

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2018



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

April 30, 2019

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 G. 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

Opinion

We have audited the financial statements of the Renfrew County and District Health Unit, which comprise the statement of financial position as at December 31, 2018, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Renfrew County and District Health Unit as at December 31, 2018, and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Renfrew County and District Health Unit in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Renfrew County and District Health Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Renfrew County and District Health Unit or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Renfrew County and District Health Unit's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Renfrew County and District Health Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Renfrew County and District Health Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Renfrew County and District Health Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Scott Rossin Black + Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
April 30, 2019

RENFREW COUNTY AND DISTRICT HEALTH UNIT

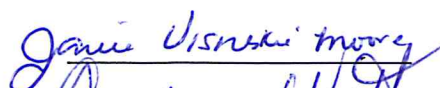
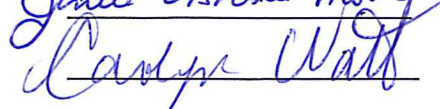
Statement of Financial Position

December 31, 2018, with comparative figures for 2017

	2018	2017
Assets		
Financial assets:		
Cash	\$ 2,152,199	\$ 2,761,044
Receivable from Government of Canada	179,259	129,961
Other receivables	7,008	5,729
Total financial assets	2,338,466	2,896,734
Liabilities		
Accounts payable and accrued liabilities	886,637	1,010,885
Payable to Province of Ontario (note 2)	310,802	865,207
Payable to other programs	-	128,163
Deferred revenue	20,478	-
Total liabilities	1,217,917	2,004,255
Net Financial Assets	1,120,549	892,479
Non-Financial Assets		
Tangible capital assets-net (note 3)	447,771	368,713
Prepaid expenses	119,510	110,777
	567,281	479,490
Accumulated Surplus (note 5)	\$ 1,687,830	\$ 1,371,969

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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 6)	\$ 7,025,867	\$ 6,860,570	\$ 6,370,349
– Other	25,000	35,655	-
Municipalities	1,650,516	1,650,545	1,650,516
	8,701,383	8,546,770	8,020,865
Program recoveries	-	131,157	-
Interest	30,000	33,096	24,014
Interest on reserve funds	-	41,673	6,801
User fees	24,000	20,336	23,430
	8,755,383	8,773,032	8,075,110
Expenditure:			
Salaries	4,710,346	4,611,308	4,332,909
Fringe benefits	1,151,787	1,117,012	1,028,421
Travel	220,664	188,204	209,705
Materials and supplies	223,163	183,660	275,005
Rent and utilities	370,000	365,810	356,671
Telephone	77,350	85,103	78,857
Administrative	347,280	237,322	117,363
Fees, honoraria and purchased services	565,925	540,095	426,157
Amortization of tangible capital assets	-	65,437	49,293
Small Drinking Water Systems Program	130,132	124,847	130,135
Infectious Diseases Control Initiative	106,400	106,400	103,460
Vector Borne Diseases Program	31,600	31,600	31,600
Panorama	59,294	59,312	38,134
Healthy Smiles Ontario Program	106,300	106,300	106,300
You're The Chef	25,000	22,004	-
Opioid Program	-	13,651	-
Community Infrastructure Renewal Fund	-	20,946	-
Chief Nursing Officer Initiative	121,500	121,500	121,585
Social Determinants of Health Nurses Initiative	180,500	180,500	180,586
Infection Prevention and Control Nurses Initiative	90,100	90,100	71,456
Biological Refrigerators	12,858	-	12,142
Harm Reduction Program Enhancement	150,000	112,873	21,261
Unorganized Territories	53,200	53,200	53,200
Needle Exchange Program	21,984	19,987	-
	8,755,383	8,457,171	7,744,240
Annual surplus	-	315,861	330,870
Accumulated surplus, beginning of year	1,371,969	1,371,969	1,041,099
Accumulated surplus, end of year	\$ 1,371,969	\$ 1,687,830	\$ 1,371,969

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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Annual surplus	\$ -	\$ 315,861	\$ 330,870
Amortization of tangible capital assets	-	65,437	49,293
Acquisition of tangible capital assets	-	(145,305)	(211,959)
Loss on disposal of capital assets	-	810	-
Increase in prepaid expenses	-	(8,733)	(51,271)
Increase in net financial assets	-	228,070	116,933
Net financial assets, beginning of year	-	892,479	775,546
Net financial assets, end of year	\$ -	\$ 1,120,549	\$ 892,479

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, 2018, with comparative figures for 2017

	2018	2017
Operations:		
Annual surplus	\$ 315,861	\$ 330,870
Non-cash charge to operations:		
Amortization of tangible capital assets	65,437	49,293
Loss on disposal of capital assets	810	-
Changes in non-cash operating working capital:		
Increase in receivable from Government of Canada	(49,298)	(23,865)
Increase in other receivables	(1,279)	(137)
Increase in prepaid expenses	(8,733)	(51,271)
Increase (decrease) in accounts payable and accrued liabilities	(124,248)	266,486
Decrease in payable to Province of Ontario	(554,405)	(136,386)
Increase in deferred revenue	20,478	-
Decrease in payable to other programs	(128,163)	-
Increase (decrease) in cash from operations	(463,540)	434,990
Capital:		
Acquisition of tangible capital assets	(145,305)	(211,959)
Net investment in tangible capital assets	(145,305)	(211,959)
Increase (decrease) in cash	(608,845)	223,031
Cash, beginning of year	2,761,044	2,538,013
Cash, end of year	\$ 2,152,199	\$ 2,761,044

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, 2018

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, 2018

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
Leasehold improvements	term of lease

Tangible capital assets are not amortized in the year of acquisition.

