

Report To: Finance + Audit Committee, Board of Health
Submitted by: Dr. Nicola Mercer, Medical Officer of Health & CEO
Subject: 2019 DRAFT AUDITED FINANCIAL STATEMENTS

RECOMMENDATION(S):

- (a) That the Finance + Audit Committee makes recommendation to the Board of Health to receive and approve the 2019 Draft Audited Financial Statements, as presented in Appendix “A” of Finance + Audit Committee Report BH.04.MAY1120.R05.

BACKGROUND:

The 2019 Draft Audited Financial Statements for Wellington-Dufferin-Guelph Public Health are attached hereto as Appendix “A”.

PUBLIC HEALTH AND/OR FINANCIAL IMPLICATIONS:

N/A.

APPENDICES:

Appendix “A” – Draft Audited Financial Statements for the year-ended December 31, 2019.

REFERENCES:

N/A.

Prepared by:
Rob Cunnington,
Finance Manager

Reviewed by:
David Kingma,
Director, Administrative
Services

Original Signed Document on File
Approved by:
Dr. Nicola Mercer,
Medical Officer of Health &
CEO

Financial Statements of

Wellington-Dufferin-Guelph Public Health

December 31, 2019

Wellington-Dufferin-Guelph Public Health

December 31, 2019

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KPMG LLP
115 King Street South
2nd Floor
Waterloo ON N2J 5A3
Canada
Tel 519-747-8800
Fax 519-747-8830

INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Health of Wellington-Dufferin-Guelph Public Health

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, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net 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, 2019, and its results of operations and its cash flows 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.



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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

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.



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- 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 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's 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.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

TBD

Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus
year ended December 31, 2019

	Budget 2019 (Note 9)	Actual 2019	Actual 2018
	\$	\$	\$
Revenue			
Ministry of Health Base Funding	15,516,830	15,455,896	14,865,210
Ministry of Health One-time	101,739	121,696	366,613
City of Guelph	4,038,103	3,996,673	3,938,824
County of Wellington	3,168,375	3,168,375	3,161,176
County of Dufferin	1,843,489	1,843,490	1,807,342
Ministry of Children, Community and Social Services	2,581,108	2,581,208	2,597,423
Public Health Agency of Canada	63,410	22,602	45,939
Other community grants	281,979	249,668	156,283
	27,595,033	27,439,608	26,938,810
Other revenue			
Interest income	27,000	158,165	146,216
Total revenue	27,622,033	27,597,773	27,085,026
Expenses			
Cost Shared Mandatory and One-time	20,914,429	20,270,166	20,897,579
Cost Shared Vector-Borne Diseases	209,617	209,619	207,725
Cost Shared Small Drinking Water Systems	55,639	55,640	55,345
100% Ontario Seniors Dental Care Program	651,825	450,381	-
100% Harm Reduction Program Enhancement	150,000	150,000	150,000
100% Needle Exchange	61,000	61,000	61,000
100% Enhanced Food Safety	40,300	40,300	40,300
100% Healthy Smiles Ontario	817,400	817,400	771,346
100% Infection Control	333,400	333,400	333,400
100% Smoke Free Ontario	409,500	409,500	409,500
100% Enhanced Safe Water	21,600	21,600	21,600
100% Chief Nursing Officer	121,500	121,500	121,500
100% Infection Control Nurse	90,100	90,100	90,100
100% Social Determinants of Health Nurses Initiative	180,500	180,500	180,500
100% Electronic Cigarettes Act	19,200	19,200	19,200
100% MOH Compensation Initiative	83,505	224,015	83,710
Healthy Babies Healthy Children	1,567,992	1,551,429	1,567,992
Preschool Speech and Language	1,074,399	1,074,457	1,042,257
County of Wellington Weetalk	367,921	367,893	375,936
Community Grants	388,796	305,673	277,286
Pregnancy to Parenting Program	63,410	39,032	53,165
Total expenses	27,622,033	26,792,805	26,759,441
Excess of revenue over expenditures	-	804,968	325,585
Accumulated surplus, beginning of year	16,973,050	16,973,050	16,647,465
Accumulated surplus, end of year	16,973,050	17,778,018	16,973,050

