
Public Health Inspectors	7.25						0.75		8.00	1.00	9.00
Dental Hygienists	1.34					0.30			1.64	0.26	1.90
Dietitians	1.00								1.00		1.00
Health Promoters	3.00						0.58		3.58		3.58
Director, Corporate Services	1.00								1.00		1.00
Corporate Secretaries/Assistants	2.00								2.00		2.00
Accountant/Bookkeeper	1.00								1.00		1.00
Support Staff(includ'g Sr. Secretaries)	7.32					0.35		0.30	7.97		7.97
Home Visitors	0.00							2.50	2.50	(0.25)	2.25
Student Test Shoppers	0.00						0.05		0.05	0.05	0.10
TOTAL	58.66	2.00	1.00	1.00	0.80	0.70	2.15	8.00	74.31 74.31	0.51	74.82

Excludes required salary gapping which may be achieved utilizing a variety of strategies, e.g., unfilled absences, attrition, etc. Operational requirements and changing circumstance may require adjustments to the mix of disciplines and/or skill sets, etc. throughout the year.

* Includes Small Drinking Water System Program FTEs for 2015.

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
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Fringe Benefits

As in other operations, the Health Unit has a combination of fringe benefits in place which are the usual legislated and negotiated items. The dental, extended health care (EHC), and group life premiums are shared 75%/25% by the Health Unit/Employees. The semi-private premiums are fully paid by the Health Unit while the long term disability (LTD) premiums are moving toward 75%/25% cost sharing. The 2016 projected expenditures for health benefits are derived utilizing the premium rates in effect April 1, 2015 plus an anticipated increase in premiums resulting from high claims experience, etc.

With respect to legislative benefit costs, the cost of employment insurance has increased by ~2.6% in maximum premiums as a result of an increase in the year's maximum insurable earnings from \$49,500 in 2015 to \$50,800 in 2016. For purposes of calculating Canada Pension Plan premiums, the 2016 year's maximum pensionable earnings (YMPE) increased from \$53,600 to \$54,900 resulting in an increase in the maximum employer contribution of ~2.6%. The 2016 increase in the WSIB maximum insurable earnings from \$85,200 to \$88,000 has resulted in an increase of ~3.3% at the maximum level.

The 2016 OMERS contribution rates remain at 9.0% on earnings up to YMPE (\$54,900) and 14.6% on earnings in excess of YMPE.

Employment Insurance	\$79,577
Canada Pension Plan	149,695
OMERS	466,393
Group Dental Insurance	41,071
Group Life Insurance	8,445
Extended Health Care	65,588
Semi Private Hospital	9,152
Long Term Disability	56,339
Employer Health Tax	91,345
Workers' Compensation	48,854
Payment in Lieu of Fringe Benefits	75,643

Total	<u>\$1,092,102</u> (excluding other & related programs)
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**RENFREW COUNTY AND DISTRICT HEALTH UNIT
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Fees & Honoraria

For purposes of the preparation of the current year Public Health Program Budget it was assumed that there would be 10 board meetings with all members present, 10 committee meetings with 4 members attending each meeting, and 9 person days for out of town meetings/ conferences. The following rate of honoraria and travel reimbursement have been applied:

Meeting Allowance	\$ 175.00 per meeting	
Mileage rate (\$/km)	\$ 0.54	\$26,075

Included under Professional Fees budget category are such items as purchased professional health services, legal, audit and electronic payroll processing. The \$100,000 increase in this category is due to the provision for the purchase of epidemiological and communications services related to the strategic plan implementation.

\$242,100

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
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Travel

This budget provision is to cover the cost of the travel reimbursement for Health Unit staff and board members for the use of their vehicles on approved Health Unit business at the following rates:

Basic allowance:	\$80.00	per month
Rate/kilometre	\$0.54	per kilometre
OPSEU - Clerical	\$0.54	per kilometre
Casual & Board	\$0.54	per kilometre

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Material & Supplies

The material and supplies category includes all of the costs incurred by the various departments and activities, including such things as specific program related supplies, as well as stationery, printing and office supplies that can be identified as being program specific.

