



FINANCE AND ADMINISTRATION COMMITTEE

Thursday, August 11, 2022

A meeting of the Finance and Administration Committee was held on Thursday, August 11, 2022, at 9:30 a.m.

Present were: Chair Jennifer Murphy (attended virtually)
 Warden Debbie Robinson
 Vice-Chair Brian Hunt
 Councillor James Brose
 Councillor Michael Donohue
 Councillor Glenn Doncaster
 Councillor Tom Peckett

Regrets: Councillor Robert Sweet

Staff Present: Paul Moreau, Chief Administrative Officer/Clerk
 Jeffrey Foss, Director of Corporate Services
 Craig Kelley, Director of Development and Property
 Laura LePine, Director of Community Services
 Lee Perkins, Director of Public Works & Engineering
 Mike Blackmore, Director of Long-Term Care
 Daniel Burke, Manager of Finance
 Tina Peplinskie, Media Relations and Social Media Coordinator
 Rosalyn Gruntz, Deputy Clerk
 Connie Wilson, Administrative Assistant, Corporate Services

Chair Murphy called the meeting to order at 9:30 a.m. The Chair recited the land acknowledgement, identifying that the meeting was being held on the traditional territory of the Algonquin People. The roll was called, and no pecuniary interests were disclosed.

RESOLUTION NO. FA-C-22-08-73

Moved by Councillor Hunt

Seconded by Councillor Brose

THAT the minutes of the June 16, 2022 meeting be adopted. CARRIED.

Administration Department Report

Mr. Moreau overviewed the Administration Department Report which is attached as Appendix A.

RESOLUTION NO. FA-C-22-08-74

Moved by Councillor Peckett

Seconded by Councillor Donohue

THAT the Finance and Administration Committee recommend to County Council that the Inaugural Meeting of County Council be held on Wednesday, December 7, 2022. NOT VOTED ON.

Committee discussed a date for the County of Renfrew's Inaugural Meeting. Mr. Moreau advised that based on the meeting dates for the lower-tiers to swear in their Councils, December 7th is the earliest date available, as there is one lower-tier that is holding their meeting on December 6, 2022. Mr. Moreau overviewed the legal opinion received from Mr. Tony Fleming, Certified Specialist in Municipal Law, Cunningham Swan Carty Little & Bonham LLP. This legal opinion advises that no member of an upper-tier council can take a seat on County Council until the Clerk of the lower-tier certifies the names of the members appointed to County Council as per Section 232 (4) of the Municipal Act and the upper-tier members take oath of office as per Section 232 (5). Section 6(3) of the Municipal Elections Act provides that all holders of office continue to hold office until their successors are elected and the newly elected Council is organized (until its members take the oath of office at the inaugural meeting).

RESOLUTION NO. FA-C-22-08-75

Moved by Councillor Donohue

Seconded by Councillor Hunt

THAT the Finance and Administration Committee recommend that staff defer the discussion regarding the date for the Inaugural Session of Council until September; AND FURTHER THAT staff provide some date options for Council's consideration. MOTION FAILED.

Committee discussed the options available for the Inaugural Meeting and noted that 16 of the 17 municipalities will have sworn in their Council's by November 22, 2022 and County Council would have a quorum. Committee also noted that several municipalities have changed their Inaugural Meeting dates to an earlier date, to ensure there is a minimal gap in governance. Therefore, Committee determined that the new Chief Administrative Officer/Clerk should have the support of the new Council as soon as possible and out of consideration for the municipalities that have moved ahead their Inaugural Meeting dates, Wednesday, November 23, 2022 would be the best option to hold the County of Renfrew's Inaugural Meeting to ensure a better continuity in governance. The one remaining municipality's representative could be sworn in at a later date.

Ms. Gruntz advised that based on our Procedural By-law Section 17 a) ii) states that "In a municipal election year, nomination for the office of the Warden must be filed with the Clerk 14 days prior to the Inaugural Session", therefore if County Council selects November 23, 2022 for the Inaugural Meeting, the nominations for the office of the Warden would need to be filed with the Clerk by 4:00 p.m. Wednesday, November 9th.

Mr. Moreau advised Committee that once the date for the Inaugural Meeting is approved, staff will provide County Council with the recommendation on the nomination period for the office of the Warden.

RESOLUTION NO. FA-C-22-08-76

Moved by Councillor Peckett

Seconded by Councillor Donohue

THAT the Finance and Administration Committee recommend that County Council approve that the Inaugural Meeting of County Council be held on Wednesday, November 23, 2022. CARRIED.

RESOLUTION NO. FA-C-22-08-77

Moved by Councillor Brose

Seconded by Councillor Donohue

THAT the Finance and Administration Committee recommend that County Council approve the County of Renfrew Multi-Year Accessibility Plan for 2022 to 2026. CARRIED.

Committee thanked the Accessibility Advisory Committee for their hard work in preparation of the Multi-Year Accessibility Plan.

RESOLUTION NO. FA-C-22-08-78

Moved by Councillor Hunt

Seconded by Councillor Peckett

THAT the Administration Department Report attached as Appendix A be approved. CARRIED.

Corporate Services Department Report

Mr. Foss overviewed the Corporate Services Department Report which is attached as Appendix B.

Mr. Foss overviewed the Council Remuneration to June 30, 2022 and noted that it has been amended to reflect the reinstated maximum amount of \$3,900 for conference attendance.

Mr. Blackmore entered the meeting at 10:10 a.m.

Mr. Foss overviewed the 2023 Budget Guidelines and challenges for the County of Renfrew for 2023 and advised Committee that staff are asking elected to consider these guidelines and challenges and provide staff with direction at our September 19, 2022 meeting. Committee heard comments from Councillor Donohue regarding the Ontario Community Infrastructure Fund (OCIF) payments received in prior years that exceeded our expectations. Mr. Foss advised that all surplus provincial revenue received was utilized to support enhanced capital projects in the year it was received and all of these funds have been spent.

Mr. Foss overviewed the 2023 Tax Rates summary and Online Property Tax Analysis (OPTA) charts.

RESOLUTION NO. FA-C-22-08-79

Moved by Councillor Donohue

Seconded by Councillor Peckett

THAT the Corporate Services Department Report attached as Appendix B be approved. CARRIED.

RESOLUTION NO. FA-C-22-08-80

Moved by Councillor Brose

Seconded by Councillor Hunt

THAT this meeting adjourn and the next regular meeting be held on Monday, September 19, 2022. Time: 10:20 a.m. CARRIED.

COUNTY OF RENFREW

ADMINISTRATION DEPARTMENT REPORT

TO: Finance and Administration Committee

FROM: Paul Moreau, CAO/Clerk

DATE: August 11, 2022

SUBJECT: Department Report

RESOLUTIONS

1. Inaugural Meeting of County Council

Recommendation: THAT the Finance and Administration Committee recommend that the Inaugural Meeting of County Council be held on Wednesday, December 7, 2022.

Background

Following the Municipal election on October 24, 2022 the new term of Council begins on November 15, 2022. As Council is aware, the lower-tier municipalities will need to swear in their council prior to our Inaugural meeting. Staff has asked all of the local municipalities when they will be holding their Inaugural meeting in 2022 and we have now heard from local municipalities except one and the latest date set by the local municipalities is December 6, 2022.

Staff are therefore recommending that the Inaugural meeting of County Council be scheduled at 10:00 a.m. on Wednesday, December 7, 2022.

2. County of Renfrew Multi-Year Accessibility Plan 2022 - 2026

Recommendation: THAT the Finance and Administration Committee recommend that County Council approve the County of Renfrew Multi-Year Accessibility Plan for 2022 to 2026.

Background

Attached as Appendix I is the Multi-Year Accessibility Plan for 2022 to 2026. At a meeting of the County's Accessibility Advisory Committee on July 28, 2022 the plan was approved.

The [*Accessibility for Ontarians with Disabilities Act, 2005*](#) is ground-breaking legislation that continues to improve life for people with disabilities. Under the act there are five accessibility standards that cover customer service, information and communications, employment, transportation and the design of public spaces. One of the requirements is for organizations in Ontario to develop multi-year accessibility plans that outline their strategy to prevent and remove barriers and help our province reach its accessibility goals.



County of Renfrew Multi-Year Accessibility Plan 2022 – 2026

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Message from the Chief Administrative Officer

The County of Renfrew is committed to the development of a community that prides itself on the provision of accessible, barrier free, welcoming and inclusive spaces, while maintaining a customer services focus through its online and in-person information locations.

The County of Renfrew endeavors to make accessibility part of our everyday interactions, and to provide common access to our services.

This multi-year Accessibility Plan is developed to enhance the accessibility of our digital and physical spaces, services, programs and employment practices. We want to ensure that our employees, citizens, and all who live, work and visit our county feel welcome and can access our services when they need to.

The legislated compliance requirements under Accessibility for Ontarians with Disabilities Act (AODA) and the Integrated Accessibility Standards regulation (IASR) are to ensure the principles of accessibility – dignity, independence, integration, and equal opportunity are considerations in the services we provide.

We work with our colleagues, partners and communities to understand and remove accessibility barriers, and create a truly equitable and inclusive environment for our employees and citizens with disabilities.

Paul Moreau
Chief Administrative Officer

Introduction

The County of Renfrew is a rural County in Eastern Ontario; the largest County geographically and has 17 lower-tier municipalities. The County's population is approximately 90,000 people and provides the following services to its residents:

- Administration
- Provincial Offences Court Administration
- Public Works and Engineering (County Roads, bridges and culverts)
- Land Use Planning (County Official Plan)
- Forestry, GIS and County Trail network
- Economic Development
- Ottawa Valley Tourist Association
- Emergency Services (Land Ambulance, Community Paramedicine and Emergency Management)
- Community Services (Housing, Ontario Works and Child Care)
- Long Term Care Homes (Bonnechere Manor and Miramichi Lodge).

Our Mission is to deliver high quality services to the residents of the County of Renfrew in an efficient and cost-effective manner.

Our Vision

The County of Renfrew is recognized as a model rural community, balancing fiscal responsibility and the delivery of services and infrastructure that meet community needs. We have earned this reputation by:

1. Having a strong voice with the Federal and Provincial governments on shared investments;
2. Managing our fiscal picture through sustainable asset management;
3. Identifying efficiencies that allow the County to improve service delivery while meeting the service level expectations of our residents;
4. Enhancing the four pillars of economic development leading to improved quality of life; and
5. Working effectively with the 17 lower-tier municipalities.

This plan briefly reviews recent measures taken to remove barriers, and identifies what actions need to be addressed in 2022-2026 to best address inclusivity and remove barriers to be compliant with the Ontarians with Disabilities Act.

This Multi-Year Accessibility Plan is under the jurisdiction of the Council of the Corporation of the County of Renfrew, facilitated by the Chief Administrative Officer/Clerk. The contact is the CAO/Clerk or Deputy Clerk at:

Corporation of the County of Renfrew
9 International Drive
Pembroke, ON K8A 6W5
Telephone: 613-735-7288
Email: info@countyofrenfrew.on.ca
Website: [County of Renfrew](http://CountyofRenfrew.on.ca)

Legislation

In June 2005, the Ontario Government passed the [Accessibility for Ontarians with Disabilities Act \(AODA\)](#) setting the goal of a fully Accessible Ontario by 2025. Ontario has set standards in the five areas of customer service, employment, information and communications, public transportation and public spaces (built environment).

The [Accessibility Standards for Customer Service](#) came into effect on January 1, 2008, making them the first to become law under the AODA. This regulation requires all municipalities be in-compliance by January 1, 2010 and all private and not-for-profit sectors to follow by January 1, 2012. Customer Service joins the four other standards as part of the Integrated Accessibility Standards (Ontario Regulation 191/11).

The [Integrated Accessibility Standards](#) came into effect on July 1, 2011. This law applies to all organizations – public, private and non-profit sectors. Each of the five areas of the regulation is phased-in through time for each sector. Each Standard provides guidelines and deadlines for organizations in the Province, with one or more employees, to follow and meet. The Accessibility Directorate (www.Access.ON) has created a Guide to Ontario's Accessibility Regulations to assist organizations with planning.

The [Ontario Human Rights Code](#) and the Accessibility for Ontarians with Disabilities Act (AODA) both deal with accessibility, but are two very different pieces of legislation. The Ontario Human Rights Code is an individual complaints-based legislation that addresses discrimination. The Integrated Accessibility Standards Regulation created under the AODA applies to all organizations in Ontario.

Under the Ontario Human Rights Code, everyone has the right to equal treatment without discrimination. The goal of the Code is to provide for equal rights so as, to create a climate of respect where everyone feels part of the community and can contribute fully. The Ontario Human Rights Code requires organizations to accommodate people with disabilities to the point of undue hardship.

The Integrated Accessibility Standards Regulation (IASR) does not replace or affect the legal rights or obligations that arise under the Ontario Human Rights Code and other laws relating to the accommodation of people with disabilities. The IASR establishes a compliance framework that applies to all public, private and not-for-profit organizations with at least one employee. The goal of the AODA and the standards enacted is to make Ontario accessible by 2025.

The Accessibility for Ontarians with Disabilities Act requires that municipalities prepare and maintain multi-year plans to remove accessibility barriers in our respective municipality. The accessibility plan shall address the identification, prevention, and removal of barriers to persons with disabilities, which is accomplished through the use and implementation of by-laws, policies, investment, training, partnerships, consultation, and service delivery of the Municipality.

The County of Renfrew is committed to ensuring equal access and participation for all people with disabilities. We are committed to treating people with disabilities in a way that allows them to maintain their dignity and independence. We believe in integration and we are committed to meeting the needs of people with disabilities in a timely manner. We will do so by removing and preventing barriers to accessibility and meeting our accessibility requirements under the *Accessibility for Ontarians with Disabilities Act* and Ontario's accessibility laws.

Employment

The County of Renfrew is committed to inclusive and accessible employment practices that ensure the process of recruiting, hiring, communicating and retaining employees who have disabilities is effective.

Staff and managers are trained to support the goals of Accessibility for Ontarians with Disabilities Act (AODA) and understanding employer obligations to provide employment obligations. Barriers in the workplace are identified and policies and procedures at the County of Renfrew are respected and promote the dignity and independence of people with disabilities.

A revised Accessibility Policy has been developed with an organizational statement of commitment to meet accessibility and to incorporate AODA 2005 Accessibility Standards for customer service. We will continue to develop, implement and maintain policies governing how the County of Renfrew achieves accessibility through meeting the integrated Accessibility Standards Regulation.

County of Renfrew Accessibility Advisory Committee (AAC)

The Accessibility for Ontarians with Disabilities Act (AODA) requires all municipalities with a population of 10,000 or more to establish an Accessibility Advisory Committee (AAC).

The County of Renfrew's Accessibility Advisory Committee is comprised of 9 citizen members, 10 lower-tier representatives and one member of County Council appointed as Chair. The County commits to ensuring that 50% of its members have a disability. Members come from different backgrounds and from various areas of the County and have a desire to help those living with disabilities.

The Accessibility Advisory Committee informs Council on ways to remove barriers and improve opportunities for persons with disabilities with respect to County programs, services and facilities.

The County of Renfrew AAC provides advice, recommendations and support to County Council and departments regarding accessibility plans and policies.

Customer Service

A Customer Services Standard Policy has been developed setting out the procedures and practices to accommodate the diverse needs of all of our residents.

The County of Renfrew has met and will continue to meet all of the Customer Service standards of the Integrated Accessibility Standards regulation (IASR) by:

- Training staff and volunteers on providing accessible customer service;
- Ensuring that anyone who provides service on behalf of the County has been trained on providing accessible customer service;
- Ensuring that customers who use assistive devices, support animals or support persons are welcomed;
- Monitoring customer service to ensure we are maintaining and improving upon the level of accessibility we provide in programs, services, and facilities;
- Exploring new technologies that support internal and external customer service.

Information and Communication

The Multi-Year Accessibility Plan has been posted on the County's website and is available in an accessible format.

AODA required that any new websites or web content published after January 1, 2012 are to conform to the Web Content Accessibility Guidelines (WCAG 2.0) by January 1, 2021. To ensure compliance with AODA, the County of Renfrew introduced a new accessible website on February 1, 2021 and makes every effort to ensure all documents posted to the website are compliant. A disclaimer is also placed on our website to contact the County should a person with a disability require an alternate format.

The County continues to improve the accessibility of all public facing applications, website and web content to comply with the Accessibility for Ontarians with Disabilities Act (AODA) and Web Content Accessibility Guidelines (WCAG).

All public facing service counters are equipped with lower counters and the public can request documents in accessible formats in person or through the website.

