

Financial Statements of

**WELLINGTON DUFFERIN
GUELPH PUBLIC
HEALTH UNIT**

And Independent Auditors' Report thereon

Year ended December 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Wellington Dufferin Guelph Public Health Unit

Opinion

We have audited the financial statements of Wellington Dufferin Guelph Public Health Unit (the Entity), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021 and its results of operations, its changes in net debt 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' 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 auditors' 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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

May 13, 2022

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash	\$ 6,721,280	\$ 2,679,772
Accounts receivable	1,201,726	635,190
Due from Province of Ontario	94,473	2,253,023
	<u>8,017,479</u>	<u>5,567,985</u>
Liabilities:		
Accounts payable and accrued liabilities	1,986,019	1,909,481
Due to Province of Ontario	1,357,963	-
Due to programs (note 3)	639,208	207,686
Employee benefits payable (note 4)	1,537,585	1,644,856
Deferred revenue	-	221,833
Trust liabilities (note 5)	2,975	1,060
Long-term debt (note 6)	3,328,023	4,476,088
	<u>8,851,773</u>	<u>8,461,004</u>
Net debt	(834,294)	(2,893,019)
Non-financial assets:		
Tangible capital assets (note 2)	20,663,213	21,504,472
Prepaid expenses	35,243	49,686
Inventory	1,475	3,385
	<u>20,699,931</u>	<u>21,557,543</u>
Accumulated surplus	<u>\$ 19,865,637</u>	<u>\$ 18,664,524</u>

See accompanying notes to financial statements.

Approved by the Board of Health:



Director

Chris White, Secretary Treasurer
WDGPH Board of Health



Director

George Bridge, Chair
WDGPH Board of Health

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget	2021 Actual	2020 Actual
Revenue:			
Ministry of Health Base Funding	\$ 15,825,470	\$ 15,477,948	\$ 15,201,853
Ministry of Health One-Time Funding	13,525,927	13,534,800	3,523,253
City of Guelph	4,357,069	4,357,069	4,378,584
County of Wellington	2,937,532	2,923,783	3,185,885
County of Dufferin	1,925,677	1,925,677	1,880,360
Other community grants	325,000	457,523	162,567
Ministry of Children, Community and Social Services	1,429,304	1,239,298	2,581,208
Public Health Agency of Canada	117,353	146,196	60,713
Interest income	27,000	13,452	40,596
	<u>40,470,332</u>	<u>40,075,746</u>	<u>31,015,019</u>
Expenses:			
Salaries and wages	23,911,836	23,707,608	18,689,857
Benefits	5,961,850	5,947,716	4,794,257
Building occupancy (note 6)	3,153,798	1,880,604	984,766
Professional and purchased services	3,216,789	3,027,882	2,090,496
Information and IT	1,242,560	890,524	736,975
Program materials and supplies	1,413,852	1,113,631	745,021
Travel	547,910	519,921	171,619
Communications	305,763	298,859	297,059
Office expenses, printing and postage	216,394	140,215	134,596
Staff and volunteer training and recognition	199,938	126,578	61,032
Board of Health	34,650	4,385	6,193
Amortization of tangible capital assets	-	1,393,037	1,536,352
Interest and bank charges	135,559	135,558	170,665
Expenditure recoveries (note 9)	(336,807)	(311,885)	(290,375)
	<u>40,004,092</u>	<u>38,874,633</u>	<u>30,128,513</u>
Excess of revenue over expenses before the undernoted items	466,240	1,201,113	886,506
Transfer to reserves (note 13)	(466,240)	-	-
Excess of revenue over expenses	-	1,201,113	886,506
Accumulated surplus, beginning of year	18,664,524	18,664,524	17,778,018
Accumulated surplus, end of year	\$ 18,664,524	\$ 19,865,637	\$ 18,664,524

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Changes in Net Financial Debt

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Excess of revenue over expenditures	\$ 1,201,113	\$ 886,506
Amortization of tangible capital assets	1,393,037	1,536,352
Change in prepaid expenses	14,443	16,402
Change in inventory	1,910	3,960
Acquisition of tangible capital assets	(551,778)	(676,457)
Decrease in net debt	2,058,725	1,766,763
Net debt, beginning of year	(2,893,019)	(4,659,782)
Net debt, end of year	\$ (834,294)	\$ (2,893,019)

