

**Report To:** Audit Committee, Board of Health  
**Submitted by:** Dr. Nicola Mercer, Medical Officer of Health & CEO  
**Subject:** 2017 DRAFT AUDITED FINANCIAL STATEMENTS

---

**RECOMMENDATION(S):**

- (a) That the Audit Committee makes recommendation to the Board of Health to receive and accept the 2017 Draft Audited Financial Statements, as presented in Appendix “A” of Audit Committee Report BH.02.APR1118.R03.

**BACKGROUND:**

The 2017 Draft Audited Financial Statements for Wellington-Dufferin-Guelph Public Health are attached as Appendix “A” hereto.

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

N/A.

**APPENDICES:**

*Appendix “A”* – Draft Audited Financial Statements for the year-ended December 31, 2017.

**REFERENCES:**

N/A.

---

Prepared by:  
Shanna O’Dwyer,  
Manager, Finance

---

Reviewed by:  
Elizabeth Bowden, Interim  
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, 2017

# Wellington-Dufferin-Guelph Public Health

December 31, 2017

## CONTENTS

	<u>Page</u>
<b>Financial Statements</b>	
Auditors' Report	1
Statement of Operations and Accumulated Surplus	3
Statement of Changes in Net Financial Debt	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Schedule of Expenditure Recoveries - Schedule 1	16
Schedule of Revenues and Expenditures Cost-Shared Mandatory and Related and 100% MOHLTC Funded Related Programs - Schedule 2	17
Statement of Revenues and Expenditures - Schedule 3 - HBHC	18
Statement of Revenues and Expenditures - Schedule 4 - Preschool Speech and Language	19
Statement of Revenues and Expenditures - Schedule 5 - Wee Talk	20
Statement of Revenues and Expenditures - Schedule 6 - CPNP	21
Statement of Revenues and Expenditures - Schedule 7 - Other Community Grants	22
Schedule of One Time Funds - Schedule 8	23
Schedule of Tangible Capital Assets - Schedule 9	24



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

We have audited the accompanying financial statements of Wellington-Dufferin-Guelph Public Health ("the Entity"), which comprise the financial position as at December 31, 2017 and the statement of operations and surplus, changes in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment,



including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Wellington-Dufferin-Guelph Public Health as at December 31, 2017, and its results of operations and the changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

DRAFT  
Waterloo, Canada

# Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus  
year ended December 31, 2017

	Budget 2017 (Note 9)	Actual 2017	Actual 2016
	\$	\$	\$
<b>Revenue</b>			
Ministry of Health and Long-term Care Base Funding	14,503,055	<b>14,480,075</b>	14,271,723
Ministry of Health and Long-Term Care One-time	449,380	<b>237,792</b>	760,078
City of Guelph	3,832,617	<b>3,832,283</b>	3,799,560
County of Wellington	3,156,973	<b>3,142,018</b>	3,116,235
County of Dufferin	1,751,300	<b>1,751,301</b>	1,716,961
Ministry of Children and Youth Services	2,484,097	<b>2,463,439</b>	2,348,965
Public Health Agency of Canada	63,410	<b>36,920</b>	59,605
Other community grants	227,614	<b>215,309</b>	177,224
	26,468,446	<b>26,159,137</b>	26,250,351
<b>Other revenue</b>			
Interest income	20,000	<b>75,341</b>	77,518
<b>Total revenue</b>	26,488,446	<b>26,234,478</b>	26,327,869
<b>Expenses</b>			
Cost Shared Mandatory and One-time	20,568,020	<b>20,134,582</b>	19,953,133
Cost Shared Vector-Borne Diseases	207,332	<b>190,013</b>	186,242
Cost Shared Small Drinking Water Systems	55,056	<b>55,056</b>	54,772
100% Harm Reduction Program Enhancement	150,000	<b>150,000</b>	-
100% Needle Exchange	58,250	<b>58,250</b>	50,000
100% Enhanced Food Safety	40,300	<b>40,300</b>	40,300
100% Healthy Smiles Ontario	817,400	<b>737,278</b>	746,841
100% Infection Control	333,400	<b>333,400</b>	333,400
100% Smoke Free Ontario	409,500	<b>407,397</b>	407,959
100% Enhanced Safe Water	21,600	<b>21,600</b>	21,600
100% Chief Nursing Officer	121,500	<b>121,500</b>	121,500
100% Infection Control Nurse	90,100	<b>90,100</b>	90,100
100% Public Health Nurses Initiative	180,500	<b>180,500</b>	180,500
100% Electronic Cigarettes Act	19,200	<b>6,515</b>	8,868
100% MOH Compensation Initiative	83,905	<b>83,905</b>	83,714
Healthy Babies Healthy Children	1,567,992	<b>1,567,992</b>	1,560,478
Preschool Speech and Language	961,576	<b>1,092,598</b>	863,965
County of Wellington Weetalk	367,921	<b>359,906</b>	367,921
Community Grants	356,346	<b>336,703</b>	348,410
Canadian Prenatal Nutrition Program	63,410	<b>71,806</b>	60,641
<b>Total expenses</b>	26,473,308	<b>26,039,401</b>	25,480,344
<b>Excess of revenue over expenditures</b>	15,138	<b>195,077</b>	847,525
Accumulated surplus, beginning of year	16,452,388	<b>16,452,388</b>	15,604,863
<b>Accumulated surplus, end of year</b>	16,467,526	<b>16,647,465</b>	16,452,388

