

**Report To:** Finance + Audit Committee, Board of Health  
**Submitted by:** Dr. Nicola Mercer, Medical Officer of Health & CEO  
**Subject:** 2020 DRAFT AUDITED FINANCIAL STATEMENTS

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**RECOMMENDATION(S):**

- (a) That the Finance + Audit Committee makes recommendation to the Board of Health to receive and approve the 2020 Draft Audited Financial Statements, as presented in Appendix 1 of Finance + Audit Committee Report BH.04.APR0721.R04.

**BACKGROUND:**

The 2020 Draft Audited Financial Statements for Wellington-Dufferin-Guelph Public Health are attached hereto as Appendix 1.

**PUBLIC HEALTH AND/OR FINANCIAL IMPLICATIONS:**

N/A.

**APPENDICES:**

Appendix 1: Draft Audited Financial Statements for the year-ended December 31, 2020.

**REFERENCES:**

N/A.

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Reviewed by:  
David Kingma,  
Director, Administrative  
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*Original Signed Document on File*

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Approved by:  
Dr. Nicola Mercer,  
Medical Officer of Health &  
CEO

**Financial Statements of**

**Wellington-Dufferin-Guelph Public Health**

December 31, 2020

# Wellington-Dufferin-Guelph Public Health

December 31, 2020

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# Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus  
Year Ended December 31, 2020

	Budget 2020 (Note 9)	Actual 2020	Actual 2019 (See Note 13)
	\$	\$	\$
<b>Municipal and provincial funding</b>			
Ministry of Health Base Funding	\$15,701,618	\$15,788,103	\$15,455,896
Ministry of Health One-time	412,300	2,937,003	121,696
City of Guelph	4,378,584	4,378,584	3,996,673
County of Wellington	3,185,885	3,185,885	3,168,375
County of Dufferin	1,880,360	1,880,360	1,843,490
Ministry of Children, Community and Social Services	2,581,208	2,581,208	2,581,208
Public Health Agency of Canada	190,431	60,713	22,602
Other community grants	161,553	162,567	249,668
	<b>28,491,939</b>	<b>30,974,423</b>	27,439,608
<b>Other revenue</b>			
Interest income	27,000	40,596	158,165
<b>Total revenue (Schedule 2)</b>	<b>28,518,939</b>	<b>31,015,019</b>	27,597,773
<b>Expenses</b>			
Salaries and wages	15,956,087	18,689,857	15,676,500
Benefits	4,748,417	4,794,257	4,238,626
Staff and volunteer training and recognition	189,041	61,032	204,152
Board of Health	34,650	6,193	12,479
Travel	311,183	171,619	298,615
Building occupancy (Note 12)	2,233,960	1,155,431	1,288,891
Professional and purchased services	2,475,704	2,090,496	1,815,040
Program materials and supplies	863,303	745,021	1,121,256
Office expenses, printing, and postage	425,561	134,596	144,529
Information and IT	785,591	736,975	745,981
Communications	166,249	297,059	197,074
One-time strategic investments	346,000	-	117,084
Amortization of tangible capital assets	-	1,536,352	1,518,568
Loss on disposal of tangible capital assets	-	-	76
Expenditure recoveries	(393,048)	(290,375)	(586,066)
Transfers to reserves	376,241	-	-
<b>Total net operating costs</b>	<b>28,518,939</b>	<b>30,128,513</b>	26,792,805
<b>Excess of revenue over expenses</b>	-	886,506	804,968
Accumulated surplus, beginning of year	17,778,018	17,778,018	16,973,050
<b>Accumulated surplus, end of year</b>	<b>\$17,778,018</b>	<b>\$18,664,524</b>	\$17,778,018

Approved by the Board of Health on

\_\_\_\_\_ Director \_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Changes in Net Financial Debt  
Year Ended December 31, 2020

