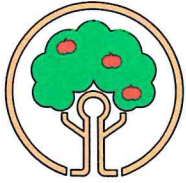


Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2016



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

March 28, 2017

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

The Board 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 Black & Locke, 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.

Heather Daly
Director, Corporate Services
Acting Chief Executive Officer



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, 2016 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, 2016 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 Black & Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
March 28, 2017

RENFREW COUNTY AND DISTRICT HEALTH UNIT


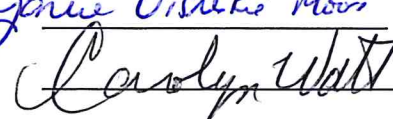
Statement of Financial Position

December 31, 2016, with comparative figures for 2015

| | 2016 | 2015 |
|--|---------------------|---------------------|
| Assets | | |
| Financial assets: | | |
| Cash | \$ 2,538,013 | \$ 2,498,501 |
| Receivable from Government of Canada | 106,096 | 120,259 |
| Other receivables | 5,592 | 4,697 |
| Total financial assets | 2,649,701 | 2,623,457 |
| Liabilities | | |
| Accounts payable and accrued liabilities | 744,399 | 714,646 |
| Payable to Province of Ontario (note 2) | 1,001,593 | 1,030,010 |
| Payable to other programs | 128,163 | 128,163 |
| Total liabilities | 1,874,155 | 1,872,819 |
| Net Financial Assets | 775,546 | 750,638 |
| Non-Financial Assets | | |
| Tangible capital assets-net (note 3) | 206,047 | 228,462 |
| Prepaid expenses | 59,506 | 89,095 |
| | 265,553 | 317,557 |
| Accumulated Surplus (note 5) | \$ 1,041,099 | \$ 1,068,195 |

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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|--|--------------|--------------|--------------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grants – Province of Ontario (note 6) | \$ 6,856,250 | \$ 5,906,923 | \$ 5,735,584 |
| Municipalities | 1,650,516 | 1,650,516 | 1,694,966 |
| | 8,506,766 | 7,557,439 | 7,430,550 |
| Interest | 16,000 | 20,223 | 29,368 |
| Interest on reserve funds | - | 4,522 | 1,709 |
| User fees | 30,100 | 22,126 | 29,904 |
| | 8,552,866 | 7,604,310 | 7,491,531 |
| Expenditure: | | | |
| Salaries | 4,857,188 | 4,088,308 | 4,093,357 |
| Fringe benefits | 1,272,895 | 997,114 | 1,005,030 |
| Travel | 238,359 | 211,391 | 183,383 |
| Materials and supplies | 224,643 | 207,677 | 150,473 |
| Rent and utilities | 366,808 | 347,900 | 346,756 |
| Telephone | 86,760 | 75,300 | 91,604 |
| Administrative | 268,514 | 157,258 | 180,629 |
| Fees, honoraria and purchased services | 302,274 | 244,426 | 175,192 |
| Small Drinking Water Systems Program | 130,133 | 120,901 | 80,119 |
| Infectious Diseases Control Initiative | 110,236 | 106,393 | 39,918 |
| Vector Borne Diseases Program | 31,600 | 31,600 | 24,064 |
| Universal Influenza Immunization Program | - | 2,783 | 32,328 |
| Meningococcal C Vaccine Program | - | 3,862 | 6,402 |
| Human Papilloma Virus Vaccine Program | - | 589 | 12,645 |
| Panorama | - | 79,725 | 68,665 |
| Healthy Smiles Ontario Program | 107,890 | 106,300 | 183,390 |
| Social Determinants of Health Nurses Initiative | 210,473 | 180,500 | 158,972 |
| Non-recurring | 120,000 | 84,068 | 10,250 |
| Chief Nursing Officer Initiative | 123,494 | 121,478 | 96,844 |
| Amortization of tangible capital assets | - | 49,814 | 62,897 |
| MOH/AMOH Compensation Initiative | 38,187 | 1,933 | 41,488 |
| Infection Prevention and Control Nurses Initiative | 84,189 | 90,098 | 75,407 |
| CINOT Program | - | - | 63,512 |
| CINOT Expansion Program | - | - | 24,919 |
| Rebate to obligated municipalities (note 9) | 321,988 | 321,988 | 334,387 |
| | 8,895,631 | 7,631,406 | 7,542,631 |
| Excess of expenditure over revenue | | | |
| being annual deficit | (342,765) | (27,096) | (51,100) |
| Accumulated surplus, beginning of year | 1,068,195 | 1,068,195 | 1,119,295 |
| Accumulated surplus, end of year | \$ 725,430 | \$ 1,041,099 | \$ 1,068,195 |

