

Clause 12 in Report No. 14 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on October 20, 2016.

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## Public Health Programs 2015 Year-End Settlement Reports

Committee of the Whole recommends adoption of the following recommendations contained in the report dated September 22, 2016 from the Commissioner of Community and Health Services and the Medical Officer of Health:

1. As the Board of Health for York Region, Council receive and approve the Certificates of Settlement for Public Health Programs for the 2015 fiscal year.
  2. The Regional Chair and Medical Officer of Health sign the Certificates of Settlement for submission to the Ministry of Health and Long-Term Care.
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Report dated September 22, 2016 from the Commissioner of Community and Health Services and the Medical Officer of Health now follows:

### 1. Recommendations

It is recommended that:

1. As the Board of Health for York Region, Council receive and approve the Certificates of Settlement for Public Health Programs for the 2015 fiscal year.
2. The Regional Chair and Medical Officer of Health sign the Certificates of Settlement for submission to the Ministry of Health and Long-Term Care.

### 2. Purpose

This report was prepared for Council in order for it to carry out its legislative duties and responsibilities as a Board of Health under the *Health Protection and Promotion Act* (the Act).

The Ontario government requires that separate audited financial returns for various Public Health Programs be reviewed and approved by Regional Council in its capacity as the Board of Health.

### 3. Background

The Ministry of Health and Long-Term Care and the Ministry of Children and Youth Services provide year-end settlement packages and instructions for completion annually to service providers. Upon completion, the settlement packages are forwarded to an external auditor for review and then forwarded to the Board of Health for their approval. For the 2015 fiscal year, the settlement packages were received in April 2016. The audit engagement was scheduled and conducted during July and August 2016.

Financial audits have been completed by the Region's audit firm for the fiscal year ended December 31, 2015. Copies of the Certificates of Settlement and Annual Reconciliation Report are appended as Attachments 1 and 2. The affected programs are:

- Program-Based Grants Funded Public Health Programs, including Smoke-Free Ontario
- Healthy Babies Healthy Children Program

### 4. Analysis and Implications

Public Health programs were managed within Regional budget approval

The Board of Health is required to deliver mandatory and related Public Health programs and services in accordance with the *Ontario Public Health Standards* and the *Health Protection and Promotion Act*. These programs include Child and Family Health, Dental and Nutrition, Health Protection, Epidemiology and Research, Healthy Lifestyles, Health Connections, Infectious Diseases Control and Public Health Emergency Planning.

The Ministry of Health and Long-Term Care provides funding for these mandatory and related Public Health programs through an annual subsidy allocation. Although the subsidy is primarily comprised of 75% cost share funding (where the Region must contribute 25%), there are a number of small programs and one-time funding initiatives that receive 100% provincial funding. In 2015, the maximum subsidy allocation for York Region was \$45,139,861. This was

comprised of \$39,951,554 in 75% cost share funding for mandatory and related programs, and \$5,188,307 of 100% funding under related programs.

Table 1 on the following page summarizes the financial results for the Public Health Programs funded by Program-Based Grants in 2015.

**Table 1**  
**Public Health Program-Based Grants**

	Approved 2015 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Mandatory Programs @ 75%	\$39,343,100	\$39,343,100	-
Related Programs @ 75%	608,454	608,454	-
Related Programs @ 100%	5,188,307	5,156,368	31,939
<b>Total Public Health Programs</b>	<b>\$45,139,861</b>	<b>\$45,107,922</b>	<b>\$31,939</b>

Under-expenditures in the Related Programs were primarily due Medical Officer of Health/Associate Medical Officer of Health Compensation Initiative in which the compensation grid for top-up was changed by the Ministry in-year.

The difference between the maximum eligible subsidy claimed and the approved provincial subsidy is \$31,939. Of this amount, a \$10,435 balance is yet to be recovered through the 2015 Ministry settlement process.

The Healthy Babies Healthy Children Program has been managed within Regional budget approval for Public Health Programs

The Healthy Babies Healthy Children Program is a mandatory 100% provincially funded program. It is a preventative early intervention program intended to improve the well-being and long-term prospects of children.

Table 2 summarizes the financial results of the Healthy Babies Healthy Children Program in 2015.

**Table 2**  
**Healthy Babies Healthy Children**

	Approved 2015 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Healthy Babies Healthy Children	\$4,401,635	\$4,401,635	-
Total	\$4,401,635	\$4,401,635	-

Total program allocation of \$4,401,635 was approved by the Ministry of Children and Youth Services. The Healthy Babies Healthy Children direct program costs are 100% subsidized by the Ministry up to the approved allocation of \$4,401,635. The actual expenditures for 2015 were \$5.25 million, which exceeded the provincial subsidy allocation by \$0.85 million. Provincial funding for the Healthy Babies Healthy Children program was capped at \$4.25 million since 2009, with the addition of \$150,000 in funding for the 9,000 Nurses Initiative since 2012 and one-time funding of \$20,000 in 2014. In 2015, the Province amended the base funding to \$4.4 million to include the funding for the 9,000 Nurses and the one-time grant. Actual costs over and above the approved provincial allocation have been supported through the Regional tax levy for Public Health Programs.