The County of Renfrew recently integrated its services:

- In 2019, the County integrated the Renfrew offices of the County's Community Services Department (Child Care Services, Ontario Works and Renfrew County Housing Corporation) into a seamless unit at Renfrew County Place in Renfrew.
- In 2021, the County amalgamated and moved the Pembroke offices of the County's Community Services Department into the County Administration building in Pembroke.

- All facilities were renovated to meet all customer service accessibility standards, by converting public washrooms to universal washrooms and installing wheelchair access and handrails as needed. All doors include cylindrical lever handles and automatic accessible swing doors. Most conference rooms and offices have automatic on off lighting switches for accessibility and energy efficiency.

The County is committed to ensuring that information and communications are available and accessible to people with disabilities, and will make reasonable efforts based upon the needs of the community and upon request within the County's budgetary and time constraints.

The County also invites our community to provide feedback regarding the accessibility of our goods, services and facilities.

We welcome the opportunity to learn and improve through the experiences of others within our community.

Additional Information

Paul Moreau, Chief Administrative Officer/Clerk
613-735-7288

COUNTY OF RENFREW
CORPORATE SERVICES DEPARTMENT REPORT

TO: Finance and Administration Committee
FROM: Jeffrey Foss, Director of Corporate Services
DATE: August 11, 2022
SUBJECT: Department Report

INFORMATION

1. Council Remuneration [Strategic Plan Goal #2]

Attached as Appendix I is the Treasurer's Statement of Remuneration and Expenses paid to County Council as at June 30, 2022. Committee will note that the column entitled "Convention Expenses" in the Statement of Remuneration and Expenses was changed to the \$3,900 maximum as per the May 25, 2022 session of County Council where Resolution No. FA-CC-22-05-54 was adopted as follows:

"THAT County Council approve that Convention Expenses for Elected Officials be reinstated to \$3,900 per member; AND FURTHER THAT these funds be taken from surplus or reserve funds."

2. Treasurer's Report – June 30, 2022 [Strategic Plan Goal #2]

As directed by County Council, the Treasurer's Report is to be provided on a quarterly basis from January to September. Accordingly, attached as Appendix II is the June 30, 2022 monthly one page financial summary, along with the Treasurer's Report for the General Revenue Fund, Bonnechere Manor, Miramichi Lodge, Public Works and Renfrew County Housing Corporation.

3. COVID-19 Corporate Financial Summary to June 30, 2022 [Strategic Plan Goal #2 (b)]

Attached as Appendix III is a chart summarizing the financial activities for all County of Renfrew Departments in relation to our COVID-19 initiatives to June 30, 2022.

4. Provincial Offences Administration Workload [Strategic Plan Goal #3]

The following is a chart comparing charges received, trial notices issued, payments processed, accounts receivable files reviewed and collection notices mailed over the past five months through the Provincial Offences Administration Office.

Month 2022	Charges Received	Trial Notices Issued <small>**Notice of Hearing Audio Court</small>	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
Feb	307	42	72	295	184	362	36	59	140
March	666	166	55	406	300	329	76	13	39
April	966	82	77	415	362	346	24	111	59
May	1,195	43	114	482	517	517	99	35	127
June	962	133	90	461	431	354	42	86	83

5. Provincial Offences Administration Backlog [Strategic Plan Goal #3]

The following chart highlights the ongoing backlog of court matters due to the COVID-19 shutdown:

Month 2022	# of Courts Originally Scheduled	# of Courts Cancelled	# Part I Charges in Backlog	Part III New Charges	# Part III Charges in Backlog	Total Backlog Charges	Number of Court Days Required for Backlog	Months to Clear Backlog at Current Rate
January	6	2	494	124	279	897	37	12.5
Feb	5	3	460	62	422	944	39	13
March	7	3	454	59	430	943	39	13
April	5	2	451	112	304	867	36	12
May	6	2	384	125	925	1434*	60	20
June	7	4	391	87	956	1434	60	20

*The increase in the Part III backlog number, represents the total number of backlog of files both within the month of May, as well as matters scheduled to future court days. Prior to May 2022, the backlog of Part III's only included matters listed in court each month that were not completed. Going forward, the report will now include the total number of Part III's that are actively before the court.

6. Renfrew County and District Health Unit (RCDHU) – Audited Financial Statements [Strategic Plan Goal #2]

Attached as Appendix IV are the Renfrew County and District Health Unit Audited Financial Statements for the year ended December 31, 2021.

7. 2023 Budget Guidelines - [Strategic Plan Goal #3]

At the April 29, 2015 session of County Council, the Long-Term Financial Plan (LTFP) was presented with the following Resolution No. FA-CC-15-04-46 being adopted:

“THAT County Council approve the Long-Term Financial Plan to be used as a guideline for future budget deliberations to strategically finance the County of Renfrew’s Asset Management Plan; AND FURTHER THAT the Long-Term Financial Plan and scorecard be reviewed each year as part of the budget process.” The long-term financial plan approved by County Council includes an annual levy increase of 3% and a restriction in the use of that levy increase to only 2.5% per year for operating expenses.

This Committee is aware of a number of fiscal pressures that will have an impact on our ability to deliver a 2023 budget within the 3% levy target established in the Long-Term Financial Plan. Those pressures include, but are not limited to, the following challenges:

1. The third year of the RCHC CUPE Local 4425 collective agreement increase in wages 1.5%.
2. ML CUPE Local 3586 and BM CUPE Local 1508 collective agreements expire on December 31 2022.
3. Paramedic CUPE Local 4698 agreement in principle for the 2020-2023 period.
4. ONA Local Agreement expired in 2020. ONA and the employer agreed to abandon the Central Hospital Award with respect to wages following the 1% wage cap introduced with Bill 124 and ONA members received 1.75% in April 2022.
5. Council approved the Gallagher Report for Council salary increases of \$100,672 phased in over 4 years.
6. Return of the Council budget to pre-COVID level at \$100,000.
7. Council approved the Gallagher Report for Non-Union Compensation in 2022. The full year impact of this change is estimated at \$700,000.
8. Canada’s inflation rate at 8.1% in June 2022.

9. Algonquin Trail - \$2 million approved in 2021 to be financed from the Working Capital Reserve and repaid from a future operating surplus. This project remains unfinanced.
10. Algonquin Trail - \$2 million approved in 2022 Budget to be financed from the Working Capital Reserve and repaid from a future operating surplus. This project remains unfinanced.
11. Public Works staffing restructuring proposal in August 2022 for three additional positions at \$417,000 per year.
12. Public Works capital overspending by \$2.5 million in the June 2022 Committee Report.
13. RCHC capital overspending of \$210,000 in the June 2022 Committee Report.
14. Renfrew County and District Health Unit expected cost increase to obligated municipalities of \$900,000 per year.
15. Increase in benchmark capital costs of 20% for buildings, fleet, roads, bridges and culverts within our 10 year capital plan based on 2022 tender results (\$263 million x 20% = \$52 million).
16. Implementation of the Business Analyst position within the IT Division per the recommendations of the Perry Group Digital Strategy Report (\$100,000+).
17. A recent survey of the EOWC Treasurer Group suggests that municipal insurance renewals for the 2022-2023 year have been 17% to 23% (\$150,000 impact).
18. Emergency Services department is \$1 million over budget as of June 30, 2022.
19. New Planner position approved in April 2022 at \$105,000 including benefits, not provided for in 2022 budget.
20. Paramedic WSIB actuarial estimate in 2021 may require a higher payroll burden factor in 2023 budget than 9% to prepare for next actuarial review in 2024.

Staff are asking this Committee to consider these issues over the next several weeks and provide staff with budget guidelines at the September Finance and Administration Committee meeting. Specifically, staff are seeking direction on a target municipal levy increase for 2023 and a target 2023 non-union COLA increase.

8. **2022 Tax Rates Summary [Strategic Plan Goal #2]**

Attached as Appendix V is a summary identifying the 2022 general use tax rates for municipalities within Renfrew County. The source of this data is the Online Property Tax Analysis (OPTA) system.

9. **2022 Taxable and PIL Levy by Levy Type [Strategic Plan Goal #2]**

Attached as Appendix VI is a report created by multiplying the 2022 general use tax rates (above) by the 2022 assessment totals on the 2022 return roll and by our Council approved tax ratios. The source of this data is the Online Property Tax Analysis (OPTA) system using the general tax rate for upper and lower tiers, excluding any “special area rates” (street lights, etc.).

10. **2022 Levy Summary Report [Strategic Plan Goal #2]**

Attached as Appendix VII is a chart that identifies the real budget impact on ratepayers in each municipality based on the tax rates adopted by each municipal council. The Online Property Tax Analysis (OPTA) system multiplies the adopted general tax rates by the Current Value Assessment (CVA) totals in each property class and then calculates the estimated taxation after applying the correct tax ratios. It calculates the levy change from 2021 to 2022 and then subtracts Weighted Current Value Assessment (CVA) Growth percentage to arrive at the “net budget impact” percentage for each municipality. The enclosed report also includes a chart using the “net budget impact” column to sort the data from highest to lowest in terms of percentage.

JUNE 2022 - YEAR-TO-DATE

To the Warden and Members of the Renfrew County Council:

The following is an itemized statement of remuneration and expenses paid to, and on behalf of each member of Renfrew County Council.

Name	Payroll				Payroll & Accounts Payable	Payroll & Accounts Payable	Accounts Payable		TOTAL
	Salary	ADHOC Per Diem	Mileage	Expenses	FCM AMO Advocacy / Delegations	CONVENTION Expenses (\$3,900 max)	ADHOC Expenses	OTHER Expenses	
Bennett, David	6,055.40	1,701.00	445.30	0.00	0.00	0.00	0.00	0.00	8,201.70
Brose, James	6,963.35	0.00	213.50	0.00	0.00	943.92	0.00	0.00	8,120.77
Doncaster, Glenn	6,055.40	0.00	122.00	0.00	1,215.00	752.01	0.00	0.00	8,144.41
Donohue, Michael	6,963.35	1,458.00	642.94	0.00	407.04	752.01	0.00	0.00	10,223.34
Emon, Peter	6,233.42	1,701.00	658.80	0.00	4,507.20	3,599.01	0.00	0.00	16,699.43
Grills, Deborah	6,055.40	243.00	629.52	0.00	0.00	0.00	0.00	0.00	6,927.92
Hunt, Brian	6,451.42	1,701.00	897.92	0.00	0.00	1,645.04	0.00	0.00	10,695.38
Keller, Sheldon	6,055.40	486.00	590.48	0.00	0.00	0.00	0.00	0.00	7,131.88
Love, Kim	6,055.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,055.40
Lynch, Daniel	6,273.40	972.00	678.93	0.00	0.00	0.00	0.00	0.00	7,924.33
Murphy, Jennifer	6,963.35	729.00	478.24	0.00	0.00	752.00	0.00	0.00	8,922.59
Peckett, Tom	6,963.35	0.00	614.88	0.00	0.00	893.04	0.00	0.00	8,471.27
Regier, Cathy	6,273.40	0.00	224.48	0.00	0.00	893.04	0.00	0.00	7,390.92
Reinwald, John	6,055.40	243.00	336.72	0.00	0.00	0.00	0.00	0.00	6,635.12
Robinson, Debbie	27,652.10	6,804.00	209.84	0.00	0.00	1,159.05	0.00	738.64	36,563.63
Sweet, Robert	7,200.67	2,187.00	387.72	0.00	0.00	700.92	0.00	0.00	10,476.31
Tiedje, Janice	6,055.40	0.00	294.63	0.00	0.00	0.00	0.00	0.00	6,350.03
TOTAL	\$ 130,325.61	\$ 18,225.00	\$ 7,425.90	\$ -	\$ 6,129.24	\$ 12,090.04	\$ -	\$ 738.64	\$ 174,934.43

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
PUBLIC WORKS	4,424,276	4,640,418	(216,142)	9,129,022
Operations Committee	4,424,276	4,640,418	(216,142)	9,129,022
PROPERTY - Pembroke Admin	78,841	72,789	6,052	107,733
PROPERTY - Renfrew County Place	(122,154)	(137,861)	15,707	(228,416)
PROPERTY - Base Stations	(96,955)	(82,428)	(14,527)	0
PROPERTY - Arnprior Office	(16,720)	(42,018)	25,298	0
PROPERTY - Renfrew OPP	(64,614)	(75,492)	10,878	0
FORESTRY DEPT.	77,553	19,618	57,935	31,132
TRAILS DEPT.	350,313	134,869	215,444	314,210
GIS	131,915	124,282	7,633	248,544
ECONOMIC DEVELOPMENT	216,814	208,843	7,971	440,167
ENTERPRISE CENTRE	12,437	11,031	1,406	28,055
OTTAWA VALLEY TOURIST ASSOCIATION	134,781	141,595	(6,814)	283,195
PLANNING DEPARTMENT	352,677	367,878	(15,201)	735,746
Development & Property Committee	1,054,888	743,106	311,782	1,960,366
BONNECHERE MANOR	737,648	737,652	(4)	1,475,296
MIRAMICHI LODGE	617,477	617,478	(2)	1,234,953
OTHER LONG TERM CARE	19,209	47,226	(28,017)	94,443
HEALTH SERVICES	866,645	866,646	(2)	1,733,289
OTTAWA VALLEY OHT	0	0	0	0
PARAMEDIC - 911	5,247,051	4,485,270	761,781	8,663,139
PARAMEDIC - OTHER	240,023	0	240,023	0
EMERGENCY MANAGEMENT	111,240	120,078	(8,838)	175,153
Health Committee	7,839,291	6,874,350	964,941	13,376,273
ONTARIO WORKS	510,495	588,369	(77,874)	1,338,041
CHILD CARE	243,575	263,333	(19,758)	526,437
SOCIAL HOUSING	2,530,223	2,515,763	14,460	5,035,116
Social Services Committee	3,284,294	3,367,465	(83,171)	6,899,594
MEMBERS OF COUNCIL	200,167	226,534	(26,367)	529,954
GENERAL - ADMINISTRATION	446,038	487,202	(41,164)	943,406
INFORMATION TECHNOLOGY	197,401	237,385	(39,984)	474,759
HUMAN RESOURCES DEPARTMENT	133,231	127,023	6,208	254,064
Publicity/Public Relations	1,782	7,500	(5,718)	15,000
AGRICULTURE & REFORESTATION	4,000	10,002	(6,002)	20,000
PROVINCIAL OFFENCES ADMINISTRATION	(250,812)	(250,812)	0	(497,332)
PROPERTY ASSESSMENT	770,850	770,850	(0)	1,541,700
FINANCIAL EXPENSE	500,421	619,883	(119,462)	20,087,400
Finance & Administration Committee	2,003,078	2,235,567	(232,489)	23,368,951
Total Net Expenses	18,605,826	17,860,906	744,920	54,734,206
County Levy	25,270,194	25,270,190	4	50,540,380
Other Revenue	461,407	326,502	134,905	4,193,826
Total Revenue	25,731,601	25,596,692	134,909	54,734,206
Municipal Surplus / (Deficit)	7,125,774	7,735,786	(610,012)	0

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>MEMBERS OF COUNCIL</u>	<u>200,167</u>	<u>226,534</u>	<u>(26,367)</u>	<u>529,954</u>
Ad Hoc Meeting Expenses	0	0	0	0
Advocacy	1,170	12,500	(11,330)	30,000
AMO Board Expenses	3,744	4,165	(421)	10,000
Computer Supplies	331	2,502	(2,171)	5,000
Council - Conventions	10,931	15,000	(4,069)	30,000
Council - Mileage	7,426	5,165	2,261	12,400
Council - Salaries	102,674	104,905	(2,231)	251,771
Councillor Ad Hoc Meeting per Diem	11,421	12,225	(804)	29,340
Councillor Benefits - EHC/Dental	23,009	25,000	(1,991)	60,000
Councillor Group Insurance	2,635	2,750	(115)	6,600
Councillor Liability Insurance	9,715	10,001	(286)	10,001
CPP,UIC,Employer Health Tax	8,946	8,335	611	20,000
FCM Board Expenses	1,215	4,165	(2,950)	10,000
Hospitality	5,872	10,002	(4,130)	20,000
Legal	2,198	1,002	1,196	2,000
Office Supplies	640	2,502	(1,862)	5,000
Recoveries - County	(29,291)	(31,700)	2,409	(63,400)
Recoveries - Federal	(688)	0	(688)	0
Recoveries - Other	(368)	0	(368)	0
Special Projects	2,234	0	2,234	0
Warden's Expenses	1,898	4,165	(2,267)	10,000
Warden's Salary & Per Diem	34,456	33,850	606	81,242
Warden's Banquet Expense	0	0	0	0
<u>GENERAL - ADMINISTRATION</u>	<u>446,038</u>	<u>487,202</u>	<u>(41,164)</u>	<u>943,406</u>
Bank Charges - Moneris	1,167	1,002	165	2,000
Computer Maintenance	33,157	22,500	10,657	45,000
Conferences & Conventions	2,268	1,998	270	4,000
COVID	18,835	0	18,835	0
Depreciation	821	852	(31)	1,700
Employee Benefits	174,944	178,601	(3,657)	357,207
General Legal & Audit	8,621	13,998	(5,377)	28,000
Membership Fees	35,085	31,000	4,085	31,000
Office Expense	7,558	13,002	(5,444)	26,000
Professional Development	1,119	2,502	(1,383)	5,000
Recovery - Other Departments	(514,738)	(448,926)	(65,812)	(897,849)
Recruitment	2,852	0	2,852	0
Revenue - Provincial	(31,124)	0	(31,124)	0
Revenue - Provincial - One Time	(19,307)	0	(19,307)	0
Salaries	618,273	633,275	(15,002)	1,266,548
Special Projects - EOWC	22,922	9,750	13,172	19,500
Special Projects	13,082	15,000	(1,918)	30,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(821)	(852)	31	(1,700)
Surplus Adjustment - TRF to Reserves	65,000	0	65,000	0
Surplus Adjustment - TRF from Reserves	0	0	0	0
Telephone	2,193	2,502	(309)	5,000
Travel	4,129	10,998	(6,869)	22,000