	2020	2019
	\$	\$
Excess of revenue over expenditures	<b>886,506</b>	804,968
Amortization of tangible capital assets	<b>1,536,352</b>	1,518,568
Change in prepaid expenses	<b>16,402</b>	44,071
Change in inventory	<b>3,960</b>	530
Tangible capital asset purchases	<b>(676,457)</b>	(880,355)
Loss on disposal of tangible capital assets	-	76
<b>Decrease in net debt</b>	<b>1,766,763</b>	1,487,858
Net debt, beginning of year	<b>(4,659,782)</b>	(6,147,640)
<b>Net debt, end of year</b>	<b>(2,893,019)</b>	(4,659,782)

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Financial Position  
As At December 31, 2020

	2020	2019
	\$	\$
<b>Financial assets</b>		
Cash	2,679,772	2,494,911
Accounts receivable	635,190	462,122
Due from Province of Ontario	2,253,023	694,497
	<b>5,567,985</b>	3,651,530
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,909,481	1,164,720
Employee benefits payable (Note 7)	1,644,856	1,407,899
Deferred revenue	221,833	64,930
Trust liabilities (Note 4)	1,060	3,252
Due to programs (Note 5)	207,686	83,462
Long-term debt (Note 12)	4,476,088	5,587,049
	<b>8,461,004</b>	8,311,312
<b>Net debt</b>	<b>(2,893,019)</b>	(4,659,782)
<b>Non financial assets</b>		
Tangible capital assets (Schedule 10)	21,504,472	22,364,367
Prepaid expenses	49,686	66,088
Inventory	3,385	7,345
	<b>21,557,543</b>	22,437,800
<b>Accumulated surplus</b>	<b>18,664,524</b>	17,778,018

Approved by the Board of Health on

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Cash Flows  
Year Ended December 31, 2020

	2020	2019
	\$	\$
<b>OPERATING ACTIVITIES:</b>		
Excess of revenue over expenditures	886,506	804,968
Items not affecting cash:		
Amortization	1,536,352	1,518,568
Loss on disposal of tangible capital assets	-	76
Net changes in non-cash working capital items related to operations	(450,579)	(329,384)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>1,972,279</b>	<b>1,994,228</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY:</b>		
Acquisition of tangible capital assets	(676,457)	(880,355)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(676,457)</b>	<b>(880,355)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITY:</b>		
Long-term debt repaid	(1,110,961)	(6,031,011)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<b>(1,110,961)</b>	<b>(6,031,011)</b>
<b>Net increase (decrease) in cash</b>	<b>184,861</b>	<b>(4,917,138)</b>
Cash, beginning of year	2,494,911	7,412,049
<b>Cash, end of year</b>	<b>2,679,772</b>	<b>2,494,911</b>

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 1. Description of business

The Board of Health for the Wellington-Dufferin-Guelph Health Unit (WDGPH) has been created by statute under the Health Protection and Promotion Act (HPPA) and is by statute an autonomous Board of Health. The Board of Health is comprised of municipal members representing each of the obligated municipalities of the County of Wellington (3), the County of Dufferin (2), and the City of Guelph (3) and seven Provincial appointees. As stated in WDGPH's Mission statement, WDGPH uses an innovative approach to deliver evidence-informed programs and services to meet the distinctive needs of our communities.

WDGPH operates programs in accordance with the Ontario Public Health Standards and Protocols as mandated by the Province of Ontario. The Province of Ontario mandates that WDGPH provide programs and services that prevent disease, protect health and promote the well-being of individuals. Additional initiatives are also delivered within Wellington, Dufferin, and Guelph including: Preschool Speech and Language, Canadian Prenatal Nutrition Program, and acting as the host agency for the Poverty Elimination Task Force Guelph-Wellington.

