

Financial Statements of

**RENFREW COUNTY
AND DISTRICT HEALTH UNIT**

Year ended December 31, 2023



Renfrew County and District Health Unit

"Optimal Health for All in Renfrew County and District"

May 28, 2024

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.

A handwritten signature in blue ink that reads "Heather G. Daly". The signature is written in a cursive style and is positioned above a horizontal line.

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, 2023, 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, 2023, 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 Resien Black + Locke

Chartered Professional Accountants
Licensed Public Accountants

Pembroke, Ontario
May 28, 2024

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2023, with comparative figures for 2022

	2023	2022
Financial Assets		
Cash	\$ 2,366,034	\$ 2,470,158
Receivable from Government of Canada	142,263	179,977
Receivable from Province of Ontario (note 2)	183,629	-
Other receivables	4,681	1,682
Total financial assets	2,696,607	2,651,817
Financial Liabilities		
Accounts payable and accrued liabilities	1,510,040	1,164,342
Payable to Province of Ontario (note 2)	-	422,029
Deferred revenue (note 3)	25,678	22,145
Total financial liabilities	1,535,718	1,608,516
Net Financial Assets	1,160,889	1,043,301
Non-Financial Assets		
Tangible capital assets-net (note 4)	2,442,492	2,815,175
Prepaid expenses	87,575	93,153
	2,530,067	2,908,328
Accumulated Surplus (note 6)	\$ 3,690,956	\$ 3,951,629

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, 2023, with comparative figures for 2022

	2023	2023	2022
	Budget	Actual	Actual
Revenue:			
Grants – Province of Ontario (note 7)	\$ 9,121,285	\$ 9,075,844	\$ 9,716,817
Municipalities	2,045,297	2,045,297	2,005,193
	11,166,582	11,121,141	11,722,010
Interest	45,000	74,375	52,943
Interest on reserve funds	-	49,706	23,176
User fees – Ontario Seniors Dental Care Program	-	9,240	6,600
Contributed Vaccine Refrigerators	-	39,691	39,662
	11,211,582	11,294,153	11,844,391
Expenditure:			
Mandatory Programs	8,348,697	7,595,878	6,296,096
Mandatory Programs – COVID-19	-	794,892	1,922,811
Ontario Seniors Dental Care Program	772,900	782,140	825,175
Ontario Seniors Dental Care Program - One-time funding	100,000	107,000	-
Unorganized Territories	53,200	46,324	30,038
Unorganized Territories – COVID-19	-	6,876	23,162
Public Health Inspector Practicum Program	10,000	10,000	20,000
Smoke-Free Ontario Enforcement Tablet Upgrade	6,000	5,091	563
School-Focused Nurses Initiative	365,789	365,789	491,301
Healthy Babies Healthy Children	781,544	731,769	930,409
COVID-19 General Program	277,545	240,800	328,109
COVID-19 Vaccine Program	401,908	412,284	560,401
Needle Exchange Program	1,409	1,409	17,591
MOH/AMOH Compensation Initiative	48,633	44,486	-
Temporary Retention Incentive for Nurses	-	-	216,070
New Purpose-Built Vaccine Refrigerators	13,568	1,970	-
Capital One Time Hub Relocation Renfrew	30,389	-	-
Amortization of tangible capital assets	-	447,874	453,483
Loss on disposal of tangible capital assets	-	22,548	4,353
Non-fundable expenses	-	(62,304)	(12,253)
	11,211,582	11,554,826	12,107,309
Annual deficit	-	(260,673)	(262,918)
Accumulated surplus, beginning of year	3,951,629	3,951,629	4,214,547
Accumulated surplus, end of year	\$ 3,951,629	\$ 3,690,956	\$ 3,951,629

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, 2023, with comparative figures for 2022

