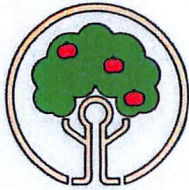


Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2022



Renfrew County and District Health Unit

"Optimal Health for All in Renfrew County and District"

April 25, 2023

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
Chief Executive Officer

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of the Renfrew County and District Health Unit, which comprise the statement of financial position as at December 31, 2022, 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, 2022, 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 Rosier Black & Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
April 25, 2023

RENFREW COUNTY AND DISTRICT HEALTH UNIT


Statement of Financial Position

December 31, 2022, with comparative figures for 2021


	2022	2021
Financial Assets		
Cash	\$ 2,470,158	\$ 3,550,333
Receivable from Government of Canada	179,977	256,019
Other receivables	1,682	5,824
Total financial assets	2,651,817	3,812,176
Financial Liabilities		
Accounts payable and accrued liabilities	1,164,342	1,266,478
Payable to Province of Ontario (note 2)	422,029	1,522,228
Deferred revenue (note 3)	22,145	21,730
Total financial liabilities	1,608,516	2,810,436
Net Financial Assets	1,043,301	1,001,740
Non-Financial Assets		
Tangible capital assets-net (note 4)	2,815,175	3,113,520
Prepaid expenses	93,153	99,287
	2,908,328	3,212,807
Accumulated Surplus (note 6)	\$ 3,951,629	\$ 4,214,547

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, 2022, with comparative figures for 2021

	2022	2022	2021
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$10,506,956	\$ 9,716,817	\$10,061,231
Municipalities	2,005,193	2,005,193	2,005,193
	12,512,149	11,722,010	12,066,424
Interest	-	52,943	6,449
Interest on reserve funds	-	23,176	7,657
User fees	-	6,600	1,440
Program recoveries	-	-	60,383
Contributed Vaccine Refrigerators	-	39,662	-
	12,512,149	11,844,391	12,142,353
Expenditure:			
Mandatory Programs	8,263,715	6,296,096	3,953,933
Mandatory Programs – COVID-19	-	1,922,811	3,878,683
Ontario Seniors Dental Care Program	772,867	825,175	602,400
Ontario Seniors Dental Care Program – New Dental Clinic Pembroke	-	-	410
Unorganized Territories	53,200	30,038	22,754
Unorganized Territories – COVID-19	-	23,162	30,446
Public Health Inspector Practicum Program	20,000	20,000	10,000
Public Health Case and Contact Management	-	-	1,773
Smoke-Free Ontario Enforcement Tablet Upgrade	7,000	563	750
School-Focused Nurses Initiative	562,672	491,301	671,609
Healthy Babies Healthy Children	812,872	930,409	583,371
COVID-19 General Program	742,262	328,109	689,328
COVID-19 Vaccine Program	564,868	560,401	1,023,818
Needle Exchange Program	-	17,591	-
Pandemic Recovery	690,245	-	-
Temporary Retention Incentive for Nurses	-	216,070	-
New Purpose-Built Vaccine Refrigerators	22,448	-	-
Amortization of tangible capital assets	-	453,483	181,758
Loss on disposal of tangible capital assets	-	4,353	270
Non-fundable expenses	-	(12,253)	(22,385)
	12,512,149	12,107,309	11,628,918
Annual surplus (deficit)	-	(262,918)	513,435
Accumulated surplus, beginning of year	4,214,547	4,214,547	3,701,112
Accumulated surplus, end of year	\$ 4,214,547	\$ 3,951,629	\$ 4,214,547

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, 2022, with comparative figures for 2021

	2022	2022	2021
	Budget	Actual	Actual
Annual surplus (deficit)	\$ -	\$ (262,918)	\$ 513,435
Amortization of tangible capital assets	-	453,483	181,758
Acquisition of tangible capital assets	-	(159,491)	(605,110)
Loss on disposal of capital assets	-	4,353	270
Decrease (increase) in prepaid expenses	-	6,134	(41,606)
Increase in net financial assets	-	41,561	48,747
Net financial assets, beginning of year	-	1,001,740	952,993
Net financial assets, end of year	\$ -	\$ 1,043,301	\$ 1,001,740

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, 2022, with comparative figures for 2021