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, 2017

	2017	2016
	\$	\$
Excess of revenue over expenditures	195,077	847,525
Amortization of tangible capital assets	2,313,413	1,943,597
Change in prepaid expenses	(6,299)	108,443
Change in inventory	(989)	(2,386)
Tangible capital asset purchases	(869,751)	(1,359,008)
Loss on disposal of tangible capital assets	8,024	2,712
<b>Decrease in net debt</b>	<b>1,639,475</b>	<b>1,540,883</b>
Net debt, beginning of year	(9,569,522)	(11,110,405)
<b>Net debt, end of year</b>	<b>(7,930,047)</b>	<b>(9,569,522)</b>

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

# Wellington-Dufferin-Guelph Public Health

Statement of Financial Position  
as at December 31, 2017

	2017	2016
	\$	\$
<b>Financial assets</b>		
Cash	6,926,853	7,931,208
Accounts receivable	424,511	485,390
Due from Province of Ontario	273,623	200,080
	<b>7,624,987</b>	8,616,678
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,410,308	1,282,229
Employee benefits payable (Note 7)	1,479,025	1,501,747
Deferred revenue	125,408	141,316
Trust liabilities (Note 4)	1,490	16,143
Due to programs (Note 5)	40,617	53,652
Long-term debt (Note 12)	12,498,186	15,191,113
	<b>15,555,034</b>	18,186,200
<b>Net debt</b>	<b>(7,930,047)</b>	(9,569,522)
<b>Non financial assets</b>		
Tangible capital assets (Schedule 3)	24,484,446	25,936,132
Prepaid expenses	86,381	80,082
Inventory	6,685	5,696
	<b>24,577,512</b>	26,021,910
<b>Accumulated surplus</b>	<b>16,647,465</b>	16,452,388

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, 2017

	2017	2016
	\$	\$
<b>OPERATING ACTIVITIES:</b>		
Excess of revenue over expenditures	195,077	847,525
Items not affecting cash:		
Amortization	2,313,413	1,943,597
Loss on disposal of tangible capital assets	8,024	2,712
Net changes in non-cash working capital items related to operations	41,809	(69,112)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2,558,323</b>	<b>2,724,722</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY:</b>		
Acquisition of tangible capital assets	(869,751)	(1,359,008)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(869,751)</b>	<b>(1,359,008)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITY:</b>		
Long-term debt repaid	(2,692,927)	(638,934)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<b>(2,692,927)</b>	<b>(638,934)</b>
Net increase (decrease) in cash	(1,004,355)	726,780
Cash, beginning of year	7,931,208	7,204,428
<b>Cash, end of year</b>	<b>6,926,853</b>	<b>7,931,208</b>

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

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

---

## 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.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

---

## 2. Significant Accounting Policies (continued)

### *Revenue recognition*

WDGPH receives revenue in the form of government transfers from the Province of Ontario (Ministry of Health and Long-Term Care and Ministry of Children and Youth Services), the Corporation of the County of Wellington, the Corporation of the County of Dufferin, and the Corporation of the City of Guelph. Government transfers are recognized as revenue in the financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria and/or stipulations have been met, and reasonable estimates of the amount can be made.