## 5. Financial Implications

Each year, Regional Council approves the annual operating budget which includes an estimated provincial funding amount for all Public Health Programs. In September 2015, the Province advised that the approved funding allocation for all Public Health Programs in 2015 was \$49.52 million (\$45.14 million for program based grants and \$4.4 million for Healthy Babies Healthy Children). Eligible provincial funding amounts are determined on a program by program basis subject to individual program eligibility and funding limits.

In 2015, \$49.51 million or 99.94% of the approved \$49.54 million provincial allocation was applied against the actual eligible Public Health Program expenditures.

The total 2015 approved Regional budget for the Public Health branch was \$59.56 million in expenditures planned to be funded by \$47.42 million in estimated provincial funding, \$1.01 million in fees and charges, and a net tax levy of \$11.13 million. The actual provincial funding exceeded the budgeted \$47.42 million by approximately \$2.1 million, which reduced the tax levy requirement.

Regional budget and actuals are higher than the provincial subsidy provided as provincial funding increases have not kept pace with Regional cost of living increases, growth, and other inflationary pressures. Annual increases to staff costs and other inflationary pressures have been supported through annual budget approval of 100% Regional tax levy.

6. Local Municipal Impact

There are no local municipal impacts associated with this report.

7. Conclusion

The Ontario Government requires the attached financial returns be received by the Regional Council in its capacity as the Board of Health and signed by the Regional Chair and the Medical Officer of Health. The Board of Health is responsible for ensuring the provision of Public Health Programs.

For more information on this report, please contact Karen Antonio-Hadcock, Director, Business Operations and Quality Assurance at ext. 72088.

The Senior Management Group has reviewed this report.

September 22, 2016

Attachments (2)

#7003713

Accessible formats or communication supports are available upon request



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## INDEPENDENT AUDITORS' REPORT

To the Ministry of Health and Long-Term Care  
and the Regional Municipality of York

We have audited the accompanying Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2015 ("Certificate of Settlement"). The Certificate of Settlement has been prepared by management in accordance with the 2015 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2015 Program-Based Grants Terms and Conditions ("Technical Instructions").

### *Management's Responsibility for the Certificate of Settlement*

Management is responsible for the preparation of the Certificate of Settlement in accordance with the Technical Instructions and applicable funding agreements, and for such internal control as management determines is necessary to enable the preparation of the Certificate of Settlement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on this Certificate of Settlement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Certificate of Settlement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Certificate of Settlement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Certificate of Settlement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Certificate of Settlement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Certificate of Settlement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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*Opinion*

In our opinion, the Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2015 are prepared, in all material respects, in accordance with the 2015 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2015 Program-Based Grants Terms and Conditions.

*Basis of Accounting*

Without modifying our opinion, we draw attention to the note to the Certificate of Settlement, which describes the basis of accounting. The Certificate of Settlement is prepared to provide information to the Ministry of Health and Long-Term Care for funding purposes. As a result, the Certificate of Settlement may not be suitable for another purpose.

*Restriction on Use*

Our report is intended solely for the Ministry of Health and Long-Term Care and the Regional Municipality of York and should not be used by parties other than the Ministry of Health and Long-Term Care or the Regional Municipality of York.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

September 9, 2016  
Toronto, Canada

# REGIONAL MUNICIPALITY OF YORK - PUBLIC HEALTH UNIT

Note Disclosure

Year ended December 31, 2015

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## **Basis of accounting:**

The Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2015 have been prepared in accordance with the 2015 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2015 Program-Based Grants Terms and Conditions.





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## **REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES**

To the Ministry of Health and Long-Term Care  
and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Public Health Unit (the "Program") for the year ended December 31, 2015. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2015. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ontario Ministry of Health and Long-Term Care and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

September 9, 2016  
Toronto, Canada

# REGIONAL MUNICIPALITY OF YORK - PUBLIC HEALTH UNIT

Results of Specified Auditing Procedures

Year ended December 31, 2015

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the York Health Services Department ("Board of Health").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Board of Health and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2015.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2015 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2015.
3. Obtain knowledge of the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Board of Health on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.
4. Review the 2015 "Settlement Form Guidelines" for the settlement year ended December 31, 2015 for the preparation of the annual settlement, as required by the Ministry of Health and Long-Term Care (the "Ministry").	We have read the "2015 Settlement Form Guidelines" for the settlement year ended December 31, 2015 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2015: (a) Board of Health (b) Finance Committee (c) Audit Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2015 in connection with our overall audit of the Region: (a) Board of Health (b) Finance Committee (c) Audit Committee (d) Regional Council and have satisfied ourselves that proper recognition has been given to all items recorded therein which affect the financial position of the Board of Health.
6. Review the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.

