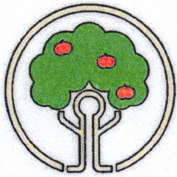


Financial Statements of

**RENFREW COUNTY  
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2020



# Renfrew County and District Health Unit

*"Optimal health for all in Renfrew County and District"*

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May 25, 2021

## 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.

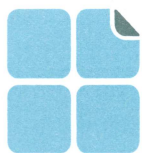
The Board of Health meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

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





**Scott Rosien  
Black & Locke**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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## **INDEPENDENT AUDITORS' REPORT**

To the Chair and Members of the Board of Health of the  
Renfrew County and District Health Unit

### **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, 2020, 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, 2020, 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 Rossini Black + Locke*

Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
May 25, 2021

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

## Statement of Financial Position

December 31, 2020, with comparative figures for 2019

	2020	2019
<b>Financial Assets</b>		
Cash	\$ 454,853	\$ 2,432,945
Receivable from Province of Ontario (note 2)	1,850,057	-
Receivable from Government of Canada	421,559	172,646
Other receivables	116,970	6,906
<b>Total financial assets</b>	<b>2,843,439</b>	<b>2,612,497</b>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	1,866,794	905,444
Payable to Province of Ontario (note 2)	-	272,827
Deferred revenue (note 3)	23,652	172,650
<b>Total financial liabilities</b>	<b>1,890,446</b>	<b>1,350,921</b>
<b>Net Financial Assets</b>	<b>952,993</b>	<b>1,261,576</b>
<b>Non-Financial Assets</b>		
Tangible capital assets-net (note 4)	2,690,438	557,645
Prepaid expenses	57,681	65,426
	<b>2,748,119</b>	<b>623,071</b>
<b>Accumulated Surplus (note 6)</b>	<b>\$ 3,701,112</b>	<b>\$ 1,884,647</b>

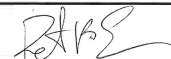
Related party transactions (note 8)

Commitments and contingencies (note 9)

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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$ 8,802,049	\$10,216,915	\$ 7,326,054
– Other	-	-	44,359
Municipalities	1,848,733	1,848,732	1,680,666
	10,650,782	12,065,647	9,051,079
Interest	25,000	15,574	28,745
Interest on reserve funds	-	9,264	17,245
User fees	48,000	5,945	19,781
	10,723,782	12,096,430	9,116,850
Expenditure:			
Salaries	4,775,957	5,927,071	4,856,788
Fringe benefits	1,203,588	1,369,360	1,164,048
Travel	198,200	129,597	183,783
Materials and supplies	229,322	123,303	227,781
Rent and utilities	530,103	582,801	374,740
Telephone and internet	81,000	108,679	91,898
Administrative	265,103	123,119	218,086
Fees, honoraria and purchased services	531,475	698,981	497,108
Amortization of tangible capital assets	-	153,508	146,814
Small Drinking Water Systems Program	130,133	55,859	119,546
Infectious Diseases Control Initiative	90,000	19,453	102,744
Vector Borne Diseases Program	31,600	20,773	31,562
Healthy Smiles Ontario Program	106,300	57,964	103,796
You're The Chef	-	-	2,003
Chief Nursing Officer Initiative	121,500	73,977	111,512
Social Determinants of Health Nurses Initiative	180,500	46,019	180,096
Infection Prevention and Control Nurses Initiative	106,400	22,999	88,547
Canada Infoway	-	-	42,356
Harm Reduction Program Enhancement	150,000	74,700	149,640
Unorganized Territories	53,201	25,037	53,077
Needle Exchange Program	15,000	15,000	15,000
Ontario Seniors Dental Care Program	602,400	388,177	159,108
Public Health Inspector Practicum Program	10,000	10,000	-
Public Health Case and Contact Management	-	23,327	-
School-Focused Nurses Initiative	-	221,302	-
Temporary Pandemic Pay Initiative	-	8,959	-
Capital projects	2,812,000	-	-
	12,223,782	10,279,965	8,920,033
Annual surplus (deficit)	(1,500,000)	1,816,465	196,817
Accumulated surplus, beginning of year	1,884,647	1,884,647	1,687,830
Accumulated surplus, end of year	\$ 384,647	\$ 3,701,112	\$ 1,884,647

