

Report To: Audit Committee, Board of Health
Submitted by: Dr. Nicola Mercer, Medical Officer of Health & CEO
Subject: 2018 DRAFT AUDITED FINANCIAL STATEMENTS

RECOMMENDATION(S):

- (a) That the Audit Committee makes recommendation to the Board of Health to receive and accept the 2018 Draft Audited Financial Statements, as presented in Appendix “A” of Audit Committee Report BH.02.APR0319.R01.

BACKGROUND:

The 2018 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, 2018.

REFERENCES:

N/A.

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Reviewed by:
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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, 2018

Draft

Wellington-Dufferin-Guelph Public Health

December 31, 2018

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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, 2018
- 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, 2018, 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 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 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.
- 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
DATE

Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus
year ended December 31, 2018

	Budget 2018 (Note 9)	Actual 2018	Actual 2017
	\$	\$	\$
Revenue			
Ministry of Health and Long-term Care Base Funding	14,865,210	14,865,210	14,480,075
Ministry of Health and Long-Term Care One-time	512,131	366,613	237,792
City of Guelph	3,950,993	3,938,824	3,832,283
County of Wellington	3,160,499	3,161,176	3,142,018
County of Dufferin	1,837,342	1,807,342	1,751,301
Ministry of Children, Community and Social Services	2,581,208	2,597,423	2,463,439
Public Health Agency of Canada	63,410	45,939	36,920
Other community grants	215,103	156,283	215,309
	27,185,896	26,938,810	26,159,137
Other revenue			
Interest income	20,000	146,216	75,341
Total revenue	27,205,896	27,085,026	26,234,478
Expenses			
Cost Shared Mandatory and One-time	21,152,330	20,897,579	20,134,582
Cost Shared Vector-Borne Diseases	208,462	207,725	190,013
Cost Shared Small Drinking Water Systems	55,345	55,345	55,056
100% Harm Reduction Program Enhancement	150,000	150,000	150,000
100% Needle Exchange	61,000	61,000	58,250
100% Enhanced Food Safety	40,300	40,300	40,300
100% Healthy Smiles Ontario	817,400	771,346	737,278
100% Infection Control	333,400	333,400	333,400
100% Smoke Free Ontario	409,500	409,500	407,397
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	6,515
100% MOH Compensation Initiative	83,710	83,710	83,905
Healthy Babies Healthy Children	1,567,992	1,567,992	1,567,992
Preschool Speech and Language	1,073,592	1,042,257	1,092,598
County of Wellington Weetalk	375,936	375,936	359,906
Community Grants	380,619	277,286	336,703
Pregnancy to Parenting Program	63,410	53,165	71,806
Total expenses	27,205,896	26,759,441	26,039,401
Excess of revenue over expenditures	-	325,585	195,077
Accumulated surplus, beginning of year	16,647,465	16,647,465	16,452,388
Accumulated surplus, end of year	16,647,465	16,973,050	16,647,465

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, 2018

	2018	2017
	\$	\$
Excess of revenue over expenditures	325,585	195,077
Amortization of tangible capital assets	1,937,093	2,313,413
Change in prepaid expenses	(23,778)	(6,299)
Change in inventory	(1,188)	(989)
Tangible capital asset purchases	(462,938)	(869,751)
Loss on disposal of tangible capital assets	7,633	8,024
Decrease in net debt	1,782,407	1,639,475
Net debt, beginning of year	(7,930,047)	(9,569,522)
Net debt, end of year	(6,147,640)	(7,930,047)

Draft

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

Wellington-Dufferin-Guelph Public Health

Statement of Financial Position
as at December 31, 2018

	2018	2017
	\$	\$
Financial assets		
Cash	7,412,049	6,926,853
Accounts receivable	543,834	424,511
Due from Province of Ontario	20,900	273,623
	7,976,783	7,624,987
Liabilities		
Accounts payable and accrued liabilities	924,298	1,410,308
Employee benefits payable (Note 7)	1,381,378	1,479,025
Deferred revenue	158,033	125,408
Trust liabilities (Note 4)	2,091	1,490
Due to programs (Note 5)	40,563	40,617
Long-term debt (Note 12)	11,618,060	12,498,186
	14,124,423	15,555,034
Net debt	(6,147,640)	(7,930,047)
Non financial assets		
Tangible capital assets (Schedule 9)	23,002,656	24,484,446
Prepaid expenses	110,159	86,381
Inventory	7,875	6,685
	23,120,690	24,577,512
Accumulated surplus	16,973,050	16,647,465