<p>7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.</p>	<p>We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.</p>
<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>	<p>We have not reported in writing to the Audit Committee any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the health unit has complied with the previous audit recommendations in all material respects.</p>	<p>We verified that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region.</p>
<p>11. Verify that specific program funds (CINOT Expansion, Infectious Diseases Control, Small Drinking Water Systems, and all other related programs listed on the settlement forms) were used solely for their intended purposes and expenses were incurred in compliance with related program-specific policies.</p>	<p>We have inquired of the health unit and ensured that there were no instances of inappropriate use of funds or a lack of compliance with related program-specific policies.</p>
<p>12. As circumstances dictate, ensure that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>	<p>We have inquired of the health unit and have determined that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>

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2	<b>MINISTRY OF HEALTH AND LONG-TERM CARE</b>									
3	<b>2015 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT</b>									
4										
5	Includes: a) 2015 Base Funding				c) 2014 One-Time Funding Approved to March 31, 2015					
6					d) 2015 One-Time Funding Approved to March 31, 2016					
7										
8	NAME OF PUBLIC HEALTH UNIT : York Region									
9										
10	<b>ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)</b>									
11										
12	PARTICULARS				Line #					
13										
14										
15	<b>Section A - Base Funding</b>									
16	<b>Mandatory Programs (Public Health and Health Promotion)<sup>1</sup></b>		L 1	Cost (incl Cap) Manual entry (100%)				56,978,614		
17	Deduct: Offset Revenue		L 2	From Sch B L11				(520,103)		
18	Net Cost @ 100%		L 3	L1+L2				56,458,511		
19	<b>Net Cost @ 75%</b>		L 4	<b>L3 * 75%</b>				<b>42,343,883</b>		
20	Ministry Approved Grant		L 5	Manual entry				<b>39,343,100</b>		
21	<b>Eligible Cost to be claimed from Ministry</b>		L 6	<b>Lesser of L4 &amp; L5</b>				<b>39,343,100</b>		
22	DEDUCT Funding received from Ministry		L 7	From Sch A L8				39,343,111		
23	<b>DUE TO(FROM) PROVINCE</b>		L 8	<b>L7-L6</b>				<b>11</b>		
24	<b>Related Programs Funded @ 75% (Public Health and Health Promotion)<sup>1</sup> - CINOT Expansion</b>		L 9	Cost (incl. Capital) Manual entry (75%)				168,065		
25	Ministry Approved Grant		L 10	Manual entry				154,500		
26	<b>Eligible Cost to be claimed from Ministry</b>		L 11	<b>Lesser of L9 &amp; L10</b>				<b>154,500</b>		
27	DEDUCT Funding received from Ministry		L 12	From Sch A L16				154,500		
28	<b>DUE TO(FROM) PROVINCE</b>		L 13	<b>L12-L11</b>				<b>-</b>		
29	<b>Related Programs Funded @100% (Public Health) exclude MOH/AMOH compensation</b>		L 14	Cost (incl. Capital) Manual entry (100%)				3,658,221		
30	(Deduct)/Add: Offset Revenue/Expenditure		L 15	From Sch B L22						
31	<b>Net Cost</b>		L 16	<b>L14+L15</b>				<b>3,658,221</b>		
32	Ministry Approved Grant		L 17	Manual entry				3,435,400		
33	<b>Eligible Cost to be claimed from Ministry</b>		L 18	<b>Lesser of L16 &amp; L17</b>				<b>3,435,400</b>		
34	DEDUCT Funding received from Ministry		L 19	From Sch A L24				3,435,400		
35	<b>DUE TO(FROM) PROVINCE</b>		L 20	<b>L19-L18</b>				<b>-</b>		
36	<b>Related Programs Funded @ 75% (Public Health)</b>		L 21	Cost (incl. Capital) Manual entry (75%)				469,297		
37	Ministry Approved Grant		L 22	Manual entry				453,954		
38	<b>Eligible Cost to be claimed from Ministry</b>		L 23	<b>Lesser of L21 &amp; L22</b>				<b>453,954</b>		
39	DEDUCT Funding received from Ministry		L 24	From Sch A L32				453,954		
40	<b>DUE TO(FROM) PROVINCE</b>		L 25	<b>L24-L23</b>				<b>-</b>		
41	<b>Related Programs Funded @ 100% (Health Promotion)</b>		L 26	Cost (incl. Capital) Manual entry (100%)				1,105,395		
42	Ministry Approved Grant		L 27	Manual entry				1,104,775		
43	<b>Eligible Cost to be claimed from Ministry</b>		L 28	<b>Lesser of L26 &amp; L27</b>				<b>1,104,775</b>		
44	DEDUCT Funding received from Ministry		L 29	From Sch A L40				1,104,775		
45	<b>DUE TO(FROM) PROVINCE</b>		L 30	<b>L29-L28</b>				<b>-</b>		
46	<b>MOH/AMOH Compensation Initiative @100% (Public Health)</b>		L 31	Cost (incl. Capital) Manual entry (100%)				203,061		
47	Ministry Approved Grant		L 32	Manual entry				235,000		
48	<b>Eligible Cost to be claimed from Ministry</b>		L 33	<b>Lesser of L31 &amp; L32</b>				<b>203,061</b>		
49	DEDUCT Funding received from Ministry		L 34	From Sch A L48				208,201		
50	<b>DUE TO(FROM) PROVINCE</b>		L 35	<b>L34-L33</b>				<b>5,140</b>		
51										
52	<b>Section B - 2015 One-Time Funding Approved to December 31, 2015</b>									
53	<b>One-Time Projects Funded @100% (Public Health)</b>		L 36	Operating Cost Manual entry (100%)				-		
54	Ministry Approved Grant		L 37	Manual entry				-		
55	<b>Eligible Cost to be claimed from Ministry</b>		L 38	<b>Lesser of L36 &amp; L37</b>				<b>-</b>		
56	DEDUCT Funding received from Ministry		L 39	From Sch A L56				-		
57	<b>DUE TO(FROM) PROVINCE</b>		L 40	<b>L39-L38</b>				<b>-</b>		
58	<b>One-Time Projects Funded @100% (Health Promotion)</b>		L 41	Operating Cost Manual entry (100%)				-		
59	Ministry Approved Grant		L 42	Manual entry				-		
60	<b>Eligible Cost to be claimed from Ministry</b>		L 43	<b>Lesser of L41 &amp; L42</b>				<b>-</b>		
61	DEDUCT Funding received from Ministry		L 44	From Sch A L64				-		
62	<b>DUE TO(FROM) PROVINCE</b>		L 45	<b>L44-L43</b>				<b>-</b>		
63	<b>One-Time Projects Funded @75% (Public Health)</b>		L 46	Operating Cost Manual entry (75%)				-		
64	Ministry Approved Grant		L 47	Manual entry				-		
65	<b>Eligible Cost to be claimed from Ministry</b>		L 48	<b>Lesser of L46 &amp; L47</b>				<b>-</b>		
66	DEDUCT Funding received from Ministry		L 49	From Sch A L72				-		
67	<b>DUE TO(FROM) PROVINCE</b>		L 50	<b>L49-L48</b>				<b>-</b>		
68	<b>One-Time Projects Funded @100% (Public Health and Health Promotion)</b>		L 51	Operating Cost Manual entry (100%)				-		
69	Ministry Approved Grant		L 52	Manual entry				-		
70	<b>Eligible Cost to be claimed from Ministry</b>		L 53	<b>Lesser of L51 &amp; L52</b>				<b>-</b>		
71	DEDUCT Funding received from Ministry		L 54	From Sch A L80				-		
72	<b>DUE TO(FROM) PROVINCE</b>		L 55	<b>L54-L53</b>				<b>-</b>		