	2022	2021
Operations:		
Annual surplus (deficit)	\$ (262,918)	\$ 513,435
Non-cash charge to operations:		
Amortization of tangible capital assets	453,483	181,758
Loss on disposal of tangible capital assets	4,353	270
Changes in non-cash operating working capital:		
Decrease in receivable from Government of Canada	76,042	165,540
Decrease in receivable from Province of Ontario	-	1,850,057
Decrease in other receivables	4,142	111,146
Decrease (increase) in prepaid expenses	6,134	(41,606)
Decrease in accounts payable and accrued liabilities	(102,136)	(600,316)
Increase (decrease) in payable to Province of Ontario	(1,100,199)	1,522,228
Increase (decrease) in deferred revenue	415	(1,922)
Increase (decrease) in cash from operations	(920,684)	3,700,590
Capital:		
Acquisition of tangible capital assets	(159,491)	(605,110)
Net investment in tangible capital assets	(159,491)	(605,110)
Decrease in cash	(1,080,175)	(3,095,480)
Cash, beginning of year	3,550,333	454,853
Cash, end of year	\$ 2,470,158	\$ 3,550,333

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, 2022

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, 2022

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, 2022

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:

	2022	2021
Ministry of Health:		
Mandatory Programs	\$ -	\$ 1,502
Universal Influenza Immunization Program	11,070	2,690
Needle Exchange Program	3,337	(1,997)
Small Drinking Water Systems Program	-	(66)
Harm Reduction Program Enhancement	-	(360)
Unorganized Territories	-	(123)
Meningococcal C Vaccine Program	8,534	12,223
Human Papilloma Virus Vaccine Program	8,866	14,722
Community Infrastructure Renewal Fund	-	(810)
Ontario Seniors Dental Care Program	89,569	-
Covid-19 Extraordinary Costs (2020)	(35)	(35)
Covid-19 Extraordinary Costs - General	(695,269)	(882,910)
Covid-19 Extraordinary Costs - Vaccine	115,745	(600,637)
School-Focused Nurses Initiative	(65,789)	41,660
Public Health Inspector Practicum Program	5,003	2,494
Smoke-Free Ontario Enforcement Tablet Upgrades	1,498	1,498
New Purpose-Built Vaccine Refrigerators	(15,471)	-
Temporary Retention Incentive for Nurses	63,476	-
Ministry of Children, Community and Social Services		
Healthy Babies Healthy Children Program	47,437	(112,079)
	\$ (422,029)	\$ (1,522,228)

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2022

3. Deferred revenue:

	2022	2021
Municipal levy	\$ 21,152	\$ 20,737
You're The Chef grant	993	993
	<hr/>	<hr/>
	\$ 22,145	\$ 21,730

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2022

4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2022 Total	2021 Total
COST							
Balance, beginning of year	\$ 324,589	\$ 647,002	\$ 563,207	\$ 63,728	\$ 2,196,044	\$ 3,794,570	\$ 3,190,201
Additions during the year	10,014	73,715	57,353	-	18,409	159,491	605,110
Disposals during the year	-	-	(29,514)	(1,545)	-	(31,059)	(741)
Balance, end of year	\$ 334,603	\$ 720,717	\$ 591,046	\$ 62,183	\$ 2,214,453	\$ 3,923,002	\$ 3,794,570
ACCUMULATED AMORTIZATION							
Balance, beginning of year	\$ 73,362	\$ 140,780	\$ 403,180	\$ 63,728	\$ -	\$ 681,050	\$ 499,763
Amortization for the year	16,230	127,661	65,587	-	244,005	453,483	181,758
Disposals during the year	-	-	(25,161)	(1,545)	-	(26,706)	(471)
Balance, end of year	\$ 89,592	\$ 268,441	\$ 443,606	\$ 62,183	\$ 244,005	\$ 1,107,827	\$ 681,050
Net Book Value of Tangible Capital Assets	\$ 245,011	\$ 452,276	\$ 147,440	\$ -	\$ 1,970,448	\$ 2,815,175	\$ 3,113,520

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2022

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 2022 was \$558,413 (2021 - \$522,792) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2022 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 2022 of \$6,100,000,000 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:

	2022	2021
Invested in tangible capital assets	\$ 2,815,175	\$ 3,113,520
General revenue	243,791	231,540
Reserve funds	892,663	869,487
	<u>\$ 3,951,629</u>	<u>\$ 4,214,547</u>

(a) Continuity of reserve funds:

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

	Opening Balance January 1 2022	Transfer	Interest	Closing Balance December 31 2022
Payroll	\$ 605,125	\$ -	\$ 16,129	\$ 621,254
Operations	163,393	-	4,355	167,748
Technological upgrades	100,969	-	2,692	103,661
Total Reserve Funds	<u>\$ 869,487</u>	<u>\$ -</u>	<u>\$ 23,176</u>	<u>\$ 892,663</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2022

7. Grants - Province of Ontario:

	2022	2022	2021
	Budget	Actual	Actual
Mandatory Programs	\$ 5,325,122	\$ 5,311,800	\$ 5,272,127
Mitigation	908,400	908,400	908,400
Ontario Seniors Dental Care Program	772,867	818,575	602,400
Unorganized Territories	53,200	53,200	53,200
Pandemic Recovery	690,245	-	-
Covid-19 General Program	742,262	330,619	698,290
Covid-19 Vaccine Program	564,868	560,401	1,037,962
School-Focused Nurses Initiative	562,671	491,301	671,609
Public Health Case and Contact Management	-	-	1,773
Public Health Inspector Practicum Program	20,000	20,000	10,000
SFO Enforcement Tablet Upgrades	7,000	6,000	5,998
Capital Project: OSDCP Rainbow Valley Dental	-	-	15,534
Capital Project: OSDCP Pembroke Dental	-	-	167,981
Universal Influenza Immunization Program	-	11,195	2,690
Meningococcal C Vaccine Program/ Human Papilloma Virus Vaccine Program	25,000	30,107	26,945
Healthy Babies Healthy Children	812,873	940,146	586,322
New Purpose-Built Vaccine Refrigerators	22,448	1,412	-
Temporary Retention Incentive for Nurses	-	216,070	-
Needle Exchange Program	-	17,591	-
	\$10,506,956	\$ 9,716,817	\$10,061,231

8. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$44,869 (2021 - \$43,990) 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, 2022

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, 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
	\$ 16,668	\$ 25,159	\$ 3,024,426	\$ 3,066,253

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.

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. Budget Figures:

The operating budget approved by the Board of Health is reflected on the Statement of Operations. Budget figures have not been audited and are presented for information purposes only.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 9

Year ended December 31, 2022

12. Segmented Information:

2022	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	Total
Mandatory Programs	\$ 5,176,425	\$ 444,751	\$ 94,365	\$ 113,853	\$ 385,682	\$ (17,348)	\$ 98,368	\$ -	\$ 6,296,096
Mandatory Programs - COVID-19	1,514,855	205,948	43,624	4,682	35,215	117,253	1,234	-	1,922,811
Ontario Seniors Dental Care Program	236,647	398,704	6,458	24,342	7,513	150,888	623	-	825,175
Ontario Seniors Dental Care Program New Dental Clinic Pembroke	-	-	-	-	-	-	-	-	-
Unorganized Territories	19,985	-	1,401	-	-	8,652	-	-	30,038
Unorganized Territories - COVID-19	19,914	3,218	30	-	-	-	-	-	23,162
Public Health Inspector Practicum Program	17,265	-	2,735	-	-	-	-	-	20,000
Public Health Case and Contact Mgmt	-	-	-	-	-	-	-	-	-
Smoke-Free Ontario Enforcement Tablet Upgrades	-	-	-	-	-	563	-	-	563
School-Focused Nurses Initiative	491,301	-	-	-	-	-	-	-	491,301
Healthy Babies Healthy Children	886,387	2,511	25,609	10,764	-	722	4,416	-	930,409
COVID-19 General Program	214,305	89,857	606	3,040	-	15,741	4,560	-	328,109
COVID-19 Vaccine Program	485,032	1,548	27,114	3,828	13,517	24,513	4,849	-	560,401
Needle Exchange Program	-	-	-	17,591	-	-	-	-	17,591
Temporary Retention Incentive for Nurses	216,070	-	-	-	-	-	-	-	216,070
Amortization of tangible capital assets	-	-	-	-	-	-	-	453,483	453,483
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	4,353	4,353
Non-fundable expenses	(12,253)	-	-	-	-	-	-	-	(12,253)
Total expenditures	\$ 9,265,933	\$ 1,146,537	\$ 201,942	\$ 178,100	\$ 441,927	\$ 300,984	\$ 114,050	\$ 457,836	\$ 12,107,309

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 10

Year ended December 31, 2022

12. Segmented Information (continued):

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