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, 2018

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:

	2018	2017
Ministry of Health:		
Mandatory Programs	\$ 272,665	\$ 609,134
Universal Influenza Immunization Program	(6,920)	(5,385)
Needle Exchange Program	1,997	-
Infectious Diseases Control Initiative	8	2,947
Smoke Free Ontario Strategy	25,147	52,911
Electronic Cigarettes Act - Protection and Enforcement	15,840	27,980
Small Drinking Water Systems Program	90	-
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	37,127	128,739
Unorganized Territories	-	(200)
Meningococcal C Vaccine Program	(7,378)	(6,469)
Human Papilloma Virus Vaccine Program	(6,792)	(6,222)
Infection Prevention and Control Nurses Initiative	-	18,644
Panorama	4,674	(5,113)
Community Infrastructure Renewal Fund	(86,039)	-
Ministry of Environment:		
Environmental Protection Program	29,922	29,922
	\$ 310,802	\$ 865,207

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2018

3. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Communications	Tele-Communications	Leasehold Improvements	2018 Total	2017 Total
COST								
Balance, beginning of year	\$ 338,123	\$ 26,380	\$ 477,854	\$ 65,272	\$ -	\$ -	\$ 907,629	\$ 700,364
Additions during the year	5,699	22,026	52,487	-	65,093	-	145,305	211,959
Disposals during the year	-	(5,545)	(46,923)	-	-	-	(52,468)	(4,694)
Balance, end of year	\$ 343,822	\$ 42,861	\$ 483,418	\$ 65,272	\$ 65,093	\$ 1,000,466	\$ 907,629	
ACCUMULATED AMORTIZATION								
Balance, beginning of year	\$ 195,439	\$ 14,238	\$ 289,148	\$ 40,091	\$ -	\$ -	\$ 538,916	\$ 494,317
Amortization for the year	9,759	2,428	46,723	6,527	-	-	65,437	49,293
Disposals during the year	-	(5,544)	(46,114)	-	-	-	(51,658)	(4,694)
Balance, end of year	\$ 205,198	\$ 11,122	\$ 289,757	\$ 46,618	\$ -	\$ 552,695	\$ 538,916	
Net Book Value of Tangible Capital Assets	\$ 138,624	\$ 31,739	\$ 193,661	\$ 18,654	\$ 65,093	\$ 447,771	\$ 368,713	

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2018

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 2018 was \$525,491 (2017 - \$454,222) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2018 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 2018 of \$ 4.2 billion (2017 - \$5.4 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.

5. Accumulated Surplus:

	2018	2017
Invested in tangible capital assets	\$ 447,771	\$ 368,713
General revenue	558,939	494,966
Contingency reserve	681,120	508,290
	\$ 1,687,830	\$ 1,371,969

(a) Continuity of contingency reserve:

	2018	2017
Interest	\$ 41,673	\$ 6,801
Excess of revenue over expenditures	41,673	6,801
Contribution to reserve	131,157	-
Increase in reserve	172,830	6,801
Fund balance, beginning of year	508,290	501,489
Fund balance, end of year	\$ 681,120	\$ 508,290

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2018

6. Grants - Province of Ontario:

	2018	2018	2017
	Budget	Actual	Actual
Mandatory Programs	\$ 4,824,200	\$ 4,637,707	\$ 4,427,308
Unorganized Territories	53,200	53,200	53,200
Small Drinking Water Systems Program	97,600	97,510	97,601
Panorama	59,294	59,312	38,134
Infectious Diseases Control Initiative	106,400	106,400	103,460
Vector Borne Diseases Program	23,700	23,700	23,700
Healthy Smiles Ontario Program	106,300	106,300	106,300
Universal Influenza Immunization Program	5,000	7,080	5,535
Meningococcal C Vaccine Program/ Human Papilloma Virus Vaccine Program	23,800	21,310	23,962
Community Infrastructure Renewal Fund	-	86,039	-
Chief Nursing Officer Initiative	121,500	121,500	121,500
Social Determinants of Health Nurses Initiative	180,500	180,500	180,500
Infection Prevention and Control Nurses Initiatives	90,100	90,100	71,456
Biological Refrigerators	12,858	12,858	21,261
Harm Reduction Program Enhancement	150,000	112,873	12,142
Needle Exchange Program	21,984	19,987	-
	5,876,436	5,736,376	5,286,059
Electronic Cigarettes Act - Protection and Enforcement	36,300	36,210	24,070
Smoke Free Ontario Strategy			
Protection and Enforcement	152,500	131,109	132,167
Tobacco Control Coordination	100,000	96,244	97,483
Youth Tobacco Use Prevention	80,000	80,000	49,939
Healthy Babies Healthy Children	780,631	780,631	780,631
	\$ 7,025,867	\$ 6,860,570	\$ 6,370,349

7. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$365,810 (2017 - \$356,671) including non-rebateable Harmonized Sales Tax in the amount of \$6,328 (2017 - \$6,170) 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, 2018

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, 2019	46,952	369,181	416,133
December 31, 2020	47,891	378,410	426,301
December 31, 2021	48,848	387,871	436,719
December 31, 2022	49,825	64,909	114,734
December 31, 2023	25,159	-	25,159
	\$ 218,675	\$ 1,200,371	\$ 1,419,046

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, 2023.

9. 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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 5,876,436	\$ 5,736,376	\$ 5,286,059
– Other	25,000	35,655	-
Municipalities	1,650,516	1,650,545	1,650,516
	7,551,952	7,422,576	6,936,575
Program recoveries	-	268,841	113,539
Interest	30,000	33,096	24,014
Interest on reserve funds	-	41,673	6,801
User fees	24,000	20,336	23,430
	7,605,952	7,786,522	7,104,359
Expenditure:			
Salaries	3,912,521	3,801,572	3,560,128
Fringe benefits	960,309	917,999	845,577
Travel	160,976	187,107	160,532
Materials and supplies	216,163	175,993	264,838
Rent and utilities	370,000	365,810	356,671
Telephone	77,350	85,103	78,857
Administrative	265,840	273,652	169,582
Fees, honoraria and purchased services	553,925	534,768	418,152
Amortization of tangible capital assets	-	65,437	49,293
Small Drinking Water Systems Program	130,132	124,847	130,135
Infectious Diseases Control Initiative	106,400	106,400	103,460
Vector Borne Diseases Program	31,600	31,600	31,600
Panorama	59,294	59,312	38,134
Healthy Smiles Ontario Program	106,300	106,300	106,300
You're The Chef	25,000	22,004	-
Opioid Program	-	13,651	-
Community Infrastructure Renewal Fund	-	20,946	-
Chief Nursing Officer Initiative	121,500	121,500	121,585
Social Determinants of Health Nurses Initiative	180,500	180,500	180,586
Infection Prevention and Control Nurses Initiative	90,100	90,100	71,456
Biological Refrigerators	12,858	-	12,142
Harm Reduction Program Enhancement	150,000	112,873	21,261
Unorganized Territories	53,200	53,200	53,200
Needle Exchange Program	21,984	19,987	-
	7,605,952	7,470,661	6,773,489
Annual surplus	-	315,861	330,870
Accumulated surplus, beginning of year	1,371,969	1,371,969	1,041,099
Accumulated surplus, end of year	\$ 1,371,969	\$ 1,687,830	\$ 1,371,969

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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 36,300	\$ 36,210	\$ 24,070
Expenditure:			
Salaries	16,426	19,449	13,910
Fringe benefits	3,942	4,918	2,201
Travel	1,500	663	1,315
Materials and supplies	1,500	-	1,341
Administrative	12,932	11,180	3,643
Fees, honoraria and purchased services	-	-	1,660
	36,300	36,210	24,070
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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 152,500	\$ 131,109	\$ 132,167
Expenditure:			
Salaries	80,029	68,096	70,003
Fringe benefits	19,207	15,948	16,626
Travel	8,000	7,264	7,353
Materials and supplies	7,000	7,667	6,078
Administrative	34,764	30,764	29,092
Fees, honoraria and purchased services	3,500	1,370	3,015
	152,500	131,109	132,167
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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 100,000	\$ 96,244	\$ 97,483
Expenditure:			
Salaries	75,858	75,408	66,782
Fringe benefits	18,206	18,410	16,083
Travel	1,800	1,772	1,833
Administrative	4,136	654	12,785
	100,000	96,244	97,483
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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 80,000	\$ 80,000	\$ 49,939
Expenditure:			
Salaries	62,413	62,916	34,382
Fringe benefits	14,979	15,396	8,198
Travel	1,500	365	168
Materials and supplies	-	-	2,748
Administrative	1,108	1,323	4,443
	80,000	80,000	49,939
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, 2018, with comparative figures for 2017

	2018	2018	2017
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 780,631	\$ 780,631	\$ 780,631
Expenditure:			
Salaries	563,099	583,867	587,704
Fringe benefits	135,144	144,341	139,736
Travel	46,888	40,022	38,504
Administrative	27,000	8,444	11,357
Fees, honoraria and purchased services	8,500	3,957	3,330
	780,631	780,631	780,631
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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