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3	<b>2015 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT</b>								
5	Includes: a) 2015 Base Funding				c) 2014 One-Time Funding Approved to March 31, 2015				
6					d) 2015 One-Time Funding Approved to March 31, 2016				
8	NAME OF PUBLIC HEALTH UNIT : York Region								
10	<b>ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)</b>								
12	PARTICULARS		Line #						
73	<b>Section C - 2014 One-Time Funding Approved to March 31, 2015</b>								
75	One-Time Projects Funded @75% (Public Health and Health Promotion)		L 56	Project cost (75%)		2014			
76			L 57			Jan - Mar 2015			
77			L 58			L56+L57			
78	Ministry Approved Grant		L 59	Manual Entry					
79	Eligible Cost to be claimed from Ministry		L 60	Lesser of L58 & L59					
80	DEDUCT Funding received from Ministry		L 61	From Sch A L86					-
81	DUE TO(FROM) PROVINCE		L 62	L61-L60					
82	One-Time Projects Funded @75% (Public Health)		L 63	Project cost (75%) exclude Capital		2014			
83			L 64			Jan - Mar 2015			
84			L 65			L63+L64			
85	Ministry Approved Grant		L 66	Manual Entry					
86	Eligible Cost to be claimed from Ministry		L 67	Lesser of L65 & L66					
87	DEDUCT Funding received from Ministry		L 68	From Sch A L92					-
88	DUE TO(FROM) PROVINCE		L 69	L68-L67					
89	One-Time Projects Funded @100% (Public Health)		L 70	Project cost (100%)		2014			191,252
90			L 71			Jan - Mar 2015			261,090
91			L 72			L70+L71			452,342
92	Ministry Approved Grant		L 73	Manual Entry					413,132
93	Eligible Cost to be claimed from Ministry		L 74	Lesser of L72 & L73					413,132
94	DEDUCT Funding received from Ministry		L 75	From Sch A L98					418,416
95	DUE TO(FROM) PROVINCE		L 76	L75-L74					5,284
96	One-Time Projects Funded @75% (Health Promotion)		L 77	Project cost (75%)		2014			
97			L 78			Jan - Mar 2015			
98			L 79			L77+L78			
99	Ministry Approved Grant		L 80	Manual Entry					
100	Eligible Cost to be claimed from Ministry		L 81	Lesser of L79 & L80					
101	DEDUCT Funding received from Ministry		L 82	From Sch A L104					-
102	DUE TO(FROM) PROVINCE		L 83	L82-L81					
103	One-Time Projects Funded @100% (Health Promotion)		L 84	Project cost (100%)		2014			
104			L 85			Jan - Mar 2015			
105			L 86			L84+L85			
106	Ministry Approved Grant		L 87	Manual Entry					
107	Eligible Cost to be claimed from Ministry		L 88	Lesser of L86 & L87					
108	DEDUCT Funding received from Ministry		L 89	From Sch A L110					-
109	DUE TO(FROM) PROVINCE		L 90	L89-L88					
110	One-Time Capital Projects Funded @75%		L 91	Project cost (75%)		2014			
111			L 92			Jan - Mar 2015			
112			L 93			L91+L92			
113	Ministry Approved Grant		L 94	Manual Entry					
114	Eligible Cost to be claimed from Ministry		L 95	Lesser of L93 & L94					
115	DEDUCT Funding received from Ministry		L 96	From Sch A L116					-
116	DUE TO(FROM) PROVINCE		L 97	L96-L95					
117	<b>Section D - 2015 One-Time Funding Approved to March 31, 2016</b>								
118	One-Time Projects Funded @75% (Public Health)		L 98	2015 Project cost @ 75%					
119	Ministry Approved Grant		L 99	Manual Entry					
120	Eligible Cost to be claimed from Ministry		L 100	Lesser of L98 & L99					
121	DEDUCT Funding received from Ministry		L 101	From Sch A L122					-
122	TO CARRY FORWARD TO MARCH 31, 2016		L 102	L101-L100					
123	One-Time Projects Funded @100% (Public Health)		L 103	2015 Project cost @ 100%					94,555
124	Ministry Approved Grant		L 104	Manual Entry					233,300
125	Eligible Cost to be claimed from Ministry		L 105	Lesser of L103 & L104					94,555
126	DEDUCT Funding received from Ministry		L 106	From Sch A L128					233,300
127	TO CARRY FORWARD TO MARCH 31, 2016		L 107	L106-L105					138,745