### *Tangible capital assets*

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

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

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

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

### 3. Expenditures by object

	2017	2016
	\$	\$
		(note 13)
Salaries and wages	14,286,177	13,830,801
Benefits	4,264,795	4,340,631
Staff and volunteer training and recognition	150,484	207,993
Board of Health	25,961	51,019
Travel	264,278	282,859
Building occupancy	1,558,277	1,481,006
Amortization of tangible capital assets	2,313,413	1,943,597
Professional and purchased services	2,022,648	1,813,893
Program materials and supplies	789,744	811,664
Office equipment	8,723	10,838
Office expenses, printing, and postage	149,115	176,341
Information and IT equipment	378,774	327,573
Communication costs	172,982	158,705
One-time projects	116,643	546,796
Loss on disposal of tangible capital assets	8,024	2,712
Administrative Charge Outs	10,431	1,710
Expenditure recoveries (Schedule 1)	(481,068)	(507,794)
<b>Net expenditures</b>	<b>26,039,401</b>	<b>25,480,344</b>

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

## 4. Trust liabilities

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

	<b>2017</b>	<b>2016</b>
	\$	\$
Hearing (Wee Talk)	<b>990</b>	2,360
Children's Report Card	<b>500</b>	4,900
Due to Community Food Advisors	-	1,196
ASRTS	-	437
Shirley's Garden	-	112
Community Action Research Project	-	7,138
	<b>1,490</b>	16,143

## 5. Due to programs

	<b>2017</b>	<b>2016</b>
	\$	\$
Due to (from) Canadian Prenatal Nutrition Program	<b>31,666</b>	(3,192)
Due to Preschool Speech and Language	<b>8,951</b>	56,844
	<b>40,617</b>	53,652

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

## 6. Accumulated surplus and reserves

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

<b>December 31, 2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus</b>		
Invested in tangible capital assets (Schedule 9)	<b>24,484,446</b>	25,936,132
Reserves	<b>4,772,681</b>	5,647,292
Long-term debt	<b>(12,498,186)</b>	(15,191,113)
Accumulated (deficit) surplus from March 31st year-end programs	<b>(111,476)</b>	60,077
	<b>16,647,465</b>	16,452,388

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 Canadian Prenatal Nutrition Program as at December 31st.

<b>December 31, 2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Balance, beginning of year	<b>5,647,292</b>	4,824,985
Interest earned on reserve	<b>49,551</b>	47,941
Transfer to reserves	<b>947,288</b>	774,366
Transfer from reserves	<b>(1,871,450)</b>	-
<b>Balance, end of year</b>	<b>4,772,681</b>	5,647,292

Reserves consist of the following:

<b>December 31, 2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Facilities Reserve	-	1,867,014
Contingency Reserve	<b>1,563,052</b>	1,398,286
Technology Reserve	<b>1,165,622</b>	737,492
Orangeville Facilities Reserve	<b>677,420</b>	551,739
Guelph Facilities Reserve	<b>1,274,859</b>	1,002,242
Fluoride Varnish Program Reserve	<b>67,744</b>	67,000
Poverty Elimination Task Force Reserve	<b>23,984</b>	23,519
<b>Balance, end of year</b>	<b>4,772,681</b>	5,647,292

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

## 7. Employee benefits payable

<b>December 31, 2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Sick leave benefits payable	<b>23,837</b>	23,601
Vacation time payable	<b>1,368,769</b>	1,404,982
Compensation time payable	<b>71,760</b>	59,034
Part-time ONA accumulated sick leave	<b>14,659</b>	14,130
	<b>1,479,025</b>	1,501,747

### ***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 \$23,837 (2016 - \$23,601) 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, 2017 is \$1,368,769 (2016 - \$1,404,982).