	2023	2023	2022
	Budget	Actual	Actual
Annual deficit	\$ -	\$ (260,673)	\$ (262,918)
Amortization of tangible capital assets	-	447,874	453,483
Acquisition of tangible capital assets	-	(97,739)	(159,491)
Loss on disposal of capital assets	-	22,548	4,353
Decrease in prepaid expenses	-	5,578	6,134
Increase in net financial assets	-	117,588	41,561
Net financial assets, beginning of year	-	1,043,301	1,001,740
Net financial assets, end of year	\$ -	\$ 1,160,889	\$ 1,043,301

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, 2023, with comparative figures for 2022

	2023	2022
Operations:		
Annual deficit	\$ (260,673)	\$ (262,918)
Non-cash charge to operations:		
Amortization of tangible capital assets	447,874	453,483
Loss on disposal of tangible capital assets	22,548	4,353
Changes in non-cash operating working capital:		
Decrease in receivable from Government of Canada	37,714	76,042
Increase in receivable from Province of Ontario	(183,629)	-
Decrease (increase) in other receivables	(2,999)	4,142
Decrease in prepaid expenses	5,578	6,134
Increase (decrease) in accounts payable and accrued liabilities	345,698	(102,136)
Decrease in payable to Province of Ontario	(422,029)	(1,100,199)
Increase in deferred revenue	3,533	415
Decrease in cash from operations	(6,385)	(920,684)
Capital:		
Acquisition of tangible capital assets	(97,739)	(159,491)
Net investment in tangible capital assets	(97,739)	(159,491)
Decrease in cash	(104,124)	(1,080,175)
Cash, beginning of year	2,470,158	3,550,333
Cash, end of year	\$ 2,366,034	\$ 2,470,158

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, 2023

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, 2023

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, 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, 2023

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:

	2023	2022
Ministry of Health:		
Universal Influenza Immunization Program	\$ 18,620	\$ 11,070
Mandatory Programs	(3)	-
Needle Exchange Program	-	3,337
MOH/AMOH Compensation Initiative	44,486	-
Meningococcal C Vaccine Program	7,480	8,534
Human Papilloma Virus Vaccine Program	7,064	8,866
Ontario Seniors Dental Care Program	1,355	89,569
Ontario Seniors Dental Care Program – One-time funding	56,744	-
Covid-19 Extraordinary Costs (2020)	(35)	(35)
Covid-19 Extraordinary Costs - General	(385,673)	(695,269)
Covid-19 Extraordinary Costs - Vaccine	415,029	115,745
School-Focused Nurses Initiative	-	(65,789)
Public Health Inspector Practicum Program	2,500	5,003
Smoke-Free Ontario Enforcement Tablet Upgrades	589	1,498
New Purpose-Built Vaccine Refrigerators	2,110	(15,471)
Temporary Retention Incentive for Nurses	(950)	63,476
Ministry of Children, Community and Social Services		
Healthy Babies Healthy Children Program	14,313	47,437
	<u>\$ 183,629</u>	<u>\$ (422,029)</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 4

Year ended December 31, 2023

3. Deferred revenue:

	2023	2022
Municipal levy	\$ 24,685	\$ 21,152
You're The Chef grant	993	993
	<hr/>	<hr/>
	\$ 25,678	\$ 22,145

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 5

Year ended December 31, 2023

4. Tangible Capital Assets:

	Office Furniture	Medical and Office Equipment	Information Technology	Tele- Communications	Leasehold Improvements	2023 Total	2022 Total
COST							
Balance, beginning of year	\$ 334,603	\$ 720,717	\$ 591,046	\$ 62,183	\$ 2,214,453	\$ 3,923,002	\$ 3,794,570
Additions during the year	22,852	50,024	24,863	-	-	97,739	159,491
Disposals during the year	(48,783)	-	(48,372)	(1,544)	-	(98,699)	(31,059)
Balance, end of year	\$ 308,672	\$ 770,741	\$ 567,537	\$ 60,639	\$ 2,214,453	\$ 3,922,042	\$ 3,923,002
ACCUMULATED AMORTIZATION							
Balance, beginning of year	\$ 89,592	\$ 268,441	\$ 443,606	\$ 62,183	\$ 244,005	\$ 1,107,827	\$ 681,050
Amortization for the year	14,291	139,976	47,557	-	246,050	447,874	453,483
Disposals during the year	(29,431)	-	(45,176)	(1,544)	-	(76,151)	(26,706)
Balance, end of year	\$ 74,452	\$ 408,417	\$ 445,987	\$ 60,639	\$ 490,055	\$ 1,479,550	\$ 1,107,827
Net Book Value of Tangible Capital Assets	\$ 234,220	\$ 362,324	\$ 121,550	\$ -	\$ 1,724,398	\$ 2,442,492	\$ 2,815,175

