

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"*

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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. Kathryn Reducka  
Acting Medical Officer of Health  
Chief Executive Officer

  
Catherine Bloskie  
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  
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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

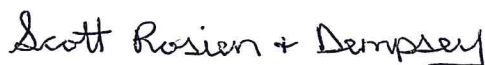
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable 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.



Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
February 19, 2016

*A history of service since 1961*



# RENFREW COUNTY AND DISTRICT HEALTH UNIT

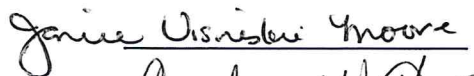
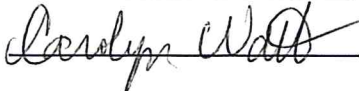
## Statement of Financial Position

December 31, 2015, with comparative figures for 2014

	2015	2014
<b>Assets</b>		
Financial assets:		
Cash	\$ 2,498,501	\$ 2,865,905
Receivable from Government of Canada	120,259	126,453
Other receivables	4,697	2,161
<b>Total financial assets</b>	<b>2,623,457</b>	<b>2,994,519</b>
<b>Liabilities</b>		
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
<b>Total liabilities</b>	<b>1,872,819</b>	<b>2,179,418</b>
<b>Net Financial Assets</b>	<b>750,638</b>	<b>815,101</b>
<b>Non-Financial Assets</b>		
Tangible capital assets-net (note 3)	228,462	262,041
Prepaid expenses	89,095	42,153
	<b>317,557</b>	<b>304,194</b>
<b>Accumulated Surplus (note 5)</b>	<b>\$ 1,068,195</b>	<b>\$ 1,119,295</b>

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, 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

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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
<b>COST</b>						
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
<b>ACCUMULATED AMORTIZATION</b>						
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
<b>Net Book Value of Tangible Capital Assets</b>	<b>\$ 95,416</b>	<b>\$ -</b>	<b>\$ 89,567</b>	<b>\$ 43,479</b>	<b>\$ 228,462</b>	<b>\$ 262,041</b>

## 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.