### ***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, 2017 is \$71,760 (2016 - \$59,034).

### ***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, 2017 is \$14,659 (2016 - \$14,130).

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2017

---

## 8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 194 (2016 - 182) 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, 2017 the plan reported a \$5.4 billion actuarial deficit (2016 - \$5.7 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 2017 was \$1,409,106 (2016 - \$1,380,931).

## 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:

	\$
2018	347,031
2019	317,970
2020	308,136
2021	308,136
2022	292,566
	<hr/>
	1,573,839

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2017 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, 2017 WDGPH had an unsecured line of credit of \$500,000 (2016 - \$500,000) bearing interest at the bank prime rate of 3.20% (2016 - 2.70%), 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, 2017

---

## 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, 2017 is \$ 12,498,186. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2018	1,281,624
2019	1,281,624
2020	1,281,624
2021	1,281,624
2022	1,281,624
Subsequent to 2022	8,734,738
	<b>15,142,858</b>

The total interest paid on long-term debt in 2017 was \$460,149 (2016 - \$642,690).

## 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, 2017

---

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

	<b>2011 Census</b>
County of Wellington	32.7%
County of Dufferin	21.4%
City of Guelph	45.9%
	100.0 %

---

# Wellington-Dufferin-Guelph Public Health

Schedule of Expenditure Recoveries - Schedule 1  
year ended December 31, 2017

	Budget		
	2017	2017 \$	2016 \$
Contraceptive sales	55,008	<b>33,759</b>	52,775
File searches	1,000	<b>1,350</b>	525
Food safety courses	16,500	<b>14,551</b>	15,288
HPV vaccinations	22,650	<b>46,699</b>	34,816
Meningococcal immunizations	15,300	<b>36,261</b>	28,543
Other miscellaneous revenue	1,658	<b>15,418</b>	11,396
Prenatal and breastfeeding fees	25,200	<b>12,089</b>	11,544
TB skin tests	35,000	<b>38,082</b>	64,517
Vaccines (Gardasil)	10,008	<b>28,539</b>	26,689
Travel and immunization clinic fees	302,388	<b>238,079</b>	241,971
Universal influenza immunizations	30,000	<b>15,315</b>	19,730
Infection Control Week	-	<b>926</b>	-
	514,712	<b>481,068</b>	507,794