## 2. Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), and reflect the following policies:

### Basis of accounting

- a) The operations reported on in the financial statements reflect the complete operations of WDGPH.
- b) The operations of WDGPH general programs are funded by the Counties of Wellington and Dufferin, the City of Guelph, and the Ontario Ministry of Health. Each year the amount of expenditure is based upon budgeted approvals and is funded accordingly. Funding amounts not received at year-end are recorded as receivable. Funding amounts in excess of actual expenditures incurred during the year are recorded as payable, or as deferred revenue depending on the terms of the funding agreement.

Revenue and expenses are reported on the accrual basis of accounting.

### Use of estimates

The preparation of the financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Significant estimates used within these financial statements include accrued liabilities and employee benefits payable. Actual results may differ from these estimates.



# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 2. Significant Accounting Policies (continued)

### Revenue recognition

WDGPH receives revenue in the form of government transfers from the Province of Ontario (Ministry of Health and Ministry of Children, Community and Social Services), the Corporation of the County of Wellington, the Corporation of the County of Dufferin, and the Corporation of the City of Guelph. Government transfers are recognized as revenue 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 and/or stipulations have been met, and reasonable estimates of the amount can be made.

### Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. The cost, less residual value of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	30 years
Leasehold improvements	Term of lease
Equipment	5 years
Technology and communication	3 years
Furniture and fixtures	5 years
Parking lot	20 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 3. COVID-19 Related Expenditures (by object)

These amounts reflect costs incurred as a result of the COVID-19 pandemic response and are included within the expense captions on the face of the Statement of Operations and Accumulated Surplus.

<b>December 31, 2020</b>	<b>COVID-19 \$</b>
Salaries and wages	2,553,701
Benefits	137,819
Staff and volunteer training and recognition	14
Travel	55,792
Building occupancy	27,533
Professional and purchased services	187,571
Program materials and supplies	303,804
Office expenses, printing, and postage	46,050
Information and IT	179,617
Communications	118,256
<b>Total expenditures</b>	<b>3,610,157</b>
Less: Reimbursed by Ministry of Health	(2,810,157)
<b>Net COVID-19 expenditures funded through the municipal portion of the Cost Shared Mandatory program</b>	<b>800,000</b>

Included in the above costs was capital assets of \$185,193, which have been capitalized. This is made up of \$141,100 of Information and IT cost and \$44,093 of Communication costs.

## 4. Trust liabilities

WDGPH periodically receives funds from various sources for specific purposes, which WDGPH holds in Trust. Balances are drawn down when funds are expended in accordance with the stipulations placed on them by the provider of the funds.

	<b>2020 \$</b>	<b>2019 \$</b>
Hearing (Wee Talk)	560	800
Children's Report Card	500	500
County of Wellington - Dental	-	1,952
	<b>1,060</b>	<b>3,252</b>

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 5. Due to programs

The following represents unspent funding for the following programs:

	2020	2019
	\$	\$
Due to Parenting to Pregnancy	46,840	38,893
Due to Preschool Speech and Language	97,848	44,569
Due to Healthy Babies Healthy Children	34,262	-
Due to Climate Change	28,736	-
	<b>207,686</b>	<b>83,462</b>

## 6. Accumulated surplus and reserves

Accumulated surplus consists of individual fund surplus and reserves as follows:

December 31, 2020	2020	2019
	\$	\$
<b>Surplus</b>		
Tangible capital assets (Schedule 10)	21,504,472	22,364,367
Reserves	1,779,782	1,134,233
Long-term debt	(4,476,088)	(5,587,049)
Accumulated (deficit) from March 31st year-end programs	(143,642)	(133,533)
	<b>18,664,524</b>	<b>17,778,018</b>

Accumulated deficit from March 31st year-end programs represents the cumulative net excess of expenses over revenues for the Preschool Speech and Language Program, Healthy Babies Healthy Children Program, Climate Change Program and the Pregnancy to Parenting Program as at December 31st.