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>PROPERTY - Pembroke Admin</u>	<u>78,841</u>	<u>72,789</u>	<u>6,052</u>	<u>107,733</u>
Advertising	0	498	(498)	1,000
Capital - under threshold	0	0	0	0
COVID	0	0	0	0
Depreciation	203,593	113,502	90,091	227,000
Elevator Maintenance	3,276	3,876	(600)	7,755
Employee Benefits	25,351	22,510	2,841	45,025
Garbage Disposal	3,065	3,102	(37)	6,200
Groundskeeping	473	2,880	(2,407)	5,765
Insurance	40,165	37,812	2,353	37,812
Janitorial Contract	51,151	55,002	(3,851)	110,000
Legal	0	1,002	(1,002)	2,000
Lights,Heat & Power	55,736	61,500	(5,764)	123,000
Mechanical	5,597	9,948	(4,351)	19,890
Memberships/Subscriptions	778	1,248	(470)	2,500
Miscellaneous	3,765	11,400	(7,635)	22,800
Office Supplies	11,234	13,776	(2,542)	27,546
Professional Development	0	2,502	(2,502)	5,000
Recoveries - County	(247,378)	(255,522)	8,144	(511,052)
Recoveries - Other	(46)	(29,502)	29,456	(59,000)
Recruitment	0	378	(378)	750
Repairs & Maintenance	19,366	29,694	(10,328)	59,384
Revenue - Provincial - One Time	0	0	0	0
Salaries	84,677	73,217	11,460	146,438
Security & Monitoring	1,711	3,060	(1,349)	6,120
Special Projects	0	62,502	(62,502)	125,000
Surplus Adjustment - Capital	17,298	172,002	(154,704)	344,000
Surplus Adjustment - Depreciation	(203,593)	(113,502)	(90,091)	(227,000)
Surplus Adjustment - TRF from Reserves	0	(214,998)	214,998	(430,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Telephone	1,273	750	523	1,500
Travel	493	2,400	(1,907)	4,800
Vehicle Expenses	857	1,752	(895)	3,500
<u>PROPERTY - Renfrew County Place</u>	<u>(122,154)</u>	<u>(137,861)</u>	<u>15,707</u>	<u>(228,416)</u>
Capital - Under Threshold	0	0	0	0
COVID	0	0	0	0
Depreciation	98,462	97,500	962	195,000
Elevator Maintenance	2,387	3,474	(1,087)	6,948
Garbage Removal	1,984	1,950	34	3,903
Groundskeeping	13,980	13,002	978	26,000
Insurance	17,723	16,260	1,463	16,260
Insurance Claim Costs	0	0	0	0
Janitorial Contract	40,224	47,610	(7,386)	95,217
Lease Revenue- Outside	(175,019)	(175,926)	907	(351,850)
Lights,Heat & Power	46,481	47,502	(1,021)	95,000
Mechanical	22,333	8,322	14,011	16,646
Miscellaneous	0	2,490	(2,490)	4,972
Municipal Taxes	8,533	8,250	283	16,500
Office Supplies / Admin Costs	9,719	3,528	6,191	7,060
Recoveries - County	(164,880)	(176,370)	11,490	(352,740)
Recoveries - Outside	0	(8,250)	8,250	(16,500)
Repairs & Maintenance	10,475	19,686	(9,211)	39,372
Revenue - Provincial - One Time	0	0	0	0
Salaries & Benefits	14,479	47,671	(33,192)	95,344
Security & Monitoring	563	2,940	(2,377)	5,882
Surplus Adjustment - Capital	28,864	245,940	(217,076)	491,875
Surplus Adjustment - Depreciation	(98,462)	(97,500)	(962)	(195,000)
Surplus Adjustment - TRF from Reserves	0	(245,940)	245,940	(491,875)
Surplus Adjustment - TRF to Reserves	0	0	0	63,570

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over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>PROPERTY - Base Stations</u>	<u>(96,955)</u>	<u>(82,428)</u>	<u>(14,527)</u>	<u>0</u>
BLDG - Repairs & Maint	8,853	21,984	(13,131)	43,952
Capital Under Threshold	0	0	0	0
COVID	0	0	0	0
Depreciation	30,863	30,882	(19)	61,750
Groundskeeping	27,411	22,452	4,959	44,904
Internal Charges	0	0	0	0
Janitorial Contract	8,743	15,798	(7,055)	31,593
Lights, Heat & Power	16,743	18,150	(1,407)	36,300
Mechanical	3,253	5,364	(2,111)	10,727
Misc - Building Expenses	4,931	3,120	1,811	6,240
Recoveries - County	(166,888)	(169,296)	2,408	(338,587)
Revenue - Provincial - One Time	0	0	0	0
Surplus Adjustment - Capital	0	17,550	(17,550)	35,095
Surplus Adjustment - Depreciation	(30,863)	(30,882)	19	(61,750)
Surplus Adjustment - TRF from Reserves	0	(17,550)	17,550	(35,095)
Surplus Adjustment - TRF to Reserves	0	0	0	164,871
<u>PROPERTY - Arnprior Office</u>	<u>(16,720)</u>	<u>(42,018)</u>	<u>25,298</u>	<u>0</u>
Bldg - Repairs & Maintenance	887	2,748	(1,861)	5,500
Capital Under Threshold	19,317	0	19,317	0
COVID	0	0	0	0
Depreciation	19,223	19,248	(25)	38,500
Groundskeeping	5,821	2,010	3,811	4,023
Insurance	3,027	2,754	273	2,754
Janitorial Contract	15,250	13,500	1,750	27,000
Legal	0	0	0	0
Lights, Heat & Power	4,319	6,624	(2,305)	13,249
Mechanical	3,611	1,002	2,609	2,000
Misc Bldg Other	0	252	(252)	500
Recoverable County	(69,087)	(71,658)	2,571	(143,321)
Recovery - Outside	(5)	0	(5)	0
Revenue - Provincial - One Time	0	0	0	0
Security	140	750	(610)	1,500
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(19,223)	(19,248)	25	(38,500)
Surplus Adjustment - TRF from Reserves	0	0	0	0
Surplus Adjustment - TRF to Reserves	0	0	0	86,795
<u>PROPERTY - Renfrew OPP</u>	<u>(64,614)</u>	<u>(75,492)</u>	<u>10,878</u>	<u>0</u>
Capital Under Threshold	0	0	0	0
Depreciation	57,879	57,750	129	115,500
Expenses Recoverable from Others	0	0	0	0
Garbage Removal	1,128	1,050	78	2,100
Groundskeeping	13,568	16,758	(3,190)	33,520
Insurance	13,674	12,480	1,194	12,480
Interest Expense	9,268	9,268	0	103,647
Internal Charges	5,878	5,874	4	11,752
Mechanical	941	0	941	0
Municipal Taxes	22,044	22,500	(456)	45,000
Office Expenses	1,411	0	1,411	0
Repairs & Maint	3,979	15,756	(11,777)	31,510
Revenue - Lease - Base Rent	(232,567)	(230,580)	(1,987)	(461,158)
Revenue - Lease - Expense Recoveries	(79,431)	(84,600)	5,169	(169,203)
Salaries / Benefits	27,674	11,369	16,305	22,740
Security/Monitoring	3,184	0	3,184	0
Surplus Adjustment - Capital	0	4,998	(4,998)	10,000
Surplus Adjustment - Debt Principal Payments	144,633	144,633	0	291,443
Surplus Adjustment - Depreciation	(57,879)	(57,750)	(129)	(115,500)
Surplus Adjustment - From Reserves	0	(4,998)	4,998	(10,000)
Surplus Adjustment - TRF To Reserves	0	0	0	76,169

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	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>INFORMATION TECHNOLOGY</u>	<u>197,401</u>	<u>237,385</u>	<u>(39,984)</u>	<u>474,759</u>
Annual Software Maintenance Fees	31,157	50,076	(18,919)	100,150
Communication Fees	23,164	25,446	(2,282)	50,896
Computer Technology Supplies	988	2,250	(1,262)	4,500
Corporate Software	0	1,002	(1,002)	2,000
COVID	0	0	0	0
Depreciation	18,777	19,002	(225)	38,000
Fringe Benefits	68,422	64,018	4,404	128,032
Office Expense	313	552	(239)	1,100
Professional Development	454	2,748	(2,294)	5,500
Purchased Services	0	4,998	(4,998)	10,000
Recoveries - County	(167,414)	(167,412)	(2)	(334,828)
Recruitment	1,152	0	1,152	0
Revenue - Provincial - One Time	(2,317)	0	(2,317)	0
Revenue - Provincial - Special Project	(35,009)	(35,000)	(9)	(35,000)
Salaries	234,827	246,057	(11,230)	492,109
Special Project	36,551	35,000	1,551	35,000
Surplus Adjustment - Capital	0	8,502	(8,502)	17,000
Surplus Adjustment - Depreciation	(18,777)	(19,002)	225	(38,000)
Surplus Adjustment - TRF from Reserves	0	(8,502)	8,502	(17,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Telephone Costs	2,082	2,652	(570)	5,300
Travel	3,031	4,998	(1,967)	10,000
<u>HUMAN RESOURCES DEPARTMENT</u>	<u>133,231</u>	<u>127,023</u>	<u>6,208</u>	<u>254,064</u>
Benefits	88,673	85,963	2,710	171,925
Conference & Convention	0	1,998	(1,998)	4,000
COVID	15,004	0	15,004	0
Depreciation	230	252	(22)	500
Expenses Recoverable From Others	3,258	4,998	(1,740)	10,000
Legal Fees	2,551	7,248	(4,697)	14,500
Membership Fees	3,353	3,000	353	6,000
Office Expense	10,615	15,000	(4,385)	30,000
Professional Development	3,056	6,000	(2,944)	12,000
Purchased Services	56,285	55,602	683	111,200
Recovery - County Departments	(302,094)	(302,094)	0	(604,187)
Recovery - Federal	0	0	0	0
Recovery - Municipal	(22,687)	(58,002)	35,315	(116,000)
Recruitment	76	498	(422)	1,000
Revenue - Provincial - One Time	(55,329)	0	(55,329)	0
Salaries	329,120	299,312	29,808	598,626
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(230)	(252)	22	(500)
Travel	1,348	7,500	(6,152)	15,000
<u>FORESTRY DEPT.</u>	<u>77,553</u>	<u>19,618</u>	<u>57,935</u>	<u>31,132</u>
Advertising	0	150	(150)	300
Conventions	235	900	(665)	1,800
COVID	0	0	0	0
Depreciation	8,386	11,502	(3,116)	23,000
Legal	0	450	(450)	900
Memberships/Subscriptions	7,525	4,452	3,073	8,900
Miscellaneous	502	498	4	1,000
Office Supplies	4,606	2,448	2,158	4,900
Professional Development	1,000	750	250	1,500
Recoveries - Other	0	(498)	498	(1,000)
Revenue - Provincial - One Time	0	0	0	0
Revenues - Timber Sales	(23,766)	(90,000)	66,234	(180,000)
Salaries / Benefits	105,527	108,784	(3,257)	217,566
Salary Allocations	(25,066)	(25,068)	2	(50,134)
Small Tools / Supplies	748	498	250	1,000
Special Project - Other	331	1,248	(917)	2,500
Special Project - Well Remediation	0	1,800	(1,800)	3,600
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(8,386)	(11,502)	3,116	(23,000)
Surplus Adjustment - TRF from Reserves	0	0	0	(8,100)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Travel	1,570	2,502	(932)	5,000
Tree Marking	621	5,952	(5,331)	11,900
Tree Planting	0	1,002	(1,002)	2,000
Vehicle Expenses	3,720	3,750	(30)	7,500

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over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>TRAILS DEPT.</u>	<u>350,313</u>	<u>134,869</u>	<u>215,444</u>	<u>314,210</u>
Algonquin - Rental Recoveries	(17,565)	(17,000)	(565)	(30,000)
Algonquin Trail Development	419,625	1,473,180	(1,053,555)	2,946,355
Algonquin Trail Donations	(40,000)	0	(40,000)	(3,500,000)
Algonquin Trail Federal Recoveries	0	0	0	0
Algonquin Trail Other Recoveries	(5,517)	0	(5,517)	0
Algonquin Trail Prov Recoveries	0	(127,848)	127,848	(255,699)
Bad Debt Expense	0	0	0	0
K&P Rail Line Development	105	14,442	(14,337)	28,878
K&P Rail Recoveries - Provincial	(31,400)	(6,500)	(24,900)	(6,500)
Office Expense	0	252	(252)	500
Recruitment	0	0	0	0
Salaries / Benefits	0	8,501	(8,501)	16,998
Salary Allocations	25,066	25,068	(2)	50,134
Surplus Adj - Capital	0	0	0	3,534,000
Surplus Adj - Trf From Reserve	0	(1,235,226)	1,235,226	(2,470,456)
Surplus Adj - Trf to Reserve	0	0	0	0
Travel	0	0	0	0
<u>GIS</u>	<u>131,915</u>	<u>124,282</u>	<u>7,633</u>	<u>248,544</u>
Benefits	24,408	23,289	1,119	46,575
Cell Telephone/Pagers	165	0	165	0
Computer Supply/Maintenance	22,357	16,002	6,355	32,000
Conventions	66	252	(186)	500
Depreciation	2,840	0	2,840	0
Membership	100	0	100	0
Office Supplies	270	498	(228)	1,000
Professional Development	0	252	(252)	500
Recoverable Outside	(1,157)	(750)	(407)	(1,500)
Recoveries - Municipal	0	(6,000)	6,000	(12,000)
Salaries	84,790	89,485	(4,695)	178,969
Surplus Adj - Capital	0	0	0	0
Surplus Adj - Trf From Reserve	0	0	0	0
Surplus Adjustment - Depreciation	(2,840)	0	(2,840)	0
Travel	0	252	(252)	500
Weed Inspection	915	1,002	(87)	2,000
<u>PUBLIC WORKS</u>	<u>4,424,276</u>	<u>4,640,418</u>	<u>(216,142)</u>	<u>9,129,022</u>
Administration	646,338	600,086	46,252	1,124,616
Capital Works - Operating Expenses	208,739	273,030	(64,291)	546,055
Clearing	0	0	0	0
Depreciation	4,907,885	4,850,004	57,881	9,700,000
Equipment	655,782	618,320	37,462	1,266,900
Housing	104,931	122,818	(17,887)	186,550
Maintenance	3,050,904	3,036,164	14,740	6,079,901
Recoveries - Donations In Kind	0	0	0	0
Recoveries - Federal	0	0	0	0
Recoveries - Municipal	0	0	0	0
Recoveries - Other	(12,927)	(10,000)	(2,927)	(75,000)
Recoveries - Provincial	(1,369,692)	(257,336)	(1,112,356)	(2,739,384)
Surplus Adjustment - Capital	1,140,201	3,092,604	(1,952,403)	26,492,939
Surplus Adjustment - Depreciation	(4,907,885)	(4,850,004)	(57,881)	(9,700,000)
Surplus Adjustment - TRF from Reserves	0	(2,835,268)	2,835,268	(23,753,555)
Surplus Adjustment - TRF to Reserves	0	0	0	0

