

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2019



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

May 26, 2020

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.

Best regards,

Heather G. Daly, CPA, CMA
CEO (A) Director, Corporate Services

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, 2019, 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, 2019, 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 Rossien Black & Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
May 26, 2020

RENFREW COUNTY AND DISTRICT HEALTH UNIT

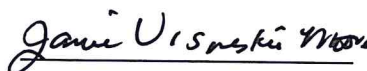
Statement of Financial Position

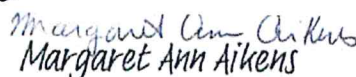
December 31, 2019, with comparative figures for 2018

	2019	2018
Assets		
Financial assets:		
Cash	\$ 2,432,945	\$ 2,152,199
Receivable from Government of Canada	172,646	179,259
Other receivables	6,906	7,008
Total financial assets	2,612,497	2,338,466
Liabilities		
Accounts payable and accrued liabilities	905,444	886,637
Payable to Province of Ontario (note 2)	272,827	310,802
Deferred revenue (note 3)	172,650	20,478
Total liabilities	1,350,921	1,217,917
Net Financial Assets	1,261,576	1,120,549
Non-Financial Assets		
Tangible capital assets-net (note 4)	557,645	447,771
Prepaid expenses	65,426	119,510
	623,071	567,281
Accumulated Surplus (note 6)	\$ 1,884,647	\$ 1,687,830

Related party transactions (note 8)
Commitments (note 9)
Subsequent event (note 11)

On behalf of the Board:

 Member Chair

 Member Vice-Chair

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2019, with comparative figures for 2018

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Related party transactions (note 8)

Commitments (note 9)

Subsequent event (note 11)

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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$ 7,073,574	\$ 7,326,054	\$ 6,860,570
– Other	45,352	44,359	35,655
Municipalities	1,680,666	1,680,666	1,650,545
	8,799,592	9,051,079	8,546,770
Program recoveries	-	-	131,157
Interest	35,000	28,745	33,096
Interest on reserve funds	-	17,245	41,673
User fees	48,000	19,781	20,336
	8,882,592	9,116,850	8,773,032
Expenditure:			
Salaries	4,916,085	4,856,788	4,611,308
Fringe benefits	1,222,250	1,164,048	1,117,012
Travel	194,900	183,783	188,204
Materials and supplies	242,848	227,781	183,660
Rent and utilities	374,740	374,740	365,810
Telephone and internet	85,000	91,898	85,103
Administrative	263,841	218,086	237,322
Fees, honoraria and purchased services	493,700	497,108	540,095
Amortization of tangible capital assets	-	146,814	65,437
Small Drinking Water Systems Program	130,133	119,546	124,847
Infectious Diseases Control Initiative	106,400	102,744	106,400
Vector Borne Diseases Program	31,600	31,562	31,600
Panorama	-	-	59,312
Healthy Smiles Ontario Program	106,300	103,796	106,300
You're The Chef	2,996	2,003	22,004
Opioid Program	-	-	13,651
Community Infrastructure Renewal Fund	59,143	-	20,946
Chief Nursing Officer Initiative	121,500	111,512	121,500
Social Determinants of Health Nurses Initiative	180,500	180,096	180,500
Infection Prevention and Control Nurses Initiative	90,100	88,547	90,100
Canada Infoway	42,356	42,356	-
Harm Reduction Program Enhancement	150,000	149,640	112,873
Unorganized Territories	53,200	53,077	53,200
Needle Exchange Program	15,000	15,000	19,987
Ontario Seniors Dental Care Program	-	159,108	-
	8,882,592	8,920,033	8,457,171
Annual surplus	-	196,817	315,861
Accumulated surplus, beginning of year	1,687,830	1,687,830	1,371,969
Accumulated surplus, end of year	\$ 1,687,830	\$ 1,884,647	\$ 1,687,830

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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Annual surplus	\$ -	\$ 196,817	\$ 315,861
Amortization of tangible capital assets	-	146,814	65,437
Acquisition of tangible capital assets	-	(264,758)	(145,305)
Loss on disposal of capital assets	-	8,070	810
Decrease (increase) in prepaid expenses	-	54,084	(8,733)
Increase in net financial assets	-	141,027	228,070
Net financial assets, beginning of year	-	1,120,549	892,479
Net financial assets, end of year	\$ -	\$ 1,261,576	\$ 1,120,549