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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|---|--------------|-------------|-------------|
| | Budget | Actual | Actual |
| Annual deficit | \$ (342,765) | \$ (27,096) | \$ (51,100) |
| Amortization of tangible capital assets | - | 49,814 | 62,897 |
| Acquisition of tangible capital assets | - | (27,399) | (29,318) |
| Decrease (increase) in prepaid expenses | - | 29,589 | (46,942) |
| Increase (decrease) in net financial assets | (342,765) | 24,908 | (64,463) |
| Net financial assets, beginning of year | 750,638 | 750,638 | 815,101 |
| Net financial assets, end of year | \$ 407,873 | \$ 775,546 | \$ 750,638 |

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, 2016, with comparative figures for 2015

| | 2016 | 2015 |
|---|--------------|--------------|
| Operations: | | |
| Annual deficit | \$ (27,096) | \$ (51,100) |
| Non-cash charge to operations: | | |
| Amortization of tangible capital assets | 49,814 | 62,897 |
| Changes in non-cash operating working capital: | | |
| Decrease in receivable from Government of Canada | 14,163 | 6,194 |
| Increase in other receivables | (895) | (2,536) |
| Decrease (increase) in prepaid expenses | 29,589 | (46,942) |
| Increase (decrease) in accounts payable and accrued liabilities | 29,753 | (39,466) |
| Decrease in payable to Province of Ontario | (28,417) | (267,133) |
| Increase (decrease) in cash from operations | 66,911 | (338,086) |
| Capital: | | |
| Acquisition of tangible capital assets | (27,399) | (29,318) |
| Net investment in tangible capital assets | (27,399) | (29,318) |
| Increase (decrease) in cash | 39,512 | (367,404) |
| Cash, beginning of year | 2,498,501 | 2,865,905 |
| Cash, end of year | \$ 2,538,013 | \$ 2,498,501 |

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, 2016

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, 2016

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, 2016

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:

| | 2016 | 2015 |
|---|--------------|--------------|
| Ministry of Health: | | |
| Mandatory Programs | \$ 822,054 | \$ 790,564 |
| Universal Influenza Immunization Program | (6,880) | (8,250) |
| Healthy Babies Healthy Children Program | 17,221 | 14,485 |
| Infectious Diseases Control Initiative | 7 | 364 |
| Smoke Free Ontario Strategy | 109,415 | 60,204 |
| Electronic Cigarettes Act - Protection and Enforcement | 22,385 | 53,173 |
| Small Drinking Water Systems Program | (12,513) | (193) |
| Vector Borne Diseases Program | - | 2,872 |
| 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 |
| Meningococcal C Vaccine Program | (5,848) | (5,678) |
| Human Papilloma Virus Vaccine Program | (5,695) | (2,550) |
| Infection Prevention and Control Nurses Initiative | (8,125) | 5,902 |
| Panorama | 16,680 | 32,402 |
| Social Determinants of Health Nurses Initiative | - | 2,259 |
| Chief Nursing Officer Initiative | (945) | 7,240 |
| Healthy Smiles Ontario Program | - | 1,709 |
| MOH/AMOH Compensation Initiative | (6,546) | (38) |
| Ministry of Environment: | | |
| Environmental Protection Program | 29,922 | 29,922 |
| | \$ 1,001,593 | \$ 1,030,010 |