December 31, 2020	2020	2019
	\$	\$
Balance, beginning of year	1,134,233	5,659,302
Interest earned on reserve	21,070	92,012
Transfer to reserves	624,479	482,919
Transfer from reserves	-	(5,100,000)
<b>Balance, end of year</b>	<b>1,779,782</b>	<b>1,134,233</b>

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 6. Accumulated surplus and reserves (continued)

Reserves consist of the following:

<b>December 31, 2020</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Contingency Reserve	<b>647,627</b>	415,133
Technology Reserve	<b>158,008</b>	154,889
Orangeville Facilities Reserve	<b>325,973</b>	200,028
Guelph Facilities Reserve	<b>527,107</b>	255,309
Fluoride Varnish Program Reserve	<b>71,904</b>	70,484
Poverty Elimination Task Force Reserve	<b>49,163</b>	38,390
<b>Balance, end of year</b>	<b>1,779,782</b>	1,134,233

## 7. Employee benefits payable

<b>December 31, 2020</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Vacation time payable	<b>1,551,851</b>	1,332,398
Compensation time payable	<b>79,681</b>	58,251
Part-time Ontario Nurses Association (ONA) accumulated sick leave	<b>13,324</b>	17,250
	<b>1,644,856</b>	1,407,899

### Vacation time payable

The provisions of the employee's vacation plan allows for the accumulation of vacation credits for use in future periods. The approximate value of the credits as at December 31, 2020 is \$1,551,851 (2019 - \$1,332,398).

### Compensation time payable

Hours earned by employees that are not paid or taken are compensation time. Upon termination of employment, any hours of compensation time that an employee has earned, but not taken, are payable at their wage rate. The approximate value of the time as at December 31, 2020 is \$79,681 (2019 - \$58,251).

### Part-time nurses accumulated illness allowance

Permanent part-time nurses who work less than twenty-eight hours per week are not eligible for the short-term disability or long-term disability plans provided to staff working twenty-eight hours per week or more. Instead, these nurses accumulate an illness allowance on a pro rata basis of one and one-half days per month worked in each year. Any unused portion accumulates from year to year. In the event of an illness, a nurse may draw from this accumulated balance to continue to receive their regular daily rate of pay. There is no payout for unused illness allowance. The estimated potential liability for part-time nurses accumulated illness allowance as at December 31, 2020 is \$13,324 (2019 - \$17,250).

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 220 (2019 - 200) members of its staff.

OMERS is a multi-employer plan, therefore, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, WDGPH does not recognize any share of the OMERS pension surplus or deficit. At December 31, 2020 the plan reported a \$3.2 billion actuarial deficit (2019 - \$3.3 billion actuarial deficit).

The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employee based upon length of service and rates of pay.

The amount contributed to OMERS for 2020 was \$1,460,936 (2019 - \$1,432,749).

## 9. Budget figures

The budgeted figures, which are presented for comparison purposes, are prepared on a cash basis.

## 10. Commitments and contingencies

WDGPH leases office and clinic space under operating leases. In addition, land has been leased under a long-term operating lease which expires on April 30, 2062. WDGPH also has a small number of long-term commitments under contract. Minimum lease payments and other long-term commitments under contract over the next five years are as follows:

	\$
2021	<b>302,817</b>
2022	<b>317,168</b>
2023	<b>308,402</b>
2024	<b>290,492</b>
2025	<b>286,365</b>
	<b>1,505,244</b>

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2020 cannot be determined with certainty, WDGPH believes that their outcome will have no significant adverse impact on its financial position, operating results or cash flows.