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, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES:		
Excess of revenue over expenditures	325,585	195,077
Items not affecting cash:		
Amortization	1,937,093	2,313,413
Loss on disposal of tangible capital assets	7,633	8,024
Net changes in non-cash working capital items related to operations	(442,051)	41,809
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,828,260	2,558,323
CASH FLOWS FROM INVESTING ACTIVITY:		
Acquisition of tangible capital assets	(462,938)	(869,751)
NET CASH USED BY INVESTING ACTIVITIES	(462,938)	(869,751)
CASH FLOWS FROM FINANCING ACTIVITY:		
Long-term debt repaid	(880,126)	(2,692,927)
NET CASH USED BY FINANCING ACTIVITIES	(880,126)	(2,692,927)
Net increase (decrease) in cash	485,196	(1,004,355)
Cash, beginning of year	6,926,853	7,931,208
Cash, end of year	7,412,049	6,926,853

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, 2018

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 and Long Term Care. 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 Long-Term Care 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, 2018

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

	2018	2017
	\$	\$
		(note 13)
Salaries and wages	14,611,402	14,286,177
Benefits	4,241,418	4,264,795
Staff and volunteer training and recognition	229,820	150,484
Board of Health	19,300	25,961
Travel	267,886	264,278
Building occupancy	1,503,340	1,558,277
Amortization of tangible capital assets	1,937,093	2,313,413
Professional and purchased services	2,014,755	2,022,648
Program materials and supplies	949,211	789,744
Office equipment	15,705	8,723
Office expenses, printing, and postage	129,423	149,115
Information and IT equipment	709,963	378,774
Communication costs	195,086	172,982
One-time projects	333,539	116,643
Loss on disposal of tangible capital assets	7,633	8,024
Administrative Charge Outs	3,935	10,431
Expenditure recoveries (Schedule 1)	(410,069)	(481,068)
Net expenditures	26,759,440	26,039,401

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2018

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.

	2018	2017
	\$	\$
Hearing (Wee Talk)	1,660	990
Children's Report Card	500	500
County of Wellington - Dental	(109)	-
United Way Contributions	40	-
	2,091	1,490

5. Due to programs

	2018	2017
	\$	\$
Due to (from) Canadian Prenatal Nutrition Program	15,826	31,666
Due to Preschool Speech and Language	24,737	8,951
	40,563	40,617

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2018

6. Accumulated surplus and reserves

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

December 31, 2018	2018	2017
	\$	\$
Surplus		
Invested in tangible capital assets (Schedule 9)	23,002,656	24,484,446
Reserves	5,659,242	4,772,681
Long-term debt	(11,618,060)	(12,498,186)
Accumulated (deficit) surplus from March 31st year-end programs	(70,788)	(111,476)
	16,973,050	16,647,465

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

December 31, 2018	2018	2017
	\$	\$
Balance, beginning of year	4,772,681	5,647,292
Interest earned on reserve	94,326	49,551
Transfer to reserves	792,295	947,288
Transfer from reserves	-	(1,871,450)
Balance, end of year	5,659,302	4,772,681

Reserves consist of the following:

December 31, 2018	2018	2017
	\$	\$
Contingency Reserve	1,750,155	1,563,052
Technology Reserve	1,187,063	1,165,622
Orangeville Facilities Reserve	1,061,429	677,420
Guelph Facilities Reserve	1,564,160	1,274,859
Fluoride Varnish Program Reserve	68,990	67,744
Poverty Elimination Task Force Reserve	27,445	23,984
Balance, end of year	5,659,242	4,772,681

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2018

7. Employee benefits payable

December 31, 2018	2018	2017
	\$	\$
Sick leave benefits payable	24,136	23,837
Vacation time payable	1,286,800	1,368,769
Compensation time payable	54,457	71,760
Part-time ONA accumulated sick leave	15,985	14,659
	1,381,378	1,479,025

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 \$24,136 (2017 - \$23,837) at the end of the year.

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, 2018 is \$1,286,800 (2017 - \$1,368,769).

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, 2018 is \$54,457 (2017 - \$71,760).

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, 2018 is \$15,985 (2017 - \$14,659).

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2018

8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 209 (2017 - 194) 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, 2018 the plan reported a \$4.2 billion actuarial deficit (2017 - \$5.4 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 2018 was \$1,426,573 (2017 - \$1,409,106).