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>BONNECHERE MANOR</u>	<u>737,648</u>	<u>737,652</u>	<u>(4)</u>	<u>1,475,296</u>
Recoveries - City of Pembroke	(363,320)	(363,318)	(2)	(726,639)
Total Municipal Cost	1,100,967	1,100,970	(3)	2,201,935
<u>MIRAMICHI LODGE</u>	<u>617,477</u>	<u>617,478</u>	<u>(2)</u>	<u>1,234,953</u>
Recoveries - City of Pembroke	(304,130)	(304,128)	(2)	(608,260)
Total Municipal Cost	921,606	921,606	0	1,843,213
<u>OTHER LONG TERM CARE</u>	<u>19,209</u>	<u>47,226</u>	<u>(28,017)</u>	<u>94,443</u>
City of Pembroke Share	(27,134)	(23,256)	(3,878)	(46,516)
North Renfrew Long Term Care	46,343	70,482	(24,139)	140,959
<u>HEALTH SERVICES</u>	<u>866,645</u>	<u>866,646</u>	<u>(2)</u>	<u>1,733,289</u>
Renfrew County & District Health Unit	866,645	866,646	(2)	1,733,289
<u>OTTAWA VALLEY OHT</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Admin Charges	65,000	0	65,000	0
Benefits	5,926	0	5,926	0
Office Suplies/computer	18,221	0	18,221	0
Puchased Services	69,884	0	69,884	0
Recoveries - Provincial	(219,290)	0	(219,290)	0
Recruitment	76	0	76	0
Salaries	60,183	0	60,183	0
<u>Publicity/Public Relations</u>	<u>1,782</u>	<u>7,500</u>	<u>(5,718)</u>	<u>15,000</u>
Publicity/Public Relations Service	1,782	7,500	(5,718)	15,000
Recoveries	0	0	0	0
<u>ECONOMIC DEVELOPMENT</u>	<u>216,814</u>	<u>208,843</u>	<u>7,971</u>	<u>440,167</u>
Benefits	36,614	34,599	2,015	69,195
Business Directory	0	0	0	0
Computer Maintenance	3,083	1,500	1,583	3,000
Conventions	2,661	750	1,911	1,500
COVID	0	0	0	0
Depreciation	0	0	0	0
Expenses - Recoverable from Others	0	0	0	0
Hospitality	509	498	11	1,000
Legal	0	0	0	0
Marketing Program	39,812	34,998	4,814	70,000
Memberships/Subscriptions	3,575	1,752	1,823	3,500
Office Expense	3,017	1,500	1,517	3,000
ON Winter Games expenses	45,190	649,998	(604,808)	1,300,000
ON Winter Games Recoveries - other	(45,000)	0	(45,000)	0
ON Winter Games Recoveries - Provincial	(190)	(649,998)	649,808	(1,300,000)
Professional Development/Staff Training	305	372	(67)	750
Recoveries - Federal	0	0	0	0
Recoveries-Other	(3,157)	(2,502)	(655)	(5,000)
Recoveries-Provincial	0	(12,498)	12,498	(25,000)
Recruitment	3,484	0	3,484	0
Salaries	122,551	129,376	(6,825)	258,752
Special Projects	0	12,498	(12,498)	25,000
Special Projects - Agriculture	0	0	0	22,470
Special Projects - RED	(1,400)	0	(1,400)	0
Special Projects - Renfrewshire Twinning	0	2,502	(2,502)	5,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	0	0	0	0
Surplus Adjustment - Transfer From Reserves	0	0	0	0
Surplus Adjustment - Transfer To Reserves	0	0	0	0
Travel	5,760	3,498	2,262	7,000

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>ENTERPRISE CENTRE</u>	<u>12,437</u>	<u>11,031</u>	<u>1,406</u>	<u>28,055</u>
Benefits	14,472	18,116	(3,644)	36,233
COVID	0	0	0	0
Marketing	1,198	2,502	(1,304)	5,000
Office Expenses	3,771	1,488	2,283	2,971
Professional Development	0	348	(348)	700
Purchased Service	3,101	3,102	(2)	6,201
Recoveries - Federal	0	0	0	0
Recoveries - Municipalities	(6,000)	(6,000)	0	(6,000)
Recoveries - Other	0	(2,502)	2,502	(5,000)
Recoveries - Provincial	(54,813)	(83,040)	28,227	(166,075)
Recoveries - Provincial - One Time	0	0	0	0
Salaries	47,476	70,927	(23,451)	141,851
Special Projects	1,829	2,502	(673)	5,000
Starter Company - Provincial Revenue	(19,391)	(30,000)	10,609	(60,000)
Starter Company - Special Projects	19,391	30,000	(10,609)	60,000
Summer Company - Special Projects	0	12,000	(12,000)	24,000
Summer Company - Provincial Revenue	0	(12,000)	12,000	(24,000)
Telephone/Internet Access	1,312	1,752	(440)	3,500
Travel	92	1,836	(1,744)	3,674
<u>OTTAWA VALLEY TOURIST ASSOCIATION</u>	<u>134,781</u>	<u>141,595</u>	<u>(6,814)</u>	<u>283,195</u>
Benefits	25,940	27,496	(1,556)	54,995
Direct Contribution to OVTA (to 2022)	26,517	26,518	(1)	53,034
Recoveries	0	0	0	0
Salaries	82,324	87,581	(5,257)	175,166
<u>PLANNING DEPARTMENT</u>	<u>352,677</u>	<u>367,878</u>	<u>(15,201)</u>	<u>735,746</u>
Computer Supplies / Maintenance	15,887	6,000	9,887	12,000
Conventions	458	1,500	(1,042)	3,000
COVID	0	0	0	0
Employee Benefits	103,227	97,013	6,214	194,026
Legal Fees	0	498	(498)	1,000
Memberships	562	2,352	(1,790)	4,700
Office Expense	7,140	8,250	(1,110)	16,500
Professional Development	203	1,500	(1,297)	3,000
Recoveries - Provincial - One Time	0	0	0	0
Recruitment	5,727	1,002	4,725	2,000
Revenues - Municipal Projects	0	(19,998)	19,998	(40,000)
Revenues - Other	(55)	(1,002)	947	(2,000)
Revenues - Service Charges	(25,560)	(17,502)	(8,058)	(35,000)
Revenues - Severance Applications	(88,850)	(68,748)	(20,102)	(137,500)
Revenues - Subdivision Applications	(8,400)	(12,498)	4,098	(25,000)
Salaries	339,963	359,509	(19,546)	719,020
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - TRF from Reserves	0	0	0	0
Travel	2,375	10,002	(7,627)	20,000
<u>AGRICULTURE & REFORESTATION</u>	<u>4,000</u>	<u>10,002</u>	<u>(6,002)</u>	<u>20,000</u>
Forest Fire Protection	1,520	2,502	(982)	5,000
Reforestation - Grants in Lieu	2,481	7,500	(5,019)	15,000
<u>ONTARIO WORKS</u>	<u>510,495</u>	<u>588,369</u>	<u>(77,874)</u>	<u>1,338,041</u>
Depreciation	4,665	6,000	(1,335)	12,000
Homelessness	5,043	5,000	43	5,000
Municipal Contribution - City of Pembroke	(164,613)	(192,222)	27,609	(437,070)
Ontario Works Program Administration	1,887,799	2,082,379	(194,580)	4,149,611
Other Revenue	(5,043)	(5,000)	(43)	(5,000)
Provincial Subsidy - Ontario Works Program Admin	(1,222,648)	(1,317,790)	95,142	(2,406,500)
Provincial Subsidy - Social Assistance - Benefits	(5,202,789)	(6,309,990)	1,107,201	(12,620,000)
Social Assistance - Benefits	5,212,747	6,325,992	(1,113,245)	12,652,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(4,665)	(6,000)	1,335	(12,000)
Surplus Adjustment - TRF From Reserve	0	0	0	0

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>CHILD CARE</u>	<u>243,575</u>	<u>263,333</u>	<u>(19,758)</u>	<u>526,437</u>
Administration	170,028	167,051	2,977	331,105
CWELCC	12,386	0	12,386	0
Depreciation	0	0	0	0
Early Years	812,148	825,077	(12,929)	1,650,145
Early Years Subsidy	(812,148)	(825,077)	12,929	(1,650,145)
Fee Subsidy	1,069,532	1,624,998	(555,466)	3,250,000
General Operating	859,481	1,177,332	(317,851)	2,354,660
Licenced Family Home Day Care	137,734	181,461	(43,727)	362,916
Licenced Family Home Day Care - Recoveries	(137,734)	(181,461)	43,727	(362,916)
Municipal Contribution - City of Pembroke	(26,677)	(29,551)	2,874	(59,078)
OW Child Care	600	38,502	(37,902)	77,000
Pay Equity	61,478	61,476	2	122,957
Provincial Subsidy	(3,483,867)	(4,487,006)	1,003,139	(8,971,239)
Special Needs Resourcing	458,224	519,597	(61,373)	1,039,174
Special Purpose	1,122,390	1,190,934	(68,544)	2,381,858
Surplus Adjustment - Depreciation	0	0	0	0
Surplus Adjustment - From Reserves	0	0	0	0
<u>SOCIAL HOUSING</u>	<u>2,530,223</u>	<u>2,515,763</u>	<u>14,460</u>	<u>5,035,116</u>
Admin Charges	102,923	102,924	(1)	205,847
Affordable Housing - Tax Rebate	3,591	4,000	(409)	12,000
COVID	219,323	0	219,323	0
HR Charges	37,448	37,446	2	74,895
IT Charges	16,592	16,590	2	33,183
Legal	102	0	102	0
Municipal Contribution - City of Pembroke	(283,950)	(291,121)	7,171	(582,657)
Non Profit Housing	645,715	649,998	(4,283)	1,300,000
Office Supplies	299	498	(199)	1,000
PROV (FED) SUBSIDY -SOCIAL HOUSING	(554,204)	(554,206)	2	(1,108,410)
PROV REV - CHPI	(487,873)	(723,804)	235,931	(1,447,608)
PROV REV - COCHI	(717,757)	(288,756)	(429,001)	(577,509)
PROV REV - HPP	(446,425)	0	(446,425)	0
PROV REV - IAH	(123,940)	(34,002)	(89,938)	(68,000)
PROV REV - OPHI	(1,014,842)	(307,824)	(707,018)	(615,650)
PROV REV - SRF-COVID	(955)	0	(955)	0
PROV REV - SSRF-COVID	(737,088)	0	(737,088)	0
PROV REV - STRONG COMMUNITY RENT SUP	(35,021)	(70,044)	35,023	(140,086)
RCHC TRANSFER - BASE	2,548,629	2,548,632	(3)	5,332,258
RCHC TRANSFER - CHPI	487,873	723,804	(235,931)	1,447,608
RCHC TRANSFER - COCHI	717,757	288,756	429,001	577,509
RCHC TRANSFER - COVID	518,720	0	518,720	0
RCHC TRANSFER - HPP	446,425	0	446,425	0
RCHC TRANSFER - IAH	123,940	34,002	89,938	68,000
RCHC TRANSFER - OPHI	1,014,842	307,824	707,018	615,650
RCHC TRANSFER - STRONG COMMUNITY RENT SUPP	35,021	70,044	(35,023)	140,086
Recoveries - Outside	0	0	0	(235,000)
Surplus Adjustment - Capital	11,847	0	11,847	0
Surplus Adjustment - TRF from Reserves	0	0	0	0
Surplus Adjustment - TRF To Reserves	0	0	0	0
Travel	1,232	1,002	230	2,000

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>PARAMEDIC - 911</u>	<u>5,247,051</u>	<u>4,485,270</u>	<u>761,781</u>	<u>8,663,139</u>
Admin - Admin Charge	98,325	98,328	(3)	196,650
Admin - Base Hospital Charges	51,078	33,978	17,100	67,958
Admin - Communication & Computer Expense	145,762	125,304	20,458	250,606
Admin - Conferences & Conventions	13,297	2,250	11,047	4,500
Admin - Employee Benefits	265,974	257,263	8,711	514,523
Admin - HR Charge	121,832	121,830	2	243,664
Admin - IT Charge	24,343	24,342	1	48,686
Admin - Lease - Internal	60,112	55,002	5,110	110,000
Admin - Legal	48,392	19,998	28,394	40,000
Admin - Membership Fees	4,008	0	4,008	0
Admin - Office Expenses	24,975	20,388	4,587	40,775
Admin - Professional Development	59,058	22,500	36,558	45,000
Admin - Purchased Service	87,885	68,598	19,287	137,190
Admin - Salaries	851,498	922,375	(70,877)	1,844,746
Admin - Special Projects	0	0	0	0
Admin - Travel	11,468	19,998	(8,530)	40,000
Admin - Uniform Allowances	4,364	0	4,364	0
Capital Under Threshold	0	0	0	0
Depreciation	557,295	560,502	(3,207)	1,121,000
Expense (Recovery) - Cross Border - Other Municipalities	0	0	0	20,000
Municipal Contribution - City of Pembroke	(626,355)	(563,761)	(62,594)	(1,244,386)
Paramedic - Base Station - Internal	206,202	208,224	(2,022)	416,450
Paramedic - Base Station Expenses	54,706	37,002	17,704	74,000
Paramedic - Base Station Lease - External	43,821	39,234	4,587	78,471
Paramedic - COVID	194,607	0	194,607	0
Paramedic - Employee Benefits	1,755,613	1,470,898	284,715	2,941,792
Paramedic - Insurance	176,557	170,529	6,028	170,529
Paramedic - Insurance Claims Costs	10,041	4,998	5,043	10,000
Paramedic - Leased Equipment	11,869	5,934	5,935	11,869
Paramedic - Salaries	5,582,195	4,975,800	606,395	9,951,601
Paramedic - Small Equipment & Supplies	207,755	193,272	14,483	386,540
Paramedic - Uniform, Laundry	87,973	72,498	15,475	145,000
Paramedic - Vehicle Operation & Maintenance	367,228	252,096	115,132	504,186
Recovery - County	(14,324)	(14,322)	(2)	(28,646)
Recovery - Other Agency	(4,070)	0	(4,070)	0
Revenue - Donations	(25)	(1,002)	977	(2,000)
Revenue - Interest	0	0	0	(40,000)
Revenue - Other	(253,072)	(62,502)	(190,570)	(125,000)
Revenue - Provincial - One Time COVID	(457,845)	0	(457,845)	0
Revenue- Provincial Subsidy	(4,525,489)	(4,656,282)	130,793	(9,312,565)
Revenue- Special Project	(31,391)	0	(31,391)	0
Special Project	31,391	0	31,391	0
Surplus Adjustment - Capital	0	957,498	(957,498)	1,915,000
Surplus Adjustment - Depreciation	(557,295)	(560,502)	3,207	(1,121,000)
Surplus Adjustment - TRF from Reserves	0	(957,498)	957,498	(1,915,000)
Surplus Adjustment - TRF to Reserves	557,295	560,500	(3,205)	1,121,000
<u>PARAMEDIC - OTHER</u>	<u>240,023</u>	<u>0</u>	<u>240,023</u>	<u>0</u>
Comm Paramedic - Expenses	40,000	0	40,000	0
Comm Paramedic - Provincial Subsidy	(91,250)	(182,500)	91,250	(365,000)
Comm Paramedic - Salaries & Benefits	119,964	182,500	(62,536)	365,000
LTC - Expenses	263,868	199,998	63,870	400,000
LTC - Provincial Subsidy	(554,633)	(999,998)	445,365	(2,000,000)
LTC - Salaries & Benefits	447,363	800,000	(352,637)	1,600,000
LTC - Surplus Adjustment - Capital	0	0	0	0
LTC - Surplus Adjustment - Depreciation	(22,511)	0	(22,511)	0
Vaccine - Expenses	875	10,002	(9,127)	20,000
Vaccine - Salaries & Benefits	228,022	185,002	43,020	370,000
Vaccine - Provincial Subsidy	(228,896)	(195,004)	(33,892)	(390,000)
VTAC - Expenses	98,269	289,224	(190,955)	578,448
VTAC - Revenue - Other Agency	(684,447)	(600,002)	(84,445)	(1,200,000)
VTAC - Revenue - Provincial one time	0	0	0	
VTAC - Surplus Adjustment - Capital	53,739	0	53,739	0
VTAC - Surplus Adjustment - Depreciation	(1,841)	0	(1,841)	0
VTAC - Salaries & Benefits	571,502	310,778	260,724	621,552
VTAC ADMIN - Expenses	27,986	0	27,986	0
VTAC ADMIN - Revenue - Other Agency	(362,562)	(372,502)	9,940	(745,000)
VTAC ADMIN - Salaries & Benefits	334,576	372,502	(37,926)	745,000
<u>EMERGENCY MANAGEMENT</u>	<u>111,240</u>	<u>120,078</u>	<u>(8,838)</u>	<u>175,153</u>
911	49,654	60,000	(10,346)	60,000
Admin Charge (Paramedic Service)	14,324	14,322	2	28,646
Emergency Management	47,262	29,256	18,006	58,507
Fire Services Charges	0	0	0	100,000
Purchased Service	0	16,500	(16,500)	33,000
Recoveries - Other	0	0	0	(105,000)