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, 2019

	2019 \$	2018 \$
Excess of revenue over expenditures	804,968	325,585
Amortization of tangible capital assets	1,518,568	1,937,093
Change in prepaid expenses	44,071	(23,778)
Change in inventory	530	(1,188)
Tangible capital asset purchases	(880,355)	(462,938)
Loss on disposal of tangible capital assets	76	7,633
Decrease in net debt	1,487,858	1,782,407
Net debt, beginning of year	(6,147,640)	(7,930,047)
Net debt, end of year	(4,659,782)	(6,147,640)

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

Wellington-Dufferin-Guelph Public Health

Statement of Financial Position
as at December 31, 2019

	2019	2018
	\$	\$
Financial assets		
Cash	2,494,911	7,412,049
Accounts receivable	462,122	543,834
Due from Province of Ontario	694,497	20,900
	3,651,530	7,976,783
Liabilities		
Accounts payable and accrued liabilities	1,164,720	924,298
Employee benefits payable (Note 7)	1,407,899	1,381,378
Deferred revenue	64,930	158,033
Trust liabilities (Note 4)	3,252	2,091
Due to programs (Note 5)	83,462	40,563
Long-term debt (Note 12)	5,587,049	11,618,060
	8,311,312	14,124,423
Net debt	(4,659,782)	(6,147,640)
Non financial assets		
Tangible capital assets (Schedule 9)	22,364,367	23,002,656
Prepaid expenses	66,088	110,159
Inventory	7,345	7,875
	22,437,800	23,120,690
Accumulated surplus	17,778,018	16,973,050

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, 2019

	2019	2018
	\$	\$
OPERATING ACTIVITIES:		
Excess of revenue over expenditures	804,968	325,585
Items not affecting cash:		
Amortization	1,518,568	1,937,093
Loss on disposal of tangible capital assets	76	7,633
Net changes in non-cash working capital items related to operations	(329,384)	(442,051)
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,994,228	1,828,260
CASH FLOWS FROM INVESTING ACTIVITY:		
Acquisition of tangible capital assets	(880,355)	(462,938)
NET CASH USED BY INVESTING ACTIVITIES	(880,355)	(462,938)
CASH FLOWS FROM FINANCING ACTIVITY:		
Long-term debt repaid	(6,031,011)	(880,126)
NET CASH USED BY FINANCING ACTIVITIES	(6,031,011)	(880,126)
Net increase (decrease) in cash	(4,917,138)	485,196
Cash, beginning of year	7,412,049	6,926,853
Cash, end of year	2,494,911	7,412,049

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, 2019

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.

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.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2019

2. Significant Accounting Policies (continued)

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.

3. Expenditures by object

	2019	2018
	\$	\$
		(note 13)
Salaries and wages	15,676,501	14,611,402
Benefits	4,238,623	4,241,418
Staff and volunteer training and recognition	204,154	229,820
Board of Health	12,479	19,300
Travel	298,617	267,886
Building occupancy	1,288,893	1,503,340
Amortization of tangible capital assets	1,518,568	1,937,093
Contracted services	1,815,037	2,014,755
Program materials and supplies	1,121,258	949,211
Office supplies	19,750	15,705
Office expenses, printing, and postage	124,779	129,423
Information and IT	745,983	709,963
Communication costs	197,069	195,086
One-time projects	117,084	333,539
Loss on disposal of tangible capital assets	76	7,633
Administrative charge outs	-	3,935
Expenditure recoveries (Schedule 1)	(586,066)	(410,069)
Net expenditures	26,792,805	26,759,440

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2019

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.

	2019	2018
	\$	\$
Hearing (Wee Talk)	800	1,660
Children's Report Card	500	500
County of Wellington - Dental	1,952	(109)
United Way Contributions	-	40
	3,252	2,091

5. Due to programs

	2019	2018
	\$	\$
Due to Parenting to Pregnancy	38,893	15,826
Due to Preschool Speech and Language	44,569	24,737
	83,462	40,563

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2019

6. Accumulated surplus and reserves

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

December 31, 2019	2019	2018
	\$	\$
Surplus		
Invested in tangible capital assets (Schedule 9)	22,364,367	23,002,656
Reserves	1,134,233	5,659,242
Long-term debt	(5,587,049)	(11,618,060)
Accumulated (deficit) surplus from March 31st year-end programs	(133,533)	(70,788)
	17,778,018	16,973,050