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
OPERATING ACTIVITIES:		
Excess of revenue over expenditures	\$ 1,201,113	\$ 886,506
Item not involving cash:		
Amortization	1,393,037	1,536,352
Decrease (increase) in due from Province of Ontario	2,158,550	(1,558,526)
Increase in accounts payable and accrued liabilities	76,538	744,761
Decrease in prepaid expenses	14,443	16,402
Increase in due to programs	431,522	124,224
Increase (decrease) in employee benefits payable	(107,271)	236,957
Increase (decrease) in deferred revenue	(221,833)	156,903
Increase (decrease) in trust liabilities	1,915	(2,192)
Decrease in inventory	1,910	3,960
Increase in accounts receivable	(566,536)	(173,068)
Increase in due to Province of Ontario	1,357,963	-
	5,741,351	1,972,279
CASH FLOWS FROM FINANCING ACTIVITIES:		
Long-term debt repaid	(1,148,065)	(1,110,961)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of tangible capital assets	(551,778)	(676,457)
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Net increase in cash	4,041,508	184,861
Cash, beginning of year	2,679,772	2,494,911
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Cash, end of year	\$ 6,721,280	\$ 2,679,772

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2021

Nature of operations:

Wellington Dufferin Guelph Public 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.

1. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian public sector accounting standards ("PSAS"), and reflect the following policies:

(a) Basis of presentation:

Basis of accounting

- a) The operations reported on in the financial statements reflect the complete operations 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 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.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) 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.

(c) 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.

(d) 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:

Asset	Rate
Buildings	30 years
Leasehold improvements	Term of lease
Equipment	5 years
Technology and communication	3 years
Parking Lot	20 years
Furniture and fixtures	5 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 UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

2. Tangible capital assets:

Cost	Balance, December 31, 2020	Additions	Dispositions	Balance, December 31, 2021
Land	\$ 1,021,784	\$ -	\$ -	\$ 1,021,784
Buildings	24,304,674	77,941	-	24,382,615
Leasehold improvements	243,745	23,787	-	267,532
Equipment	1,441,124	127,167	-	1,568,291
Technology and communication	5,990,538	314,447	-	6,304,985
Parking lot	231,802	-	-	231,802
Furniture and fixtures	2,153,134	8,436	-	2,161,570
	\$ 35,386,801	\$ 551,778	\$ -	\$ 35,938,579

Accumulated amortization	Balance, December 31, 2020	Amortization	Dispositions	Balance, December 31, 2021
Land	\$ -	\$ -	\$ -	\$ -
Buildings	5,213,397	842,596	-	6,055,993
Leasehold improvements	64,842	17,233	-	82,075
Equipment	1,167,781	131,069	-	1,298,850
Technology and communication	5,283,850	359,209	-	5,643,059
Parking Lot	52,155	11,590	-	63,745
Furniture and fixtures	2,100,304	31,340	-	2,131,644
	\$ 13,882,329	\$ 1,393,037	\$ -	\$ 15,275,366

Net book value	2021	2020
Land	\$ 1,021,784	\$ 1,021,784
Buildings	18,326,622	19,091,277
Leasehold improvements	185,457	178,903
Equipment	269,441	273,343
Technology and communication	661,926	706,688
Parking lot	168,057	179,647
Furniture and fixtures	29,926	52,830
	\$ 20,663,213	\$ 21,504,472

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

3. Due to programs:

The following represents unspent funding for the following programs:

	2021	2020
Due to Parenting to Pregnancy	\$ -	\$ 46,840
Due to Preschool Speech and Language	-	97,848
Due to Healthy Babies Healthy Children	610,472	34,262
Due to Climate Change	28,736	28,736
	\$ 639,208	\$ 207,686

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

4. Employee benefits payable:

	2021	2020
Vacation time payable	\$ 1,479,164	\$ 1,551,851
Compensation time payable	49,082	79,681
Part-time Ontario Nurses Association (ONA) accumulated sick leave payable	9,339	13,324
	\$ 1,537,585	\$ 1,644,856

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, 2021 is \$1,479,164 (2020 - \$1,551,851).

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, 2021 is \$49,082 (2020 - \$79,681).

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, 2021 is \$9,339 (2020 - \$13,324), included in other employee benefits payable.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. 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.

	2021	2020
Hearing (Wee Talk)	\$ -	\$ 560
Children's Report Card	-	500
County of Wellington - Dental	2,975	-
	\$ 2,975	\$ 1,060

6. 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, 2021 is \$3,328,023. Future principal and interest payments under this loan agreement are projected to be:

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

6. Long-term debt (continued):

2022	\$	1,281,624
2023		1,281,624
2024		930,467
		<hr/>
		3,493,715
Less: Interest portion		165,692
		<hr/>
Long-term debt	\$	3,328,023

The total interest paid on long-term debt in 2021 was \$133,559 (2020 - \$170,665).

