

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2024



Renfrew County and District Health Unit

"Optimal health for all in Renfrew County and District"

May 27, 2025

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, 2024, 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, 2024, 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 Rosien Black + Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
May 27, 2025

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2024, with comparative figures for 2023

	2024	2023
Financial Assets		
Cash	\$ 2,814,936	\$ 2,366,034
Receivable from Government of Canada	156,312	142,263
Receivable from Province of Ontario (note 2)	-	183,629
Other receivables	16,699	4,681
Total financial assets	2,987,947	2,696,607
Financial Liabilities		
Accounts payable and accrued liabilities	1,211,821	1,510,040
Payable to Province of Ontario (note 2)	497,036	-
Deferred revenue (note 3)	26,518	25,678
Total financial liabilities	1,735,375	1,535,718
Net Financial Assets	1,252,572	1,160,889
Non-Financial Assets		
Tangible capital assets-net (note 4)	2,091,618	2,442,492
Prepaid expenses	104,104	87,575
	2,195,722	2,530,067
Accumulated Surplus (note 6)	\$ 3,448,294	\$ 3,690,956

Commitments and contingencies (note 8)

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, 2024, with comparative figures for 2023

	2024	2024	2023
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$ 8,246,838	\$ 8,405,173	\$ 9,075,844
Municipalities	2,277,030	2,277,030	2,045,297
	10,523,868	10,682,203	11,121,141
Interest	45,000	82,155	74,375
Interest on reserve funds	-	50,537	49,706
User fees – Ontario Seniors Dental Care Program	-	2,440	9,240
Other	-	6,600	-
Contributed iPads	-	20,000	-
Contributed Vaccine Refrigerators	-	-	39,691
	10,568,868	10,843,935	11,294,153
Expenditure:			
Mandatory Programs	8,696,597	8,672,619	7,595,878
Mandatory Programs – COVID-19	-	-	794,892
Ontario Seniors Dental Care Program	772,900	771,543	782,140
Ontario Seniors Dental Care Program - One-time funding	-	37,462	107,000
Unorganized Territories	53,200	53,200	46,324
Unorganized Territories – COVID-19	-	-	6,876
Public Health Inspector Practicum Program	10,000	10,000	10,000
Smoke-Free Ontario Enforcement Tablet Upgrade	-	-	5,091
School-Focused Nurses Initiative	-	-	365,789
Healthy Babies Healthy Children	790,878	764,066	731,769
COVID-19 General Program	-	-	240,800
COVID-19 Vaccine Program	-	38,176	412,284
COVID-19 Vaccine Program Enhancement	-	67,300	-
Needle Exchange Program	-	-	1,409
MOH/AMOH Compensation Initiative	43,543	75,602	44,486
Respiratory Syncytial Virus Adult Prevention	138,750	138,800	-
New Purpose-Built Vaccine Refrigerators	-	-	1,970
Merger Consultant Feasibility	63,000	63,000	-
Amortization of tangible capital assets	-	452,128	447,874
Loss on disposal of tangible capital assets	-	376	22,548
Non-fundable expenses	-	(57,675)	(62,304)
	10,568,868	11,086,597	11,554,826
Annual deficit	-	(242,662)	(260,673)
Accumulated surplus, beginning of year	3,690,956	3,690,956	3,951,629
Accumulated surplus, end of year	\$ 3,690,956	\$ 3,448,294	\$ 3,690,956

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, 2024, with comparative figures for 2023

	2024	2024	2023
	Budget	Actual	Actual
Annual deficit	\$ -	\$ (242,662)	\$ (260,673)
Amortization of tangible capital assets	-	452,128	447,874
Acquisition of tangible capital assets	-	(101,630)	(97,739)
Loss on disposal of capital assets	-	376	22,548
Decrease (increase) in prepaid expenses	-	(16,529)	5,578
Increase in net financial assets	-	91,683	117,588
Net financial assets, beginning of year	-	1,160,889	1,043,301
Net financial assets, end of year	\$ -	\$ 1,252,572	\$ 1,160,889

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, 2024, with comparative figures for 2023

	2024	2023
Operations:		
Annual deficit	\$ (242,662)	\$ (260,673)
Non-cash charge to operations:		
Amortization of tangible capital assets	452,128	447,874
Loss on disposal of tangible capital assets	376	22,548
Changes in non-cash operating working capital:		
Decrease (increase) in receivable from Government of Canada	(14,049)	37,714
Decrease (increase) in receivable from Province of Ontario	183,629	(183,629)
Increase in other receivables	(12,018)	(2,999)
Decrease (increase) in prepaid expenses	(16,529)	5,578
Increase (decrease) in accounts payable and accrued liabilities	(298,219)	345,698
Increase (decrease) in payable to Province of Ontario	497,036	(422,029)
Increase in deferred revenue	840	3,533
Increase (decrease) in cash from operations	550,532	(6,385)
Capital:		
Acquisition of tangible capital assets	(101,630)	(97,739)
Net investment in tangible capital assets	(101,630)	(97,739)
Increase (decrease) in cash	448,902	(104,124)
Cash, beginning of year	2,366,034	2,470,158
Cash, end of year	\$ 2,814,936	\$ 2,366,034

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, 2024

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. Effective December 19, 2024 the Renfrew County and District Health Unit was registered as a qualified donee.