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

December 31, 2019	2019	2018
	\$	\$
Balance, beginning of year	5,659,302	4,772,681
Interest earned on reserve	92,012	94,326
Transfer to reserves	482,919	792,295
Transfer from reserves	(5,100,000)	-
Balance, end of year	1,134,233	5,659,302

Reserves consist of the following:

December 31, 2019	2019	2018
	\$	\$
Contingency Reserve	415,133	1,750,155
Technology Reserve	154,889	1,187,063
Orangeville Facilities Reserve	200,028	1,061,429
Guelph Facilities Reserve	255,309	1,564,160
Fluoride Varnish Program Reserve	70,484	68,990
Poverty Elimination Task Force Reserve	38,390	27,445
Balance, end of year	1,134,233	5,659,242

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2019

7. Employee benefits payable

December 31, 2019	2019	2018
	\$	\$
Sick leave benefits payable	-	24,136
Vacation time payable	1,332,398	1,286,800
Compensation time payable	58,251	54,457
Part-time ONA accumulated sick leave	17,250	15,985
	1,407,899	1,381,378

Sick leave benefits payable

Prior to January 1, 1982, WDGPH's sick leave benefit plan allowed for the accumulation of unused sick leave. If the criteria under the plan were met, employees were entitled to a cash payment based on the salary in effect when they left WDGPH's employment. The balance is reviewed at each year-end using the current salary rates in effect. There has been no accumulation of unused sick leave with entitlement to a cash payment at WDGPH since January 1, 1982.

The liability for sick leave accumulated by eligible employees and accrued prior to January 1, 1982, who meet the eligibility criteria for a payment in cash upon termination amounted to \$NIL (2018 - \$24,136) at the end of the year as all staff for whom this was accrued for as of December 31, 2018 retired during 2019 and the accrued total was paid out in 2019.

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, 2019 is \$1,332,398 (2018 - \$1,286,800).

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, 2019 is \$58,251 (2018 - \$54,457).

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, 2019 is \$17,250 (2018 - \$15,985).

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2019

8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 200 (2018 - 209) 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, 2019 the plan reported a \$3.3 billion actuarial deficit (2018 - \$4.2 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 2019 was \$1,432,749 (2018 - \$1,426,573)

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:

	\$
2020	310,018
2021	310,436
2022	310,866
2023	301,590
2024	302,046
	1,534,956

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2019 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, 2019 WDGPH had an unsecured line of credit of \$500,000 (2018 - \$500,000) bearing interest at the bank prime rate of 3.95% (2018 - 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, 2019

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, 2019 is \$5,587,049. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2020	1,281,624
2021	1,281,624
2022	1,281,624
2023	1,281,624
2024	930,467
	6,056,963
Less: Interest portion	469,914
Long-term debt	5,587,049

The total interest paid on long-term debt in 2019 was \$350,613 (2018 - \$401,497).

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, 2019

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 2019, the split is based on the 2016 Census (2018 - 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

Schedule of Expenditure Recoveries - Schedule 1

For the Year Ended December 31, 2019

	Budget 2019	2019	2018
	\$	\$	\$
Contraceptive sales	-	3,054	5,232
File searches	2,000	150	2,400
Food safety courses	15,000	22,835	19,929
HPV vaccinations	44,000	44,778	41,982
Meningococcal immunizations	18,000	27,634	6,647
Rental income	-	10,734	-
Other grant revenue	-	103,519	-
Other miscellaneous revenue	-	7,220	8,770
Prenatal and breastfeeding fees	9,312	1,341	8,274
TB skin tests	18,500	23,675	35,975
Vaccines (Gardasil)	20,000	34,817	33,446
Travel and immunization clinic fees	229,900	236,428	204,769
Universal influenza immunizations	7,000	69,810	42,645
Healthy Smiles Ontario (County of Wellington)	-	71	-
	363,712	586,066	410,069

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

APPENDIX "A"