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:

	\$
2019	309,754
2020	309,754
2021	309,754
2022	294,185
2023	286,365
	<hr/> 1,509,812

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2018 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, 2018 WDGPH had an unsecured line of credit of \$500,000 (2017 - \$500,000) bearing interest at the bank prime rate of 3.95% (2017 - 3.20%), 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, 2018

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, 2018 is \$11,618,060. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2019	1,281,624
2020	1,281,624
2021	1,281,624
2022	1,281,624
2023	1,281,624
Subsequent to 2023	7,453,114
	13,861,234
Less: Interest portion	2,243,174
Long-term debt	11,618,060

The total interest paid on long-term debt in 2018 was \$401,497 (2017 - \$460,149).

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, 2018

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 2018, the split is based on the 2016 Census (2017 - 2011 Census).

	Population	2016 Census
County of Wellington	90,932	32%
County of Dufferin	61,735	21.7%
City of Guelph	131,794	46.3%
	284,461	100.0 %

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Wellington-Dufferin-Guelph Public Health

Schedule of Expenditure Recoveries - Schedule 1
year ended December 31, 2018

	Budget	2018	2017
	2018	\$	\$
Contraceptive sales	4,000	5,232	33,759
File searches	1,000	2,400	1,350
Food safety courses	27,869	19,929	14,551
HPV vaccinations	44,000	41,982	46,699
Meningococcal immunizations	5,000	6,647	36,261
Other miscellaneous revenue	5,933	8,770	15,418
Prenatal and breastfeeding fees	18,850	8,274	12,089
TB skin tests	35,000	35,975	38,082
Vaccines (Gardasil)	20,000	33,446	28,539
Travel and immunization clinic fees	244,400	204,769	238,079
Universal influenza immunizations	20,000	42,645	15,315
Infection Control Week	-	-	926
	426,052	410,069	481,068

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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% MOHLTC Funded Related Programs

year ended December 31, 2018

	Total mandatory and related programs (cost shared & 100% MOHLTC)																Total Mandatory and Related Programs 2018	Total Mandatory and Related Programs 2017
	Cost Shared Mandatory	Cost Shared Vector-Borne Diseases	Cost Shared Small Drinking Water Systems	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 2018	Total Mandatory and Related Programs 2017
Revenue																		
Shared funding: provincial																		
Ministry of Health and Long-term Care Base Funding	12,345,700	150,700	40,600	-	83,710	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	14,865,210	14,480,075
Ministry of Health and Long-Term Care One-time	-	-	-	366,613	-	-	-	-	-	-	-	-	-	-	-	-	366,613	237,792
Sub-total provincial funding	12,345,700	150,700	40,600	366,613	83,710	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	15,231,823	14,717,867
Shared funding: municipal																		
City of Guelph	3,835,365	26,774	6,835	-	-	-	-	-	-	-	-	-	-	-	-	-	3,868,974	3,756,285
County of Wellington	2,647,492	18,481	4,718	-	-	-	-	-	-	-	-	-	-	-	-	-	2,670,691	2,676,042
County of Dufferin	1,791,643	12,507	3,192	-	-	-	-	-	-	-	-	-	-	-	-	-	1,807,342	1,751,301
Sub-total municipal funding	8,274,500	57,762	14,745	-	-	-	-	-	-	-	-	-	-	-	-	-	8,347,007	8,183,628
Total cost-shared funding	20,620,200	208,462	55,345	366,613	83,710	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	23,578,830	22,901,495
General Revenue																		
Interest income	145,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,848	75,327
Total Revenue	20,766,048	208,462	55,345	366,613	83,710	61,000	150,000	40,300	817,400	333,400	409,500	21,600	121,500	90,100	180,500	19,200	23,724,678	22,976,822
Expenses																		
Employee costs																		
Salaries and wages	11,285,048	66,426	42,874	-	72,051	-	120,654	29,923	503,363	259,270	313,390	12,824	96,065	69,795	139,820	10,609	13,022,112	12,672,036
Benefits	3,315,996	15,638	12,471	-	11,659	-	29,346	7,470	156,973	74,130	83,165	3,201	25,435	20,305	40,680	1,608	3,798,077	3,777,547
Total salaries, wages and benefits	14,601,044	82,064	55,345	-	83,710	-	150,000	37,393	660,336	333,400	396,555	16,025	121,500	90,100	180,500	12,217	16,820,189	16,449,583
Operating costs																		
Staff and volunteer training and recognition	219,614	499	-	-	-	-	-	-	1,546	-	451	-	-	-	-	213	222,323	137,654
Board of Health	19,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,300	25,961
Travel	216,994	739	-	-	-	-	-	59	5,376	-	5,244	-	-	-	-	770	229,182	225,574
Building occupancy	1,498,656	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	1,499,656	1,555,121
Office expenses, printing, and postage	126,481	-	-	-	-	-	-	-	1,188	-	-	-	-	-	-	-	127,973	144,546
Professional and purchased services	765,192	113,907	-	-	-	-	-	-	20,387	-	407	-	-	-	-	-	899,893	975,984
Program materials and supplies	684,607	9,827	-	-	-	61,000	-	801	73,954	-	6,437	1,667	-	-	-	4,483	842,776	584,411
Office equipment	11,596	457	-	-	-	-	-	-	3,652	-	-	-	-	-	-	-	15,705	8,698
Information and IT equipment	708,442	-	-	-	-	-	-	-	900	-	-	-	-	-	-	-	709,342	378,570
Communication costs	177,452	232	-	-	-	-	-	-	2,047	3,007	406	3,908	-	-	-	1,213	188,265	167,282
One-time projects	-	-	-	333,539	-	-	-	-	-	-	-	-	-	-	-	-	333,539	116,643
Amortization of tangible capital assets	1,937,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,937,093	2,313,413
Loss on disposal of tangible capital assets	7,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,633	8,024
Total net operating costs	6,373,060	125,661	-	333,539	-	61,000	-	2,907	111,010	-	12,945	5,575	-	-	-	6,983	7,032,680	6,641,881
Total expenditures	20,974,104	207,725	55,345	333,539	83,710	61,000	150,000	40,300	771,346	333,400	409,500	21,600	121,500	90,100	180,500	19,200	23,852,869	23,091,464
Expenditure recoveries (Schedule 1)	(410,069)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(410,069)	(481,068)
Total net expenditures after expenditure recoveries	20,564,035	207,725	55,345	333,539	83,710	61,000	150,000	40,300	771,346	333,400	409,500	21,600	121,500	90,100	180,500	19,200	23,442,800	22,610,396
Excess of revenue over expenditures for the year	202,013	737	-	33,074	-	-	-	-	46,054	-	-	-	-	-	-	-	281,878	366,426