## 11. Credit facility

At December 31, 2020 WDGPH had an unsecured line of credit of \$500,000 (2019 - \$500,000) bearing interest at the bank prime rate of 2.45% (2019 - 3.95%), of which all has remained unused at year-end.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 12. Long-term debt

On December 19, 2012, WDGPH entered into a Financial Agreement with the County of Wellington, the County of Dufferin, and the City of Guelph to finance the cost of building the two new facilities at Chancellors Way, Guelph, and Broadway, Orangeville. The Financial Agreement allowed for quarterly advances of capital by the obligated municipalities to WDGPH beginning in January 2013, until the completion of the new facilities. The total amount of the advances was not to exceed \$24,400,000. Interest is calculated annually, commencing on the 1st day of the month following the date of substantial completion of both facilities. The interest rate is 3.34% per annum, and the term and amortization of the loans is twenty years. Repayment of these loans commenced thirty days following certification by the project's architect of substantial completion of both facilities. The whole or any part of the capital financing under this agreement may be prepaid at any time or times without penalty or bonus.

The total amount borrowed under the loan agreement was \$18,481,487. The amount outstanding as of December 31, 2020 is \$4,476,088. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2021	1,281,624
2022	1,281,624
2023	1,281,624
2024	930,467
	<b>4,775,339</b>
Less: Interest portion	299,251
<b>Long-term debt</b>	<b>4,476,088</b>

The total interest paid on long-term debt in 2020 was \$170,665 (2019 - \$350,613), and is included in Building Occupancy costs on the Statement of Operations and Accumulated Surplus.

## 13. Comparative information

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements  
For the Year Ended December 31, 2020

## 14. Municipal Split

WDGPH receives funding for Cost Shared Mandatory and Related programs from the three obligated municipalities under the Health Protection and Promotion Act. The percentage of total municipal funding provided by each of the three obligated municipalities is based on the population of each municipality relative to the total population of Wellington-Dufferin-Guelph, based on the most recent Census. In 2020, the split is based on the 2016 Census (2019 - 2016 Census).

	<b>Population</b>	<b>2016 Census</b>
County of Wellington	90,932	32.0 %
County of Dufferin	61,735	21.7 %
City of Guelph	131,794	46.3 %
	284,461	100 %

# Wellington-Dufferin-Guelph Public Health

Schedule of Expenditure Recoveries - Schedule 1  
For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
Contraceptive sales	-	1,181	3,054
File searches	2,000	40	150
Food safety courses	15,000	1,699	22,835
HPV vaccinations	44,000	13,847	44,778
Meningococcal immunizations	18,000	17,230	27,634
Rental income	37,998	46,516	10,734
Other grant revenue	-	110,000	103,519
Other miscellaneous revenue	-	3,330	7,220
Prenatal and breastfeeding fees	650	193	1,341
TB skin tests	18,500	8,125	23,675
Vaccines (Gardasil)	20,000	6,306	34,817
Travel and immunization clinic fees	229,900	60,972	236,428
Universal influenza immunizations	7,000	20,865	69,810
Healthy Smiles Ontario (County of Wellington)	-	71	71
	<b>393,048</b>	<b>290,375</b>	<b>586,066</b>

The accompanying notes are an integral part of these financial statements.



# Wellington-Dufferin-Guelph Public Health

Schedule of Revenues and Expenditures - Schedule 2

Cost Shared Mandatory and 100% Ministry of Health Funded Related Programs

For the Year Ended December 31, 2020

Total mandatory and related programs (cost shared & 100% Ministry of Health)