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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Annual surplus	\$ -	\$ 1,816,465	\$ 196,817
Amortization of tangible capital assets	-	153,508	146,814
Acquisition of tangible capital assets	-	(2,306,288)	(264,758)
Loss on disposal of capital assets	-	19,987	8,070
Decrease in prepaid expenses	-	7,745	54,084
Increase (decrease) in net financial assets	-	(308,583)	141,027
Net financial assets, beginning of year	-	1,261,576	1,120,549
Net financial assets, end of year	\$ -	\$ 952,993	\$ 1,261,576

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, 2020, with comparative figures for 2019

	2020	2019
Operations:		
Annual surplus	\$ 1,816,465	\$ 196,817
Non-cash charge to operations:		
Amortization of tangible capital assets	153,508	146,814
Loss on disposal of capital assets	19,987	8,070
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	(248,913)	6,613
Increase in receivable from Province of Ontario	(1,850,057)	-
Decrease (increase) in other receivables	(110,064)	102
Decrease in prepaid expenses	7,745	54,084
Increase in accounts payable and accrued liabilities	961,350	18,807
Decrease in payable to Province of Ontario	(272,827)	(37,975)
Increase (decrease) in deferred revenue	(148,998)	152,172
Increase in cash from operations	328,196	545,504
Capital:		
Acquisition of tangible capital assets	(2,306,288)	(264,758)
Net investment in tangible capital assets	(2,306,288)	(264,758)
Increase (decrease) in cash	(1,978,092)	280,746
Cash, beginning of year	2,432,945	2,152,199
Cash, end of year	\$ 454,853	\$ 2,432,945

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, 2020

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The Renfrew County and District Health Unit is established under the Health Protection and Promotion Act, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario.

### 1. Accounting Policies:

The financial statements of the Renfrew County and District Health Unit are the representation of management prepared in accordance with Canadian Public Sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted are as follows:

#### (a) Reporting Entity:

- (i) Programs included:

These statements reflect the assets, liabilities, revenues and expenditures of the following programs:

General Program  
Smoke Free Ontario Strategy (SFO)  
Healthy Babies Healthy Children  
Electronic Cigarette Act Protection

All inter-program assets and liabilities have been eliminated.

#### (b) Basis of Accounting:

- (i) Accrual Basis of Accounting

Sources of revenue and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

- (ii) Deferred Revenue

Deferred revenue represents amounts which have been received but for which the related expenditure has yet to be incurred. This amount will be recognized as revenue in the fiscal year the expenditure is incurred.

- (iii) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenditures, provides the change in net financial assets for the year.

- (iv) Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding cheques at the reporting date.

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 2

Year ended December 31, 2020

## 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, 2020

## 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. Receivable from (payable to) the Province of Ontario:

The net amount receivable from (payable to) the Province of Ontario is comprised of the following amounts:

	2020	2019
Ministry of Health:		
Mandatory Programs	\$ 1,575	\$ (23,818)
Universal Influenza Immunization Program	6,455	9,190
Needle Exchange Program	(1,997)	(1,997)
Infectious Diseases Control Initiative	-	(3,656)
Smoke Free Ontario Strategy	-	(16,773)
Electronic Cigarettes Act - Protection and Enforcement	-	(634)
Small Drinking Water Systems Program	(66)	(8,007)
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)	(360)
Unorganized Territories	(123)	(123)
Meningococcal C Vaccine Program	901	9,308
Human Papilloma Virus Vaccine Program	1,105	14,186
Infection Prevention and Control Nurses Initiative	-	(1,553)
Community Infrastructure Renewal Fund	(810)	(810)
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	(115,380)	(174,472)
Covid-19 Extraordinary Costs	796,565	-
Temporary Pandemic Pay Initiative	(59,441)	-
School-Focused Nurses Initiative	(29,948)	-
Public Health Case & Contact Management Solution	6,154	-
Public Health Inspector Practicum Program	2,494	-
Capital Project: Renovation Costs	1,000,000	-
Capital Project: OSDCP Pembroke Dental	186,619	-
Capital Project: OSDCP Rainbow Valley Dental	34,466	-
Ministry of Children, Community and Social Services		
Healthy Babies Healthy Children Program	82,231	-
Ministry of Environment:		
Environmental Protection Program	(29,922)	(29,922)
	<b>\$ 1,850,057</b>	<b>\$ (272,827)</b>

