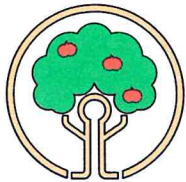


Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2014



Renfrew County and District Health Unit

"Promoting Healthy People in a Healthy Environment"

February 20, 2015

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 Canadian Institute of Chartered Accountants.

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. Maureen Carew
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)

545 Pembroke Street West
Pembroke, Ontario K8A 5P2

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

INDEPENDENT AUDITORS' REPORT

To the Chairman and Members 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, 2014 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, 2014 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 20, 2015

A history of service since 1961

RENFREW COUNTY AND DISTRICT HEALTH UNIT


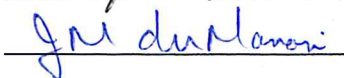
Statement of Financial Position

December 31, 2014, with comparative figures for 2013

	2014	2013
Assets		
Financial assets:		
Cash	\$ 2,865,905	\$ 3,364,268
Receivable from Government of Canada	126,453	138,543
Other receivables	2,161	6,417
Total financial assets	2,994,519	3,509,228
Liabilities		
Accounts payable and accrued liabilities	754,112	905,224
Payable to Province of Ontario (note 2)	1,297,143	1,592,543
Payable to other programs	128,163	128,163
Total liabilities	2,179,418	2,625,930
Net Financial Assets	815,101	883,298
Non-Financial Assets		
Tangible capital assets-net (note 3)	262,041	283,493
Prepaid expenses	42,153	43,111
	304,194	326,604
Accumulated Surplus (note 5)	\$ 1,119,295	\$ 1,209,902

Related party transactions (note 7)
Commitments (note 8)

On behalf of the Board:

 Member
 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, 2014, with comparative figures for 2013

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 6)	\$ 6,972,699	\$ 5,491,367	\$ 5,496,986
Municipalities	1,661,731	1,661,731	1,661,731
	8,634,430	7,153,098	7,158,717
Interest	16,000	35,004	48,003
Interest on reserve funds	-	1,968	1,940
User fees	38,100	29,279	28,294
	8,688,530	7,219,349	7,236,954
Expenditure:			
Salaries	4,942,670	3,987,431	3,934,658
Fringe benefits	1,212,204	951,958	931,133
Travel	227,233	174,906	181,647
Materials and supplies	223,327	145,242	147,667
Rent and utilities	372,377	331,344	371,618
Telephone	98,560	78,353	82,564
Administrative	260,404	184,236	192,547
Fees, honoraria and purchased services	182,523	128,109	162,647
Small Drinking Water Systems Program	130,133	70,108	56,032
Infectious Diseases Control Initiative	106,385	64,077	85,286
Vector Borne Diseases Program	31,577	19,542	18,040
Universal Influenza Immunization Program	-	39,234	40,960
Meningococcal C Vaccine Program	-	8,505	11,754
Human Papilloma Virus Vaccine Program	-	18,518	19,044
Panorama	-	71,059	2,391
Healthy Smiles Ontario Program	192,937	149,119	128,436
Social Determinants of Health Nurses Initiative	202,771	145,245	158,826
Non-recurring	123,500	83,378	110,054
Chief Nursing Officer Initiative	113,707	35,413	48,387
Amortization of tangible capital assets	-	57,688	60,918
Loss on disposal of tangible capital assets	-	80	37
MOH/AMOH Compensation Initiative	53,295	38,859	50,952
Infection Prevention and Control Nurses Initiative	81,108	36,343	-
CINOT Program	147,000	79,552	83,268
CINOT Expansion Program	55,000	26,718	35,346
Rebate to obligated municipalities (note 9)	384,939	384,939	177,097
Renfrew office fit-up pay out	-	-	116,028
	9,141,650	7,309,956	7,207,337
Excess of revenue over expenditure			
being annual surplus (deficit)	(453,120)	(90,607)	29,617
Accumulated surplus, beginning of year	1,209,902	1,209,902	1,180,285
Accumulated surplus, end of year	\$ 756,782	\$ 1,119,295	\$ 1,209,902