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, 2019, with comparative figures for 2018

	2019	2018
Operations:		
Annual surplus	\$ 196,817	\$ 315,861
Non-cash charge to operations:		
Amortization of tangible capital assets	146,814	65,437
Loss on disposal of capital assets	8,070	810
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	6,613	(49,298)
Decrease (increase) in other receivables	102	(1,279)
Decrease (increase) in prepaid expenses	54,084	(8,733)
Increase (decrease) in accounts payable and accrued liabilities	18,807	(124,248)
Decrease in payable to Province of Ontario	(37,975)	(554,405)
Increase in deferred revenue	152,172	20,478
Decrease in payable to other programs	-	(128,163)
Increase (decrease) in cash from operations	545,504	(463,540)
Capital:		
Acquisition of tangible capital assets	(264,758)	(145,305)
Net investment in tangible capital assets	(264,758)	(145,305)
Increase (decrease) in cash	280,746	(608,845)
Cash, beginning of year	2,152,199	2,761,044
Cash, end of year	\$ 2,432,945	\$ 2,152,199

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, 2019

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, 2019

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 and payable to the Province of Ontario 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, 2019

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:

	2019	2018
Ministry of Health:		
Mandatory Programs	\$ 23,818	\$ 272,665
Universal Influenza Immunization Program	(9,190)	(6,920)
Needle Exchange Program	1,997	1,997
Infectious Diseases Control Initiative	3,656	8
Smoke Free Ontario Strategy	16,773	25,147
Electronic Cigarettes Act - Protection and Enforcement	634	15,840
Small Drinking Water Systems Program	8,007	90
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	360	37,127
Unorganized Territories	123	-
Meningococcal C Vaccine Program	(9,308)	(7,378)
Human Papilloma Virus Vaccine Program	(14,186)	(6,792)
Infection Prevention and Control Nurses Initiative	1,553	-
Panorama	-	4,674
Community Infrastructure Renewal Fund	810	(86,039)
Chief Nursing Officer Initiative	9,988	-
Social Determinants of Health Nurses Initiative	404	-
Healthy Smiles Ontario Program	2,504	-
Vector Borne Diseases Program	29	-
Ontario Seniors Dental Care Program	174,472	-
Ministry of Environment:		
Environmental Protection Program	29,922	29,922
	\$ 272,827	\$ 310,802

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2019

3. Deferred revenue:

	2019	2018
Municipal levy	\$ 140,122	\$ 17,482
You're The Chef grant	993	2,996
Healthy Babies Healthy Children grant	31,535	-
	<hr/>	<hr/>
	\$ 172,650	\$ 20,478

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2019

4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2019 Total	2018 Total
COST							
Balance, beginning of year	\$ 343,822	\$ 42,861	\$ 483,418	\$ 65,272	\$ 65,093	\$ 1,000,466	\$ 907,629
Additions during the year	20,107	106,709	79,581	-	58,361	264,758	145,305
Disposals during the year	(2,569)	-	(65,012)	-	-	(67,581)	(52,468)
Balance, end of year	\$ 361,360	\$ 149,570	\$ 497,987	\$ 65,272	\$ 123,454	\$ 1,197,643	\$ 1,000,466
ACCUMULATED AMORTIZATION							
Balance, beginning of year	\$ 205,198	\$ 11,122	\$ 289,757	\$ 46,618	\$ -	\$ 552,695	\$ 538,916
Amortization for the year	9,915	6,834	49,465	6,527	74,073	146,814	65,437
Disposals during the year	(1,139)	-	(58,372)	-	-	(59,511)	(51,658)
Balance, end of year	\$ 213,974	\$ 17,956	\$ 280,850	\$ 53,145	\$ 74,073	\$ 639,998	\$ 552,695
Net Book Value of Tangible Capital Assets	\$ 147,386	\$ 131,614	\$ 217,137	\$ 12,127	\$ 49,381	\$ 557,645	\$ 447,771

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2019

5. 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 2019 was \$507,406 (2018 - \$525,491) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2019 there is no liability for past service under this agreement.