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4									
5	Includes: a) 2015 Base Funding				c) 2014 One-Time Funding Approved to March 31, 2015				
6					d) 2015 One-Time Funding Approved to March 31, 2016				
7									
8	NAME OF PUBLIC HEALTH UNIT : York Region								
9									
10	<b>ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)</b>								
11									
12	PARTICULARS		Line #						
128	One-Time Projects Funded @100% (Health Promotion)		L 108	2015 Project cost @ 100%				6,300	
129	Ministry Approved Grant		L 109	Manual Entry				113,600	
130	Eligible Cost to be claimed from Ministry		L 110	Lesser of L108 & L109				6,300	
131	DEDUCT Funding received from Ministry		L 111	From Sch A L134				86,134	
132	TO CARRY FORWARD TO MARCH 31, 2016		L 112	L111-L110				79,834	
133	One-Time Capital Projects Funded @75%		L 113	2015 Project cost @ 75%					
134	Ministry Approved Grant		L 114	Manual Entry					
135	Eligible Cost to be claimed from Ministry		L 115	Lesser of L113 & L114					
136	DEDUCT Funding received from Ministry		L 116	From Sch A L140				-	
137	TO CARRY FORWARD TO MARCH 31, 2016		L 117	L116-L115					
138	One-Time Capital Projects Funded @100%		L 118	2015 Project cost @ 100%					
139	Ministry Approved Grant		L 119	Manual Entry					
140	Eligible Cost to be claimed from Ministry		L 120	Lesser of L118 & L119					
141	DEDUCT Funding received from Ministry		L 121	From Sch A L146				-	
142	TO CARRY FORWARD TO MARCH 31, 2016		L 122	L121-L120					
143									
144	<b>Summary 2015 Settlement (Sections A-C)</b>								
145	2015 Total Expenditure of all programs		L 123	Summary - All programs				48,400,264	
146	2015 Total Ministry Approved Grant		L 124	Summary - All programs				45,139,861	
147	2015 Total of Funding Received from the Ministry		L 125	Summary - All programs				45,118,357	
148	2015 Recoveries for the Public Health Unit		L 126	Summary - All programs				10,435	
149	2015 Reflows for the Public Health Unit		L 127	Summary - All programs				-	
150	2015 Net Settlement for the Public Health Unit		L 128	Summary - All programs				10,435	
151									
153									
154	Having the authority to bind the Board of Health for the Public Health Unit:								
155									
156	We certify that the Financials shown in the Annual Reconciliation Report and supporting schedules are complete and accurate and are								
157	in accordance with Transfer Payment Agreements and Reports filed with the appropriate Municipal Council.								
158									
159									
160									
161	_____		Date		_____				Medical Officer of Health / Chief Executive Officer
162	_____		Date		_____				Chair of the Board of Health/Authorized Officer
163									
165									