Wellington-Dufferin-Guelph Public Health

Schedule of Revenue and Expenditures - Schedule 2

Cost Shared Mandatory and Related Programs, and 100% MOH Funded Related Programs

For the Year Ended December 31, 2019

	Total mandatory and related programs (cost shared & 100% MOH)																		
	Cost Shared Mandatory	Cost Shared Vector-Borne Diseases	Cost Shared Small Drinking Water Systems	100% Ontario Seniors Dental Care Program	100% Provincial One-Time	100% MOH Compensation Initiative	100% Needle exchange	100% Harm Reduction Program Enhancement	100% Enhanced Food Safety	100% Healthy Smiles Ontario	100% Infection Control	100% Smoke Free Ontario	100% Enhanced Safe Water	100% Chief Nursing Officer	100% Infection Control Nurse	100% Social Determinants of Health Nurses initiative	100% Electronic Cigarettes Act	Total Mandatory and Related Programs 2019	Total Mandatory and Related Programs 2018
Revenue																			
Shared funding:																			
provincial																			
Ministry of Health Base Funding	12,345,700	150,700	40,600	450,381	-	224,015	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	15,455,896	14,865,210
Ministry of Health One-time	-	-	-	-	121,696	-	-	-	-	-	-	-	-	-	-	-	-	121,696	366,613
Sub-total provincial funding	12,345,700	150,700	40,600	450,381	121,696	224,015	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	15,577,592	15,231,823
Shared funding:																			
municipal																			
City of Guelph	3,912,072	27,310	6,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,946,354	3,868,974
County of Wellington	2,700,441	18,851	4,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,724,104	2,670,691
County of Dufferin	1,827,476	12,758	3,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,843,490	1,807,342
Sub-total municipal funding	8,439,989	58,919	15,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,513,948	8,347,007
Total cost-shared funding	20,785,689	209,619	55,640	450,381	121,696	224,015	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	24,091,540	23,578,830
General Revenue																			
Interest income	156,775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156,775	145,848
Total Revenue	20,942,464	209,619	55,640	450,381	121,696	224,015	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	24,248,315	23,724,678
Expenses																			
Employee costs																			
Salaries and wages	12,098,586	77,038	43,491	79,293	-	212,560	-	121,439	30,293	529,229	261,409	326,044	14,370	97,382	70,428	141,091	16,785	14,119,438	13,022,112
Benefits	3,348,367	12,854	12,149	19,660	-	11,455	-	28,561	8,461	151,090	71,991	76,882	3,195	24,118	19,672	39,409	1,015	3,828,879	3,798,077
Total salaries, wages and benefits	15,446,953	89,892	55,640	98,953	-	224,015	-	150,000	38,754	680,319	333,400	402,926	17,565	121,500	90,100	180,500	17,800	17,948,317	16,820,189
Operating costs																			
Staff and volunteer training and recognition	193,403	-	-	-	-	-	-	-	-	1,620	-	1,049	-	-	-	-	1,223	197,295	222,323
Board of Health	12,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,479	19,300
Travel	236,218	228	-	902	-	-	-	-	9,272	-	-	5,059	-	-	-	-	38	251,717	229,182
Building occupancy	1,275,286	-	-	-	-	-	-	-	9,524	-	-	-	-	-	-	-	-	1,284,810	1,499,656
Office expenses, printing, and postage	121,171	-	-	1,059	-	-	-	-	-	228	-	-	-	-	-	-	-	122,458	127,973
Contracted services	468,112	107,505	-	5,770	-	-	-	-	10,805	-	-	-	150	-	-	-	-	592,342	899,893
Program materials and supplies	525,311	11,864	-	343,697	-	-	61,000	-	1,286	90,902	-	-	3,849	-	-	-	71	1,037,980	842,776
Office supplies	7,129	-	-	-	-	-	-	-	12,621	-	-	-	-	-	-	-	-	19,750	15,705
Information and IT	745,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	745,608	709,342
Communication costs	188,762	130	-	-	-	-	-	-	260	2,180	-	466	36	-	-	-	68	191,902	188,265
One-time projects	-	-	-	-	117,084	-	-	-	-	-	-	-	-	-	-	-	-	117,084	333,539
Amortization of tangible capital assets	1,518,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,518,568	1,937,093
Loss on disposal of tangible capital assets	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	7,633
Total net operating costs	5,292,123	119,727	-	351,428	117,084	-	61,000	-	1,546	137,152	-	6,574	4,035	-	-	-	1,400	6,092,069	7,032,680
Total expenditures	20,739,076	209,619	55,640	450,381	117,084	224,015	61,000	150,000	40,300	817,471	333,400	409,500	21,600	121,500	90,100	180,500	19,200	24,040,386	23,852,869
Expenditure recoveries (Schedule 1)	(585,995)	-	-	-	-	-	-	-	-	(71)	-	-	-	-	-	-	-	(586,066)	(410,069)
Total net expenditures after expenditure recoveries	20,153,081	209,619	55,640	450,381	117,084	224,015	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	23,454,320	23,442,800
Excess of revenue over expenditures for the year	789,383	-	-	-	4,612	-	-	-	-	-	-	-	-	-	-	-	-	793,995	281,878