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, 2024

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	10 years
Medical and office equipment	5 years
Information technology	5 years
Telecommunications	5 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, Province of Ontario 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, 2024

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:

	2024	2023
Ministry of Health:		
Universal Influenza Immunization Program	\$ 12,660	\$ 18,620
Mandatory Programs	(3)	(3)
MOH/AMOH Compensation Initiative	59,688	44,486
Meningococcal C Vaccine Program	8,458	7,480
Human Papilloma Virus Vaccine Program	13,948	7,064
Ontario Seniors Dental Care Program	1,355	1,355
Ontario Seniors Dental Care Program – One-time funding	37,462	56,744
Covid-19 Extraordinary Costs (2020)	(34)	(35)
Covid-19 Extraordinary Costs - General	(626,473)	(385,673)
Covid-19 Extraordinary Costs - Vaccine	29,105	415,029
Public Health Inspector Practicum Program	10,000	2,500
Smoke-Free Ontario Enforcement Tablet Upgrades	-	589
New Purpose-Built Vaccine Refrigerators	(129)	2,110
Temporary Retention Incentive for Nurses	(950)	(950)
Ministry of Children, Community and Social Services		
Healthy Babies Healthy Children Program	(42,123)	14,313
	\$ (497,036)	\$ 183,629

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2024

3. Deferred revenue:

	2024	2023
Municipal levy	\$ 25,525	\$ 24,685
You're The Chef grant	993	993
	\$ 26,518	\$ 25,678

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2024

4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2024 Total	2023 Total
COST							
Balance, beginning of year	\$ 308,672	\$ 770,741	\$ 567,537	\$ 60,639	\$ 2,214,453	\$ 3,922,042	\$ 3,923,002
Additions during the year	5,037	10,125	75,598	-	10,870	101,630	97,739
Disposals during the year	(610)	-	(128,519)	-	-	(129,129)	(98,699)
Balance, end of year	\$ 313,099	\$ 780,866	\$ 514,616	\$ 60,639	\$ 2,225,323	\$ 3,894,543	\$ 3,922,042
ACCUMULATED AMORTIZATION							
Balance, beginning of year	\$ 74,452	\$ 408,417	\$ 445,987	\$ 60,639	\$ 490,055	\$ 1,479,550	\$ 1,107,827
Amortization for the year	15,403	145,576	45,099	-	246,050	452,128	447,874
Disposals during the year	(487)	-	(128,266)	-	-	(128,753)	(76,151)
Balance, end of year	\$ 89,368	\$ 553,993	\$ 362,820	\$ 60,639	\$ 736,105	\$ 1,802,925	\$ 1,479,550
Net Book Value of Tangible Capital Assets	\$ 223,731	\$ 226,873	\$ 151,796	\$ -	\$ 1,489,218	\$ 2,091,618	\$ 2,442,492

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2024

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 2024 was \$742,790 (2023 - \$688,239) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2024 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 2024 of \$4,319,000,000 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:

	2024	2023
Invested in tangible capital assets	\$ 2,091,618	\$ 2,442,492
General revenue	363,770	306,095
Reserve funds	992,906	942,369
	\$ 3,448,294	\$ 3,690,956

(a) Continuity of reserve funds:

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

	Opening Balance January 1 2024	Transfer	Interest	Closing Balance December 31 2024
Payroll	\$ 655,846	\$ -	\$ 35,171	\$ 691,017
Operations	177,089	-	9,497	186,586
Technological upgrades	109,434	-	5,869	115,303
Total Reserve Funds	\$ 942,369	\$ -	\$ 50,537	\$ 992,906

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2024

7. Grants - Province of Ontario:

	2024	2024	2023
	Budget	Actual	Actual
Mandatory Programs	\$ 6,349,567	\$ 6,349,600	\$ 5,364,975
Mitigation	-	-	908,400
Ontario Seniors Dental Care Program	772,900	772,900	772,900
Ontario Seniors Dental Care Program:			
One-time funding	-	37,462	107,000
Unorganized Territories	53,200	53,200	53,200
Covid-19 General Program	-	-	240,800
Covid-19 Vaccine Program	-	38,176	412,284
Covid-19 Vaccine Program Enhancement	-	67,300	-
School-Focused Nurses Initiative	-	-	365,789
Public Health Inspector Practicum Program	10,000	10,000	10,000
SFO Enforcement Tablet Upgrades	-	-	5,091
MOH/AMOH Compensation Initiative	43,543	75,602	44,486
Universal Influenza Immunization Program	-	12,660	19,180
Meningococcal C Vaccine Program/ Human			
Papilloma Virus Vaccine Program	25,000	22,406	26,257
Healthy Babies Healthy Children	790,878	764,067	731,769
New Purpose-Built Vaccine Refrigerators	-	-	12,304
Respiratory Syncytial Virus Adult Prevention	138,750	138,800	-
Needle Exchange Program	-	-	1,409
Merger Consultant Feasibility	63,000	63,000	-
	\$ 8,246,838	\$ 8,405,173	\$ 9,075,844