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2		MINISTRY OF HEALTH AND LONG-TERM CARE				
3		2015 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT				
4						
5		NAME OF PUBLIC HEALTH UNIT : YorkRegion				
6						
7		<b>SCHEDULE A: Calculation of Funding Received From the Ministry</b>				
9			Reference	Line		\$
10				#		
11		<b>Section A - Base Funding</b>				
12		<b>Mandatory Programs (Public Health and Health Promotion) 1</b>				
13		Cashflow received in 2015		L 1		39,643,411
14		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 2		36,018
15		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 3		
16		Other (Specify): CINOT Aug.-Dec. 100% funding received in June 2016		L 4		410,700
17		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 5		(747,018)
18		Adjustments related to 2015 deducted in Jan-Mar 2016 (Q4)		L 6		
19		Other (Specify)		L 7		
20		<b>FUNDING applicable to 2015 Operations</b>	To SP L7	L 8		<b>39,343,111</b>
21		<b>Related Programs Funded @ 75% (Public Health and Health Promotion) 1 - CINOT Expansion</b>				
22		Cashflow received in 2015		L 9		130,994
23		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 10		23,506
24		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 11		
25		Other (Specify)		L 12		
26		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 13		
27		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 14		
28		Other (Specify)		L 15		
29		<b>FUNDING applicable to 2015 Operations</b>	To SP L12	L 16		<b>154,500</b>
30		<b>Related Programs Funded @100% (Public Health) exclude MOH/AMOH compensation</b>				
31		Cashflow received in 2015		L 17		3,438,727
32		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 18		5,417
33		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 19		
34		Other (Specify)		L 20		
35		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 21		(8,744)
36		Adjustments related to 2015 deducted in Jan-Mar 2016 (Q4)		L 22		
37		Other (Specify)		L 23		
38		<b>FUNDING applicable to 2015 Operations</b>	To SP L19	L 24		<b>3,435,400</b>
39		<b>Related Programs Funded @ 75% (Public Health)</b>				
40		Cashflow received in 2015		L 25		446,631
41		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 26		28,875
42		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 27		
43		Other (Specify)		L 28		
44		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 29		(9,006)
45		Adjustments related to 2015 deducted in Jan-Mar 2016 (Q4)		L 30		(12,546)
46		Other (Specify)		L 31		
47		<b>FUNDING applicable to 2015 Operations</b>	To SP L24	L 32		<b>453,954</b>
48		<b>Related Programs Funded @ 100% (Health Promotion)</b>				
49		Cashflow received in 2015		L 33		1,121,305
50		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 34		
51		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 35		
52		Other (Specify)		L 36		
53		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 37		(16,530)
54		Adjustments related to 2015 deducted in Jan-Mar 2016 (Q4)		L 38		
55		Other (Specify)		L 39		
56		<b>FUNDING applicable to 2015 Operations</b>	To SP L29	L 40		<b>1,104,775</b>
57		<b>MOH/AMOH Compensation Initiative @100% (Public Health)</b>				
58		Cashflow received in 2015		L 41		313,992
59		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 42		
60		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 43		
61		Other (Specify)		L 44		
62		Deduct: Prior years adjustments included in cashflow received (Years 2015)		L 45		(48,600)
63		Adjustments related to 2015 deducted in Jan-Mar 2016 (Q4)		L 46		(57,191)
64		Other (Specify)		L 47		
65		<b>FUNDING applicable to 2015 Operations</b>	To SP L34	L 48		<b>208,201</b>
66		<b>Section B - 2015 One-Time Funding Approved to December 31, 2015</b>				
67		<b>One-Time Projects Funded @100% (Public Health)</b>				
68		Cashflow received in 2015		L 49		
69		Add: Prior years adjustments deducted from cashflow received (Years 2015)		L 50		
70		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 51		
71		Other (Specify): Adjustments related to 2015 included in June 2016		L 52		
72		Deduct: Prior years adjustments deducted from cashflow received (Years 20____)		L 53		
73		Adjustments related to 2015 included in Jan-Mar 2016 (Q4)		L 54		
74		Other (Specify)		L 55		
75		<b>FUNDING applicable to 2015 Operations</b>	To SP L39	L 56		<b>-</b>

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**MINISTRY OF HEALTH AND LONG-TERM CARE  
2015 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

NAME OF PUBLIC HEALTH UNIT : York Region

**SCHEDULE B: Schedule of Offset Revenues**

<b>Mandatory Programs</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		840	
Meningococcal C Program clinic reimbursement	L 3		101,108	
Human Papilloma Virus Program reimbursement	L 4		87,100	
Other (Specify):	L 5		232,395	
OHIP	L 6		66,106	
Contribution from Sick Leave Reserve	L 7		32,554	
	L 8			
	L 9			
	L 10			
<b>TOTAL OFFSET REVENUES</b>	<b>L 11</b>	<b>To SP L 2</b>	<b>520,103</b>	

  

<b>Healthy Smiles Ontario Offset Revenues and Expenditures</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
<b>Revenues Generated from Other Government Dental Program:</b>				
Children in Need of Treatment (CINOT)	L 12			
Ontario Works (OW)	L 13			
ODSP	L 14			
Other government dental programs (please specify):	L 15			
	L 16			
	L 17			
	L 18			
Interest Income	L 19			
<b>Sub-total Offset Revenues</b>	<b>L 20</b>	<b>L12+L13+L14+L15+L16+L17+L18+L19</b>	<b>-</b>	
<b>Expenses:</b>				
Healthy Smiles Ontario - Operational				
<b>Fee-for-Service delivery</b>	<b>L 21</b>			
<b>2015 Total Fee-for-Service delivery expenditures - Healthy Smiles Ontario</b>	<b>L 22</b>	<b>L21 - L20 To SP, L15</b>	<b>-</b>	



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Fax 416-228-7123

## INDEPENDENT AUDITORS' REPORT

To the Ministry of Children and Youth Services

We have audited the accompanying Comparative Statement of Revenue and Expenditures and the attachments (the "Report") thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2015. The Report has been prepared by management in accordance with the Ministry of Children and Youth Services' Technical Instructions ("Technical Instructions").

### *Management's Responsibility for the Report*

Management is responsible for the preparation of the Report in accordance with the Technical Instructions and applicable funding agreements, and for such internal control as management determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on this Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2015 are prepared, in all material respects, in accordance with the Ministry of Children and Youth Services' Technical Instructions.

*Basis of Accounting*

Without modifying our opinion, we draw attention to the note to the Report, which describes the basis of accounting. The Report is prepared to provide information to the Ministry of Children and Youth Services and the Regional Municipality of York to meet the requirements of the Ministry of Children and Youth Services' Technical Instructions. As a result, the Report may not be suitable for another purpose.

