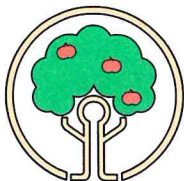


Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2017



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

March 27, 2018

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, 2017 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, 2017 and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Scott Rosien Black & Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
March 27, 2018

RENFREW COUNTY AND DISTRICT HEALTH UNIT

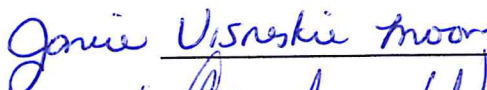
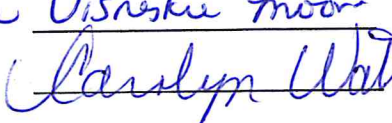
Statement of Financial Position

December 31, 2017, with comparative figures for 2016

	2017	2016
Assets		
Financial assets:		
Cash	\$ 2,761,044	\$ 2,538,013
Receivable from Government of Canada	129,961	106,096
Other receivables	5,729	5,592
Total financial assets	2,896,734	2,649,701
Liabilities		
Accounts payable and accrued liabilities	1,010,885	744,399
Payable to Province of Ontario (note 2)	865,207	1,001,593
Payable to other programs	128,163	128,163
Total liabilities	2,004,255	1,874,155
Net Financial Assets	892,479	775,546
Non-Financial Assets		
Tangible capital assets-net (note 3)	368,713	206,047
Prepaid expenses	110,777	59,506
	479,490	265,553
Accumulated Surplus (note 5)	\$ 1,371,969	\$ 1,041,099

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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 6)	\$ 7,069,434	\$ 6,370,349	\$ 5,906,923
Municipalities	1,650,516	1,650,516	1,650,516
	8,719,950	8,020,865	7,557,439
Interest	-	24,014	20,223
Interest on reserve funds	-	6,801	4,522
User fees	86,678	23,430	22,126
	8,806,628	8,075,110	7,604,310
Expenditure:			
Salaries	5,060,850	4,332,909	4,088,308
Fringe benefits	1,194,425	1,028,421	997,114
Travel	233,243	209,705	211,391
Materials and supplies	222,092	275,005	207,677
Rent and utilities	376,889	356,671	347,900
Telephone	82,260	78,857	75,300
Administrative	274,533	117,363	157,258
Fees, honoraria and purchased services	247,875	426,157	244,426
Small Drinking Water Systems Program	130,133	130,135	120,901
Infectious Diseases Control Initiative	106,400	103,460	106,393
Vector Borne Diseases Program	31,600	31,600	31,600
Universal Influenza Immunization Program	-	-	2,783
Meningococcal C Vaccine Program	-	-	3,862
Human Papilloma Virus Vaccine Program	-	-	589
Panorama	102,353	38,134	79,725
Healthy Smiles Ontario Program	106,300	106,300	106,300
Social Determinants of Health Nurses Initiative	180,500	180,586	180,500
Non-recurring	2,225	-	84,068
Chief Nursing Officer Initiative	121,500	121,585	121,478
Amortization of tangible capital assets	-	49,293	49,814
MOH/AMOH Compensation Initiative	15,000	-	1,933
Infection Prevention and Control Nurses Initiative	90,100	71,456	90,098
Biological Refrigerators	25,350	12,142	-
Harm Reduction Program Enhancement	150,000	21,261	-
Unorganized Territories	53,000	53,200	-
Rebate to obligated municipalities (note 9)	-	-	321,988
	8,806,628	7,744,240	7,631,406
Excess of revenue over expenditure (expenditure over revenue) being annual surplus (deficit)	-	330,870	(27,096)
Accumulated surplus, beginning of year	1,041,099	1,041,099	1,068,195
Accumulated surplus, end of year	\$ 1,041,099	\$ 1,371,969	\$ 1,041,099

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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Annual surplus (deficit)	\$ -	\$ 330,870	\$ (27,096)
Amortization of tangible capital assets	-	49,293	49,814
Acquisition of tangible capital assets	-	(211,959)	(27,399)
Decrease (increase) in prepaid expenses	-	(51,271)	29,589
Increase in net financial assets	-	116,933	24,908
Net financial assets, beginning of year	775,546	775,546	750,638
Net financial assets, end of year	\$ 775,546	\$ 892,479	\$ 775,546

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, 2017, with comparative figures for 2016

	2017	2016
Operations:		
Annual surplus (deficit)	\$ 330,870	\$ (27,096)
Non-cash charge to operations:		
Amortization of tangible capital assets	49,293	49,814
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	(23,865)	14,163
Increase in other receivables	(137)	(895)
Decrease (increase) in prepaid expenses	(51,271)	29,589
Increase in accounts payable and accrued liabilities	266,486	29,753
Decrease in payable to Province of Ontario	(136,386)	(28,417)
Increase in cash from operations	434,990	66,911
Capital:		
Acquisition of tangible capital assets	(211,959)	(27,399)
Net investment in tangible capital assets	(211,959)	(27,399)
Increase in cash	223,031	39,512
Cash, beginning of year	2,538,013	2,498,501
Cash, end of year	\$ 2,761,044	\$ 2,538,013