6. Accumulated Surplus:

	2019	2018
Invested in tangible capital assets	\$ 557,645	\$ 447,771
General revenue	54,819	558,939
Reserve funds	1,272,183	681,120
	\$ 1,884,647	\$ 1,687,830

(a) Continuity of reserve funds:

Reserve funds comprise funds set aside for specific purposes by the Board of Health.

	Opening Balance January 1 2019	Transfer	Interest	Closing Balance December 31 2019
Payroll	\$ 518,824	\$ 60,000	\$ 13,359	\$ 592,183
Operations	162,296	(66,182)	3,886	100,000
Accommodation needs	-	480,000	-	480,000
Technological upgrades	-	100,000	-	100,000
Total Reserve Funds	\$ 681,120	\$ 573,818	\$ 17,245	\$ 1,272,183

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2019

7. Grants - Province of Ontario:

	2019	2019	2018
	Budget	Actual	Actual
Mandatory Programs	\$ 4,920,700	\$ 4,939,369	\$ 4,637,707
Unorganized Territories	53,200	53,077	53,200
Small Drinking Water Systems Program	97,600	89,659	97,510
Panorama	-	-	59,312
Infectious Diseases Control Initiative	106,400	102,744	106,400
Vector Borne Diseases Program	23,700	23,671	23,700
Healthy Smiles Ontario Program	106,300	103,796	106,300
Universal Influenza Immunization Program	-	9,190	7,080
Meningococcal C Vaccine Program/ Human			
Papilloma Virus Vaccine Program	-	23,494	21,310
Community Infrastructure Renewal Fund	59,143	58,351	86,039
Chief Nursing Officer Initiative	121,500	111,512	121,500
Social Determinants of Health Nurses Initiative	180,500	180,096	180,500
Infection Prevention and Control Nurses Initiative	90,100	88,547	90,100
Biological Refrigerators	-	-	12,858
Harm Reduction Program Enhancement	150,000	149,640	112,873
Needle Exchange Program	15,000	15,000	19,987
Ontario Seniors Dental Care Program	-	277,328	-
	5,924,143	6,225,474	5,736,376
Electronic Cigarettes Act - Protection and			
Enforcement	36,300	35,757	36,210
Smoke Free Ontario Strategy			
Protection and Enforcement	152,500	135,727	131,109
Tobacco Control Coordination	100,000	100,000	96,244
Youth Tobacco Use Prevention	80,000	80,000	80,000
Healthy Babies Healthy Children	780,631	749,096	780,631
	\$ 7,073,574	\$ 7,326,054	\$ 6,860,570

8. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$374,740 (2018 - \$365,810) including non-rebateable Harmonized Sales Tax in the amount of \$6,482 (2018 - \$6,328) 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 8

Year ended December 31, 2019

9. 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, 2020	47,891	500,503	548,394
December 31, 2021	48,848	367,127	415,975
December 31, 2022	49,825	367,127	416,952
December 31, 2023	25,159	367,127	392,286
December 31, 2024	-	367,127	367,127
December 31, 2025	-	367,127	367,127
December 31, 2026	-	384,609	384,609
December 31, 2027	-	384,609	384,609
December 31, 2028	-	384,609	384,609
December 31, 2029	-	384,609	384,609
December 31, 2030	-	384,609	384,609
	\$ 171,723	\$ 4,259,183	\$ 4,430,906

The lease for the Pembroke location in the County administration building expires June 30, 2020.

The lease for the new Pembroke location is for a ten-year term that expires December 31, 2030.

The lease for the Renfrew location, located in a County owned facility, is for a five-year term that expires June 30, 2023.

10. Financial Instruments:

The fair value of cash, receivable from Government of Canada, other receivables, accounts payable and accrued liabilities and payable to Province of Ontario is approximately equal to their carrying value due to their short-term nature.

It is the Health Unit's opinion that the facility is not exposed to significant interest, currency or credit risks arising from its financial instruments.