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2020

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## 3. Deferred revenue:

	2020	2019
Municipal levy	\$ 22,659	\$ 140,122
You're The Chef grant	993	993
Healthy Babies Healthy Children grant	-	31,535
	<hr/>	<hr/>
	\$ 23,652	\$ 172,650

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2020

## 4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2020 Total	2019 Total
<b>COST</b>							
Balance, beginning of year	\$ 361,360	\$ 149,570	\$ 497,986	\$ 65,272	\$ 123,454	\$ 1,197,643	\$ 1,000,466
Additions during the year	149,129	332,366	26,650	-	1,798,143	2,306,288	264,758
Disposals during the year	(185,360)	-	(3,371)	(1,544)	(123,454)	(313,730)	(67,581)
Balance, end of year	\$ 325,129	\$ 481,936	\$ 521,265	\$ 63,728	\$ 1,798,143	\$ 3,190,201	\$ 1,197,643
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	\$ 213,974	\$ 17,956	\$ 280,850	\$ 53,145	\$ 74,073	\$ 639,998	\$ 552,695
Amortization for the year	8,800	28,175	61,087	6,064	49,382	153,508	146,814
Disposals during the year	(165,371)	-	(3,372)	(1,545)	(123,455)	(293,743)	(59,511)
Balance, end of year	\$ 57,403	\$ 46,131	\$ 338,565	\$ 57,664	\$ -	\$ 499,763	\$ 639,998
Net Book Value of Tangible Capital Assets	\$ 267,726	\$ 435,805	\$ 182,700	\$ 6,064	\$ 1,798,143	\$ 2,690,438	\$ 557,645



# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2020

## 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 2020 was \$534,205 (2019 - \$507,406) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2020 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 2020 of \$7,655,000,000 based on the fair market value of the Plan's Assets, as this is a joint responsibility of all Ontario municipalities and their employees.

## 6. Accumulated Surplus:

	2020	2019
Invested in tangible capital assets	\$ 2,690,438	\$ 557,645
General revenue	209,227	54,819
Reserve funds	801,447	1,272,183
	<u>\$ 3,701,112</u>	<u>\$ 1,884,647</u>

### (a) Continuity of reserve funds:

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

	Opening Balance January 1 2020	Transfer	Interest	Closing Balance December 31 2020
Payroll	\$ 592,183	\$ -	\$ 7,242	\$ 599,425
Operations	100,000	-	2,022	102,022
Accommodation needs	480,000	(480,000)	-	-
Technological upgrades	100,000	-	-	100,000
Total Reserve Funds	<u>\$ 1,272,183</u>	<u>\$ (480,000)</u>	<u>\$ 9,264</u>	<u>\$ 801,447</u>