*Restriction on Use*

Our report is intended solely for the Ministry of Children and Youth Services and the Regional Municipality of York and should not be used by parties other than the Ministry of Children and Youth Services or the Regional Municipality of York.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

September 9, 2016  
Toronto, Canada

# **REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES, HEALTHY CHILDREN PROGRAM**

Note Disclosure

Year ended December 31, 2015

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## **Basis of accounting:**

The Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2015 have been prepared in accordance with the Ministry of Children and Youth Services' Technical Instructions.



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## **REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES**

To the Ministry of Children and Youth Services  
and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Healthy Babies Healthy Children Program (the "Program") for the year ended December 31, 2015. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2015. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ontario Ministry of Children and Youth Services and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

September 9, 2016  
Toronto, Canada

# REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES HEALTHY CHILDREN PROGRAM

Results of Specified Auditing Procedures

Year ended December 31, 2015

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the Public Health Agency (the "Agency").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Agency and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2015.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2015 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2015.
3. Obtain knowledge of the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Agency on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.
4. Review the "Explanatory Notes" for the settlement year ended December 31, 2015 for the preparation of the annual settlement, as required by the Ministry of Children and Youth Services (the "Ministry").	We have read the "Explanatory Notes" for the settlement year ended December 31, 2015 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2015: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2015 in connection with our overall audit of the Region: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Regional Council
6. Review the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.
7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.	We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.

<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the Agency to a material loss of funds or other assets.</p>	<p>We have not identified any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the Agency has complied with the previous audit recommendations in all material respects.</p>	<p>We enquired of management that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region and have been informed that they have done so.</p>



HEALTHY BABIES HEALTHY CHILDREN  
EARLY CHILD DEVELOPMENT BRANCH  
STRATEGIC POLICY AND PLANNING DIVISION  
MINISTRY OF CHILDREN AND YOUTH SERVICES  
2015 YEAR-END SETTLEMENT

BOARD OF HEALTH: York Region Community and Health Services Department  
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
FOR THE YEAR ENDING December 31, 2015

*Report only revenue and expenditures specific to funding provided by the Ministry of Children and Youth Services for Healthy Babies Healthy Children.*

REVENUE	Authorized Budget \$	Actual Revenue/Expenses \$	Variance UNDERSPENT (OVERSPENT)	Ministry Use
MCYS Funding (included one-time grants)	4,401,635.00	5,249,774.84	(848,139.84)	
Interest Income (Non-Retainable)			-	
Other Income - Retainable (specify, from Page 3)		-	-	
Other Income - Non-Retainable (specify)			-	
<b>TOTAL REVENUE</b>	<b>4,401,635.00</b>	<b>5,249,774.84</b>	<b>(848,139.84)</b>	
<b>EXPENSES</b>				
Total Salaries & Wages (from Page 2)	3,175,792.85	3,863,161.99	(687,369.14)	
Employee Benefits (from Page 2)	903,762.14	967,271.85	(63,509.71)	
Total Salaries/Benefits	4,079,554.98	4,830,433.84	(750,878.86)	
Contract Services (from Page 2)	-	-	-	
Total Operating Costs (from Page 2)	322,080.02	419,341.00	(97,260.98)	
Total One-Time Expenses (from Page 4)	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>4,401,635.00</b>	<b>5,249,774.84</b>	<b>(848,139.84)</b>	
<b>Surplus/(Deficit)</b>		<b>848,139.84</b>		

**RECONCILIATION OF CASH FLOW**

	Actual \$	Ministry Use
Total cash received from MCYS (January 1, 2015 to December 31, 2015).	4,401,635.00	
<b>Add:</b>		
Cash deducted from cash flow in Settlement of amount owed to MCYS.		
Cash deducted from cash flow resulting from MCYS Audit for prior year(s) 20__/___		
<b>Deduct:</b>		
Additional cash received from MCYS in settlement of amount owed to program for prior year(s) 20__/___, 20__/___		
Additional cash received from MCYS resulting from MCYS Audit for prior year(s) 20__/___		
<b>Total Funding Applicable to 2015 Operations</b>	<b>4,401,635.00</b>	<b>-</b>

Please Note: Any "Actual \$" entered must be positive, even if they represents funds recovered by the ministry.

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 STRATEGIC POLICY AND PLANNING DIVISION  
 MINISTRY OF CHILDREN AND YOUTH SERVICES  
 2015 YEAR-END SETTLEMENT  
 FOR THE YEAR ENDING December 31, 2015