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, 2014, with comparative figures for 2013

	2014	2014	2013
	Budget	Actual	Actual
Annual surplus (deficit)	\$ (453,120)	\$ (90,607)	\$ 29,617
Amortization of tangible capital assets	-	57,688	60,918
Loss on disposal of tangible capital assets	-	80	37
Acquisition of tangible capital assets	-	(36,316)	(16,072)
Decrease in prepaid expenses	-	958	2,266
Increase (decrease) in net financial assets	(453,120)	(68,197)	76,766
Net financial assets, beginning of year	883,298	883,298	806,532
Net financial assets, end of year	\$ 430,178	\$ 815,101	\$ 883,298

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, 2014, with comparative figures for 2013

	2014	2013
Operations:		
Annual surplus (deficit)	\$ (90,607)	\$ 29,617
Non-cash charge to operations:		
Amortization of tangible capital assets	57,688	60,918
Loss on disposal of tangible capital assets	80	37
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	12,090	(18,006)
Decrease in other receivables	4,256	24,989
Decrease in prepaid expenses	958	2,266
Decrease in accounts payable and accrued liabilities	(151,112)	(47,175)
Decrease in payable to Province of Ontario	(295,400)	(849,560)
Decrease in cash from operations	(462,047)	(796,914)
Capital:		
Acquisition of tangible capital assets	(36,316)	(16,072)
Net investment in tangible capital assets	(36,316)	(16,072)
Decrease in cash	(498,363)	(812,986)
Cash, beginning of year	3,364,268	4,177,254
Cash, end of year	\$ 2,865,905	\$ 3,364,268

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, 2014

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 Canadian Institute of Chartered Accountants. 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

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, 2014

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, 2014

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:

	2014	2013
Ministry of Health:		
Mandatory Programs	\$ 716,933	\$ 1,002,336
Universal Influenza Immunization Program	(12,380)	(11,703)
Healthy Babies Healthy Children Program	54,530	119,433
Infectious Diseases Control Initiative	42,308	17,728
Smoke Free Ontario Strategy	121,723	185,038
Small Drinking Water Systems Program	45,018	11,981
Vector Borne Diseases Program	9,025	3,675
Injury and Family Abuse Prevention Project	16,063	16,063
Promote Healthy Pregnancy and Child Development Project	14,398	14,398
CINOT Expansion Program	7,002	4,141
Meningococcal C Vaccine Program	(7,089)	(7,191)
Human Papilloma Virus Vaccine Program	(5,440)	(5,219)
Infection Prevention and Control Nurses Initiative	53,723	29,306
Panorama	68,109	72,134
Social Determinants of Health Nurses Initiative	35,203	22,587
Chief Nursing Officer Initiative	86,001	1,655
Healthy Smiles Ontario Program	6,598	71,592
MOH/AMOH Compensation Initiative	14,648	18,001
E-Health Migration	848	(3,334)
Ministry of Environment:		
Environmental Protection Program	29,922	29,922
	\$ 1,297,143	\$ 1,592,543

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2014

3. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele-Communications	2014 Total	2013 Total
COST						
Balance, beginning of year	\$ 264,663	\$ 18,932	\$ 373,736	\$ 117,695	\$ 775,026	\$ 773,758
Additions during the year	-	-	36,316	-	36,316	16,072
Disposals during the year	-	-	(77,465)	-	(77,465)	(14,804)
Balance, end of year	\$ 264,663	\$ 18,932	\$ 332,587	\$ 117,695	\$ 733,877	\$ 775,026
ACCUMULATED AMORTIZATION						
Balance, beginning of year	\$ 169,822	\$ 17,993	\$ 253,041	\$ 50,677	\$ 491,533	\$ 445,382
Amortization for the year	6,085	939	38,895	11,769	57,688	60,918
Disposals during the year	-	-	(77,385)	-	(77,385)	(14,767)
Balance, end of year	\$ 175,907	\$ 18,932	\$ 214,551	\$ 62,446	\$ 471,836	\$ 491,533
Net Book Value of						
Tangible Capital Assets	\$ 88,756	\$ -	\$ 118,036	\$ 55,249	\$ 262,041	\$ 283,493

