

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2021



Renfrew County and District Health Unit

"Optimal Health for All in Renfrew County and District"

June 28, 2022

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 judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Renfrew County and District Health Unit's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

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

The financial statements have been audited by Scott Rosien Black & Locke, independent external auditors appointed by the Board of Health. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Renfrew County and District Health Unit financial statements.

Heather G. Daly, 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, 2021, 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, 2021, 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 Rosiem Black + Locke

Chartered Professional Accountants

Licensed Public Accountants

Pembroke, Ontario

June 28, 2022

RENFREW COUNTY AND DISTRICT HEALTH UNIT


Statement of Financial Position

December 31, 2021, with comparative figures for 2020


	2021	2020
Financial Assets		
Cash	\$ 3,550,333	\$ 454,853
Receivable from Province of Ontario (note 2)	-	1,850,057
Receivable from Government of Canada	256,019	421,559
Other receivables	5,824	116,970
Total financial assets	3,812,176	2,843,439
Financial Liabilities		
Accounts payable and accrued liabilities	1,266,478	1,866,794
Payable to Province of Ontario (note 2)	1,522,228	-
Deferred revenue (note 3)	21,730	23,652
Total financial liabilities	2,810,436	1,890,446
Net Financial Assets	1,001,740	952,993
Non-Financial Assets		
Tangible capital assets-net (note 4)	3,113,520	2,690,438
Prepaid expenses	99,287	57,681
	3,212,807	2,748,119
Accumulated Surplus (note 6)	\$ 4,214,547	\$ 3,701,112

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, 2021, with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$10,899,378	\$ 10,061,231	\$10,216,915
Municipalities	2,005,193	2,005,193	1,848,732
	12,904,571	12,066,424	12,065,647
Interest	-	6,449	15,574
Interest on reserve funds	-	7,657	9,264
User fees	25,000	1,440	5,945
Program recoveries	-	60,383	-
	12,929,571	12,142,353	12,096,430
Expenditure:			
Mandatory Programs	8,210,794	3,953,933	4,679,887
Mandatory Programs – COVID-19	-	3,878,683	2,875,913
Ontario Seniors Dental Care Program	602,400	602,400	388,177
Ontario Seniors Dental Care Program – New Dental Clinic Pembroke	167,981	410	-
Unorganized Territories	53,200	22,754	25,036
Unorganized Territories – COVID-19	-	30,446	28,164
Public Health Inspector Practicum Program	10,000	10,000	10,000
Public Health Case and Contact Management	1,773	1,773	23,327
Temporary Pandemic Pay Initiative	-	-	8,959
Smoke-Free Ontario Enforcement Tablet Upgrade	6,000	750	-
School-Focused Nurses Initiative	378,698	671,609	221,302
Ontario Seniors Dental Care Program Capital Rainbow Valley Community Health Center	15,534	-	4,164
Healthy Babies Healthy Children	689,154	583,371	894,397
COVID-19 Extraordinary Costs	-	-	771,537
COVID-19 General Program	1,561,130	689,328	-
COVID-19 Vaccine Program	1,232,907	1,023,818	-
Amortization of tangible capital assets	-	181,758	153,508
Loss on disposal of tangible capital assets	-	270	19,986
Non-fundable expenses	-	(22,385)	175,608
	12,929,571	11,628,918	10,279,965
Annual surplus	-	513,435	1,816,465
Accumulated surplus, beginning of year	3,701,112	3,701,112	1,884,647
Accumulated surplus, end of year	\$ 3,701,112	\$ 4,214,547	\$ 3,701,112

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, 2021, with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
Annual surplus	\$ -	\$ 513,435	\$ 1,816,465
Amortization of tangible capital assets	-	181,758	153,508
Acquisition of tangible capital assets	-	(605,110)	(2,306,288)
Loss on disposal of capital assets	-	270	19,987
Decrease (increase) in prepaid expenses	-	(41,606)	7,745
Increase (decrease) in net financial assets	-	48,747	(308,583)
Net financial assets, beginning of year	-	952,993	1,261,576
Net financial assets, end of year	\$ -	\$ 1,001,740	\$ 952,993

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, 2021, with comparative figures for 2020

	2021	2020
Operations:		
Annual surplus	\$ 513,435	\$ 1,816,465
Non-cash charge to operations:		
Amortization of tangible capital assets	181,758	153,508
Loss on disposal of tangible capital assets	270	19,987
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	165,540	(248,913)
Decrease (increase) in receivable from Province of Ontario	1,850,057	(1,850,057)
Decrease (increase) in other receivables	111,146	(110,064)
Decrease (increase) in prepaid expenses	(41,606)	7,745
Increase (decrease) in accounts payable and accrued liabilities	(600,316)	961,350
Increase (decrease) in payable to Province of Ontario	1,522,228	(272,827)
Decrease in deferred revenue	(1,922)	(148,998)
Increase in cash from operations	3,700,590	328,196
Capital:		
Acquisition of tangible capital assets	(605,110)	(2,306,288)
Net investment in tangible capital assets	(605,110)	(2,306,288)
Increase (decrease) in cash	3,095,480	(1,978,092)
Cash, beginning of year	454,853	2,432,945
Cash, end of year	\$ 3,550,333	\$ 454,853