Public Hlth Emergency Preparedness/Eq.Access (86001)	1,000
Health Hazard Prevention & Management (86002)	3,800
Foundational Std/Program Planning & Investig'n (86003)	1,000
Chronic Disease Prevention (86011)	9,000
Prev'n of Injury & Substance Misuse/Injury Prev. (86013)	12,000
Sexual Health (86020)	37,000
Reproductive Health (86022)	7,200
Child Health (86023)	22,000
Infectious Dis. Prev. & Control/Control of Inf's Dis.(86031)	6,000
Food Safety (86032)	3,000
Rabies Prevention & Control/Rabies Control (86034)	200
Safe Water (86035)	2,000
STI (incl'd'g HIV/AIDS)(86036)	15,000
TB Prevention & Control/TB Control (86037)	1,000
Vaccine Preventable Dis. (86038)	59,000
Medical & Board (86100)	7,900
Administration (86115)	25,543
Health & Safety (86145)	2,000
	<hr/>
	<u>\$214,643</u>

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
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Rent & Utilities

This budget category provides for the continuation of two Health Unit offices.

Location	Sq. Ft.	\$	Term
Pembroke **	15,706	\$324,628	lease expires February 2017
Renfrew *	1,707	42,180	lease expires June 30, 2018
Clinics & Maintenance		0	
	17,413	\$366,808	

*** Renfrew Location**

The lease provides for annual increases effective July 1, 2015 of 3% to cover the ongoing increases in yearly operating costs.

**** Pembroke Location**

Arms length rent differential is projected as a \$20,777 municipal charge.

**RENFREW COUNTY AND DISTRICT HEALTH UNIT
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Administrative Expenses

Telephone:

The following budgetary provisions for telephone/communications were calculated considering prior year actuals, projected recurring monthly upgrade/maintenance charges for high speed telecommunications/electronic connectivity charges, as well as enhanced mobile/cellular capability.

Pembroke	\$65,220
Renfrew	21,540
	<hr/>
	\$86,760

Program Services:

Printing & Stationery	\$7,500
Postage	15,000
Office Equipment Maintenance	8,000
Office Equipment Lease	7,000
Bank Service Charges	0
Insurance	32,000
Advertising - Staff Recruitment	5,300
Computer Support/Mtce/Licensing	55,000
Courier and Freight	30,000
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	\$159,800

Staff Services:

Board Service Awards/Tributes	\$ 5,000
Professional Development	57,000
Membership Dues & Fees	10,000
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	\$ 72,000

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Children in Need of Treatment (CINOT) and CINOT Expansion Programs:

In December 2013 the government announced moving forward with implementing an integrated dental program for children and youth from low income families. Six publicly funded dental programs will be integrated into one seamless program for children and youth aged 17. The key goals of the new program include:

- * improved oral health care and social outcomes for children and youth from low-income families;
- * reach those most in need of care (improved access); and
- * improved planning, accountability and administration.

Full launch of the integrated program with a single harmonized service schedule and a single program administrator was planned for August, 2015 but was deferred to January 1, 2016. The new program will provide eligible children with a simplified enrolment and renewal process and access to a full range of oral health services. The new program will also streamline administration and delivery of services.

Provincial direction related to preparation of 2016 budgets has been that public health units will no longer pay claims for fee-for-service dental providers and should not plan for funding related to direct claims costs under the mandatory programs cost-shared budget and the current pre-integration Healthy Smiles Ontario (HSO) Program. Funding for delivery of services related to Preventive Oral Health Services, CINOT, and CINOT Expansion Programs will be transferred from cost-shared budgets into public health unit budgets for the new integrated HSO Program and funded 100% provincially. Further, public health units have been directed to plan for the same level of service delivery under the newly integrated program as currently exists under each of the current separate programs.

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Other Related Programs/Expenditures

This estimated funding requirement includes a provision for provincially funded enhancements, e.g., other and related programs, as well as provision for hardware/software/network acquisition and upgrades, telecommunications upgrades/replacement, maintenance and investment in infrastructure, equipment, supports, occupancy related repairs and upgrades, strategic plan implementation, MOH/CEO recruitment costs, etc.

	<u>Estimate</u>
Vector Borne Diseases	31,600
Outbreak & Infectious Disease Control(180 FTE)	110,236
Small Drinking Water Systems	130,133
Healthy Smiles Ontario	107,890
MOHLTC/OMA Compensation Agreement	38,187
Infection Prevention & Control Nurse	84,189
Chief Nursing Officer	123,494
Public Health Nurses Initiative	210,473
Smoke Free Ontario	368,800
Equipment, Strategic Planning Implementation, Recruitment of MOH/CEO, etc.	
LAN/WAN hardware/software, fileserver, network and computer software upgrades, computers and related hardware, telecommunications upgrades/replacement, desks, file cabinets, occupancy improvements, etc	
	120,000
	<u>1,325,002</u>