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 2014 was \$468,711 (2013 - \$459,555) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2014 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 2013 of \$8.6 billion (2012 - \$9.9 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, 2014

5. Accumulated Surplus:

	2014	2013
Invested in tangible capital assets	\$ 262,041	\$ 283,493
General revenue	381,996	453,119
Contingency reserve	475,258	473,290
	<u>\$ 1,119,295</u>	<u>\$ 1,209,902</u>

(a) Continuity of contingency reserve:

	2014	2013
Interest	\$ 1,968	\$ 1,940
Excess of revenue over expenditures	1,968	1,940
Fund balance, beginning of year	473,290	471,350
Fund balance, end of year	<u>\$ 475,258</u>	<u>\$ 473,290</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2014

6. Grants - Province of Ontario

	2014	2014	2013
	Budget	Actual	Actual
Mandatory Programs	\$ 4,915,964	\$ 3,883,789	\$ 3,958,783
Unorganized Territories	51,068	52,089	51,068
Small Drinking Water Systems Program	97,600	52,581	42,024
Panorama	-	71,059	2,391
Infectious Diseases Control Initiative	106,385	64,077	85,286
Vector Borne Diseases Program	23,683	14,657	13,530
Healthy Smiles Ontario Program	192,937	149,119	128,436
Universal Influenza Immunization Program	15,000	13,130	11,600
Meningococcal C Vaccine Program	7,000	7,624	13,574
MOH/AMOH Compensation Initiative	53,295	38,859	50,952
Chief Nursing Officer Initiative	113,707	35,413	48,387
Social Determinants of Health Nurses Initiative	202,771	145,245	158,826
Infection Prevention and Control Nurses Initiatives	81,108	36,343	-
Human Papilloma Virus Vaccine Program	8,000	8,644	9,665
E-Health Migration	-	3,390	3,334
CINOT Expansion	41,250	20,039	26,510
	5,909,768	4,596,058	4,604,366
Smoke Free Ontario Strategy			
Protection and Enforcement	102,300	66,007	101,868
Tobacco Control Coordination	100,000	39,901	38,411
Youth Tobacco Use Prevention	80,000	63,288	63,830
Healthy Babies Healthy Children	780,631	726,113	688,511
	\$ 6,972,699	\$ 5,491,367	\$ 5,496,986

7. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$331,288 (2013 - \$358,215) including non-rebateable Harmonized Sales Tax in the amount of \$5,730 (2013 - \$6,195) to the County of Renfrew which are included in the rent and utilities expense. In 2013, the Renfrew County and District Health Unit paid fit-up costs on a lease in the amount of \$116,028 including non-rebateable Harmonized Sales Tax in the amount of \$2,007 to the County of Renfrew.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2014

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, 2015	42,348	342,710	385,058
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
	\$ 153,690	\$ 742,538	\$ 896,228

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.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 8

Year ended December 31, 2014

9. Rebate to Obligated Municipalities:

		2014	2013
	Budget	Actual	Actual
Corporation of the County of Renfrew	\$ 330,162	\$ 330,162	\$ 151,896
Corporation of the City of Pembroke	50,081	50,081	23,040
Corporation of the Township of South Algonquin	4,696	4,696	2,161
	\$ 384,939	\$ 384,939	\$ 177,097

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.