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, 2021

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:

Public Health Programs
Healthy Babies Healthy Children Program

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, 2021

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, 2021

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:

	2021	2020
Ministry of Health:		
Mandatory Programs	\$ 1,502	\$ 1,575
Universal Influenza Immunization Program	2,690	6,455
Needle Exchange Program	(1,997)	(1,997)
Small Drinking Water Systems Program	(66)	(66)
Injury and Family Abuse Prevention Project	-	(16,063)
Promote Healthy Pregnancy and Child Development Project	-	(14,398)
Harm Reduction Program Enhancement	(360)	(360)
Unorganized Territories	(123)	(123)
Meningococcal C Vaccine Program	12,223	901
Human Papilloma Virus Vaccine Program	14,722	1,105
Community Infrastructure Renewal Fund	(810)	(810)
Ontario Seniors Dental Care Program	-	(115,380)
Covid-19 Extraordinary Costs	(35)	796,565
Covid-19 General Program	(882,910)	-
Covid-19 Vaccine Program	(600,637)	-
Temporary Pandemic Pay Initiative	-	(59,441)
School-Focused Nurses Initiative	41,660	(29,948)
Public Health Case & Contact Management Solution	-	6,154
Public Health Inspector Practicum Program	2,494	2,494
Public Health Inspector Tablets	1,498	-
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	(112,079)	82,231
Ministry of Environment:		
Environmental Protection Program	-	(29,922)
	<u>\$(1,522,228)</u>	<u>\$ 1,850,057</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2021

3. Deferred revenue:

	2021	2020
Municipal levy	\$ 20,737	\$ 22,659
You're The Chef grant	993	993
	<hr/>	<hr/>
	\$ 21,730	\$ 23,652

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2021

4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2021 Total	2020 Total
COST							
Balance, beginning of year	\$ 325,129	\$ 481,936	\$ 521,265	\$ 63,728	\$ 1,798,143	\$ 3,190,201	\$ 1,197,643
Additions during the year	-	165,066	42,143	-	397,901	605,110	2,306,288
Disposals during the year	(540)	-	(201)	-	-	(741)	(313,730)
Balance, end of year	\$ 324,589	\$ 647,002	\$ 563,207	\$ 63,728	\$ 2,196,044	\$ 3,794,570	\$ 3,190,201
ACCUMULATED AMORTIZATION							
Balance, beginning of year	\$ 57,403	\$ 46,131	\$ 338,565	\$ 57,664	\$ -	\$ 499,763	\$ 639,998
Amortization for the year	16,229	94,649	64,816	6,064	-	181,758	153,508
Disposals during the year	(270)	-	(201)	-	-	(471)	(293,743)
Balance, end of year	\$ 73,362	\$ 140,780	\$ 403,180	\$ 63,728	\$ -	\$ 681,050	\$ 499,763
Net Book Value of Tangible Capital Assets	\$ 251,227	\$ 506,222	\$ 160,027	\$ -	\$ 2,196,044	\$ 3,113,520	\$ 2,690,438

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2021

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 2021 was \$522,792 (2020 - \$534,205) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2021 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 2021 of \$69,000,000 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:

	2021	2020
Invested in tangible capital assets	\$ 3,113,520	\$ 2,690,438
General revenue	231,540	209,227
Reserve funds	869,487	801,447
	<u>\$ 4,214,547</u>	<u>\$ 3,701,112</u>

(a) Continuity of reserve funds:

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

	Opening Balance January 1 2021	Transfer	Interest	Closing Balance December 31 2021
Payroll	\$ 599,425	\$ -	\$ 5,700	\$ 605,125
Operations	102,022	60,383	988	163,393
Technological upgrades	100,000	-	969	100,969
Total Reserve Funds	<u>\$ 801,447</u>	<u>\$ 60,383</u>	<u>\$ 7,657</u>	<u>\$ 869,487</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2021

7. Grants - Province of Ontario:

	2021	2021	2020
	Budget	Actual	Actual
Mandatory Programs	\$ 5,272,200	\$ 5,272,127	\$ 5,272,164
Mitigation	908,400	908,400	908,400
Ontario Seniors Dental Care Program	602,400	602,400	487,020
Unorganized Territories	53,200	53,200	53,200
Covid-19 Extraordinary costs	-	-	796,600
Covid-19 General Program	1,561,130	698,290	-
Covid-19 Vaccine Program	1,232,908	1,037,962	-
School-Focused Nurses Initiative	378,698	671,609	221,302
Public Health Case and Contact Management	1,773	1,773	23,327
Public Health Inspector Practicum Program	10,000	10,000	10,000
SFO Enforcement Tablet Upgrades	6,000	5,998	-
Temporary Pandemic Pay Initiative	-	-	8,959
Capital Project: Renovation Costs	-	-	1,000,000
Capital Project: OSDCP Rainbow Valley Dental	15,534	15,534	346,466
Capital Project: OSDCP Pembroke Dental	167,981	167,981	186,619
Universal Influenza Immunization Program	-	2,690	6,455
Meningococcal C Vaccine Program/ Human Papilloma Virus Vaccine Program	-	26,945	2,006
Healthy Babies Healthy Children	689,154	586,322	894,397
	<u>\$10,899,378</u>	<u>\$ 10,061,231</u>	<u>\$10,216,915</u>

8. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$43,990 (2020 - \$301,440) including non-rebateable Harmonized Sales Tax 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, 2021

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, 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
	\$ 24,076	\$ 74,984	\$ 3,391,553	\$ 3,490,613

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.

Overdraft Lending Facility:

The Renfrew County and District Health Unit has signed and 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, 2021 the facilities have not been utilized.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 9

Year ended December 31, 2021

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 is reflected on the Statement of Operations. 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.

13. Comparative Figures:

Certain of the 2020 comparative figures have been reclassified to conform with the financial presentation adopted in 2021.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 10

Year ended December 31, 2021

14. Segmented Information:

2021	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	Total
Mandatory Programs	\$ 3,030,699	\$ 409,005	\$ 57,815	\$ 83,830	\$ 383,544	\$ (106,833)	\$ 95,873	\$ -	\$ 3,953,933
Mandatory Programs - COVID-19	3,878,683	-	-	-	-	-	-	-	3,878,683
Ontario Seniors Dental Care Program	216,029	255,528	9,289	50,039	7,854	62,407	1,254	-	602,400
Ontario Seniors Dental Care Program New Dental Clinic Pembroke	-	410	-	-	-	-	-	-	410
Unorganized Territories	3,432	-	981	-	-	18,341	-	-	22,754
Unorganized Territories - COVID-19	30,446	-	-	-	-	-	-	-	30,446
Public Health Inspector Practicum Program	8,549	-	1,451	-	-	-	-	-	10,000
Public Health Case and Contact Mgmt	-	-	-	-	-	1,773	-	-	1,773
Smoke-Free Ontario Enforcement Tablet Upgrades	-	-	-	750	-	-	-	-	750
School-Focused Nurses Initiative	671,609	-	-	-	-	-	-	-	671,609
Healthy Babies Healthy Children	555,770	2,239	17,801	3,140	-	656	3,765	-	583,371
COVID-19 General Program	108,008	391,204	9,895	23,454	10,914	134,042	11,811	-	689,328
COVID-19 Vaccine Program	796,751	40,233	44,681	8,651	7,561	124,942	999	-	1,023,818
Amortization of tangible capital assets	-	-	-	-	-	-	-	181,758	181,758
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	270	270
Non-fundable expenses	(22,385)	-	-	-	-	-	-	-	(22,385)
Total expenditures	\$ 9,277,591	\$ 1,098,619	\$ 141,913	\$ 169,864	\$ 409,873	\$ 235,328	\$ 113,702	\$ 182,028	\$ 11,628,918

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 11

Year ended December 31, 2021

14. Segmented Information (continued):

2020	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	Total
Mandatory Programs	\$ 2,918,541	\$ 701,743	\$ 108,559	\$ 111,851	\$ 582,801	\$ 147,713	\$ 108,679	\$ -	\$ 4,679,887
Mandatory Programs - COVID-19	2,875,913	-	-	-	-	-	-	-	2,875,913
Ontario Seniors Dental Care Program	206,006	103,534	1,568	12,759	2,376	59,589	2,345	-	388,177
Unorganized Territories	8,122	-	91	-	-	16,823	-	-	25,036
Unorganized Territories - COVID-19	28,164	-	-	-	-	-	-	-	28,164
Public Health Inspector Practicum Program	6,632	-	3,368	-	-	-	-	-	10,000
Public Health Case and Contact Mgmt	23,327	-	-	-	-	-	-	-	23,327
Temporary Pandemic Pay Initiative	8,959	-	-	-	-	-	-	-	8,959
School-Focused Nurses Initiative	221,302	-	-	-	-	-	-	-	221,302
OSDCP Capital Rainbow Valley Community Health Centre	-	-	-	4,164	-	-	-	-	4,164
Healthy Babies Healthy Children	859,182	86	25,382	3,095	-	6,652	-	-	894,397
COVID-19 Extraordinary Costs	771,537	-	-	-	-	-	-	-	771,537
Amortization of tangible capital assets	-	-	-	-	-	-	-	153,508	153,508
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	19,986	19,986
Non-fundable expenses	175,608	-	-	-	-	-	-	-	175,608
Total expenditures	\$ 8,103,293	\$ 805,363	\$ 138,968	\$ 131,869	\$ 585,177	\$ 230,777	\$ 111,024	\$ 173,494	\$ 10,279,965