York Region Community and Health Services  
 BOARD OF HEALTH: Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Ministry Use
	Budget	Actual			
<b>1a. Salaries &amp; Wages - Unionized</b>					
Management					
Public Health Nurses	27.0	26.2	1,901,640.66	2,221,309.00	
Lay Home Visitors	14.3	12.7	613,137.13	659,213.10	
Social Workers		1.2	-	98,850.00	
Administration: Program Support	2.5	2.7	107,191.81	137,614.00	
Administration: ISCIS Data Entry Support	4.0	4.5	180,425.50	245,798.00	
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
<b>Total Salaries &amp; Wages - Unionized</b>	<b>47.8</b>	<b>47.3</b>	<b>2,802,395.10</b>	<b>3,362,784.10</b>	<b>-</b>
<b>Employee Benefits - Unionized</b>			<b>812,391.60</b>	<b>849,901.47</b>	
<b>1b. Salaries &amp; Wages - Non unionized</b>					
Management	3.5	3.5	373,397.75	500,377.89	
Public Health Nurses					
Lay Home Visitors					
Social Workers					
Administration: Program Support					
Administration: ISCIS Data Entry Support					
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
<b>Total Salaries &amp; Wages - Non unionized</b>	<b>3.5</b>	<b>3.5</b>	<b>373,397.75</b>	<b>500,377.89</b>	<b>-</b>
<b>Employee Benefits - Non unionized</b>			<b>91,370.54</b>	<b>117,370.38</b>	
<b>2. Contract Services</b>					
Other Professional (specify)					
Other Non-Professional (specify)					
Lay Home Visitors					
Administration: ISCIS Release Support					
<b>Total Contract Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Operating Costs</b>					
Office Supplies			5,224.38	7,154.00	
Office Equipment			3,317.07	6,833.00	
Professional Development & Training			19,902.42	39,570.00	
Travel			93,707.22	126,352.00	
Public Awareness/Promotion			26,702.41	11,335.00	
Program Resources			91,385.27	129,824.00	
Computer costs for ISCIS			78,524.16	98,273.00	
Audit			3,317.07	-	
Other (specify)					
Other (specify)					
<b>Total Operating Costs</b>			<b>322,080.02</b>	<b>419,341.00</b>	<b>-</b>

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 STRATEGIC POLICY AND PLANNING DIVISION  
 MINISTRY OF CHILDREN AND YOUTH SERVICES  
 2015 YEAR-END SETTLEMENT  
**RETAINABLE INCOME**  
 FOR THE YEAR ENDING December 31, 2015

BOARD OF HEALTH: [York Region Community and Health Services Department](#)

Expenditures that offset <b>Retainable Income</b> . Expenditures <u>must</u> also be included in page 2.	FTE Actual	Actual Expenses \$	Ministry Use
<b>1a. Salaries &amp; Wages - Unionized</b>			
Management			
Public Health Nurses			
Lay Home Visitors			
Social Workers			
Administration: Program Support			
Administration: ISCIS Data Entry Support			
Administration: ISCIS Release Support			
Other Professional (specify)			
Other Non-Professional (specify)			
<b>Total Salaries &amp; Wages - Unionized</b>	-	-	-
<b>Employee Benefits - Unionized</b>			
<b>1b. Salaries &amp; Wages - Non unionized</b>			
Management			
Public Health Nurses			
Lay Home Visitors			
Social Workers			
Administration: Program Support			
Administration: ISCIS Data Entry Support			
Administration: ISCIS Release Support			
Other Professional (specify)			
Other Non-Professional (specify)			
<b>Total Salaries &amp; Wages - Non unionized</b>	-	-	-
<b>Employee Benefits - Non unionized</b>			
<b>2. Contract Services</b>			
Other Professional (specify)			
Other Non-Professional (specify)			
Lay Home Visitors			
Administration: ISCIS Release Support			
<b>Total Contract Services</b>	-	-	-
<b>3. Operating Costs</b>			
Office Supplies			
Office Equipment			
Professional Development & Training			
Travel			
Public Awareness/Promotion			
Program Resources			
Computer costs for ISCIS			
Audit			
Other (specify)			
Other (specify)			
<b>Total Operating Costs</b>		-	-
<b>TOTAL EXPENDITURES (equals Retainable Income)</b>	-	-	

Retainable Income includes the following:

- general donations.
- any monies received for capital purposes (e.g. specific donations, endowments, bequests).
- fund raising where the revenue is generated through activities not involving the use of ministry resources.
- interest revenue arising from the investment of retainable revenue.
- other grants or subsidies received for activities not ordinarily funded by the ministry.

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 STRATEGIC POLICY AND PLANNING DIVISION  
 MINISTRY OF CHILDREN AND YOUTH SERVICES  
 2015 YEAR-END SETTLEMENT  
**ONE-TIME GRANT EXPENSES - DETAIL**  
 FOR THE YEAR ENDING December 31, 2015

BOARD OF HEALTH: York Region Community and Health Services Department

One-Time Grant Expenses	Approved Budget \$	Actual Expenses \$	Ministry Use
<b>1a. Salaries &amp; Wages, and Benefits Unionized</b>			
(specify)			
(specify)			
<b>1b. Salaries &amp; Wages, and Benefits Non unionized</b>			
(specify)			
(specify)			
<b>2. Contract Services</b>			
(specify)			
(specify)			
<b>3. Operating Costs</b>			
(specify)			
(specify)			
(specify)			
<b>Total One-Time Grant Expenses</b>	-	-	-

**VARIANCE EXPLANATIONS**  
 FOR THE YEAR ENDING December 31, 2015

Variance Explanations	
<b>Salaries &amp; Wages:</b>	(\$687,369)
Salary variance is due to rate increases approved in the Regional Budget and ONA Contract.	
<b>Employee Benefits:</b>	(\$63,510)
(Reflects the Salaries & Wages as well as changes in OMERS.)	
Benefit variance is due to impact of higher wages on income based benefit costs approved in the Regional Budget and ONA Contract.	
<b>Operating Costs:</b>	(\$97,261)
Expenses are in line with Regional Budget approval for HBHC Program.	
<b>One-Time Expenses:</b>	-