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 6

Year ended December 31, 2023

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 2023 was \$688,239 (2022 - \$558,413) for current service and is included as an expenditure on the Statement of Operations. At December 31, 2023 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 2023 of \$7,571,000,000 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:

	2023	2022
Invested in tangible capital assets	\$ 2,442,492	\$ 2,815,175
General revenue	306,095	243,791
Reserve funds	942,369	892,663
	<u>\$ 3,690,956</u>	<u>\$ 3,951,629</u>

(a) Continuity of reserve funds:

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

	Opening Balance January 1 2023	Transfer	Interest	Closing Balance December 31 2023
Payroll	\$ 621,254	\$ -	\$ 34,592	\$ 655,846
Operations	167,748	-	9,341	177,089
Technological upgrades	103,661	-	5,773	109,434
Total Reserve Funds	<u>\$ 892,663</u>	<u>\$ -</u>	<u>\$ 49,706</u>	<u>\$ 942,369</u>

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 7

Year ended December 31, 2023

7. Grants - Province of Ontario:

	2023	2023	2022
	Budget	Actual	Actual
Mandatory Programs	\$ 5,325,000	\$ 5,364,975	\$ 5,311,800
Mitigation	908,400	908,400	908,400
Ontario Seniors Dental Care Program	772,900	772,900	818,575
Ontario Seniors Dental Care Program – One-time funding	100,000	107,000	-
Unorganized Territories	53,200	53,200	53,200
Covid-19 General Program	277,545	240,800	330,619
Covid-19 Vaccine Program	401,908	412,284	560,401
School-Focused Nurses Initiative	365,789	365,789	491,301
Public Health Inspector Practicum Program	10,000	10,000	20,000
SFO Enforcement Tablet Upgrades	6,000	5,091	6,000
MOH/AMOH Compensation Initiative	48,633	44,486	-
Universal Influenza Immunization Program	-	19,180	11,195
Meningococcal C Vaccine Program/ Human Papilloma Virus Vaccine Program	25,000	26,257	30,107
Healthy Babies Healthy Children	781,544	731,769	940,146
New Purpose-Built Vaccine Refrigerators	13,568	12,304	1,412
Temporary Retention Incentive for Nurses	-	-	216,070
Needle Exchange Program	1,409	1,409	17,591
Capital One Time Hub Relocation Renfrew	30,389	-	-
	\$ 9,121,285	\$ 9,075,844	\$ 9,716,817

8. Related Party Transactions:

The Renfrew County and District Health Unit recorded rent in the amount of \$22,657 (2022 - \$44,869) including non-rebateable Harmonized Sales Tax to the County of Renfrew which are included in the rent and utilities expense. This lease expired June 30, 2023 and was not renewed.

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 8

Year ended December 31, 2023

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, 2024	8,055	33,406	367,127	408,588
December 31, 2025	2,014	34,241	367,127	403,382
December 31, 2026	-	35,097	384,609	419,706
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
	\$ 10,069	\$ 370,781	\$ 2,657,299	\$ 3,038,149

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 five-year term that expires March 30, 2025.

10. 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 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, 2023

12. Segmented Information:

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

RENFREW COUNTY AND DISTRICT HEALTH UNIT

Notes to Financial Statements, page 10

Year ended December 31, 2023

12. Segmented Information (continued):

2022 Segmented Information

	Salaries & Benefits	Fees, Honoraria & Purchased Services	Travel	Materials & Supplies	Rent & Utilities	Office & Tech	Telephone & Internet	Other	2022 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
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
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