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2016

3. Tangible Capital Assets:

| | Office Furniture | Medical and Office Equipment | Information Technology | Tele-Communications | 2016 Total | 2015 Total |
|---------------------------------|------------------|------------------------------|------------------------|---------------------|------------|------------|
| COST | | | | | | |
| Balance, beginning of year | \$ 277,409 | \$ 18,932 | \$ 322,697 | \$ 117,695 | \$ 736,733 | \$ 733,877 |
| Additions during the year | - | - | 27,399 | - | 27,399 | 29,318 |
| Disposals during the year | - | - | (11,345) | (52,423) | (63,768) | (26,462) |
| Balance, end of year | \$ 277,409 | \$ 18,932 | \$ 338,751 | \$ 65,272 | \$ 700,364 | \$ 736,733 |
| ACCUMULATED AMORTIZATION | | | | | | |
| Balance, beginning of year | \$ 181,993 | \$ 18,932 | \$ 233,130 | \$ 74,216 | \$ 508,271 | \$ 471,836 |
| Amortization for the year | 6,723 | - | 31,321 | 11,770 | 49,814 | 62,897 |
| Disposals during the year | - | - | (11,345) | (52,423) | (63,768) | (26,462) |
| Balance, end of year | \$ 188,716 | \$ 18,932 | \$ 253,106 | \$ 33,563 | \$ 494,317 | \$ 508,271 |
| Net Book Value of | | | | | | |
| Tangible Capital Assets | \$ 88,693 | \$ - | \$ 85,645 | \$ 31,709 | \$ 206,047 | \$ 228,462 |

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 2016 was \$461,865 (2015 - \$509,716) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2016 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 2016 of \$5.7 billion (2015 - \$7.0 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, 2016

5. Accumulated Surplus:

| | 2016 | 2015 |
|-------------------------------------|---------------------|---------------------|
| Invested in tangible capital assets | \$ 206,047 | \$ 228,462 |
| General revenue | 333,563 | 342,766 |
| Contingency reserve | 501,489 | 496,967 |
| | <u>\$ 1,041,099</u> | <u>\$ 1,068,195</u> |

(a) Continuity of contingency reserve:

| | 2016 | 2015 |
|-------------------------------------|-------------------|-------------------|
| Interest | \$ 4,522 | \$ 1,709 |
| Excess of revenue over expenditures | 4,522 | 1,709 |
| Contribution to reserve | - | 20,000 |
| Increase in reserve | 4,522 | 21,709 |
| Fund balance, beginning of year | 496,967 | 475,258 |
| Fund balance, end of year | <u>\$ 501,489</u> | <u>\$ 496,967</u> |

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2016

6. Grants - Province of Ontario

| | 2016 | 2016 | 2015 |
|--|--------------|--------------|--------------|
| | Budget | Actual | Actual |
| Mandatory Programs | \$ 4,830,250 | \$ 3,981,758 | \$ 3,893,059 |
| Unorganized Territories | 52,800 | 53,000 | 52,800 |
| Small Drinking Water Systems Program | 97,600 | 90,676 | 60,089 |
| Panorama | - | 79,725 | 68,665 |
| Infectious Diseases Control Initiative | 110,236 | 106,393 | 39,918 |
| Vector Borne Diseases Program | 23,700 | 23,700 | 18,048 |
| Healthy Smiles Ontario Program | 107,890 | 106,300 | 183,390 |
| Universal Influenza Immunization Program | 10,000 | 7,035 | 8,330 |
| Meningococcal C Vaccine Program | 10,000 | 11,348 | 9,664 |
| MOH/AMOH Compensation Initiative | 38,187 | 1,933 | 41,488 |
| Chief Nursing Officer Initiative | 123,494 | 121,478 | 96,844 |
| Social Determinants of Health Nurses Initiative | 210,473 | 180,500 | 158,972 |
| Infection Prevention and Control Nurses Initiatives | 84,189 | 90,098 | 75,407 |
| Human Papilloma Virus Vaccine Program | 8,000 | 11,465 | 6,486 |
| E-Health Migration | - | - | 848 |
| Dental Integration - CINOT | - | - | 21,214 |
| CINOT Expansion | - | - | 21,015 |
| | 5,706,819 | 4,865,409 | 4,756,237 |
| Electronic Cigarettes Act - Protection and Enforcement | 36,300 | 31,915 | 10,352 |
| Smoke Free Ontario Strategy | | | |
| Protection and Enforcement | 152,500 | 97,405 | 72,570 |
| Tobacco Control Coordination | 100,000 | 54,299 | 61,062 |
| Youth Tobacco Use Prevention | 80,000 | 80,000 | 69,205 |
| Healthy Babies Healthy Children | 780,631 | 777,895 | 766,158 |
| | \$ 6,856,250 | \$ 5,906,923 | \$ 5,735,584 |

7. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$347,900 (2015 - \$346,756) including non-rebateable Harmonized Sales Tax in the amount of \$6,018 (2015 - \$5,998) 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, 2016

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, 2017 | 44,927 | 351,140 | 396,067 |
| December 31, 2018 | 22,796 | 360,177 | 382,973 |
| December 31, 2019 | - | 369,181 | 369,181 |
| December 31, 2020 | - | 378,410 | 378,410 |
| December 31, 2021 | - | 387,871 | 387,871 |
| December 31, 2022 | - | 64,909 | 64,909 |
| | \$ 67,723 | \$ 1,911,688 | \$ 1,979,411 |

The lease for the Pembroke location in the County administration building is for a five year term that expires February 28, 2022.

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:

| | | 2016 | 2015 |
|--|------------|------------|------------|
| | Budget | Actual | Actual |
| Corporation of the County of Renfrew | \$ 277,264 | \$ 277,264 | \$ 287,941 |
| Corporation of the City of Pembroke | 40,925 | 40,925 | 42,500 |
| Corporation of the Township of South Algonquin | 3,799 | 3,799 | 3,946 |
| | \$ 321,988 | \$ 321,988 | \$ 334,387 |

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

Notes to Financial Statements, page 7

Year ended December 31, 2016

11. Comparative Figures:

Certain of the 2015 comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of General Fund Operations

Year ended December 31, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|--|--------------|--------------|--------------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grants – Province of Ontario | \$ 5,706,819 | \$ 4,865,409 | \$ 4,756,237 |
| Municipalities | 1,650,516 | 1,650,516 | 1,694,966 |
| | 7,357,335 | 6,515,925 | 6,451,203 |
| Program recoveries | 45,000 | 120,323 | 67,317 |
| Interest | 16,000 | 20,223 | 28,474 |
| Interest on reserve funds | - | 4,522 | 1,709 |
| User fees | 30,100 | 22,126 | 29,904 |
| | 7,448,435 | 6,683,119 | 6,578,607 |
| Expenditure: | | | |
| Salaries | 4,081,584 | 3,378,925 | 3,426,119 |
| Fringe benefits | 1,092,102 | 814,305 | 841,223 |
| Travel | 171,138 | 154,762 | 128,539 |
| Materials and supplies | 214,643 | 200,925 | 147,655 |
| Rent and utilities | 366,808 | 347,900 | 346,756 |
| Telephone | 86,760 | 75,300 | 91,604 |
| Administrative | 231,800 | 210,567 | 192,797 |
| Fees, honoraria and purchased services | 268,175 | 233,780 | 143,604 |
| Small Drinking Water Systems Program | 130,133 | 120,901 | 80,119 |
| Infectious Diseases Control Initiative | 110,236 | 106,393 | 39,918 |
| Vector Borne Diseases Program | 31,600 | 31,600 | 24,064 |
| Panorama | - | 79,725 | 68,665 |
| Healthy Smiles Ontario Program | 107,890 | 106,300 | 183,390 |
| Amortization of tangible capital assets | - | 49,814 | 62,897 |
| Universal Influenza Immunization Program | - | 2,783 | 32,328 |
| Meningococcal C Vaccine Program | - | 3,862 | 6,402 |
| Non-recurring | 120,000 | 75,787 | 5,453 |
| MOH/AMOH Compensation Initiative | 38,187 | 1,933 | 41,488 |
| Chief Nursing Officer Initiative | 123,494 | 121,478 | 96,844 |
| Social Determinants of Health Nurses Initiative | 210,473 | 180,500 | 158,972 |
| Infection Prevention and Control Nurses Initiative | 84,189 | 90,098 | 75,407 |
| Human Papilloma Virus Vaccine Program | - | 589 | 12,645 |
| CINOT Program | - | - | 63,512 |
| CINOT Expansion Program | - | - | 24,919 |
| Rebate to obligated municipalities | 321,988 | 321,988 | 334,387 |
| | 7,791,200 | 6,710,215 | 6,629,707 |
| Annual deficit | (342,765) | (27,096) | (51,100) |
| Accumulated surplus, beginning of year | 1,068,195 | 1,068,195 | 1,119,295 |
| Accumulated surplus, end of year | \$ 725,430 | \$ 1,041,099 | \$ 1,068,195 |