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 3

Healthy Babies Healthy Children

For the Year Ended December 31, 2019

	Budget 2019 \$	2019 \$	2018 \$
Revenues			
Government transfers			
Ministry of Children, Community and Social Services	1,567,992	1,567,992	1,567,992
Expenses			
Salaries and wages	1,166,088	1,161,017	1,152,363
Benefits	320,691	313,178	329,262
Travel	40,000	45,051	36,644
Program materials and supplies	16,330	12,433	19,009
Office expenses, printing, and postage	2,416	2,317	1,435
Language line	14,000	6,831	14,970
Communication costs	-	5,167	6,821
Staff and volunteer training and recognition	8,467	3,183	5,022
Contracted services	-	816	806
Audit fees	-	1,061	1,039
Information and IT	-	375	621
	1,567,992	1,551,429	1,567,992
Excess of revenue over expenditures	-	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, 2019

	Budget 2019 \$	2019 \$	2018 \$
Revenues			
Government transfers			
Ministry of Children, Community and Social Services	1,013,116	1,013,216	1,029,431
Other community grants	61,283	60,376	60,376
Preschool Speech and Language interest income	-	447	368
	1,074,399	1,074,039	1,090,175
Expenses			
Salaries and wages	229,389	203,083	213,073
Benefits	61,470	57,559	59,590
Building occupancy	3,757	3,675	3,648
Program materials and supplies	-	105	29,163
Contracted services	779,783	808,974	735,744
Audit fees	-	1,061	1,039
	1,074,399	1,074,457	1,042,257
Excess (deficiency) of revenue over expenditures	-	(418)	47,918

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, 2019

	Budget 2019 \$	2019 \$	2018 \$
Revenues			
Government transfers			
County of Wellington	367,921	367,921	375,936
Expenses			
Program materials and supplies	22,000	15,500	22,000
Contracted services	345,921	352,393	353,936
	367,921	367,893	375,936
Excess of revenue over expenditures	-	28	-
Due to County of Wellington, end of year	-	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, 2019

	Budget 2019 \$	2019 \$	2018 \$
Revenues			
Government transfers			
Public Health Agency of Canada	63,410	22,602	45,939
Expenses			
Salaries and benefits	38,593	23,790	31,767
Travel	680	393	264
Program materials and supplies	20,437	11,135	15,342
Language line	-	427	1,617
Contracted services	3,200	3,287	4,175
Building occupancy	500	-	-
	63,410	39,032	53,165
Deficiency of revenue over expenditures	-	(16,430)	(7,226)

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 7

Other Community Grants

For the Year Ended December 31, 2019

	Budget 2019 \$	2019 \$	2018 \$
Revenues			
City of Guelph	91,751	50,320	69,851
County of Wellington	76,350	76,350	114,549
Other community grants	220,696	249,668	95,907
Total revenue	388,797	376,338	280,307
Expenses			
Salaries and wages	229,265	169,168	192,079
Benefits	48,360	39,010	54,492
Travel	2,970	1,456	1,796
Program materials and supplies	85,802	44,109	20,924
Contracted services	14,950	47,846	1,535
Staff and volunteer training and recognition	2,000	3,676	2,475
Administrative charge outs	3,751	-	3,934
Office supplies	1,699	408	51
	388,797	305,673	277,286
Excess of revenue over expenditures	-	70,665	3,021