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2020

## 7. Grants - Province of Ontario:

	2020	2020	2019
	Budget	Actual	Actual
Mandatory Programs	\$ 4,592,725	\$ 2,872,412	\$ 4,939,369
Unorganized Territories	53,200	25,036	53,077
Small Drinking Water Systems Program	91,090	39,101	89,659
Infectious Diseases Control Initiative	74,480	13,617	102,744
Vector Borne Diseases Program	22,120	14,541	23,671
Healthy Smiles Ontario Program	74,410	40,575	103,796
Universal Influenza Immunization Program	-	6,455	9,190
Meningococcal C Vaccine Program/ Human	-	-	-
Papilloma Virus Vaccine Program	-	2,006	23,494
Community Infrastructure Renewal Fund	-	-	58,351
Chief Nursing Officer Initiative	85,050	51,784	111,512
Social Determinants of Health Nurses Initiative	126,350	32,214	180,096
Infection Prevention and Control Nurses Initiative	63,000	16,099	88,547
Harm Reduction Program Enhancement	105,000	52,290	149,640
Needle Exchange Program	10,500	10,500	15,000
Ontario Seniors Dental Care Program	602,400	487,020	277,328
Covid-19 Extraordinary costs	-	2,837,868	-
School-Focused Nurses Initiative	-	221,302	-
Public Health Case and Contact Management	-	23,327	-
Public Health Inspector Practicum Program	10,000	10,000	-
Temporary Pandemic Pay Initiative	-	8,959	-
Capital Project: Renovation Costs	1,000,000	1,000,000	-
Capital Project: OSDCP Rainbow Valley Dental	312,000	346,466	-
Capital Project: OSDCP Pembroke Dental	-	186,619	-
Mitigation	509,647	908,400	-
	7,731,972	9,206,591	6,225,474
Electronic Cigarettes Act - Protection and Enforcement	25,410	11,401	35,757
Smoke Free Ontario Strategy	-	-	-
Protection and Enforcement	106,750	59,379	135,727
Tobacco Control Coordination	70,000	35,495	100,000
Youth Tobacco Use Prevention	56,000	9,652	80,000
Healthy Babies Healthy Children	811,917	894,397	749,096
	\$ 8,802,049	\$10,216,915	\$ 7,326,054

## 8. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$301,440 (2019 - \$374,740) including non-rebateable Harmonized Sales Tax in the amount of \$5,214 (2019 - \$6,482) 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, 2020

## 9. Commitments and Contingencies:

Long-term lease:

The Renfrew County and District Health Unit rents office space under long-term operating leases as disclosed below:

	Barry's Bay	Renfrew	Pembroke	Total
Minimum annual rental payable including Harmonized Sales Taxes:				
December 31, 2021	7,408	48,848	367,127	423,383
December 31, 2022	7,408	49,825	367,127	424,360
December 31, 2023	7,408	25,159	367,127	399,694
December 31, 2024	7,408	-	367,127	374,535
December 31, 2025	1,852	-	367,127	368,979
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
	\$ 31,484	\$ 123,832	\$ 3,758,680	\$ 3,913,996

The lease for the 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.

The lease for the Barry's Bay dental office location is for a five-year term that expires March 30, 2025.

Renovation Contract:

The Renfrew County and District Health Unit has entered into a construction contract to renovate its new office location at 141 Lake Street, Pembroke, Ontario. The contract is for a total of \$2,069,120 plus HST. This contract is partially funded by the Ministry and landlord. At December 31, 2020 there is \$327,090 plus HST of construction to be completed on this contract.

Overdraft Lending Facility:

The Renfrew County and District Health Unit has signed an overdraft lending facility of \$500,000 and a one-time funding facility for up to \$2 million to cover the renovation costs at 141 Lake Street, Pembroke, Ontario. At December 31, 2020 the facilities have not been utilized.

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 9

Year ended December 31, 2020

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## **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. Uncertainty due to COVID-19:**

In March 2020 the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies. The overall effect of these events on the Health Unit and its operations is too uncertain to be estimated at this time. The impacts will be accounted for when they are known and may be assessed.

## **12. Budget Figures:**

The operating budget approved by the Board of Health as reflected on the Statement of Operations was prepared prior to the onset of the COVID-19 pandemic. As per a province wide directive by the Ministry of Health, many of the initial budgeted program's operations and funding were re-directed to respond to the COVID-19 pandemic.