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of Electronic Cigarettes Act - Protection and Enforcement

Year ended December 31, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|--|-----------|-----------|-----------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grant – Province of Ontario | \$ 36,300 | \$ 31,915 | \$ 10,352 |
| Interest | - | - | 83 |
| | 36,300 | 31,915 | 10,435 |
| Expenditure: | | | |
| Salaries | 15,859 | 14,726 | 2,242 |
| Fringe benefits | 3,697 | 3,795 | 550 |
| Travel | 4,000 | 1,238 | 700 |
| Materials and supplies | 1,000 | - | - |
| Administrative | 9,744 | 6,360 | 2,146 |
| Fees, honoraria and purchased services | 2,000 | - | - |
| Non-recurring | - | 5,796 | 4,797 |
| | 36,300 | 31,915 | 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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|--|------------|-----------|-----------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grant – Province of Ontario | \$ 152,500 | \$ 97,405 | \$ 72,570 |
| Interest | - | - | 23 |
| | 152,500 | 97,405 | 72,593 |
| Expenditure: | | | |
| Salaries | 74,536 | 52,217 | 35,690 |
| Fringe benefits | 17,374 | 13,456 | 8,762 |
| Travel | 16,686 | 6,543 | 11,093 |
| Materials and supplies | 2,000 | 232 | 563 |
| Administrative | 28,404 | 21,457 | 12,047 |
| Fees, honoraria and purchased services | 13,500 | 3,500 | 4,438 |
| | 152,500 | 97,405 | 72,593 |
| 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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|-----------------------------|------------|-----------|-----------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grant – Province of Ontario | \$ 100,000 | \$ 54,299 | \$ 61,062 |
| Interest | - | - | 478 |
| | 100,000 | 54,299 | 61,540 |
| Expenditure: | | | |
| Salaries | 67,216 | 34,594 | 39,795 |
| Fringe benefits | 15,668 | 8,915 | 9,770 |
| Travel | 1,000 | - | 180 |
| Materials and supplies | 1,000 | 2 | 4 |
| Administrative | 15,116 | 10,788 | 11,791 |
| | 100,000 | 54,299 | 61,540 |
| 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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|-----------------------------|-----------|-----------|-----------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grant – Province of Ontario | \$ 80,000 | \$ 80,000 | \$ 69,205 |
| Interest | - | - | 132 |
| | 80,000 | 80,000 | 69,337 |
| Expenditure: | | | |
| Salaries | 44,334 | 44,156 | 41,804 |
| Fringe benefits | 10,334 | 11,379 | 10,263 |
| Travel | 4,535 | 2,109 | 727 |
| Materials and supplies | 6,000 | 6,518 | 2,251 |
| Administrative | 14,797 | 15,838 | 14,292 |
| | 80,000 | 80,000 | 69,337 |
| 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, 2016, with comparative figures for 2015

| | 2016 | 2016 | 2015 |
|--|------------|------------|------------|
| | Budget | Actual | Actual |
| Revenue: | | | |
| Grant – Province of Ontario | \$ 780,631 | \$ 777,895 | \$ 766,158 |
| Interest | - | - | 178 |
| | 780,631 | 777,895 | 766,336 |
| Expenditure: | | | |
| Salaries | 573,659 | 563,690 | 547,707 |
| Fringe benefits | 133,720 | 145,264 | 134,462 |
| Travel | 41,000 | 46,739 | 42,144 |
| Administrative | 13,653 | 12,571 | 14,873 |
| Fees, honoraria and purchased services | 18,599 | 7,146 | 27,150 |
| Non-recurring | - | 2,485 | - |
| | 780,631 | 777,895 | 766,336 |
| Annual surplus | \$ NIL | \$ NIL | \$ NIL |

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