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>PROVINCIAL OFFENCES ADMINISTRATION</u>	<u>(250,812)</u>	<u>(250,812)</u>	<u>0.00</u>	<u>(497,332)</u>
Adjudication	28,347	40,428	(12,081)	80,850
Admin Charges	28,519	27,306	1,213	54,610
Bank Charges (Visa/Mastercard)	13,119	13,998	(879)	28,000
Certificates of Offence	5,115	4,998	117	10,000
City of Pembroke - Share of Net Revenue	27,434	36,028	(8,594)	71,437
Collection Costs	13,524	19,998	(6,474)	40,000
Computer & Technology	7,554	8,250	(696)	16,500
Conventions	0	1,152	(1,152)	2,300
Court Transcripts	0	1,500	(1,500)	3,000
COVID	134	0	134	0
Depreciation	1,898	3,252	(1,355)	6,500
Fringe Benefits	41,750	51,233	(9,483)	102,468
ICON Charges	7,275	12,678	(5,403)	25,350
Interpreter Fees	231	1,500	(1,269)	3,000
IT Charges	9,033	9,036	(3)	18,066
Lease/Building Costs	51,000	51,000	0	102,000
Legal Costs	0	498	(498)	1,000
Miscellaneous	0	750	(750)	1,500
Monitoring / Enforcement Fees	3,888	3,888	0	7,776
Office Equipment / Furniture	595	1,050	(455)	2,100
Office Supplies	2,900	3,252	(352)	6,500
Part III Prosecution	4,146	0	4,146	0
Postage	1,294	3,402	(2,108)	6,800
Purchase of Service - Notice of Fines	875	1,998	(1,123)	4,000
Purchase of Service - Prosecution	12,842	37,398	(24,556)	74,800
Recoveries - Provincial - One Time	(59,824)	0	(59,824)	0
Revenues - POA Fines	(594,942)	(754,998)	160,056	(1,510,000)
Revenues - POA Recoveries	0	0	0	0
Salaries	140,922	165,093	(24,171)	330,186
Satellite Courtroom Costs	0	0	0	4,925
Staff Training/Development	0	1,002	(1,002)	2,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(1,898)	(3,252)	1,355	(6,500)
Surplus Adjustment - TRF from Reserves	0	0	0	0
Telephone	3,413	4,002	(589)	8,000
Travel	0	2,250	(2,250)	4,500
Witness Fees	44	498	(454)	1,000
<u>PROPERTY ASSESSMENT</u>	<u>770,850</u>	<u>770,850</u>	<u>(0)</u>	<u>1,541,700</u>
MPAC	770,850	770,850	(0)	1,541,700
<u>FINANCIAL EXPENSE</u>	<u>500,421</u>	<u>619,883</u>	<u>(119,462)</u>	<u>20,087,400</u>
County Share - Taxes Written Off	0	0	0	300,000
Interest Expense	64,969	64,969	(0)	167,064
Provision for Unallocated Funds	22,907	150,000	(127,093)	300,000
Special Project - Assesment review	18,630	10,998	7,632	22,000
Surplus Adjustment - Debt Principal	393,916	393,916	(0)	1,010,895
Surplus Adjustment - TRF to Reserves	0	0	0	18,287,441
TOTAL EXPENSES	18,605,826	17,860,906	744,920	54,734,206

COUNTY OF RENFREW
TREASURER'S REPORT - GENERAL REVENUE FUND
June 2022

over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>REVENUES</u>				
<u>COUNTY LEVY</u>	<u>25,270,194</u>	<u>25,270,190</u>	<u>4</u>	<u>50,540,380</u>
<u>PIL ADJUSTMENTS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
<u>WATERPOWER GENERATING STATION</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>394,109</u>
<u>RAILWAY/HYDRO RIGHTS-OF-WAY</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
<u>SUPPLEMENTARY REVENUE</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
<u>PROVINCIAL SUBSIDIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ontario Municipal Partnership Fund	0	0	0	0
Provincial - One Time	0	0	0	0
<u>OTHER REVENUE</u>	<u>461,407</u>	<u>326,502</u>	<u>134,905</u>	<u>3,444,717</u>
BM Repayment of Solar Panel Loan	0	0	0	0
Donations In Kind	0	0	0	0
Gain / (Loss) - Sale of Assets	26,756	0	26,756	0
Gas Tax Funding	0	0	0	2,793,217
Interest Revenue	434,216	325,002	109,214	650,000
Licenses	435	1,500	(1,065)	1,500
Other Revenue	0	0	0	0
Proceeds - Sale of Assets	0	0	0	0
<u>CONTRIBUTION FROM RESERVES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Surplus Adjustment - TRF From Reserves	0	0	0	0
<u>TOTAL REVENUES</u>				
	25,731,601	25,596,692	134,909	54,734,206
<u>Municipal Surplus / (Deficit)</u>				
	7,125,774	7,735,786	(610,012)	0
add: Surplus Adjustment - Capital	1,251,948	1,406,490	(154,542)	6,346,970
add: Surplus Adjustment - To Reserves	622,295	0	622,295	19,799,846
less: Surplus Adjustment - From Reserves	0	(2,684,712)	2,684,712	(5,377,526)
less: Surplus Adjustment - Depreciation	(5,937,170)	(5,770,248)	(166,922)	(11,540,450)
add: Surplus Adjustment - Debt Principal Paid	538,549	538,549	(0)	1,302,338
add: Surplus Adjustment - New Debt Principal	0	0	0	0
<u>PSAB Surplus / (Deficit)</u>				
	3,601,396	1,225,865	2,375,531	10,531,178

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>CLIENT PROGRAMS & SERVICES</u>	<u>404,508</u>	<u>560,976</u>	<u>(156,468)</u>	<u>1,121,944</u>
Salaries	326,518	432,938	(106,420)	865,872
Salary Allocations	15,573	31,760	(16,187)	63,520
Employee Benefits	53,720	83,318	(29,598)	166,638
Computers Operation and Maintenance	66	2,652	(2,586)	5,302
COVID	575	0	575	0
Depreciation	1,146	810	336	1,623
Equipment - Replacements	0	1,998	(1,998)	4,000
Equipment Operation/Maint.	0	336	(336)	670
Hobby Crafts	0	252	(252)	500
Office Supplies / Other	81	0	81	0
Purchased Services	2,192	2,700	(508)	5,400
Recoveries	(354)	(4,974)	4,620	(9,950)
Recreation & Entertainment	5,214	4,458	756	8,912
Special Events	923	5,538	(4,615)	11,080
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(1,146)	(810)	(336)	(1,623)
<u>NURSING SERVICES</u>	<u>4,493,941</u>	<u>5,051,610</u>	<u>(557,669)</u>	<u>10,123,703</u>
Salaries - Admin	272,858	255,509	17,349	511,021
Benefits - Admin	75,032	66,891	8,141	133,779
Salaries - Direct	3,280,753	3,850,139	(569,386)	7,700,279
Benefits - Direct	650,263	680,895	(30,632)	1,361,793
Clinical Decision Support	0	0	0	0
Computer Operation & Maintenance	14,385	14,646	(262)	29,295
COVID	66,810	0	66,810	0
Depreciation	21,501	19,752	1,749	39,500
Equipment- Replacement	67	5,802	(5,735)	11,600
Equipment-Repairs & Maintenance	593	2,196	(1,603)	4,388
Fall Prevention	11,816	9,000	2,816	18,000
Fall Prevention - Provincial Subsidy	(18,212)	(9,000)	(9,212)	(18,000)
Furniture Replacements	0	0	0	0
High Intensity Needs	42,447	19,998	22,449	40,000
High Intensity Needs - Prov Subsidy	(22,241)	(19,002)	(3,239)	(38,000)
High Intensity Needs-Non Claims Based	6,803	21,414	(14,611)	42,822
Incontinent Supplies - (Funded at \$1.20 per diem)	59,786	45,000	14,786	90,000
IPAC Expenses	14,972	0	14,972	0
IPAC minor capital	0	0	0	0
Lab Fees	1,755	4,002	(2,247)	8,000
Lab Fees - Provincial Subsidy	(1,755)	(2,000)	245	(8,000)
Medical Director - Funded (0.30 / day)	9,774	9,858	(84)	19,710
Medical Supplies & Medication	32,841	48,252	(15,411)	96,493
Medication Safety Technology	0	0	0	0
Memberships	0	0	0	0
Miscellaneous	0	798	(798)	1,600
Nurse Practitioner Expenses	0	0	0	24,494
Phys-On-Call - Funded Expenses (\$100 / bed)	8,680	8,550	130	17,100
Phys-On-Call - Prov Subsidy (\$100 / bed)	(9,416)	(8,550)	(866)	(17,100)
Phys-On-Call - Un-Funded Expenses	0	0	0	0
Purchased Services	1,037	1,998	(961)	4,000
RAI / MDS - Expenses	3,811	45,214	(41,403)	90,429
RAI / MDS - Prov Subsidy	0	0	0	0
Recoveries - Other	(8,919)	0	(8,919)	0
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(21,501)	(19,752)	(1,749)	(39,500)

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

over / (under)

FULL YEAR
BUDGET

	YTD ACTUAL	YTD BUDGET	VARIANCE	
				FULL YEAR BUDGET
RAW FOOD	334,983	313,386	21,597	626,778
Bread	7,739	6,828	911	13,658
Dairy	43,268	45,258	(1,990)	90,521
Groceries & Vegetables	190,609	180,396	10,213	360,788
Meat	86,597	79,164	7,433	158,331
Nutrition Supplements	13,105	12,702	403	25,405
Raw Food Recoveries	(6,335)	(10,962)	4,627	(21,925)
FOOD SERVICES	850,489	757,331	93,158	1,514,680
Salaries	678,101	627,873	50,228	1,255,742
Salary Allocations	(31,760)	(31,760)	(0)	(63,520)
Employee Benefits	145,335	137,430	7,905	274,862
Computers - Operation & Maintenance	671	1,080	(409)	2,160
COVID	39,012	0	39,012	0
Depreciation	7,688	7,002	686	14,000
Dietary Supplies	20,817	33,120	(12,303)	66,250
Equipment - Operation/Maint.	2,603	3,438	(835)	6,880
Equipment - Replacements	0	2,250	(2,250)	4,500
Other Expenses	914	876	38	1,750
Purchased Services	214	300	(86)	600
Recoveries	(8,629)	(20,846)	12,217	(41,677)
Replacement - Dishes/Cutlery	4,739	4,818	(79)	9,633
Surplus Adjustment - Depreciation	(7,688)	(7,002)	(686)	(14,000)
Vending – Net Proceeds	(1,527)	(1,248)	(279)	(2,500)
HOUSEKEEPING SERVICES	469,879	477,884	(8,005)	955,771
Salaries	363,537	365,470	(1,933)	730,944
Employee Benefits	76,208	73,690	2,518	147,379
COVID	4,650	0	4,650	0
Depreciation	1,108	1,110	(2)	2,223
Equipment - Operation/Maint.	1,426	1,248	178	2,500
Equipment - Replacements	0	1,050	(1,050)	2,100
Housekeeping Supplies	34,525	40,932	(6,407)	81,860
Recoveries	(10,469)	(4,506)	(5,963)	(9,012)
Surplus Adjustment - Depreciation	(1,108)	(1,110)	2	(2,223)
LAUNDRY AND LINEN SERVICES	220,623	214,154	6,469	428,314
Salaries	158,882	151,619	7,263	303,235
Employee Benefits	38,548	36,855	1,693	73,712
COVID	0	0	0	0
Depreciation	3,715	3,648	67	7,300
Equipment Operation/Maint.	6,700	6,900	(200)	13,800
Laundry Supplies	11,101	10,968	133	21,939
Recoveries	(1,728)	(1,746)	18	(3,486)
Replacements	7,121	9,558	(2,437)	19,114
Surplus Adjustment - Depreciation	(3,715)	(3,648)	(67)	(7,300)

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>BUILDINGS AND PROPERTY MAINTENANCE</u>	<u>551,873</u>	<u>559,560</u>	<u>(7,687)</u>	<u>1,179,139</u>
Salaries	167,389	169,012	(1,623)	338,021
Employee Benefits	41,573	43,946	(2,373)	87,892
Computers - Operation & Maintenance	0	1,452	(1,452)	2,900
Depreciation	288,148	274,998	13,150	550,000
Capital Below Thershold	2,330	0	2,330	0
COVID	23,295	0	23,295	0
Equipment - Operation/Maint.	403	0	403	0
Equipment - Replacements	9,983	18,798	(8,815)	37,600
Furniture - Replacements	1,807	20,034	(18,227)	40,064
Natural Gas	50,154	56,000	(5,846)	105,000
Hydro	55,946	51,000	4,946	185,000
Insurance	69,659	62,652	7,007	62,652
Cell/Pager	0	0	0	0
Purchased Services	100,804	95,964	4,840	191,933
Resident - Telephone System	14,143	16,002	(1,859)	32,000
Resident - Telephone System Recovery	(38,026)	(32,358)	(5,668)	(64,710)
Recoveries	(13,435)	(15,672)	2,237	(31,345)
IPAC Minor Capital	3,053	0	3,053	0
Repairs/Maint./Bldgs./Grounds	20,261	32,730	(12,469)	65,460
Surplus Adjustment - Depreciation	(288,148)	(274,998)	(13,150)	(550,000)
Travel	144	0	144	0
Water / Wastewater	42,391	40,000	2,391	126,672
<u>GENERAL AND ADMINISTRATIVE</u>	<u>726,580</u>	<u>677,140</u>	<u>49,440</u>	<u>1,319,642</u>
Salaries	295,857	251,037	44,820	502,077
Salary Allocations	(13,956)	(13,955)	(1)	(27,912)
Employee Benefits	73,562	73,814	(252)	147,625
Accreditation	2,090	5,971	(3,881)	5,971
Admin Charges	64,264	64,266	(2)	128,528
Advertising/Awards Dinner	10,568	9,000	1,568	30,000
Audit	4,070	4,000	70	9,346
Computer/Internet Expenses	47,945	34,002	13,943	68,005
Conventions	620	1,500	(880)	3,000
COVID	29,031	0	29,031	0
Depreciation	7,784	7,002	782	14,000
Equipment - Operation/Maint.	4,699	4,272	427	8,549
Equipment - Replacements	0	198	(198)	400
Gain / Loss from the Sale of an Asset	4,528	0	4,528	0
Health & Safety Program	0	552	(552)	1,100
HR Charges	50,884	50,886	(2)	101,767
Insurance	62,989	62,000	989	62,000
IT Charges	34,220	34,218	2	68,440
Legal & Labour Contract Costs	11,468	23,250	(11,782)	46,496
Memberships	592	8,940	(8,348)	17,885
Postage / Courier	2,687	2,688	(1)	5,374
Printing & Stationery	7,866	9,402	(1,536)	18,800
Purchased Services	21,551	20,430	1,121	40,857
Recoveries	(7,364)	(15,951)	8,587	(31,898)
Staff Training	10,127	33,966	(23,839)	67,932
Surplus Adjustment - Depreciation	(7,784)	(7,002)	(782)	(14,000)
Surplus Adjustment - Transfer to Reserves	0	0	0	0
Telephone	6,942	7,656	(714)	15,300
Travel	930	4,998	(4,068)	10,000
Uniform Allowance	410	0	410	20,000
BONNECHERE MANOR TOTALS	<u>8,052,875</u>	<u>8,612,041</u>	<u>(559,166)</u>	<u>17,269,971</u>

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET
over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
RESIDENT DAYS	30,376	32,580	(2,204)	65,700
NON-SUBSIDIZABLE EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,024</u>
Temporary Loan and Interest- Solar Project	0	0	0	0
Surplus Adjustment - Transfer to Reserve	0	0	0	49,024
SURPLUS ADJUSTMENT	<u>218,524</u>	<u>193,398</u>	<u>25,126</u>	<u>386,800</u>
Surplus Adjustment - Capital Purchases	218,524	193,398	25,126	386,800
TOTAL EXPENDITURE	8,271,399	8,805,439	(534,040)	17,705,795