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

7. 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.

	2021	2020
Salaries and wages	\$ 8,430,562	\$ 2,553,701
Benefits	996,423	137,819
Staff and volunteer training and recognition	126	14
Travel	383,807	55,792
Building occupancy	958,304	27,533
Professional and purchased services	1,887,764	187,571
Program materials and supplies	854,974	303,804
Office expenses, printing, and postage	50,201	46,050
Information and IT	115,559	179,617
Communications	142,881	118,256
Interest - Line of credit	1,999	-
Capital expenditures	224,127	-
Total expenditures	14,046,727	3,610,157
Less: Reimbursed by Ministry of Health	(12,082,800)	(2,810,157)
Net COVID-19 expenditures funded through the municipal portion of the Cost Shared Mandatory program	\$ 1,963,927	\$ 800,000

Included in the above capital expenditures of \$224,127, are amounts which have been capitalized. This is made up of \$48,119 of Equipment, \$166,170 of Information and IT cost and \$9,838 of Occupancy costs.

Amounts that have been reimbursed by the Ministry of Health are included in Ministry of Health One-Time Funding on the Statement of Operations.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

8. Accumulated surplus and reserves:

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

	2021	2020
Tangible capital assets (note 2)	\$ 20,663,213	\$ 21,504,472
Reserves	2,607,670	1,779,782
Long-term debt	(3,328,023)	(4,476,088)
Accumulated deficit from March 31st year-end programs	(77,223)	(143,642)
	\$ 19,865,637	\$ 18,664,524

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.

	2021	2020
Balance, beginning of year	\$ 1,779,782	\$ 1,134,233
Interest earned on reserve	11,067	21,070
Transfer to reserves	888,574	624,479
Transfer from reserves	(71,753)	-
Balance, end of year	\$ 2,607,670	\$ 1,779,782

Reserves consist of the following:

	2021	2020
Contingency Reserve	\$ 650,846	\$ 647,627
Technology Reserve	558,802	158,008
Orangeville Facilities Reserve	481,201	325,973
Guelph Facilities Reserve	866,889	527,107
Fluoride Varnish Program Reserve	49,932	71,904
Poverty Elimination Task Force Reserve	-	49,163
Balance, end of year	\$ 2,607,670	\$ 1,779,782

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. Expenditure recoveries:

	Budget 2021	2021	2020
Sales, tests and course fees	\$ 57,650	\$ 338	\$ 72,170
Vaccines and immunizations	89,000	94,473	58,248
File searches	2,000	609	40
Rental Income	37,998	31,000	46,516
Staffing recoveries	93,759	149,649	-
Other grants	-	-	110,000
Other miscellaneous	56,400	35,816	3,401
	\$ 336,807	\$ 311,885	\$ 290,375

10. 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 2021, the split is based on the 2016 Census (2020 - 2016 Census).

	Population	2016 Census
County of Wellington	90,932	32.0 %
County of Dufferin	61,735	21.7
City of Guelph	131,794	46.3
	284,461	100.0 %

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

11. Credit facility:

At December 31, 2021 WDGPH had an unsecured line of credit of \$3,000,000 (2020 - \$500,000) bearing interest at the bank prime rate of 2.45% (2020 - 2.45%), of which all has remained unused at year-end.

12. Pension agreements:

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 200 (2020 - 220) 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, 2021 the plan reported a \$3.1 billion actuarial deficit (2020 - \$3.2 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 2021 was \$1,515,990 (2020 - \$1,460,936).

13. Budget figures:

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

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2021

14. Commitments and contingencies:

WDGPH leases office and clinic space. 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:

2022	\$	308,536
2023		290,897
2024		286,365
2025		286,365
2026		286,365
	\$	1,458,528

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2021 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.

15. Comparative information:

Certain comparative information have been reclassified from those previously presented to conform to the presentation adopted in the current year.