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 8

Year ended December 31, 2024

8. 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, 2025	\$ 8,367	\$ 34,241	\$ 367,127	\$ 409,735
December 31, 2026	2,118	35,097	384,609	421,824
December 31, 2027	-	35,974	384,609	420,583
December 31, 2028	-	36,874	384,609	421,483
December 31, 2029	-	37,795	384,609	422,404
December 31, 2030	-	38,740	384,609	423,349
December 31, 2031	-	39,709	-	39,709
December 31, 2032	-	40,702	-	40,702
December 31, 2033	-	38,243	-	38,243
	\$ 10,485	\$ 337,375	\$ 2,290,172	\$ 2,638,032

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

The lease for the Renfrew location is for a ten-year term that expires November 30, 2033.

The lease for the Barry's Bay dental office location is for a one-year term that expires March 31, 2026.

9. Financial Instruments:

The fair value of cash, receivable from Government of Canada, receivable from the Province of Ontario, 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 Renfrew County & District Health Unit's opinion that the facility is not exposed to significant interest, currency or credit risks arising from its financial instruments.

10. 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, 2024

11. Segmented Information:

2024 Segmented Information

	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	2024 Total
Mandatory Programs	\$ 7,514,946	\$ 276,966	\$ 115,222	\$ 145,066	\$ 404,165	\$ 130,280	\$ 85,974	\$ -	\$ 8,672,619
Ontario Seniors Dental Care Program	270,475	270,497	11,130	12,459	8,099	198,479	404	-	771,543
Ontario Seniors Dental Care Program – One-time funding	37,462	-	-	-	-	-	-	-	37,462
Unorganized Territories	34,117	-	2,445	-	-	16,638	-	-	53,200
Public Health Inspector Practicum Program	9,377	-	623	-	-	-	-	-	10,000
Healthy Babies Healthy Children	730,383	2,660	21,653	3,496	-	1,197	4,677	-	764,066
COVID-19 Vaccine Program	-	13,113	13,127	1,460	2,550	5,895	2,031	-	38,176
COVID-19 Vaccine Program Enhancement	65,249	1,713	338	-	-	-	-	-	67,300
MOH/AMOH Compensation Initiative	75,602	-	-	-	-	-	-	-	75,602
Respiratory Syncytial Virus Adult Prevention	121,567	396	2,780	1,041	885	12,131	-	-	138,800
Merger Consultant Feasibility	39,595	23,405	-	-	-	-	-	-	63,000
Amortization of tangible capital assets	-	-	-	-	-	-	-	452,128	452,128
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	376	376
Non-fundable expenses	(57,675)	-	-	-	-	-	-	-	(57,675)
Total expenditures	\$ 8,841,098	\$ 588,750	\$ 167,318	\$ 163,522	\$ 415,699	\$ 364,620	\$ 93,086	\$ 452,504	\$ 11,086,597

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 10

Year ended December 31, 2024

11. Segmented Information (continued):

2023 Segmented Information

	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	2023 Total
Mandatory Programs	\$ 6,488,882	\$ 344,795	\$ 116,793	\$ 85,005	\$ 416,255	\$ 56,311	\$ 87,837	\$ -	\$ 7,595,878
Mandatory Programs - COVID-19	600,809	81,341	26,713	7,564	29,657	48,180	628	-	794,892
Ontario Seniors Dental Care Program	202,871	361,249	10,107	20,481	7,792	179,231	409	-	782,140
Ontario Seniors Dental Care Program - One-time funding	-	107,000	-	-	-	-	-	-	107,000
Unorganized Territories	32,989	-	2,186	-	-	11,149	-	-	46,324
Unorganized Territories - COVID-19	6,876	-	-	-	-	-	-	-	6,876
Public Health Inspector Practicum Program	8,695	-	1,305	-	-	-	-	-	10,000
Smoke-Free Ontario Enforcement Tablet Upgrades	-	-	-	5,091	-	-	-	-	5,091
School-Focused Nurses Initiative	365,789	-	-	-	-	-	-	-	365,789
Healthy Babies Healthy Children	687,008	2,286	33,770	2,851	-	941	4,913	-	731,769
COVID-19 General Program	221,679	-	335	1,623	-	14,489	2,674	-	240,800
COVID-19 Vaccine Program	367,447	5,261	12,884	873	11,010	9,847	4,962	-	412,284
Needle Exchange Program	-	-	-	1,409	-	-	-	-	1,409
MOH/AMOH Compensation Initiative	44,486	-	-	-	-	-	-	-	44,486
New Purpose-Built Vaccine Refrigerators	-	-	-	1,970	-	-	-	-	1,970
Amortization of tangible capital assets	-	-	-	-	-	-	-	447,874	447,874
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	22,548	22,548
Non-fundable expenses	(62,304)	-	-	-	-	-	-	-	(62,304)
Total expenditures	\$ 8,965,227	\$ 901,932	\$ 204,093	\$ 126,867	\$ 464,714	\$ 320,148	\$ 101,423	\$ 470,422	\$ 11,554,826