COUNTY OF RENFREW
TREASURER'S REPORT - BONNECHERE MANOR
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
MUNICIPAL SUBSIDY	1,100,967	1,100,964	3	2,201,935
City of Pembroke -30.63%	363,320	363,318	2	726,639
County of Renfrew - 69.37%	737,648	737,646	2	1,475,296
RESIDENTS REVENUE	1,985,760	2,018,406	(32,646)	4,036,813
Bad Debts	0	0	0	0
Basic Accommodation	1,720,965	1,774,998	(54,033)	3,550,000
Bed retention	0	0	0	0
Estate Recoveries - Municipal	0	0	0	0
Estate Recoveries - Provincial	0	0	0	0
Preferred Accommodation	222,348	243,408	(21,060)	486,813
Preferred Accommodation - HIN Claims	42,447	0	42,447	0
Preferred Accommodation - Prov COVID Reimbursement	0	0	0	0
Respite Care	0	0	0	0
OTHER REVENUE	78,163	77,500	663	188,767
Donations	0	0	0	0
Donations In Kind	0	0	0	0
Interest Income	38,119	22,500	15,619	45,000
Internal Transfer - From ML	0	0	0	0
Other Revenue	0	0	0	0
Other Revenue - FIT	40,044	55,000	(14,956)	143,767
GRANTS & SUBSIDIES	6,977,686	5,452,899	1,524,787	10,891,480
Federal - ICIP	24,692	0	24,692	0
Prov Revenue - 4hrs care per day - Allied Health Professional	162,632	122,112	40,520	244,226
Prov Revenue - 4hrs care per day - Nursing Staff Suppliment	863,264	648,144	215,120	1,296,292
Prov Revenue - Clinical Decision Support	10,449	0	10,449	0
Prov Revenue - core operating - Global LOC Subsidy	240,619	304,518	(63,899)	609,039
Prov Revenue - core operating - HIN NPC	21,517	21,354	163	42,705
Prov Revenue - core operating - Nursing & Personal Care	3,265,384	3,226,605	38,779	6,438,906
Prov Revenue - core operating - Other Accomodation	65,915	69,858	(3,943)	139,712
Prov Revenue - core operating - Pay Equity	11,430	11,430	0	22,860
Prov Revenue - core operating - Program & Support Services	399,117	396,174	2,943	792,342
Prov Revenue - core operating - RAI/MDS	47,466	46,974	492	93,951
Prov Revenue - core operating - Raw Food	337,360	313,392	23,968	626,778
Prov Revenue - core operating - RN	53,004	52,998	6	106,000
Prov Revenue - core operating - Structural Compliance	61,596	73,914	(12,318)	147,828
Prov Revenue - core operating -Accreditation	11,826	11,826	0	23,652
Prov Revenue - COVID - Basic Rev Recovery	(62,411)	0	(62,411)	0
Prov Revenue - COVID - Incremental cost funding	547,402	0	547,402	0
Prov Revenue - COVID - PSW Return of Service	5,000	0	5,000	0
Prov Revenue - COVID - PSW Wage Enhancement	462,746	0	462,746	0
Prov Revenue - COVID - RN RPN retention payment	97,500	0	97,500	0
Prov Revenue - Equalization	95,262	95,268	(6)	190,530
Prov Revenue - IPAC	150,050	0	150,050	0
Prov Revenue - Medication Safety Training	55,228	0	55,228	0
Prov Revenue - PSW / Behavioural Support Subsidy	29,364	29,364	0	58,728
Prov Revenue - Support Professional Growtrh	21,274	28,968	(7,694)	57,931
SURPLUS ADJUSTMENT	0	0	0	386,800
Surplus Adjustment - TRF from Reserves	0	0	0	386,800
GRAND TOTAL REVENUES	10,142,577	8,649,769	1,492,808	17,705,795
Municipal Surplus / (Deficit)	1,871,178	(155,670)	2,026,848	0
less: Depreciation - BM	(331,091)	(314,322)	(16,769)	(628,646)
add: Transfer to Reserve	0	0	0	49,024
less: Transfer from Reserve	0	0	0	(386,800)
add: Capital Purchases	218,524	193,398	25,126	386,800
Accounting Surplus / (Deficit)	1,758,611	(276,594)	2,035,205	(579,622)

COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET
over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>CLIENT PROGRAMS & SERVICES</u>	<u>445,117</u>	<u>490,598</u>	<u>(45,481)</u>	<u>981,208</u>
Salaries	264,347	344,410	(80,063)	688,822
Salary Allocations	38,072	38,076	(4)	76,145
Employee Benefits	53,335	71,188	(17,853)	142,380
Computer Operation and Maint	0	822	(822)	1,645
COVID	67,611	0	67,611	0
Depreciation	1,891	1,896	(5)	3,792
Equipment - Replacements	723	1,536	(813)	3,075
Equipment Operation/Maint.	635	1,230	(595)	2,460
Hobby Crafts	876	2,562	(1,686)	5,125
Purchased Services-Physio	16,572	24,402	(7,830)	48,807
Recoveries	0	0	0	0
Recreation & Entertainment	2,760	5,250	(2,490)	10,507
Revenue - Federal	0	0	0	0
Special Events	185	1,122	(937)	2,242
Surplus Adjustment - Depreciation	(1,891)	(1,896)	5	(3,792)
<u>NURSING SERVICES</u>	<u>4,756,269</u>	<u>4,794,492</u>	<u>(38,223)</u>	<u>9,576,853</u>
Salaries - Administration	262,396	223,314	39,082	446,627
Salaries - Direct	3,542,596	3,686,664	(144,068)	7,373,328
Salary Allocations	(8,883)	(8,880)	(3)	(17,765)
Employee Benefits - Administration	64,303	64,338	(35)	128,678
Employee Benefits - Direct	630,053	605,001	25,052	1,210,007
Computer Operation and Maint	16,777	14,238	2,539	28,476
COVID	84,637	0	84,637	0
Depreciation	18,433	20,502	(2,069)	41,000
Equipment - Repairs & Maintenance	415	1,968	(1,553)	3,940
Fall Prevention	2,806	8,298	(5,492)	16,600
Fall Prevention - Prov Subsidy	(4,788)	(8,298)	3,510	(16,600)
High Intensity Needs	8,050	15,000	(6,950)	30,000
High Intensity Needs - Non Claims Based	13,833	19,692	(5,859)	39,384
High Intensity Needs - Prov Subsidy	(11,822)	(14,250)	2,428	(28,500)
Incontinent Supplies - (Funded at \$1.20 per diem)	47,983	50,490	(2,507)	100,985
IPAC	9,686	0	9,686	0
IPAC MINOR CAPITAL	2,080	0	2,080	0
Lab Fees	2,235	4,998	(2,763)	10,000
Lab Fees - Prov Subsidy	(1,745)	(2,500)	755	(10,000)
Medical Director - (0.30 / day)	4,544	4,544	0	18,177
Medical Nursing Supplies	51,291	51,828	(537)	103,654
Medication Safety Technology	8,892	0	8,892	0
Memberships	0	498	(498)	1,000
Nurse Practitioner BM Support	0	0	0	(24,494)
Nurse Practitioner Expenses	88,434	85,918	2,516	171,841
Nurse Practitioner Provincial Subsidy	(61,422)	(61,428)	6	(122,853)
Phys-On-Call - Funded Exp (\$100 / bed)	4,297	4,129	168	16,515
Phys-On-Call - Prov Subsidy (\$100 / bed)	(8,681)	(8,256)	(425)	(16,515)
RAI / MDS Expenses	20,468	57,186	(36,718)	114,368
RAI / MDS Prov Subsidy	0	0	0	0
Recoveries	(8,546)	0	(8,546)	0
Recoveries - Wages	(3,620)	0	(3,620)	0
Surplus Adjustment - Depreciation	(18,433)	(20,502)	2,069	(41,000)

COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET
over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>RAW FOOD</u>	<u>302,234</u>	<u>289,008</u>	<u>13,226</u>	<u>578,028</u>
Dairy	33,793	35,178	(1,385)	70,360
Groceries and Vegetables	161,987	150,552	11,435	301,107
Meat	97,147	96,780	367	193,561
Nutrition Supplements	10,209	9,000	1,209	18,000
Recoveries	(902)	(2,502)	1,600	(5,000)
<u>FOOD SERVICES</u>	<u>727,858</u>	<u>735,033</u>	<u>(7,175)</u>	<u>1,470,031</u>
Salaries	596,410	594,971	1,439	1,189,938
Salary Allocations	(29,190)	(29,187)	(3)	(58,379)
Employee Benefits	113,140	136,175	(23,035)	272,347
Café M	0	0	0	0
Computer Operation and Maint	0	252	(252)	500
COVID	32,201	0	32,201	0
Depreciation	8,028	6,498	1,530	13,000
Dietary Supplies	3,741	9,978	(6,237)	19,951
Equipment - Operation and Replacement	1,652	5,412	(3,760)	10,822
Food Wrap & Disposable Items	3,998	4,398	(400)	8,794
Purchased Services - BM Staff Support	8,147	10,088	(1,941)	20,174
Recoveries	(2,145)	0	(2,145)	0
Replacement - Dishes/Cutlery	2,223	4,944	(2,721)	9,884
Surplus Adjustment - Depreciation	(8,028)	(6,498)	(1,530)	(13,000)
Vending - Net Proceeds	(2,321)	(1,998)	(323)	(4,000)
<u>HOUSEKEEPING SERVICES</u>	<u>541,488</u>	<u>450,614</u>	<u>90,874</u>	<u>901,219</u>
Salaries	405,334	347,964	57,370	695,924
Employee Benefits	73,264	73,646	(382)	147,295
COVID	39,473	0	39,473	0
Depreciation	1,264	1,500	(236)	3,000
Equipment - Operation/Maint.	148	876	(728)	1,750
Equipment - Replacements	0	2,502	(2,502)	5,000
Furniture - Replacements	323	0	323	0
Housekeeping Supplies	22,945	25,002	(2,057)	50,000
Other	0	624	(624)	1,250
Surplus Adjustment - Depreciation	(1,264)	(1,500)	236	(3,000)
<u>LAUNDRY AND LINEN SERVICES</u>	<u>132,260</u>	<u>149,851</u>	<u>(17,591)</u>	<u>299,707</u>
Salaries	95,705	102,433	(6,728)	204,866
Employee Benefits	16,709	22,536	(5,827)	45,071
COVID	5,006	0	5,006	0
Depreciation	2,591	750	1,841	1,500
Education	605	0	605	0
Equipment - Replacements	0	1,248	(1,248)	2,500
Equipment Operation/Maint.	1,115	1,248	(133)	2,500
Laundry Supplies	7,456	11,502	(4,046)	23,000
Recoveries	(934)	0	(934)	0
Replacements	6,597	10,884	(4,287)	21,770
Surplus Adjustment - Depreciation	(2,591)	(750)	(1,841)	(1,500)

COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET
over / (under)

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>BUILDINGS AND PROPERTY MAINTENANCE</u>	<u>434,045</u>	<u>512,467</u>	<u>(78,422)</u>	<u>1,069,330</u>
Salaries	112,802	124,754	(11,952)	249,506
Employee Benefits	28,651	36,055	(7,404)	72,105
Computer Operation and Maint	0	450	(450)	900
COVID	8,084	0	8,084	0
Depreciation	398,797	397,500	1,297	795,000
Equipment - Operation/Maint.	0	0	0	0
Equipment - Replacements	5,462	30,000	(24,538)	60,000
Furniture - Replacements	0	20,190	(20,190)	40,380
Hydro	51,471	50,000	1,471	185,000
Insurance	75,703	69,096	6,607	69,096
IPAC minor capital	0	0	0	0
Natural Gas	38,760	33,800	4,960	70,000
Purchased Services	94,504	107,898	(13,394)	215,790
Recoveries	(5,540)	(1,950)	(3,590)	(3,900)
Repairs/Maint./Bldgs./Grounds	28,317	43,974	(15,657)	87,953
Replacements/Capital	2,284	0	2,284	0
Resident - Cable System	11,494	10,002	1,492	20,000
Resident - Cable/Phone Recoveries	(33,057)	(25,002)	(8,055)	(50,000)
Surplus Adjustment - Depreciation	(398,797)	(397,500)	(1,297)	(795,000)
Water / Wastewater	15,112	13,200	1,912	52,500
<u>GENERAL AND ADMINISTRATIVE</u>	<u>768,211</u>	<u>586,063</u>	<u>182,148</u>	<u>1,153,750</u>
Salaries	358,962	198,107	160,855	396,214
Salary Allocations	0	0	0	0
Employee Benefits	76,698	65,474	11,224	130,943
Accreditation	0	5,971	(5,971)	5,971
Admin Charges	64,166	64,164	2	128,333
Advertising/Awards	4,007	4,800	(793)	20,000
Audit	4,070	4,000	70	9,346
Computer Operation and Maint	26,351	23,226	3,125	46,448
Conventions	620	1,500	(880)	3,000
COVID	7,266	0	7,266	0
Depreciation	13,121	12,000	1,121	24,000
Equipment - Maintenance	2,024	5,196	(3,172)	10,392
Health & Safety Program	15	498	(483)	1,000
HR Charges	50,312	50,814	(503)	101,623
Insurance	64,588	62,648	1,940	62,648
Insurance Claim Costs	0	0	0	0
IT Charges	34,220	34,218	2	68,440
Legal & Labour Contract Costs	45,029	14,000	31,029	50,000
Loss (gain) of disposal of assets	4,086	0	4,086	0
Memberships / Subscriptions	15,678	8,388	7,290	16,770
Postage	3,442	3,252	190	6,500
Printing & Stationery	9,834	8,454	1,380	16,908
Purchased Services - From BM	2,637	15,951	(13,314)	31,898
Recoveries - Other	(20,479)	(22,932)	2,453	(45,857)
Recruiting	0	0	0	0
Staff Training	2,824	31,716	(28,892)	63,426
Surplus Adjustment - Depreciation	(13,121)	(12,000)	(1,121)	(24,000)
Surplus Adjustment - Disposal of Assets	0	0	0	0
Telephone	9,397	6,120	3,277	12,247
Travel	2,463	498	1,965	1,000
Uniform Allowance	0	0	0	16,500
MIRAMICHI LODGE TOTALS	<u>8,107,481</u>	<u>8,008,126</u>	<u>99,355</u>	<u>16,030,126</u>

COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET				
			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
RESIDENT DAYS	27,744	30,046	(2,302)	60,590
NON-SUBSIDIZABLE EXPENSE	<u>313,405</u>	<u>313,405</u>	<u>(0)</u>	<u>727,424</u>
Debenture Payment - Interest Only	48,288	48,288	(0)	89,079
Surplus Adjustment - Debenture Principal	265,117	265,117	(0)	537,731
Surplus Adjustment - Transfer to Reserves	0	0	0	100,614
Transfer to Bonnechere Manor	0	0	0	0
SURPLUS ADJUSTMENT	<u>432,081</u>	<u>292,878</u>	<u>139,203</u>	<u>585,760</u>
Surplus Adjustment - Capital Purchases	432,081	292,878	139,203	585,760
GRAND TOTAL EXPENDITURE	8,852,967	8,614,409	238,558	17,343,310