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

# 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, 2017

	Total mandatory and related programs (cost shared & 100% MOHLTC)																Total Mandatory and Related Programs 2017	Total Mandatory and Related Programs 2016
	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		
<b>Revenue</b>																		
<b>Shared funding: provincial</b>																		
Ministry of Health and Long-term Care Base Funding	11,986,100	142,508	40,600	-	83,905	58,250	150,000	40,300	817,400	333,400	407,397	21,600	121,500	90,100	180,500	6,515	14,480,075	14,271,723
Ministry of Health and Long-Term Care One-time	-	-	-	237,792	-	-	-	-	-	-	-	-	-	-	-	-	237,792	760,078
<b>Sub-total provincial funding</b>	<b>11,986,100</b>	<b>142,508</b>	<b>40,600</b>	<b>237,792</b>	<b>83,905</b>	<b>58,250</b>	<b>150,000</b>	<b>40,300</b>	<b>817,400</b>	<b>333,400</b>	<b>407,397</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>6,515</b>	<b>14,717,867</b>	<b>15,031,801</b>
<b>Shared funding: municipal</b>																		
City of Guelph	3,723,655	25,994	6,636	-	-	-	-	-	-	-	-	-	-	-	-	-	3,756,285	3,682,631
County of Wellington	2,652,797	18,518	4,727	-	-	-	-	-	-	-	-	-	-	-	-	-	2,676,042	2,623,571
County of Dufferin	1,736,088	12,120	3,093	-	-	-	-	-	-	-	-	-	-	-	-	-	1,751,301	1,716,961
<b>Sub-total municipal funding</b>	<b>8,112,540</b>	<b>56,632</b>	<b>14,456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,183,628</b>	<b>8,023,163</b>
<b>Total cost-shared funding</b>	<b>20,098,640</b>	<b>199,140</b>	<b>55,056</b>	<b>237,792</b>	<b>83,905</b>	<b>58,250</b>	<b>150,000</b>	<b>40,300</b>	<b>817,400</b>	<b>333,400</b>	<b>407,397</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>6,515</b>	<b>22,901,495</b>	<b>23,054,964</b>
<b>General Revenue</b>																		
Interest income	75,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,327	77,031
<b>Total Revenue</b>	<b>20,173,967</b>	<b>199,140</b>	<b>55,056</b>	<b>237,792</b>	<b>83,905</b>	<b>58,250</b>	<b>150,000</b>	<b>40,300</b>	<b>817,400</b>	<b>333,400</b>	<b>407,397</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>6,515</b>	<b>22,976,822</b>	<b>23,131,995</b>
<b>Expenses</b>																		
<b>Employee costs</b>																		
Salaries and wages	10,932,742	63,635	42,155	-	72,051	-	124,300	31,958	515,558	256,191	310,564	16,756	93,421	68,987	138,204	5,514	12,672,036	12,154,533
Benefits	3,280,999	14,951	12,901	-	11,854	-	25,700	8,018	163,740	77,209	86,188	3,865	28,079	21,113	42,296	634	3,777,547	3,861,140
<b>Total salaries, wages and benefits</b>	<b>14,213,741</b>	<b>78,586</b>	<b>55,056</b>	<b>-</b>	<b>83,905</b>	<b>-</b>	<b>150,000</b>	<b>39,976</b>	<b>679,298</b>	<b>333,400</b>	<b>396,752</b>	<b>20,621</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>6,148</b>	<b>16,449,583</b>	<b>16,015,673</b>
<b>Operating costs</b>																		
Staff and volunteer training and recognition	134,669	195	-	-	-	-	-	-	2,736	-	54	-	-	-	-	-	137,654	198,499
Board of Health	25,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,961	51,019
Travel	215,122	-	-	-	-	-	-	-	5,331	-	5,121	-	-	-	-	-	225,574	238,279
Building occupancy	1,555,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,555,121	1,481,006
Office expenses, printing, and postage	143,189	155	-	-	-	-	-	-	31	-	192	979	-	-	-	-	144,546	172,568
Professional and purchased services	863,963	97,141	-	-	-	-	-	-	13,580	-	1,300	-	-	-	-	-	975,984	951,312
Program materials and supplies	472,954	13,936	-	1,362	-	58,250	-	324	33,840	-	3,678	-	-	-	-	67	584,411	693,893
Office equipment	6,730	-	-	-	-	-	-	-	1,968	-	-	-	-	-	-	-	8,698	10,838
Information and IT equipment	378,304	-	-	-	-	-	-	-	266	-	-	-	-	-	-	-	378,570	327,369
Communication costs	166,454	-	-	-	-	-	-	-	228	-	300	-	-	-	-	300	167,282	153,162
One-time projects	-	-	-	116,643	-	-	-	-	-	-	-	-	-	-	-	-	116,643	546,796
Amortization of tangible capital assets	2,313,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,313,413	1,943,597
Loss on disposal of tangible capital assets	8,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,024	2,712
<b>Total net operating costs</b>	<b>6,283,904</b>	<b>111,427</b>	<b>-</b>	<b>118,005</b>	<b>-</b>	<b>58,250</b>	<b>-</b>	<b>324</b>	<b>57,980</b>	<b>-</b>	<b>10,645</b>	<b>979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367</b>	<b>6,641,881</b>	<b>6,771,050</b>
Total expenditures	20,497,645	190,013	55,056	118,005	83,905	58,250	150,000	40,300	737,278	333,400	407,397	21,600	121,500	90,100	180,500	6,515	23,091,464	22,786,723
Expenditure recoveries (Schedule 1)	(481,068)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(481,068)	(507,794)
<b>Total net expenditures after expenditure recoveries</b>	<b>20,016,577</b>	<b>190,013</b>	<b>55,056</b>	<b>118,005</b>	<b>83,905</b>	<b>58,250</b>	<b>150,000</b>	<b>40,300</b>	<b>737,278</b>	<b>333,400</b>	<b>407,397</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>6,515</b>	<b>22,610,396</b>	<b>22,278,929</b>
<b>Excess of revenue over expenditures for the year</b>	<b>157,390</b>	<b>9,127</b>	<b>-</b>	<b>119,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,426</b>	<b>853,066</b>