11. Comparative Figures:

Certain of the 2013 comparative figures have been reclassified to conform with the financial presentation adopted in 2014.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of General Fund Operations

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

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 5,909,768	\$ 4,596,058	\$ 4,604,366
Municipalities	1,661,731	1,661,731	1,661,731
	7,571,499	6,257,789	6,266,097
Program recoveries	45,000	47,011	48,768
Interest	16,000	32,608	45,547
Interest on reserve funds	-	1,968	1,940
User fees	38,100	29,279	28,294
	7,670,599	6,368,655	6,390,646
Expenditure:			
Salaries	4,213,809	3,345,513	3,310,994
Fringe benefits	1,045,017	799,117	783,314
Travel	171,138	128,992	134,146
Materials and supplies	214,643	143,280	145,318
Rent and utilities	372,377	331,344	371,618
Telephone	98,560	78,353	82,564
Administrative	231,800	186,904	187,716
Fees, honoraria and purchased services	157,523	120,882	146,003
Small Drinking Water Systems Program	130,133	70,108	56,032
Infectious Diseases Control Initiative	106,385	64,077	85,286
Vector Borne Diseases Program	31,577	19,542	18,040
Panorama	-	71,059	2,391
Healthy Smiles Ontario Program	192,937	149,119	128,436
Amortization of tangible capital assets	-	57,688	60,918
Loss on disposal of tangible capital assets	-	80	37
Universal Influenza Immunization Program	-	39,234	40,960
Meningococcal C Vaccine Program	-	8,505	11,754
Non-recurring	120,000	79,878	106,554
MOH/AMOH Compensation Initiative	53,295	38,859	50,952
Chief Nursing Officer Initiative	113,707	35,413	48,387
Social Determinants of Health Nurses Initiative	202,771	145,245	158,826
Infection Prevention and Control Nurses Initiative	81,108	36,343	-
Human Papilloma Virus Vaccine Program	-	18,518	19,044
CINOT Program	147,000	79,552	83,268
CINOT Expansion Program	55,000	26,718	35,346
Rebate to obligated municipalities	384,939	384,939	177,097
Renfrew office fit-up pay out	-	-	116,028
	8,123,719	6,459,262	6,361,029
Annual surplus (deficit)	(453,120)	(90,607)	29,617
Accumulated surplus, beginning of year	1,209,902	1,209,902	1,180,285
Accumulated surplus, end of year	\$ 756,782	\$ 1,119,295	\$ 1,209,902

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

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

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 102,300	\$ 66,007	\$ 101,868
Interest	-	519	6
	102,300	66,526	101,874
Expenditure:			
Salaries	52,886	33,087	46,914
Fringe benefits	12,128	7,878	11,133
Travel	8,560	8,810	10,657
Materials and supplies	910	157	1,337
Administrative	17,316	9,483	15,457
Fees, honoraria and purchased services	7,000	3,611	12,876
Non-recurring	3,500	3,500	3,500
	102,300	66,526	101,874
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, 2014, with comparative figures for 2013

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 100,000	\$ 39,901	\$ 38,411
Interest	-	859	880
	100,000	40,760	39,291
Expenditure:			
Salaries	68,142	27,186	25,936
Fringe benefits	15,626	6,473	6,154
Travel	-	107	76
Materials and supplies	-	1	9
Administrative	16,232	6,993	7,116
	100,000	40,760	39,291
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, 2014, with comparative figures for 2013

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 80,000	\$ 63,288	\$ 63,830
Interest	-	239	231
	80,000	63,527	64,061
Expenditure:			
Salaries	42,379	39,944	39,679
Fringe benefits	9,718	9,511	9,416
Travel	4,535	1,284	1,975
Materials and supplies	7,774	1,804	1,002
Administrative	15,594	10,984	11,989
	80,000	63,527	64,061
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, 2014, with comparative figures for 2013

	2014	2014	2013
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 780,631	\$ 726,113	\$ 688,511
Interest	-	779	1,338
	780,631	726,892	689,849
Expenditure:			
Salaries	565,454	541,701	511,135
Fringe benefits	129,715	128,979	121,116
Travel	43,000	35,713	34,792
Administrative	24,462	16,883	19,037
Fees, honoraria and purchased services	18,000	3,616	3,769
	780,631	726,892	689,849
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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