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 3

Healthy Babies Healthy Children

For the Year Ended December 31, 2018

	Budget 2018	2018	2017
	\$	\$	\$
Revenues			
Government transfers			
Ministry of Children, Community and Social Services	1,567,992	1,567,992	1,567,992
Expenses			
Salaries and wages	1,153,498	1,152,363	1,107,652
Benefits	327,420	329,262	364,863
Travel	40,000	36,644	36,999
Program materials and supplies	16,824	19,009	28,666
Office expenses, printing, and postage	3,250	1,435	4,567
Language Line	14,000	14,970	11,824
Communication costs	6,500	6,821	5,700
Staff and volunteer training and recognition	5,000	5,022	6,703
Professional and purchased services	500	806	-
Audit fees	1,000	1,039	1,018
Information and IT equipment	-	621	-
	1,567,992	1,567,992	1,567,992
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	388	1,080
Funding repaid to Ontario Ministry of Children and Youth Services	-	-	(1,080)
Interest owing on funding payable	-	708	388
Due to Ontario Ministry of Children and Youth Services, end of year	-	1,096	388

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, 2018

	Budget 2018 \$	2018 \$	2017 \$
Revenues			
Government transfers			
Ministry of Children, Community and Social Services	1,013,216	1,029,431	895,447
Other community grants	60,376	60,376	60,472
Preschool Speech and Language interest income	-	368	14
	1,073,592	1,090,175	955,933
Expenses			
Salaries and wages	227,087	213,073	219,340
Benefits	63,863	59,590	63,628
Building occupancy	3,666	3,648	2,656
Program materials and supplies	-	29,163	40,094
Contracted Services	777,876	735,744	685,868
Special projects	-	-	79,994
Audit fees	1,100	1,039	1,018
	1,073,592	1,042,257	1,092,598
Excess (deficiency) of revenue over expenditures	-	47,918	(136,665)

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, 2018

	Budget 2018 \$	2018 \$	2017 \$
Revenues			
Government transfers			
County of Wellington	375,936	375,936	359,906
Expenses			
Salaries and wages	-	-	7,946
Benefits	-	-	2,402
Program materials and supplies	22,000	22,000	21,998
Contracted Services	353,936	353,936	327,560
	375,936	375,936	359,906
Excess of revenue over expenditures	-	-	-
Due to County of Wellington, end of year	-	-	-