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 3

Healthy Babies Healthy Children

For the Year Ended December 31, 2017

	Budget 2017 \$	2017 \$	2016 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children and Youth Services	1,567,992	<b>1,567,992</b>	1,567,992
<b>Expenses</b>			
Salaries and wages	1,142,922	<b>1,107,652</b>	1,129,579
Benefits	329,896	<b>364,863</b>	338,176
Travel	44,999	<b>36,999</b>	41,419
Program materials and supplies	28,975	<b>28,666</b>	28,447
Office expenses, printing, and postage	2,900	<b>4,567</b>	3,773
Language Line	4,500	<b>11,824</b>	6,335
Communication costs	7,800	<b>5,700</b>	5,530
Staff and volunteer training and recognition	5,000	<b>6,703</b>	6,201
Audit fees	1,000	<b>1,018</b>	1,018
	1,567,992	<b>1,567,992</b>	1,560,478
<b>Excess of revenue over expenditures</b>	-	-	7,514
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	<b>1,080</b>	663
Funding repaid to Ontario Ministry of Children and Youth Services	-	<b>(1,080)</b>	-
Interest owing on funding payable	-	<b>388</b>	417
<b>Due to Ontario Ministry of Children and Youth Services, end of year</b>	-	<b>388</b>	1,080

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, 2017

	Budget 2017 \$	2017 \$	2016 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children and Youth Services	916,105	<b>895,447</b>	780,973
Other community grants	60,472	<b>60,472</b>	57,125
Preschool Speech and Language interest income	-	<b>14</b>	487
	976,577	<b>955,933</b>	838,585
<b>Expenses</b>			
Salaries and wages	225,975	<b>219,340</b>	216,468
Benefits	61,550	<b>63,628</b>	62,880
Building occupancy	2,656	<b>2,656</b>	-
Program materials and supplies	-	<b>40,094</b>	1,084
Contracted Services	587,145	<b>685,868</b>	535,230
Special projects	83,150	<b>79,994</b>	47,285
Audit fees	1,100	<b>1,018</b>	1,018
	961,576	<b>1,092,598</b>	863,965
<b>Excess (deficiency) of revenue over expenditures</b>	15,001	<b>(136,665)</b>	(25,380)

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, 2017

	Budget 2017 \$	2017 \$	2016 \$
<b>Revenues</b>			
<b>Government transfers</b>			
County of Wellington	367,921	<b>359,906</b>	367,921
<b>Expenses</b>			
Salaries and wages	7,946	<b>7,946</b>	31,784
Benefits	2,402	<b>2,402</b>	9,499
Program materials and supplies	22,000	<b>21,998</b>	19,076
Contracted Services	335,573	<b>327,560</b>	307,562
	367,921	<b>359,906</b>	367,921
<b>Excess of revenue over expenditures</b>	-	-	-
Due to County of Wellington, beginning of year	-	-	14,088
Transferred to deferred revenue per County approval	-	-	(14,088)
<b>Due to County of Wellington, end of year</b>	-	-	-

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, 2017

	Budget 2017 \$	2017 \$	2016 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Public Health Agency of Canada	63,410	<b>36,920</b>	59,605
<b>Expenses</b>			
Salaries and benefits	33,580	<b>31,322</b>	31,657
Travel	650	<b>415</b>	427
Program materials and supplies	21,920	<b>31,785</b>	20,549
Language Line	2,000	<b>3,875</b>	2,253
Contracted Services	4,760	<b>3,909</b>	5,755
Building occupancy	500	<b>500</b>	-
	63,410	<b>71,806</b>	60,641
<b>Deficiency of revenue over expenditures</b>	-	<b>(34,886)</b>	(1,036)