11. Subsequent event:

Subsequent to December 31, 2019 the world has experienced the occurrence of a pandemic of the COVID 19 virus. The pandemic has caused major disruptions in peoples' day to day lives. In an effort to control the spread of the virus the public has been requested to remain at home and to practice social distancing. As a result of the requested and legislated changes, businesses have been required to significantly alter their operations. As of the financial statement date, the corporation is attempting to adjust to the ever changing business environment however the long term impact of the changes is unknown.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Schedule of General Fund Operations

Year ended December 31, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 5,924,143	\$ 6,225,474	\$ 5,736,376
– Other	45,352	44,359	35,655
Municipalities	1,680,666	1,680,666	1,650,545
	7,650,161	7,950,499	7,422,576
Program recoveries	-	-	268,841
Interest	35,000	28,745	33,096
Interest on reserve funds	-	17,245	41,673
User fees	48,000	19,781	20,336
	7,733,161	8,016,270	7,786,522
Expenditure:			
Salaries	4,081,974	4,052,987	3,801,572
Fringe benefits	1,019,071	973,518	917,999
Travel	144,200	136,758	187,107
Materials and supplies	234,848	218,330	175,993
Rent and utilities	374,740	374,740	365,810
Telephone and internet	85,000	91,898	85,103
Administrative	217,900	175,552	273,652
Fees, honoraria and purchased services	486,200	489,869	534,768
Amortization of tangible capital assets	-	146,814	65,437
Small Drinking Water Systems Program	130,133	119,546	124,847
Infectious Diseases Control Initiative	106,400	102,744	106,400
Vector Borne Diseases Program	31,600	31,562	31,600
Panorama	-	-	59,312
Healthy Smiles Ontario Program	106,300	103,796	106,300
You're The Chef	2,996	2,003	22,004
Opioid Program	-	-	13,651
Community Infrastructure Renewal Fund	59,143	-	20,946
Chief Nursing Officer Initiative	121,500	111,512	121,500
Social Determinants of Health Nurses Initiative	180,500	180,096	180,500
Infection Prevention and Control Nurses Initiative	90,100	88,547	90,100
Canada Infoway Program	42,356	42,356	-
Harm Reduction Program Enhancement	150,000	149,640	112,873
Unorganized Territories	53,200	53,077	53,200
Needle Exchange Program	15,000	15,000	19,987
Ontario Seniors Dental Care Program	-	159,108	-
	7,733,161	7,819,453	7,470,661
Annual surplus	-	196,817	315,861
Accumulated surplus, beginning of year	1,687,830	1,687,830	1,371,969
Accumulated surplus, end of year	\$ 1,687,830	\$ 1,884,647	\$ 1,687,830

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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 36,300	\$ 35,757	\$ 36,210
Expenditure:			
Salaries	17,623	17,337	19,449
Fringe benefits	4,318	4,184	4,918
Travel	700	2,843	663
Materials and supplies	-	5	-
Administrative	13,659	11,388	11,180
	36,300	35,757	36,210
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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 152,500	\$ 135,727	\$ 131,109
Expenditure:			
Salaries	88,835	77,313	68,096
Fringe benefits	21,377	18,425	15,948
Travel	8,000	7,444	7,264
Materials and supplies	7,000	9,258	7,667
Administrative	23,788	19,787	30,764
Fees, honoraria and purchased services	3,500	3,500	1,370
	152,500	135,727	131,109
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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 100,000	\$ 100,000	\$ 96,244
Expenditure:			
Salaries	80,903	80,624	75,408
Fringe benefits	19,097	19,376	18,410
Travel	-	-	1,772
Administrative	-	-	654
	100,000	100,000	96,244
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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 80,000	\$ 80,000	\$ 80,000
Expenditure:			
Salaries	63,508	64,332	62,916
Fringe benefits	15,492	15,480	15,396
Travel	-	-	365
Materials and supplies	1,000	188	-
Administrative	-	-	1,323
	80,000	80,000	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, 2019, with comparative figures for 2018

	2019	2019	2018
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 780,631	\$ 749,096	\$ 780,631
Expenditure:			
Salaries	583,242	564,195	583,867
Fringe benefits	142,895	133,065	144,341
Travel	42,000	36,738	40,022
Administrative	8,494	11,359	8,444
Fees, honoraria and purchased services	4,000	3,739	3,957
	780,631	749,096	780,631
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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