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

Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 8

For the Year Ended December 31, 2019

	Funding Period	Provincial funding \$	Actual spent 2018 \$	Actual spent 2019 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2020 \$	Payable to/ (Receivable from) MOH
One time funding										
Data Breach Minimization	April 1, 2017 to March 31, 2018	15,000	-	-	100%	-	- %	-	-	-
High Availability and Disaster Recovery	April 1, 2017 to March 31, 2018	14,756	-	-	100%	-	- %	-	-	(244)
HSO: Dental Equipment	April 1, 2017 to March 31, 2018	20,000	18,483	-	100%	18,483	- %	-	-	1,517
HSO: Project Manager for New Dental Clinic	April 1, 2017 to March 31, 2018	75,000	50,266	-	100%	50,266	- %	-	-	24,734
Needle Exchange Program Initiative	April 1, 2017 to March 31, 2018	38,402	38,402	-	100%	38,402	- %	-	-	-
New Purpose Built Vaccine Refrigerator	April 1, 2017 to March 31, 2018	12,000	-	-	100%	-	- %	-	-	2,167
Reprocessing Room in a Box Training Equipment	April 1, 2017 to March 31, 2018	14,300	6,681	-	100%	6,681	- %	-	-	681
Panorama Immunization Solution 2017/2018	April 1, 2017 to March 31, 2018	97,200	92,270	-	100%	92,270	- %	-	-	4,930
Public Health Inspector Practicum	April 1, 2017 to March 31, 2018	10,000	-	-	100%	-	- %	-	-	-
ERP software (2018-19)	April 1, 2018 to March 31, 2019	37,500	30,610	19,390	100%	50,000	- %	-	-	-
Adverse childhood survey (2018-19)	April 1, 2018 to March 31, 2019	7,503	9,594	-	100%	9,594	- %	-	-	406
Preconception assessment (2018-19)	April 1, 2018 to March 31, 2019	22,500	20,256	9,744	100%	30,000	- %	-	-	-
Vision screening (2018-19)	April 1, 2018 to March 31, 2019	72,747	24,801	72,199	100%	97,000	- %	-	-	-
Flu response (2018-19)	April 1, 2018 to March 31, 2019	56,250	65,249	-	100%	65,249	- %	-	-	-
PHI Practicum (2018-19)	April 1, 2018 to March 31, 2019	7,500	10,000	-	100%	10,000	- %	-	-	-
PHI Practicum (2019-2020)	April 1, 2019 to March 31, 2020	13,483	-	10,000	100%	10,000	- %	-	-	-
Vaccine fridge replacement (2019-2020)	April 1, 2019 to March 31, 2020	11,000	-	10,363	100%	10,363	- %	-	-	-
Dental clinic upgrades - Guelph	April 1, 2019 to March 31, 2020	335,300	-	-	100%	-	- %	-	335,300	-
Dental clinic upgrades - Orangeville	April 1, 2019 to March 31, 2020	69,200	-	-	100%	-	- %	-	69,200	-

Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 9

For the Year Ended December 31, 2019

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Parking Lot \$	Furniture and fixtures \$	Totals 2019 \$	Totals 2018 \$
Cost									
Balance, beginning of year	1,021,784	23,817,591	225,256	1,288,970	5,181,735	231,802	2,139,647	33,906,785	34,175,765
Add: additions during the year	-	364,545	10,451	102,353	403,006	-	-	880,355	462,938
Less: dispositions during the year	-	-	-	(15,141)	(61,655)	-	-	(76,796)	(731,918)
Balance, end 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
Accumulated amortization									
Balance, beginning of year	-	3,579,648	31,186	890,209	4,537,360	28,975	1,836,751	10,904,129	9,691,319
Add: additions during the year	-	734,714	15,830	147,439	393,830	10,624	216,131	1,518,568	1,937,093
Less: dispositions during the year	-	-	-	(15,065)	(61,655)	-	-	(76,720)	(724,283)
Balance, end of year	-	4,314,362	47,016	1,022,583	4,869,535	39,599	2,052,882	12,345,977	10,904,129
Net book value of tangible capital assets	1,021,784	19,867,774	188,691	353,599	653,551	192,203	86,765	22,364,367	23,002,656