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

## Schedule of General Fund Operations

Year ended December 31, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario	\$ 7,731,972	\$ 9,206,591	\$ 6,225,474
– Other	-	-	44,359
Municipalities	1,738,093	1,799,035	1,680,666
	9,470,065	11,005,626	7,950,499
Interest	25,000	15,574	28,745
Interest on reserve funds	-	9,264	17,245
User fees	48,000	5,945	19,781
	9,543,065	11,036,409	8,016,270
Expenditure:			
Salaries	3,917,604	5,137,655	4,052,987
Fringe benefits	993,653	1,172,325	973,518
Travel	146,550	99,870	136,758
Materials and supplies	215,776	120,165	218,330
Rent and utilities	530,103	582,801	374,740
Telephone and internet	81,000	108,679	91,898
Administrative	226,870	86,000	175,552
Fees, honoraria and purchased services	522,475	695,395	489,869
Amortization of tangible capital assets	-	153,508	146,814
Small Drinking Water Systems Program	130,133	55,859	119,546
Infectious Diseases Control Initiative	106,400	19,453	102,744
Vector Borne Diseases Program	31,600	20,773	31,562
Healthy Smiles Ontario Program	106,300	57,964	103,796
You're The Chef	-	-	2,003
Chief Nursing Officer Initiative	121,500	73,977	111,512
Social Determinants of Health Nurses Initiative	180,500	46,019	180,096
Infection Prevention and Control Nurses Initiative	90,000	22,999	88,547
Canada Infoway Program	-	-	42,356
Harm Reduction Program Enhancement	150,000	74,700	149,640
Unorganized Territories	53,201	25,037	53,077
Needle Exchange Program	15,000	15,000	15,000
Ontario Seniors Dental Care Program	602,400	388,177	159,108
Public Health Inspector Practicum Program	10,000	10,000	-
Public Health Case and Contact Management	-	23,327	-
School-Focused Nurses Initiative	-	221,302	-
Temporary Pandemic Pay Initiative	-	8,959	-
Capital projects	2,812,000	-	-
	11,043,065	9,219,944	7,819,453
Annual surplus (deficit)	(1,500,000)	1,816,465	196,817
Accumulated surplus, beginning of year	1,884,647	1,884,647	1,687,830
Accumulated surplus, end of year	\$ 384,647	\$ 3,701,112	\$ 1,884,647

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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 25,410	\$ 11,401	\$ 35,757
Municipalities	10,890	4,888	-
	36,300	16,289	35,757
Expenditure:			
Salaries	18,306	4,134	17,337
Fringe benefits	4,485	953	4,184
Travel	850	226	2,843
Materials and supplies	1,272	-	5
Administrative	11,387	10,976	11,388
	36,300	16,289	35,757
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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 106,750	\$ 59,379	\$ 135,727
Municipalities	45,750	25,449	-
	152,500	84,828	135,727
Expenditure:			
Salaries	88,879	46,661	77,313
Fringe benefits	21,775	11,057	18,425
Travel	8,000	4,119	7,444
Materials and supplies	7,000	-	9,258
Administrative	23,346	19,491	19,787
Fees, honoraria and purchased services	3,500	3,500	3,500
	152,500	84,828	135,727
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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 70,000	\$ 35,495	\$ 100,000
Municipalities	30,000	15,223	-
	100,000	50,718	100,000
Expenditure:			
Salaries	80,494	41,044	80,624
Fringe benefits	19,506	9,674	19,376
	100,000	50,718	100,000
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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

# RENFREW COUNTY AND DISTRICT HEALTH UNIT

## Schedule of Smoke Free Ontario Strategy – Youth Tobacco Use Prevention

Year ended December 31, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 56,000	\$ 9,652	\$ 80,000
Municipalities	24,000	4,137	-
	80,000	13,789	80,000
Expenditure:			
Salaries	63,571	11,191	64,332
Fringe benefits	15,429	2,555	15,480
Materials and supplies	1,000	43	188
	80,000	13,789	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, 2020, with comparative figures for 2019

	2020	2020	2019
	Budget	Actual	Actual
Revenue:			
Grant – Province of Ontario	\$ 811,917	\$ 894,397	\$ 749,096
Expenditure:			
Salaries	607,103	686,386	564,195
Fringe benefits	148,740	172,796	133,065
Travel	42,800	25,382	36,738
Materials and Supplies	5,274	3,095	-
Administrative	2,500	6,652	11,359
Fees, honoraria and purchased services	5,500	86	3,739
	811,917	894,397	749,096
Annual surplus	\$ NIL	\$ NIL	\$ NIL

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