COUNTY OF RENFREW
TREASURER'S REPORT - MIRAMICHI LODGE
June 2022

WARNING - ACTUAL DAYS ARE LESS THAN 97% OF BUDGET

	over / (under)			
	YTD ACTUAL	YTD BUDGET	VARIANCE	FULL YEAR BUDGET
MUNICIPAL SUBSIDY	921,606	921,606	0	1,843,213
City of Pembroke -30.63%	304,130	304,128	2	608,260
County of Renfrew - 69.37%	617,477	617,478	(2)	1,234,953
RESIDENTS REVENUE	1,900,793	2,030,838	(130,045)	4,061,689
Bad Debt (Expense) / Recovery	0	0	0	0
Basic Accommodation	1,536,336	1,633,986	(97,650)	3,267,976
Bed retention	0	0	0	0
Estate Recoveries - Municipal	0	0	0	0
Estate Recoveries - Provincial	0	0	0	0
Preferred Accommodation	356,406	394,998	(38,592)	790,000
Preferred Accommodation - HIN Claims	8,050	0	8,050	0
Preferred Accommodation - Prov COVID Reimbursement	0	0	0	0
Respite Care	0	1,854	(1,854)	3,713
OTHER REVENUE	24,128	15,000	9,128	30,000
Donations	0	0	0	0
Donations In Kind	0	0	0	0
Interest Income	24,128	15,000	9,128	30,000
Other Revenue	0	0	0	0
GRANTS & SUBSIDIES	7,141,694	5,427,391	1,714,303	10,822,648
Prov Revenue - 4hrs care - Nursing Staff Suppliment	796,120	597,732	198,388	1,195,469
Prov Revenue - 4hrs care - Staff Supp Allied Health	149,984	112,614	37,370	225,230
Prov Revenue - Clinical Decision Making	15,000	0	15,000	0
Prov Revenue - COVID - Incremental costs	635,081	0	635,081	0
Prov Revenue - COVID - Lost Rev Advance	(10,020)	0	(10,020)	0
Prov Revenue - COVID - PSW Wage Enhancement	395,379	0	395,379	0
Prov Revenue - COVID - RN RPN retention payment	140,000	0	140,000	0
Prov Revenue - Debenture Subsidy	313,548	313,554	(6)	627,107
Prov Revenue - ICIP	13,045	0	13,045	0
Prov Revenue - Medication Safety	44,209	0	44,209	0
Prov Revenue - Operating Subsidy - Accreditation	10,908	10,908	0	21,812
Prov Revenue - Operating Subsidy - Equalization	87,246	87,858	(612)	175,711
Prov Revenue - Operating Subsidy - Global LOC	221,907	280,836	(58,929)	561,669
Prov Revenue - Operating Subsidy - HIN NPC	19,742	19,692	50	39,384
Prov Revenue - Operating Subsidy - Nursing & Personal Care	3,174,542	3,123,870	50,672	6,220,094
Prov Revenue - Operating Subsidy - Other Accomodation	74,170	69,625	4,545	134,759
Prov Revenue - Operating Subsidy - Pay Equity	11,280	11,280	0	22,560
Prov Revenue - Operating Subsidy - Program & Support Service	368,077	365,358	2,719	730,715
Prov Revenue - Operating Subsidy - PSW / Behavioural Support	22,020	22,020	0	44,040
Prov Revenue - Operating Subsidy - RAI/MDS	43,774	43,320	454	86,644
Prov Revenue - Operating Subsidy - Raw Food	311,123	289,014	22,109	578,029
Prov Revenue - Operating Subsidy - RN	53,104	52,998	106	106,000
Prov Revenue - Support Prof Growth	20,814	26,712	(5,898)	53,425
Provincial Revenue - IPAC	230,641	0	230,641	0
SURPLUS ADJUSTMENT	0	0	0	585,760
Surplus Adjustment - Trf from Reserves	0	0	0	585,760
GRAND TOTAL REVENUES	9,988,222	8,394,835	1,593,387	17,343,310
Municipal Surplus / (Deficit)	1,135,254	(219,574)	1,354,828	0
less: Depreciation	(444,125)	(440,646)	(3,479)	(881,292)
add: Transfer to Reserves	0	0	0	100,614
less: Transfer from Reserves	0	0	0	(585,760)
less: Disposal of Assets	0	0	0	0
add: Capital Purchases	432,081	292,878	139,203	585,760
add: Debenture Principal	265,117	265,117	(0)	552,938
ADJ Surplus / (Deficit)	1,388,328	(102,225)	1,490,553	(227,740)

COUNTY OF RENFREW
TREASURER'S REPORT - Operations Committee
June 2022

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>CAPITAL PROGRAM - EXPENSES</u>	<u>208,739</u>	<u>273,030</u>	<u>(64,291)</u>	<u>546,055</u>
Benefits	38,945	37,329	1,616	74,653
Capital Projects - Under Threshold	0	0	0	0
COVID	2,502	0	2,502	0
Infrastructure Management	27,567	71,202	(43,635)	142,400
Misc	499	3,000	(2,501)	6,000
Salaries	133,365	145,971	(12,606)	291,947
Supplies	5,861	15,528	(9,667)	31,055
<u>ADMINISTRATION</u>	<u>646,338</u>	<u>600,086</u>	<u>46,252</u>	<u>1,124,616</u>
Advertising	15,014	10,998	4,016	22,000
Answering Service	1,784	2,298	(514)	4,600
Benefits	70,955	65,409	5,546	130,816
Cell Telephone/Pager	6,595	6,600	(5)	13,200
Communications(Radio System)	34,659	35,874	(1,215)	71,750
Computer Hrdwr/Sftwr	53,104	29,100	24,004	58,200
Conferences & Conventions	5,205	2,500	2,705	7,200
Courier	315	384	(69)	770
COVID	0	0	0	0
Health & Safety (Protection)	24,480	0	24,480	42,000
Insurance	145,452	141,156	4,296	141,156
Insurance Claims Expense	10,848	17,502	(6,654)	35,000
Internet	1,492	2,550	(1,058)	5,100
Legal Fees	8,568	0	8,568	20,500
Membership Fees	8,243	6,300	1,943	9,000
Office Equipment Replacement	0	0	0	4,100
Office Supplies/Publications/Awards	5,622	4,800	822	10,000
Photocopier Supplies/Maint	1,885	2,100	(215)	4,200
Postage	32	228	(196)	450
Provincial Grants & Subsidies - COVID	(19,229)	0	(19,229)	0
Recruitment	4,753	4,998	(245)	10,000
Salaries	242,204	247,039	(4,835)	494,074
Staff Training	16,300	10,002	6,298	20,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - From Reserves	0	0	0	0
Telephone	5,382	5,598	(216)	11,200
Travel	2,676	4,650	(1,974)	9,300
<u>MAINTENANCE</u>	<u>3,050,904</u>	<u>3,036,164</u>	<u>14,740</u>	<u>6,079,901</u>
Benefits	290,008	262,497	27,511	525,001
Bridges and Culverts	8,007	13,336	(5,329)	40,000
Hard Top Maintenance	45,718	120,002	(74,284)	360,000
Recoveries	(32,424)	(49,998)	17,574	(100,000)
Roadside Maintenance	15,277	59,992	(44,715)	180,000
Safety Devices	69,702	105,994	(36,292)	798,000
Salaries	1,062,321	980,817	81,504	1,961,627
Winter Control	1,592,294	1,543,524	48,770	2,315,273
<u>EQUIPMENT</u>	<u>655,782</u>	<u>618,320</u>	<u>37,462</u>	<u>1,266,900</u>
Benefits	34,789	33,624	1,165	67,244
COVID	0	0	0	0
Provincial Grants & Subsidies - COVID	0	0	0	0
Recoveries	(374)	(5,000)	4,626	(10,000)
Salaries	108,702	107,601	1,101	215,202
Salary Allocations	(46,438)	(46,437)	(1)	(92,876)
Small Equipment, Misc	1,369	32,802	(31,433)	65,600
Surplus Adjustment - Capital Equipment	0	631,665	(631,665)	1,895,000
Surplus Adjustment - Trf From Reserves	0	(631,665)	631,665	(1,895,000)
Surplus Adjustment - Trf To Reserves	0	0	0	0
Vehicle Operating Costs - Fuel	326,108	215,000	111,108	435,000
Vehicle Operating Costs - Insurance	47,076	46,730	346	46,730
Vehicle Operating Costs - Licence	1,497	0	1,497	60,000
Vehicle Operating Costs - Repairs & Supplies	186,112	240,000	(53,888)	500,000
Vehicle Operating Revenue	(3,060)	(6,000)	2,940	(20,000)

COUNTY OF RENFREW
TREASURER'S REPORT - Operations Committee
June 2022

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<u>HOUSING</u>	<u>104,931</u>	<u>122,818</u>	<u>(17,887)</u>	<u>186,550</u>
COVID	383	0	383	0
Major Repairs	0	24,550	(24,550)	24,550
Operating Expenses	104,548	98,268	6,280	162,000
Surplus Adjustment - Capital	0	180,000	(180,000)	317,000
Surplus Adjustment - Trf From Reserves	0	(180,000)	180,000	(317,000)
<u>OTHER</u>	<u>1,140,201</u>	<u>2,280,939</u>	<u>(1,140,738)</u>	<u>24,280,939</u>
Depreciation	4,907,885	4,850,004	57,881	9,700,000
Surplus Adjustment - Capital Construction	1,140,201	2,280,939	(1,140,738)	24,280,939
Surplus Adjustment - Depreciation	(4,907,885)	(4,850,004)	(57,881)	(9,700,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
<u>CONSTRUCTION - LABOUR CLEARING ACCOUNT</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Benefits	31,953	35,920	(3,967)	71,844
Charge to Capital Construction above	(214,299)	(225,135)	10,836	(450,273)
Salaries	182,346	189,215	(6,869)	378,429
TOTAL EXPENDITURES	5,806,894	6,931,357	(1,124,463)	33,484,961
<u>ROADS REVENUES</u>				
Municipal Contribution	4,424,276	4,640,418	(216,142)	9,129,022
Misc	12,927	10,000	2,927	75,000
Provincial Grants & Subsidies	1,369,692	257,336	1,112,356	2,739,384
Surplus Adjustment - TRF from Reserves	0	2,023,603	(2,023,603)	21,541,555
TOTAL REVENUES	5,806,894	6,931,357	(1,124,463)	33,484,961
MUNICIPAL SURPLUS / (DEFICIT)	0	0	0	0

Renfrew County Housing Corporation
Consolidated Treasurer's Report
June 2022

<u>Description</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Variance</u>	<u>Full Year Budget</u>
ADMINISTRATION	530,932	565,931	(34,999)	1,276,843
BENEFITS	213,423	215,287	(1,864)	430,576
BUILDING - HEAT LIGHT POWER	418,716	484,008	(65,292)	967,995
BUILDING - CAPITAL REPAIRS - non TCA	397,818	335,496	62,322	686,640
BUILDING - ELEVATOR	30,025	33,252	(3,227)	66,500
BUILDING - GARBAGE REMOVAL	39,268	38,346	922	76,656
BUILDING - GROUNDS KEEPING	9,464	34,530	(25,066)	69,056
BUILDING - HEATING & PLUMBING	25,187	64,692	(39,505)	129,386
BUILDING - NATURAL GAS	100,642	100,686	(44)	201,350
BUILDING - PAINTING	66,773	120,462	(53,689)	240,891
BUILDING - REPAIRS & MAINTENANCE	366,891	220,602	146,289	441,206
BUILDING - SNOW REMOVAL	283,590	266,668	16,922	400,000
BUILDING - TAXES	870,472	871,856	(1,384)	1,743,695
BUILDING - WATER	388,852	386,298	2,554	772,606
COVID	423,657	0	423,657	0
FINANCIAL - CHPI	226,619	662,280	(435,661)	1,324,561
FINANCIAL - COCHI	83,379	259,878	(176,499)	519,758
FINANCIAL - COHB	0	0	0	0
FINANCIAL - DEPRECIATION	597,699	628,320	(30,621)	1,256,647
FINANCIAL - HPP	345,331	0	345,331	0
FINANCIAL - IAH HADD	22,500	34,002	(11,502)	68,000
FINANCIAL - MORTGAGE - INTEREST	14,381	14,381	0	646,515
FINANCIAL - ONTARIO RENOVATES (IAH & SIF)	8,381	0	8,381	0
FINANCIAL - OPHI	214,149	277,044	(62,895)	554,085
FINANCIAL - RENT SUPPLEMENT	134,324	145,380	(11,056)	290,761
FINANCIAL - RENT WAIVER	1,086	100,014	(98,928)	200,000
FINANCIAL - STRONG COMMUNITY RENT SUPP	29,121	70,044	(40,923)	140,086
SALARIES	846,827	924,561	(77,734)	1,849,129
Surplus Adjustment - Depreciation	(597,699)	(628,320)	30,621	(1,256,647)
Surplus Adjustment - Mortgage Principal	179,794	0	179,794	361,821
Surplus Adjustment - TCA	486,097	0	486,097	1,482,665
Surplus Adjustment - TCA funded by COCHI	(83,379)	0	(83,379)	0
Surplus Adjustment - TCA funded by COVID	(274,758)	0	(274,758)	0
Surplus Adjustment - TCA funded by OPHI	(173,445)	0	(173,445)	0
Surplus Adjustment - Transfer to Reserves	0	0	0	0
EXPENSES	6,226,118	6,225,698	420	14,940,781
COUNTY TRANSFER - BASE	2,548,629	2,541,551	7,078	5,332,258
COUNTY TRANSFER - CHPI	226,619	662,280	(435,661)	1,324,561
COUNTY TRANSFER - CHPI ADMIN	261,254	61,524	199,730	123,047
COUNTY TRANSFER - COCHI	701,989	259,880	442,109	519,758
COUNTY TRANSFER - COCHI Admin	15,767	28,876	(13,109)	57,751
COUNTY TRANSFER - COHB	0	0	0	0
COUNTY TRANSFER - COHB Admin	0	0	0	0
COUNTY TRANSFER - COVID	518,720	0	518,720	0
COUNTY TRANSFER - HPP	446,425	0	446,425	0
COUNTY TRANSFER - HPP Admin	0	0	0	0
COUNTY TRANSFER - IAH - HADD	26,000	34,002	(8,002)	68,000
COUNTY TRANSFER - IAH - Ontario Renovates	90,541	0	90,541	0
COUNTY TRANSFER - OPHI	995,201	277,042	718,159	554,085
COUNTY TRANSFER - OPHI Admin	19,641	30,782	(11,141)	61,565
COUNTY TRANSFER - STRONG COMM Rent Supplement	35,021	70,044	(35,023)	140,086
GAIN / (LOSS) - DISPOSAL OF ASSETS	0	0	0	0
INTEREST ON INVESTMENTS	23,372	19,002	4,370	38,000
MISC REVENUE	28,017	32,508	(4,492)	65,000
PROV SUBSIDY - DEBENTURES	0	0	0	619,986
Surplus Adjustment - Transfer from Reserves	0	0	0	1,482,665
TENANT REVENUE	2,519,564	2,277,018	242,546	4,554,019
REVENUES	8,456,761	6,294,509	2,162,252	14,940,781
Municipal SURPLUS / (DEFICIT)	2,230,644	68,811	2,161,833	0
less: Surplus Adjustment - Depreciation	(597,699)	(628,320)	30,621	(1,256,647)
add: Surplus Adjustment - TCA	486,097	0	486,097	1,482,665
add: Surplus Adjustment - Transfer To Reserves	0	0	0	0
less: Surplus Adjustment - Transfer From Reserves	0	0	0	(1,482,665)
add: Surplus Adjustment - Principal Payments	179,794	0	179,794	361,821
Accounting SURPLUS / (DEFICIT)	2,298,834	(559,509)	2,858,343	(894,826)

COVID19 Financial Summary January 1 to June 30, 2022

Department	Additional Payroll Costs	Additional Expenses	Total	Provincial Revenues	Other Revenue	Federal Safe Start Revenues	Net Expense/ (Surplus)	Notes
Admin	\$472.55	\$18,834.50	\$19,307.05			-\$ (19,307.05)	\$0.00	
BM	\$264,896.00	\$383,375.00	\$648,271.00	-\$ (648,271.00)			\$0.00	
Child Care	\$1,811.39		\$1,811.39			-\$ (1,811.39)	\$0.00	
HR	\$40,325.13	\$15,003.76	\$55,328.89			-\$ (55,328.89)	\$0.00	
Housing		\$219,323.30	\$219,323.30	-\$ (219,323.30)			\$0.00	
IT	\$2,317.24		\$2,317.24			-\$ (2,317.24)	\$0.00	
ML	\$261,250.00	\$677,670.00	\$938,920.00	-\$ (938,920.00)			\$0.00	
OW	\$4,297.22		\$4,297.22			-\$ (4,297.22)	\$0.00	
POA		\$59,823.59	\$59,823.59			-\$ (59,823.59)	\$0.00	COVID expenses are lost revenue due to COVID
Paramedic - 911	\$263,237.82	\$194,607.36	\$457,845.18	-\$ (90,571.05)		-\$ (367,274.13)	\$0.00	
Paramedic - LTC Program	\$52,541.57		\$52,541.57	-\$ (20,834.61)		-\$ (31,706.96)	\$0.00	
Paramedic - VTAC Swabbing Clinics	\$571,502.25	\$150,167.00	\$721,669.25		-\$ (684,447.10)		\$37,222.15	Funded via MOU with Arnprior Hospital to cover direct costs, Outage is timing difference
Paramedic-Vaccination	\$228,021.65	\$874.60	\$228,896.25	-\$ (187,561.34)		-\$ (41,334.91)	\$0.00	
Paramedic - VTAC Call Centre	\$334,576.00	\$27,986.00	\$362,562.00		-\$ (362,562.00)		\$0.00	
Public Works	\$16,344.04	\$2,884.69	\$19,228.73			-\$ (19,228.73)	\$0.00	
RCHC		\$423,657.46	\$423,657.46	-\$ (517,764.63)		-\$ (955.03)	-\$ (95,062.20)	Admin fees on SSRF 2,4, & 5 provide \$95,000 in revenue to RCHC
Totals	\$2,041,592.86	\$2,174,207.26	\$4,215,800.12	-\$ (2,623,245.93)	-\$ (1,047,009.10)	-\$ (603,385.14)	-\$ (57,840.05)	

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)
	\$(1,522,228)	\$ 1,850,057

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
	\$ 4,214,547	\$ 3,701,112

(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	\$ 801,447	\$ 60,383	\$ 7,657	\$ 869,487

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
	\$10,899,378	\$ 10,061,231	\$10,216,915

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 an 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

2022 Tax Rates Summary

Using Actual rates on July 27, 2022 1:21PM EST.