Schedule of Revenues and Expenditure Recoveries - Schedule 1
 Cost Shared Mandatory and 100% Ministry of Health Funded Related Programs
 For the Year Ended December 31, 2021

	Cost-Shared Programs	School Focused Nurses	100% Ontario Seniors Dental Care Program	100% Provincial COVID	100% Provincial OTG	MOH Compensation	Total 2021	Total 2020
Revenue								
Provincial								
Ministry of Health Base Funding	14,781,500	-	521,578	-	-	174,870	15,477,948	15,788,103
Ministry of Health One-time	-	1,400,000	-	12,082,800	52,000	-	13,534,800	2,937,003
Sub-total provincial funding	14,781,500	1,400,000	521,578	12,082,800	52,000	174,870	29,012,748	18,725,106
Municipal								
City of Guelph	4,122,287	-	-	-	-	-	4,122,287	4,025,278
County of Wellington	2,845,551	-	-	-	-	-	2,845,551	2,778,587
County of Dufferin	1,925,677	-	-	-	-	-	1,925,677	1,880,360
Sub-total municipal funding	8,893,515	-	-	-	-	-	8,893,515	8,684,225
Total Funding	23,675,015	1,400,000	521,578	12,082,800	52,000	174,870	37,906,263	27,409,331
Interest Income	13,452	-	-	-	-	-	13,452	40,596
Total Revenue	23,688,467	1,400,000	521,578	12,082,800	52,000	174,870	37,919,715	27,449,927
Expenses								
Employee Costs								
Salaries and wages	13,440,673	1,107,251	138,300	7,530,562	30,000	146,535	22,393,321	16,937,052
Benefits	4,421,818	292,749	42,992	782,424	-	28,335	5,568,318	4,293,705
Total salaries, wages and benefits	17,862,491	1,400,000	181,292	8,312,986	30,000	174,870	27,961,639	21,230,757
Operating Costs								
Staff and volunteer training and recognition	116,083	-	-	126	-	-	116,209	57,306
Board of Health	4,385	-	-	-	-	-	4,385	6,193
Travel	259,057	-	1,378	218,807	-	-	479,242	162,536
Building Occupancy	897,517	-	23,787	958,304	-	-	1,879,608	1,151,010
Office expenses, printing and postage	108,412	-	32	31,201	-	-	139,645	134,332
Professional and purchased services	762,932	-	180,549	1,560,039	-	-	2,503,520	836,667
Program materials and supplies	505,288	-	85,794	516,772	-	-	1,107,854	692,783
Information and IT	763,609	-	-	115,559	-	-	879,168	729,457
Communications	155,978	-	-	142,881	-	-	298,859	297,059
Interest and bank charges	133,559	-	-	1,999	-	-	135,558	-
Net Covid-19 related expenditures	-	-	-	-	-	-	-	2,810,157
Amortization of tangible capital assets	1,393,037	-	-	-	-	-	1,393,037	1,536,352
Total operating costs	5,099,857	-	291,540	3,545,688	-	-	8,937,084	8,413,852
Total Expenditures	22,962,348	1,400,000	472,832	11,858,674	30,000	174,870	36,898,724	29,644,609
Expenditure recoveries	(163,121)	-	-	-	-	-	(163,121)	(290,375)
Total net expenditures after expenditure recoveries	22,799,227	1,400,000	472,832	11,858,674	30,000	174,870	36,735,603	29,354,234
Excess (deficiency) of revenue over expenditures for the year	889,240	-	48,746	224,126	22,000	-	1,184,112	(1,904,307)

Wellington-Dufferin-Guelph Public Health
 Schedule of One Time Funds - Schedule 2
 For the Year Ended December 31, 2021

	Funding Period	Provincial Funding Approved	Actual spent 2020	Actual spent 2021	Funding Available for 2022	Payable (Receivable) from MOH
		\$	\$	\$	\$	\$
One time funding						
New Purpose-Built Vaccine Refrigerators	Apr 1 2020 to Mar 31 2021	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -
Public Health Inspector Practicum Program	Apr 1 2020 to Mar 31 2021	10,000	10,000	-	-	-
School-Focused Nurses Initiative	Aug 1 2020 to Mar 31 2021	938,000	586,250	351,750	-	-
Dental Clinic Upgrades - Guelph	Apr 1 2020 to Mar 31 2021	135,300	18,760	-	-	116,540
Dental Clinic Upgrades - Orangeville	Apr 1 2020 to Mar 31 2021	34,200	25,624	-	-	8,576
New Purpose-Built Vaccine Refrigerators	Apr 1 2021 to Mar 31 2022	22,000	-	22,000	-	-
Public Health Inspector Practicum Program	Apr 1 2021 to Mar 31 2022	30,000	-	30,000	-	-
COVID-19 General Program	Jan 1 2021 to Dec 31 2021	3,258,700	-	3,258,700	-	-
COVID-19 Vaccine Program	Jan 1 2021 to Dec 31 2021	9,528,600	-	8,824,100	-	704,500
School-Focused Nurses Initiative	Apr 1 2021 to Mar 31 2022	1,400,000	-	1,048,250	351,750	-