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 6

Canadian Prenatal Nutrition Program

For the Year Ended December 31, 2018

	Budget 2018 \$	2018 \$	2017 \$
Revenues			
Government transfers			
Public Health Agency of Canada	63,410	45,939	36,920
Expenses			
Salaries and benefits	34,252	31,767	31,322
Travel	665	264	415
Program materials and supplies	21,202	15,342	31,785
Language Line	2,000	1,617	3,875
Contracted Services	4,791	4,175	3,909
Building occupancy	500	-	500
	63,410	53,165	71,806
Deficiency of revenue over expenditures	-	(7,226)	(34,886)

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, 2018

	Budget 2018 \$	2018 \$	2017 \$
Revenues			
City of Guelph	82,020	69,851	75,998
County of Wellington	113,872	114,549	106,070
County of Dufferin	30,000	-	-
Other community grants	154,727	95,907	154,837
Total revenue	380,619	280,307	336,905
Expenses			
Salaries and wages	262,688	192,079	247,882
Benefits	61,377	54,492	56,354
Travel	1,900	1,796	1,290
Program materials and supplies	31,970	20,924	2,798
Professional and purchased services	13,400	1,535	11,592
Information and IT equipment	-	-	204
Staff and volunteer training and recognition	2,000	2,475	6,127
Administrative Charge Outs	7,284	3,934	10,431
Office equipment	-	51	25
	380,619	277,286	336,703
Excess of revenue over expenditures	-	3,021	202

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

Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 8

year ended December 31, 2018

	Funding Period	Provincial funding \$	Actual spent 2017 \$	Actual spent 2018 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2019 \$	Payable to/ (Receivable from) MOHLTC
One time funding										
Data Breach Minimization	April 1, 2017 to March 31, 2018	15,000	15,000	-	100 %	15,000	- %	-	-	-
High Availability and Disaster Recovery	April 1, 2017 to March 31, 2018	14,756	15,000	-	100 %	15,000	- %	-	-	(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	9,833	-	100 %	9,833	- %	-	-	2,167
Reprocessing Room in a Box Training Equipment	April 1, 2017 to March 31, 2018	14,300	6,938	6,681	100 %	13,619	- %	-	-	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	10,000	-	100 %	10,000	- %	-	-	-
ERP software (2018-19)	April 1, 2018 to March 31, 2019	37,500	-	30,610	100 %	30,610	- %	-	6,890	-
Adverse childhood survey (2018-19)	April 1, 2018 to March 31, 2019	7,503	-	9,594	100 %	9,594	- %	-	-	(2,091)
Preconception assessment (2018-19)	April 1, 2018 to March 31, 2019	22,500	-	20,256	100 %	20,256	- %	-	2,244	-
Vision screening (2018-19)	April 1, 2018 to March 31, 2019	72,747	-	24,801	100 %	24,801	- %	-	47,946	-
Flu response (2018-19)	April 1, 2018 to March 31, 2019	56,250	-	65,249	100 %	65,249	- %	-	-	(8,999)
PHI Practicum (2018-19)	April 1, 2018 to March 31, 2019	7,500	-	10,000	100 %	10,000	- %	-	-	(2,500)

Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 9

year ended December 31, 2018

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Parking Lot \$	Furniture and fixtures \$	Totals 2018 \$	Totals 2017 \$
Cost									
Balance, beginning of year	1,021,785	23,817,591	863,486	1,195,257	4,887,683	231,802	2,158,161	34,175,765	33,363,705
Add: additions during the year	-	-	10,049	108,612	314,249	-	30,028	462,938	869,751
Less: dispositions during the year	-	-	(648,280)	(14,900)	(20,193)	-	(48,545)	(731,918)	(57,691)
Balance, end of year	1,021,785	23,817,591	225,255	1,288,969	5,181,739	231,802	2,139,644	33,906,785	34,175,765
Accumulated amortization									
Balance, beginning of year	-	2,785,729	661,740	718,811	4,019,151	17,385	1,488,503	9,691,319	7,427,573
Add: additions during the year	-	793,920	16,238	183,196	538,204	11,590	393,945	1,937,093	2,313,413
Less: dispositions during the year	-	-	(646,799)	(11,799)	(19,994)	-	(45,691)	(724,283)	(49,667)
Balance, end of year	-	3,579,649	31,179	890,208	4,537,361	28,975	1,836,757	10,904,129	9,691,319
Net book value of tangible capital assets	1,021,785	20,237,942	194,076	398,761	644,378	202,827	302,887	23,002,656	24,484,446