	Residential		New Multi-residential	Multi-residential	Commercial						Industrial			Large Industrial		Landfills	Pipelines	Farm	Managed Forests
	Occupied	FAD Phase I	Occupied	Occupied	Occupied	Excess Land	Vacant Land	On-Farm Bus. 1	On-Farm Bus. 2	FAD Phase I	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000		1.000000	1.943600	1.814700						2.716839			3.063894		1.189066	1.332800	0.250000	0.250000
County of Renfrew	0.00381620	0.00133567	0.00381620	0.00741717	0.00692526	0.00692526	0.00692526	0.00692526	0.00692526	0.00133567	0.01028676	0.01028676	0.01028676	0.01160081	0.01160081	0.00453772	0.00508623	0.00095405	0.00095405
Education	0.00153000	0.00053550	0.00153000	0.00153000	0.00880000	0.00880000	0.00880000	0.00220000	0.00220000	0.00053550	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00038250	0.00038250
Education- Retained New Con.					0.00980000	0.00980000	0.00980000			0.00053550	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000				
Education- Retained					0.01250000	0.01250000	0.01250000			0.00053550	0.01250000	0.01250000	0.01250000	0.01250000	0.01250000	0.00980000	0.00980000		
Education- New Construction					0.00880000	0.00880000	0.00880000	0.00220000	0.00220000	0.00053550	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000				
McNab/Braeside Township, 4701	0.00649279	0.00227248	0.00649279	0.01261939	0.01178247	0.01178247	0.01178247	0.01178247	0.01178247	0.00227248	0.01713927	0.01713927	0.01713927	0.01932868	0.01932868	0.00772035	0.00865359	0.00162320	0.00162320
Arnprior Town, 4702	0.00886646	0.00310326	0.00886646	0.01723285	0.01608996	0.01608996	0.01608996	0.01608996	0.01608996	0.00310326	0.02408874	0.02408874	0.02408874	0.02716589	0.02716589	0.01054281	0.01181722	0.00221662	0.00221662
Greater Madawaska Township, 4706	0.00422077	0.00147727	0.00422077	0.00820349	0.00765944	0.00765944	0.00765944	0.00765943	0.00765943	0.00147727	0.01146716	0.01146716	0.01146716	0.01293200	0.01293200	0.00501878	0.00562545	0.00105519	0.00105519
Brudenell, Lyndoch and Raglan Township, 4719	0.00578097	0.00000000	0.00578097	0.01123589	0.01049073	0.01049073	0.01049073	0.00000000	0.00000000	0.00000000	0.01558926	0.01558926	0.01558926	0.01558926	0.01558926	0.00687395	0.00770488	0.00144524	0.00144524
Madawaska Valley Township, 4726	0.00538659	0.00188531	0.00538659	0.01046938	0.00977505	0.00977505	0.00977505	0.00977505	0.00977505	0.00188531	0.01463451	0.01463451	0.01463451	0.01650395	0.01650395	0.00640502	0.00717925	0.00134665	0.00134665
Killaloe, Hagarty & Richards Township, 4731	0.00677163	0.00237007	0.00677163	0.01316135	0.01228848	0.01228848	0.01228848	0.01228848	0.01228848	0.00237007	0.01839744	0.01839744	0.01839744	0.00000000	0.00000000	0.00805191	0.00902523	0.00169291	0.00169291
Bonnechere Valley Township, 4738	0.00670694	0.00234743	0.00670694	0.01303561	0.01217109	0.01217109	0.01217109	0.01217109	0.01217109	0.00234743	0.01810461	0.01810461	0.01810461	0.02041733	0.02041733	0.00797500	0.00893901	0.00167673	0.00167673
Admaston/Bromley Township, 4742	0.00675592	0.00236457	0.00675592	0.01313081	0.01225997	0.01225997	0.01225997	0.01225997	0.01225997	0.00236457	0.01835474	0.01835474	0.01835474	0.02069941	0.02069941	0.00803323	0.00900429	0.00168898	0.00168898
Horton Township, 4746	0.00558840	0.00195594	0.00558840	0.01086161	0.01014127	0.01014127	0.01014127	0.01014127	0.01014127	0.00195594	0.01518278	0.01518278	0.01518278	0.01518278	0.01518278	0.00664498	0.00744822	0.00139710	0.00139710
Renfrew Town, 4748	0.01049617	0.00367366	0.01049617	0.02040036	0.01904740	0.01904740	0.01904740	0.00000000	0.00000000	0.00367366	0.02803053	0.02803053	0.02803053	0.03161121	0.03161121	0.01248064	0.01398930	0.00262404	0.00262404
Whitewater Region Township, 4758	0.00663439	0.00232204	0.00663439	0.01289460	0.01203943	0.01203943	0.01203943	0.01203943	0.01203943	0.00232204	0.01787338	0.01787338	0.01787338	0.02015657	0.02015657	0.00788873	0.00884231	0.00165860	0.00165860
Laurentian Valley Township, 4766	0.00441541	0.00154539	0.00441541	0.00858179	0.00801264	0.00801264	0.00801264	0.00801264	0.00801264	0.00154539	0.01182742	0.01182742	0.01182742	0.01333828	0.01333828	0.00525022	0.00588486	0.00110386	0.00110386
North Algona Wilberforce Township, 4769	0.00687077	0.00240477	0.00687077	0.01335403	0.01246839	0.01246839	0.01246839	0.01246839	0.01246839	0.00240477	0.01866678	0.01866678	0.01866678	0.02105131	0.02105131	0.00816980	0.00915736	0.00171769	0.00171769
Petawawa Town, 4779	0.00429965	0.00150487	0.00429965	0.00835680	0.00780257	0.00780257	0.00780257	0.00780257	0.00780257	0.00150487	0.01146251	0.01146251	0.01146251	0.01292675	0.01292675	0.00511256	0.00573057	0.00107492	0.00107492
Laurentian Hills Town, 4792	0.00742021	0.00259707	0.00742021	0.01442192	0.01346546	0.01346546	0.01346546	0.01346546	0.01346546	0.00259707	0.02015952	0.02015952	0.02015952	0.02273474	0.02273474	0.00882312	0.00988966	0.00185505	0.00185505
Deep River Town, 4796	0.01036680	0.00362838	0.01036680	0.02014891	0.01881263	0.01881263	0.01881263	0.01881263	0.01881263	0.00362838	0.02790503	0.02790503	0.02790503	0.03146968	0.03146968	0.01232681	0.01381687	0.00259170	0.00259170
Head, Clara & Maria Township, 4798	0.00208325	0.00072914	0.00208325	0.00404900	0.00378047	0.00378047	0.00378047	0.00378047	0.00378047	0.00072914	0.00565985	0.00565985	0.00565985	0.00638286	0.00638286	0.00247712	0.00277656	0.00052081	0.00052081

2022 Taxable and PIL Levy from 2022 Return Roll by Levy Type

Using Actual rates on July 27, 2022 2:23PM EST.

	Residential		New Multi-residential	Multi-residential	Commercial						Industrial			Large Industrial		Landfills	Pipelines	Farm	Managed Forests	Total
	Occupied	FAD Phase I	Occupied	Occupied	Occupied	Excess Land	Vacant Land	On-Farm Bus. 1	On-Farm Bus. 2	FAD Phase	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Occupied	Occupied	Occupied	Occupied	
Renfrew Co, 4700	38,994,940	373	46,756	1,206,998	6,726,677	48,880	135,422	1,334	0	1,588	336,031	9,668	16,762	455,675	4,739	1,953	1,921,232	586,706	44,655	50,540,388
Education	15,592,846	149	18,745	248,977	9,657,780	62,260	172,934	424	0	637	292,665	8,318	14,689	411,450	3,595	4,218	3,324,042	235,225	17,904	30,066,857
McNab/Braeside Township, 4701	5,904,951	0	0	13,112	151,467	201	259	0	0	0	38,390	768	4,837	0	0	859	275,859	96,027	3,801	6,490,532
Arnprior Town, 4702	7,854,614	835	20,552	609,058	1,408,523	6,696	44,365	0	0	3,690	146,987	2,187	15,496	147,234	1,695	0	29,508	1,540	0	10,292,980
Greater Madawaska Township, 4706	3,430,497	0	0	0	117,032	672	1,343	0	0	0	1,566	0	281	0	0	147	0	6,324	7,515	3,565,378
Brudenell, Lyndoch and Raglan Township, 4719	1,313,128	0	0	8,562	72,824	1,415	67	0	0	0	15,208	831	0	0	0	22	0	25,892	4,255	1,442,205
Madawaska Valley Township, 4726	3,943,006	0	0	25,095	349,987	769	7,074	0	0	0	24,759	439	224	0	0	54	0	5,107	5,127	4,361,641
Killaloe, Hagarty & Richards Township, 4731	2,435,301	0	0	14,688	115,371	0	2,128	0	0	0	3,159	0	0	0	0	49	0	15,957	3,433	2,590,086
Bonnechere Valley Township, 4738	3,249,147	0	0	46,754	178,370	1,740	2,456	0	0	0	36,592	933	0	0	0	44	0	61,845	10,681	3,588,561
Admaston/Bromley Township, 4742	1,854,059	0	0	0	52,877	0	0	631	0	0	14,403	233	0	0	0	35	257,523	264,811	4,762	2,449,335
Horton Township, 4746	2,125,598	0	0	15,836	128,209	330	979	0	0	0	30,305	982	0	0	0	86	227,081	39,891	2,198	2,571,494
Renfrew Town, 4748	6,226,574	0	0	579,562	2,287,839	30,122	50,260	0	0	0	137,183	1,637	12,765	54,555	1,239	1,348	32,721	1,198	139	9,417,143
Whitewater Region Township, 4758	5,159,686	0	0	29,799	392,301	1,127	6,084	0	0	0	31,462	2,134	1,190	104,230	740	153	162,973	318,253	4,068	6,214,199
Laurentian Valley Township, 4766	4,544,847	16	0	15,387	869,737	15,509	8,727	732	0	0	27,791	287	1,210	122,471	3,604	571	297,156	77,748	3,079	5,988,871
North Algona Wilberforce Township, 4769	3,082,714	0	0	0	139,609	404	141	0	0	0	48,175	112	0	0	0	36	0	53,497	12,289	3,336,976
Petawawa Town, 4779	6,590,470	0	24,572	654,482	2,632,630	15,088	71,553	0	0	0	27,792	864	457	0	0	0	220,891	1,601	2,607	10,243,007
Laurentian Hills Town, 4792	2,439,791	0	0	7,687	367,109	1,710	11,967	671	0	0	35,862	2,336	0	0	0	0	644,183	659	4,540	3,516,514
Deep River Town, 4796	3,934,960	0	43,738	114,146	2,093,946	8,362	8,259	0	0	0	16,020	120	0	559,565	0	108	29,527	0	378	6,809,128
Head, Clara & Maria Township, 4798	128,582	0	0	0	88,805	0	2,480	0	0	0	1,045	1,066	0	0	0	0	297,603	0	173	519,753
Total Lower Tier	64,217,925	850	88,862	2,134,167	11,446,636	84,145	218,142	2,034	0	3,690	636,700	14,931	36,461	988,054	7,278	3,512	2,475,023	970,349	69,044	83,397,803
Grand Total	118,805,711	1,373	154,363	3,590,142	27,831,093	195,285	526,498	3,791	0	5,915	1,265,396	32,916	67,912	1,855,179	15,612	9,683	7,720,297	1,792,281	131,602	164,005,047

Taxable and PIL Levy from Returned Roll Renfrew Co, 4700

	2022 Estimated Taxation	2021 Estimated Taxation	Difference \$	Difference %	Wtd CVA Growth	2022 Net Budget Impact
Admaston/Bromley Township, 4742	2,449,335	2,344,852	104,483	4.46%	0.71%	3.75%
Arnprior Town, 4702	10,292,980	9,957,060	335,920	3.37%	3.68%	-0.31%
Bonnechere Valley Township, 4738	3,588,561	3,536,356	52,205	1.48%	0.89%	0.59%
Brudenell Lyndoch Raglan Township, 4719	1,442,205	1,405,500	36,705	2.61%	1.09%	1.52%
Deep River Town, 4796	6,809,128	6,024,214	784,914	13.03%	11.06%	1.97%
Greater Madawaska Township, 4706	3,565,378	3,429,417	135,961	3.96%	1.24%	2.72%
Head Clara Maria Township, 4798	519,753	498,501	21,252	4.26%	4.47%	-0.21%
Horton Township, 4746	2,571,494	2,501,313	70,181	2.81%	1.92%	0.89%
Killaloe, Hagarty & Richards Township, 4731	2,590,086	2,549,746	40,340	1.58%	0.64%	0.94%
Laurentian Hills Town, 4792	3,516,514	3,495,454	21,060	0.60%	0.65%	-0.05%
Laurentian Valley Township, 4766	5,988,871	5,787,698	201,173	3.48%	0.61%	2.87%
Madawaska Valley Township, 4726	4,361,641	4,224,618	137,023	3.24%	1.01%	2.23%
Mcnab/Braeside Township, 4701	6,490,532	6,034,484	456,048	7.56%	1.47%	6.09%
North Algona Wilberforce Township, 4769	3,336,976	3,277,302	59,674	1.82%	1.84%	-0.02%
Petawawa Town, 4779	10,243,007	9,841,514	401,493	4.08%	0.18%	3.90%
Renfrew Co, 4700	50,540,388	48,945,642	1,594,746	3.26%	1.65%	1.61%
Renfrew Town, 4748	9,417,143	9,069,614	347,529	3.83%	0.33%	3.50%
Whitewater Region Township, 4758	6,214,199	6,004,057	210,142	3.50%	1.78%	1.72%
	133,938,191	128,927,342	5,010,849	3.89%	1.65%	2.24%

	2022 Estimated Taxation	2021 Estimated Taxation	Difference \$	Difference %	Wtd CVA Growth	2022 Net Budget Impact
Mcnab/Braeside Township, 4701	6,490,532	6,034,484	456,048	7.56%	1.47%	6.09%
Petawawa Town, 4779	10,243,007	9,841,514	401,493	4.08%	0.18%	3.90%
Admaston/Bromley Township, 4742	2,449,335	2,344,852	104,483	4.46%	0.71%	3.75%
Renfrew Town, 4748	9,417,143	9,069,614	347,529	3.83%	0.33%	3.50%
Laurentian Valley Township, 4766	5,988,871	5,787,698	201,173	3.48%	0.61%	2.87%
Greater Madawaska Township, 4706	3,565,378	3,429,417	135,961	3.96%	1.24%	2.72%
Madawaska Valley Township, 4726	4,361,641	4,224,618	137,023	3.24%	1.01%	2.23%
Deep River Town, 4796	6,809,128	6,024,214	784,914	13.03%	11.06%	1.97%
Whitewater Region Township, 4758	6,214,199	6,004,057	210,142	3.50%	1.78%	1.72%
Renfrew Co, 4700	50,540,388	48,945,642	1,594,746	3.26%	1.65%	1.61%
Brudenell Lyndoch Raglan Township, 4719	1,442,205	1,405,500	36,705	2.61%	1.09%	1.52%
Killaloe, Hagarty & Richards Township, 4731	2,590,086	2,549,746	40,340	1.58%	0.64%	0.94%
Horton Township, 4746	2,571,494	2,501,313	70,181	2.81%	1.92%	0.89%
Bonnechere Valley Township, 4738	3,588,561	3,536,356	52,205	1.48%	0.89%	0.59%
North Algona Wilberforce Township, 4769	3,336,976	3,277,302	59,674	1.82%	1.84%	-0.02%
Laurentian Hills Town, 4792	3,516,514	3,495,454	21,060	0.60%	0.65%	-0.05%
Head Clara Maria Township, 4798	519,753	498,501	21,252	4.26%	4.47%	-0.21%
Arnprior Town, 4702	10,292,980	9,957,060	335,920	3.37%	3.68%	-0.31%
Totals	133,938,191	128,927,342	5,010,849	3.89%	1.65%	2.24%