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, 2017

	Budget 2017 \$	2017 \$	2016 \$
<b>Revenues</b>			
City of Guelph	76,332	<b>75,998</b>	116,929
County of Wellington	113,009	<b>106,070</b>	124,743
Other community grants	167,142	<b>154,837</b>	120,099
<b>Total revenue</b>	<b>356,483</b>	<b>336,905</b>	361,771
<b>Expenses</b>			
Salaries and wages	254,591	<b>247,882</b>	266,780
Benefits	57,601	<b>56,354</b>	68,936
Travel	1,933	<b>1,290</b>	2,734
Program materials and supplies	13,350	<b>2,798</b>	1,330
Professional and purchased services	10,832	<b>11,592</b>	3,410
Information and IT equipment	1,750	<b>204</b>	204
Communication costs	-	-	13
Staff and volunteer training and recognition	7,461	<b>6,127</b>	3,293
Administrative Charge Outs	8,828	<b>10,431</b>	1,710
Office equipment	-	<b>25</b>	-
	<b>356,346</b>	<b>336,703</b>	348,410
<b>Excess of revenue over expenditures</b>	<b>137</b>	<b>202</b>	13,361

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, 2017

	Funding Period	Provincial funding \$	Actual spent 2016 \$	Actual spent 2017 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2018 \$	Amount to return
<b>One time funding</b>										
Clinical Dental Equipment	April 1, 2016 to March 31, 2017	34,300	-	34,283	100%	34,283	- %	-	-	17
Dental Practice Management Software	April 1, 2016 to March 31, 2017	25,000	-	17,360	100%	17,360	- %	-	-	7,640
Panorama (2016/2017)	April 1, 2016 to March 31, 2017	157,500	64,322	93,178	100%	157,500	- %	-	-	-
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	15,000	-	15,000	100%	15,000	- %	-	-	-
HSO: Dental Equipment	April 1, 2017 to March 31, 2018	20,000	-	-	100%	-	- %	-	20,000	-
HSO: Project Manager for New Dental Clinic	April 1, 2017 to March 31, 2018	75,000	-	-	100%	-	- %	-	75,000	-
Needle Exchange Program Initiative	April 1, 2017 to March 31, 2018	10,000	-	-	100%	-	- %	-	10,000	-
Needle Exchange Program Initiative	April 1, 2017 to March 31, 2018	28,402	-	-	100%	-	- %	-	28,402	-
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	100%	6,938	- %	-	7,362	-
Panorama Immunization Solution 2017/2018	April 1, 2017 to March 31, 2018	97,200	-	-	100%	-	- %	-	97,200	-
Public Health Inspector Practicum	April 1, 2017 to March 31, 2018	10,000	-	10,000	100%	10,000	- %	-	-	-

# Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 9  
year ended December 31, 2017

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Parking Lot \$	Furniture and fixtures \$	Totals 2017 \$	Totals 2016 \$
<b>Cost</b>									
Balance, beginning of year	1,021,785	23,817,591	791,487	1,016,887	4,366,358	231,802	2,117,795	<b>33,363,705</b>	32,167,729
Add: additions during the year	-	-	71,999	216,238	541,148	-	40,366	<b>869,751</b>	1,359,008
Less: dispositions during the year	-	-	-	(37,868)	(19,823)	-	-	<b>(57,691)</b>	(163,032)
<b>Balance, end of year</b>	<b>1,021,785</b>	<b>23,817,591</b>	<b>863,486</b>	<b>1,195,257</b>	<b>4,887,683</b>	<b>231,802</b>	<b>2,158,161</b>	<b>34,175,765</b>	<b>33,363,705</b>
<b>Accumulated amortization</b>									
Balance, beginning of year	-	1,991,808	302,751	595,144	3,431,609	5,795	1,100,466	<b>7,427,573</b>	5,644,296
Add: additions during the year	-	793,921	358,989	153,511	607,365	11,590	388,037	<b>2,313,413</b>	1,943,597
Less: dispositions during the year	-	-	-	(29,844)	(19,823)	-	-	<b>(49,667)</b>	(160,320)
<b>Balance, end of year</b>	<b>-</b>	<b>2,785,729</b>	<b>661,740</b>	<b>718,811</b>	<b>4,019,151</b>	<b>17,385</b>	<b>1,488,503</b>	<b>9,691,319</b>	<b>7,427,573</b>
<b>Net book value of tangible capital assets</b>	<b>1,021,785</b>	<b>21,031,862</b>	<b>201,746</b>	<b>476,446</b>	<b>868,532</b>	<b>214,417</b>	<b>669,658</b>	<b>24,484,446</b>	<b>25,936,132</b>