	Cost Shared Programs	School-Focused Nurses	100% Ontario Seniors Dental Care Program	100% Provincial One Time	MOH Compensation	Total 2020	Total 2019
<b>Revenue</b>							
<b>Shared funding: provincial</b>							
Ministry of Health Base Funding	14,781,501	586,250	271,449	-	148,903	15,788,103	15,455,896
Ministry of Health One-time	-	-	-	2,937,003	-	2,937,003	121,696
<b>Sub-total provincial funding</b>	<b>14,781,501</b>	<b>586,250</b>	<b>271,449</b>	<b>2,937,003</b>	<b>148,903</b>	<b>18,725,106</b>	<b>15,577,592</b>
<b>Shared funding: municipal</b>							
City of Guelph	4,025,278	-	-	-	-	4,025,278	3,946,354
County of Wellington	2,778,587	-	-	-	-	2,778,587	2,724,104
County of Dufferin	1,880,360	-	-	-	-	1,880,360	1,843,490
<b>Sub-total municipal funding</b>	<b>8,684,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,684,225</b>	<b>8,513,948</b>
<b>Total cost-shared funding</b>	<b>23,465,726</b>	<b>586,250</b>	<b>271,449</b>	<b>2,937,003</b>	<b>148,903</b>	<b>27,409,331</b>	<b>24,091,540</b>
<b>General Revenue</b>							
Interest income	40,596	-	-	-	-	40,596	156,775
<b>Total Revenue</b>	<b>23,506,322</b>	<b>586,250</b>	<b>271,449</b>	<b>2,937,003</b>	<b>148,903</b>	<b>27,449,927</b>	<b>24,248,315</b>
<b>Expenses</b>							
<b>Employee costs</b>							
Salaries and wages	16,261,617	454,455	85,693	10,000	125,287	16,937,052	14,119,438
Benefits	4,116,973	131,795	21,321	-	23,616	4,293,705	3,828,879
<b>Total salaries, wages and benefits</b>	<b>20,378,590</b>	<b>586,250</b>	<b>107,014</b>	<b>10,000</b>	<b>148,903</b>	<b>21,230,757</b>	<b>17,948,317</b>
<b>Operating costs</b>							
Staff and volunteer training and recognition	55,746	-	1,560	-	-	57,306	197,295
Board of Health	6,193	-	-	-	-	6,193	12,479
Travel	162,316	-	220	-	-	162,536	251,717
Building occupancy	1,137,435	-	13,575	-	-	1,151,010	1,284,810
Office expenses, printing, and postage	133,312	-	1,020	-	-	134,332	142,208
Professional and purchased services	744,565	-	92,102	-	-	836,667	592,342
Program materials and supplies	678,863	-	13,920	-	-	692,783	1,037,980
Information and IT	729,457	-	-	-	-	729,457	745,608
Communications	297,059	-	-	-	-	297,059	191,902
One-time strategic investments	-	-	-	-	-	-	117,084
Net Covid-19 related expenditures (Note 3)	-	-	-	2,810,157	-	2,810,157	-
Amortization of tangible capital assets	1,536,352	-	-	-	-	1,536,352	1,518,568
Loss on disposal of capital assets	-	-	-	-	-	-	76
<b>Total operating costs</b>	<b>5,481,298</b>	<b>-</b>	<b>122,397</b>	<b>2,810,157</b>	<b>-</b>	<b>8,413,852</b>	<b>6,092,069</b>
<b>Total expenditures</b>	<b>25,859,888</b>	<b>586,250</b>	<b>229,411</b>	<b>2,820,157</b>	<b>148,903</b>	<b>29,644,609</b>	<b>24,040,386</b>
Expenditure recoveries (Schedule 1)	(290,375)	-	-	-	-	(290,375)	(586,066)
<b>Total net expenditures after expenditure recoveries</b>	<b>25,569,513</b>	<b>586,250</b>	<b>229,411</b>	<b>2,820,157</b>	<b>148,903</b>	<b>29,354,234</b>	<b>23,454,320</b>
<b>Excess (deficiency) of revenue over expenditures for the year</b>	<b>(2,063,191)</b>	<b>-</b>	<b>42,038</b>	<b>116,846</b>	<b>-</b>	<b>(1,904,307)</b>	<b>793,995</b>

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 3

Healthy Babies Healthy Children

For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children, Community and Social Services	1,567,992	1,567,992	1,567,992
<b>Expenses</b>			
Salaries and wages	1,165,752	1,226,847	1,161,017
Benefits	332,240	350,274	313,178
Travel	40,000	9,012	45,051
Program materials and supplies	11,000	1,081	12,433
Office expenses, printing, and postage	-	265	2,317
Language line	14,000	2,257	6,831
Communications	-	-	5,167
Staff and volunteer training and recognition	5,000	940	3,183
Contracted services	-	-	816
Audit fees	-	1,088	1,061
Information and IT	-	-	375
	1,567,992	1,591,764	1,551,429
<b>Excess (deficiency) of revenue over expenditures</b>	-	(23,772)	16,563