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, 2017

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, 2017

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, 2017

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:

	2017	2016
Ministry of Health:		
Mandatory Programs	\$ 609,134	\$ 822,054
Universal Influenza Immunization Program	(5,385)	(6,880)
Healthy Babies Healthy Children Program	-	17,221
Infectious Diseases Control Initiative	2,947	7
Smoke Free Ontario Strategy	52,911	109,415
Electronic Cigarettes Act - Protection and Enforcement	27,980	22,385
Small Drinking Water Systems Program	-	(12,513)
Biological Refrigerators	(12,142)	-
Injury and Family Abuse Prevention Project	16,063	16,063
Promote Healthy Pregnancy and Child Development Project	14,398	14,398
Harm Reduction Program Enhancement	128,739	-
Unorganized Territories	(200)	-
Meningococcal C Vaccine Program	(6,469)	(5,848)
Human Papilloma Virus Vaccine Program	(6,222)	(5,695)
Infection Prevention and Control Nurses Initiative	18,644	(8,125)
Panorama	(5,113)	16,680
Chief Nursing Officer Initiative	-	(945)
MOH/AMOH Compensation Initiative	-	(6,546)
Ministry of Environment:		
Environmental Protection Program	29,922	29,922
	\$ 865,207	\$ 1,001,593

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2017

3. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	2017 Total	2016 Total
COST						
Balance, beginning of year	\$ 277,409	\$ 18,932	\$ 338,751	\$ 65,272	\$ 700,364	\$ 736,733
Additions during the year	60,714	12,142	139,103	-	211,959	27,399
Disposals during the year	-	(4,694)	-	-	(4,694)	(63,768)
Balance, end of year	\$ 338,123	\$ 26,380	\$ 477,854	\$ 65,272	\$ 907,629	\$ 700,364
ACCUMULATED AMORTIZATION						
Balance, beginning of year	\$ 188,716	\$ 18,932	\$ 253,106	\$ 33,563	\$ 494,317	\$ 508,271
Amortization for the year	6,723	-	36,042	6,528	49,293	49,814
Disposals during the year	-	(4,694)	-	-	(4,694)	(63,768)
Balance, end of year	\$ 195,439	\$ 14,238	\$ 289,148	\$ 40,091	\$ 538,916	\$ 494,317
Net Book Value of Tangible Capital Assets	\$ 142,684	\$ 12,142	\$ 188,706	\$ 25,181	\$ 368,713	\$ 206,047

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 2017 was \$454,222 (2016 - \$461,865) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2017 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 funding deficit for 2017 of \$5.4 billion (2016 - \$5.7 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, 2017

5. Accumulated Surplus:

	2017	2016
Invested in tangible capital assets	\$ 368,713	\$ 206,047
General revenue	494,966	333,563
Contingency reserve	508,290	501,489
	<u>\$ 1,371,969</u>	<u>\$ 1,041,099</u>

(a) Continuity of contingency reserve:

	2017	2016
Interest	\$ 6,801	\$ 4,522
Excess of revenue over expenditures	6,801	4,522
Contribution to reserve	-	-
Increase in reserve	6,801	4,522
Fund balance, beginning of year	501,489	496,967
Fund balance, end of year	<u>\$ 508,290</u>	<u>\$ 501,489</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2017

6. Grants - Province of Ontario:

	2017	2017	2016
	Budget	Actual	Actual
Mandatory Programs	\$ 4,824,200	\$ 4,427,308	\$ 3,981,758
Unorganized Territories	53,000	53,200	53,000
Small Drinking Water Systems Program	97,600	97,601	90,676
Panorama	102,353	38,134	79,725
Infectious Diseases Control Initiative	106,400	103,460	106,393
Vector Borne Diseases Program	23,700	23,700	23,700
Healthy Smiles Ontario Program	106,300	106,300	106,300
Universal Influenza Immunization Program	8,000	5,535	7,035
Meningococcal C Vaccine Program	9,500	9,418	11,348
MOH/AMOH Compensation Initiative	15,000	-	1,933
Chief Nursing Officer Initiative	121,500	121,500	121,478
Social Determinants of Health Nurses Initiative	180,500	180,500	180,500
Infection Prevention and Control Nurses Initiatives	90,100	71,456	90,098
Human Papilloma Virus Vaccine Program	6,500	14,544	11,465
Biological Refrigerators	25,350	21,261	-
Harm Reduction Program Enhancement	150,000	12,142	-
	5,920,003	5,286,059	4,865,409
Electronic Cigarettes Act - Protection and Enforcement	36,300	24,070	31,915
Smoke Free Ontario Strategy			
Protection and Enforcement	152,500	132,167	97,405
Tobacco Control Coordination	100,000	97,483	54,299
Youth Tobacco Use Prevention	80,000	49,939	80,000
Healthy Babies Healthy Children	780,631	780,631	777,895
	\$ 7,069,434	\$ 6,370,349	\$ 5,906,923

7. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$356,671 (2016 - \$347,900) including non-rebateable Harmonized Sales Tax in the amount of \$6,170 (2016 - \$6,018) 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, 2017

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, 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
	\$ 22,796	\$ 1,560,548	\$ 1,583,344

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:

		2017	2016
	Budget	Actual	Actual
Corporation of the County of Renfrew	\$ -	\$ -	\$ 277,264
Corporation of the City of Pembroke	-	-	40,925
Corporation of the Township of South Algonquin	-	-	3,799
	\$ -	\$ -	\$ 321,988

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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 5,920,003	\$ 5,286,059	\$ 4,865,409
Municipalities	1,650,516	1,650,516	1,650,516
	7,570,519	6,936,575	6,515,925
Program recoveries	86,678	113,539	120,323
Interest	-	24,014	20,223
Interest on reserve funds	-	6,801	4,522
User fees	45,000	23,430	22,126
	7,702,197	7,104,359	6,683,119
Expenditure:			
Salaries	4,257,069	3,560,128	3,378,925
Fringe benefits	1,008,923	845,577	814,305
Travel	173,705	160,532	154,762
Materials and supplies	207,700	264,838	200,925
Rent and utilities	376,889	356,671	347,900
Telephone	82,260	78,857	75,300
Administrative	245,740	169,582	210,567
Fees, honoraria and purchased services	237,675	418,152	233,780
Small Drinking Water Systems Program	130,133	130,135	120,901
Infectious Diseases Control Initiative	106,400	103,460	106,393
Vector Borne Diseases Program	31,600	31,600	31,600
Panorama	102,353	38,134	79,725
Healthy Smiles Ontario Program	106,300	106,300	106,300
Amortization of tangible capital assets	-	49,293	49,814
Universal Influenza Immunization Program	-	-	2,783
Meningococcal C Vaccine Program	-	-	3,862
Non-recurring	-	-	75,787
MOH/AMOH Compensation Initiative	15,000	-	1,933
Chief Nursing Officer Initiative	121,500	121,585	121,478
Social Determinants of Health Nurses Initiative	180,500	180,586	180,500
Infection Prevention and Control Nurses Initiative	90,100	71,456	90,098
Human Papilloma Virus Vaccine Program	-	-	589
Biological Refrigerators	25,350	12,142	-
Harm Reduction Program Enhancement	150,000	21,261	-
Unorganized Territories	53,000	53,200	-
Rebate to obligated municipalities	-	-	321,988
	7,702,197	6,773,489	6,710,215
Annual surplus (deficit)	-	330,870	(27,096)
Accumulated surplus, beginning of year	1,041,099	1,041,099	1,068,195
Accumulated surplus, end of year	\$ 1,041,099	\$ 1,371,969	\$ 1,041,099

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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 36,300	\$ 24,070	\$ 31,915
Expenditure:			
Salaries	20,939	13,910	14,726
Fringe benefits	4,831	2,201	3,795
Travel	1,250	1,315	1,238
Materials and supplies	3,000	1,341	-
Administrative	6,280	3,643	6,360
Fees, honoraria and purchased services	-	1,660	-
Non-recurring	-	-	5,796
	36,300	24,070	31,915
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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 152,500	\$ 132,167	\$ 97,405
Expenditure:			
Salaries	80,449	70,003	52,217
Fringe benefits	18,564	16,626	13,456
Travel	9,288	7,353	6,543
Materials and supplies	7,000	6,078	232
Administrative	33,699	29,092	21,457
Fees, honoraria and purchased services	3,500	3,015	3,500
	152,500	132,167	97,405
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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 100,000	\$ 97,483	\$ 54,299
Expenditure:			
Salaries	71,357	66,782	34,594
Fringe benefits	16,466	16,083	8,915
Travel	-	1,833	-
Materials and supplies	-	-	2
Administrative	12,177	12,785	10,788
	100,000	97,483	54,299
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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 80,000	\$ 49,939	\$ 80,000
Expenditure:			
Salaries	54,577	34,382	44,156
Fringe benefits	12,594	8,198	11,379
Travel	2,000	168	2,109
Materials and supplies	4,392	2,748	6,518
Administrative	6,437	4,443	15,838
	80,000	49,939	80,000
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, 2017, with comparative figures for 2016

	2017	2017	2016
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 780,631	\$ 780,631	\$ 777,895
Expenditure:			
Salaries	576,459	587,704	563,690
Fringe benefits	133,047	139,736	145,264
Travel	47,000	38,504	46,739
Administrative	15,200	11,357	12,571
Fees, honoraria and purchased services	6,700	3,330	7,146
Non-recurring	2,225	-	2,485
	780,631	780,631	777,895
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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