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 4

Preschool Speech and Language

For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children, Community and Social Services	1,013,216	1,013,216	1,013,216
Other community grants	61,283	61,283	60,376
Interest income	-	-	447
	<b>1,074,499</b>	<b>1,074,499</b>	1,074,039
<b>Expenses</b>			
Salaries and wages	221,700	213,324	203,083
Benefits	69,046	61,381	57,559
Building occupancy	3,870	3,871	3,675
Program materials and supplies	-	3,801	105
Contracted services	778,783	729,356	808,974
Audit fees	1,100	1,088	1,061
	<b>1,074,499</b>	<b>1,012,821</b>	1,074,457
<b>Excess (deficiency) of revenue over expenditures</b>	<b>-</b>	<b>61,678</b>	<b>(418)</b>

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 5  
 County of Wellington Weetalk  
 For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
<b>Government transfers</b>			
County of Wellington	367,921	367,921	367,921
<b>Expenses</b>			
Program materials and supplies	22,000	22,000	15,500
Professional and purchased services	345,921	345,921	352,393
	367,921	367,921	367,893
<b>Excess of revenue over expenditures</b>	-	-	28
<b>Due to County of Wellington, end of year</b>	-	-	28

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 6  
 Pregnancy to Parenting Program  
 For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Public Health Agency of Canada	63,410	-	22,602
<b>Expenses</b>			
Salaries and benefits	30,652	29,138	23,790
Benefits	5,300	7,370	-
Travel	700	69	393
Program materials and supplies	21,383	12,067	11,135
Language line	-	242	427
Contracted services	4,000	2,920	3,287
Building occupancy	1,375	550	-
	<b>63,410</b>	<b>52,356</b>	39,032
<b>Deficiency of revenue over expenditures</b>	<b>-</b>	<b>(52,356)</b>	<b>(16,430)</b>

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 7

Climate Change

For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Public Health Agency of Canada	127,021	60,713	-
<b>Expenses</b>			
Contracted services	125,271	83,800	-
Staff and volunteer training and recognition	1,750	1,799	-
	127,021	85,599	-
<b>Excess of revenue over expenditures</b>	-	(24,886)	-
<b>Due to Agency of Health Canada, beginning of year</b>	-	-	-
<b>Due to Agency of Health Canada, end of year</b>	-	(24,886)	-

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 8

Other Community Grants

For the Year Ended December 31, 2020

	Budget 2020 \$	2020 \$	2019 \$
<b>Revenues</b>			
City of Guelph	353,306	353,306	50,320
County of Wellington	39,377	39,377	76,350
Other community grants	100,270	101,284	249,668
<b>Total revenue</b>	<b>492,953</b>	<b>493,967</b>	376,338
<b>Expenses</b>			
Salaries and wages	293,497	293,494	169,169
Benefits	81,526	81,526	39,010
Travel	-	-	1,456
Program materials and supplies	1,707	13,287	44,516
Professional and purchased services	94,354	87,157	47,846
Information and IT	7,517	7,518	-
Communications	3,367	-	-
Staff and volunteer training and recognition	985	985	3,676
	<b>482,953</b>	<b>483,967</b>	305,673
<b>Excess of revenue over expenditures</b>	<b>10,000</b>	<b>10,000</b>	70,665
<b>Transfers to reserve</b>	<b>(10,000)</b>	<b>(10,000)</b>	(10,698)
<b>Net after transfers</b>	<b>-</b>	<b>-</b>	59,967

The accompanying notes are an integral part of these financial statements.

# Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 9  
For the Year Ended December 31, 2020

Funding Period		Provincial funding \$	Actual spent 2019 \$	Actual spent 2020 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2021 \$	Payable to/ (Receivable from) MOH
<b>One time funding</b>										
Adverse childhood survey (2018-19)	April 1, 2018 to March 31, 2019	\$ 9,594	\$ 10,000	\$ -	100%	\$ 10,000	- %	\$ -	\$ -	\$ (406)
PHI Practicum (2019-2020)	April 1, 2019 to March 31, 2020	12,077	10,000	2,077	100%	12,077	- %	-	-	-
Vaccine fridge replacement (2019-2020)	April 1, 2019 to March 31, 2020	37,869	10,363	26,868	100%	37,231	- %	-	-	638
Dental clinic upgrades - Guelph	April 1, 2019 to March 31, 2020	185,525	-	34,371	100%	34,371	- %	-	151,154	-
Dental clinic upgrades - Orangeville	April 1, 2019 to March 31, 2020	49,475	-	49,475	100%	49,475	- %	-	-	-
Temporary Pandemic Pay (2020-21)	April 1, 2020 to March 31, 2021	131,200	-	-	100%	-	- %	-	-	131,200
Public Health Inspector Practicum (2020-21)	April 1, 2020 to March 31, 2021	7,506	-	10,000	100%	10,000	- %	-	-	(2,494)
New Purpose- Built Vaccine Refrigerators (2020-21)	April 1, 2020 to March 31, 2021	24,750	-	33,000	100%	33,000	- %	-	-	(8,250)
2020 Extraordinary COVID-19 costs (2020-21)	April 1, 2020 to March 31, 2021	-	-	2,810,157	100%	2,810,157	- %	-	-	(2,810,157)
COVID-19 Public Health case and contact management solution (2020-21)	April 1, 2020 to March 31, 2021	19,565	-	-	100%	-	- %	-	-	19,565
Covid-19 School Focused Nurses Initiative (2020-21)	April 1, 2020 to March 31, 2021	\$ 586,250	\$ -	\$ 586,250	100%	\$ 586,250	- %	\$ -	\$ -	\$ -



# Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 10  
For the Year Ended December 31, 2020

	Land	Buildings	Leasehold improvements	Equipment	Technology and communication	Parking Lot	Furniture and fixtures	Totals 2020	Totals 2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>									
Balance, beginning of year	1,021,784	24,182,136	235,707	1,376,182	5,523,086	231,802	2,139,647	34,710,344	33,906,785
Add: additions during the year	-	122,538	8,038	64,942	467,452	-	13,487	676,457	880,355
Less: dispositions during the year	-	-	-	-	-	-	-	-	(76,796)
<b>Balance, end of year</b>	<b>1,021,784</b>	<b>24,304,674</b>	<b>243,745</b>	<b>1,441,124</b>	<b>5,990,538</b>	<b>231,802</b>	<b>2,153,134</b>	<b>35,386,801</b>	<b>34,710,344</b>
<b>Accumulated amortization</b>									
Balance, beginning of year	-	4,314,362	47,016	1,022,583	4,869,535	39,599	2,052,882	12,345,977	10,904,129
Add: Amortization expense	-	899,035	17,826	145,198	414,315	12,556	47,422	1,536,352	1,518,568
Less: dispositions during the year	-	-	-	-	-	-	-	-	(76,720)
<b>Balance, end of year</b>	<b>-</b>	<b>5,213,397</b>	<b>64,842</b>	<b>1,167,781</b>	<b>5,283,850</b>	<b>52,155</b>	<b>2,100,304</b>	<b>13,882,329</b>	<b>12,345,977</b>
<b>Net book value</b>	<b>1,021,784</b>	<b>19,091,277</b>	<b>178,903</b>	<b>273,343</b>	<b>706,688</b>	<b>179,647</b>	<b>52,830</b>	<b>21,504,472</b>	<b>22,364,367</b>