

Financial Statements of

**WELLINGTON DUFFERIN
GUELPH PUBLIC
HEALTH UNIT**

And Independent Auditor's Report thereon

Year ended December 31, 2022



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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules 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, 2022 and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 auditor's 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

May 12, 2023

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Financial Position


December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash	\$ 8,978,914	\$ 6,721,280
Accounts receivable	871,445	1,201,726
	<u>9,850,359</u>	<u>7,923,006</u>
Liabilities:		
Accounts payable and accrued liabilities	2,696,996	1,966,006
Due to Province of Ontario	1,721,206	1,263,490
Due to programs (note 3)	-	581,996
Employee benefits payable (note 4)	1,511,788	1,537,585
Deferred revenue	163,659	-
Trust liabilities (note 5)	-	2,975
Long-term debt (note 6)	2,141,613	3,328,023
	<u>8,235,262</u>	<u>8,680,075</u>
Net financial assets (debt)	1,615,097	(757,069)
Non-financial assets:		
Tangible capital assets (note 2)	20,066,759	20,663,213
Prepaid expenses	56,110	35,243
Inventory	1,275	1,475
	<u>20,124,144</u>	<u>20,699,931</u>
Accumulated surplus	<u>\$ 21,739,241</u>	<u>\$ 19,942,862</u>

See accompanying notes to financial statements.

Approved by the Board of Health:


 _____ Director
 CHRIS WHITE


 _____ Director

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget	2022 Actual	2021 Actual
Revenue:			
Ministry of Health Base Funding	\$ 16,024,173	\$ 15,970,956	\$ 15,477,948
Ministry of Health One-Time Funding	6,379,722	6,379,722	13,534,800
City of Guelph	4,657,242	4,657,242	4,357,069
County of Wellington	2,902,462	2,902,462	2,923,783
County of Dufferin	1,964,191	1,964,191	1,925,677
Other community grants	395,000	401,787	457,523
Ministry of Children, Community and Social Services	1,469,992	1,383,398	1,239,298
Public Health Agency of Canada	43,874	43,874	146,196
Interest income	22,187	130,662	13,452
	33,858,843	33,834,294	40,075,746
Expenses:			
Salaries and wages	19,987,590	19,301,711	23,707,608
Benefits	5,948,624	5,661,091	5,947,716
Building occupancy (note 6)	2,996,391	1,335,872	1,880,604
Professional and purchased services	1,868,625	1,779,843	3,027,882
Information and IT	953,345	952,128	890,524
Program materials and supplies	1,116,172	794,442	1,113,631
Travel	485,116	356,334	519,921
Communications	310,444	348,488	298,859
Office expenses, printing and postage	230,376	202,192	140,215
Staff and volunteer training and recognition	192,555	161,493	126,578
Board of Health	33,650	4,066	4,385
Amortization of tangible capital assets	-	1,394,589	1,393,037
Interest and bank charges	95,213	95,214	135,558
Expenditure recoveries (note 9)	(359,258)	(349,548)	(389,110)
	33,858,843	32,037,915	38,797,408
Excess of revenue over expenses	-	1,796,379	1,278,338
Accumulated surplus, beginning of year	19,942,862	19,942,862	18,664,524
Accumulated surplus, end of year	\$ 19,942,862	\$ 21,739,241	\$ 19,942,862

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Changes in Net Financial Assets (Debt)

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Excess of revenue over expenditures	\$ 1,796,379	\$ 1,278,338
Amortization of tangible capital assets	1,394,589	1,393,037
Change in prepaid expenses	(20,867)	14,443
Change in inventory	200	1,910
Acquisition of tangible capital assets	(798,135)	(551,778)
Decrease in net debt	2,372,166	2,135,950
Net financial debt, beginning of year	(757,069)	(2,893,019)
Net financial assets (debt), end of year	\$ 1,615,097	\$ (757,069)

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenditures	\$ 1,796,379	\$ 1,278,338
Item not involving cash:		
Amortization of tangible capital assets	1,394,589	1,393,037
Net change in accounts receivable	330,281	(566,536)
Change in inventory	200	1,910
Change in prepaid expenses	(20,867)	14,443
Change in accounts payable and accrued liabilities	730,990	(687)
Change in due to Province of Ontario	457,716	3,516,513
Change in due to programs	(581,996)	431,522
Change in employee benefits payable	(25,797)	(107,271)
Change in deferred revenue	163,659	(221,833)
Change in trust liabilities	(2,975)	1,915
	4,242,179	5,741,351
Cash flows from financing activities:		
Long-term debt repaid	(1,186,410)	(1,148,065)
Cash flows from investing activities:		
Acquisition of tangible capital assets	(798,135)	(551,778)
Net increase in cash	2,257,634	4,041,508
Cash, beginning of year	6,721,280	2,679,772
Cash, end of year	\$ 8,978,914	\$ 6,721,280

See accompanying notes to financial statements.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2022

Nature of operations:

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

WDGPH operates programs in accordance with the Ontario Public Health Standards and Protocols as mandated by the Province of Ontario. The Province of Ontario mandates that WDGPH provide programs and services that prevent disease, protect health and promote the well-being of individuals. Additional initiatives are also delivered within Wellington, Dufferin, and Guelph including: Climate Change, IPAC Hub, and Smart Cities programs.

1. Significant accounting policies:

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

(a) Basis of presentation:

Basis of accounting

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

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

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(b) Use of estimates:

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

(c) Revenue recognition:

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

(d) Tangible capital assets:

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

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

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

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

2. Tangible capital assets:

Cost	Balance, December 31, 2021	Additions	Dispositions	Balance, December 31, 2022
Land	\$ 1,021,784	\$ -	\$ -	\$ 1,021,784
Buildings	24,382,615	61,972	-	24,444,587
Leasehold improvements	267,532	17,586	-	285,118
Equipment	1,568,291	118,623	(20,759)	1,666,155
Technology and communication	6,304,985	503,182	-	6,808,167
Parking lot	231,802	86,418	-	318,220
Furniture and fixtures	2,161,570	10,354	-	2,171,924
	\$ 35,938,579	\$ 798,135	\$ (20,759)	\$ 36,715,955

Accumulated amortization	Balance, December 31, 2021	Amortization	Dispositions	Balance, December 31, 2022
Land	\$ -	\$ -	\$ -	\$ -
Buildings	6,055,993	845,959	-	6,901,952
Leasehold improvements	82,075	19,558	-	101,633
Equipment	1,298,850	113,831	(20,759)	1,391,922
Technology and communication	5,643,059	386,180	-	6,029,239
Parking Lot	63,745	13,751	-	77,496
Furniture and fixtures	2,131,644	15,310	-	2,146,954
	\$ 15,275,366	\$ 1,394,589	\$ (20,759)	\$ 16,649,196

Net book value	2022	2021
Land	\$ 1,021,784	\$ 1,021,784
Buildings	17,542,635	18,326,622
Leasehold improvements	183,485	185,457
Equipment	274,233	269,441
Technology and communication	778,928	661,926
Parking lot	240,724	168,057
Furniture and fixtures	24,970	29,926
	\$ 20,066,759	\$ 20,663,213

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

3. Due to programs:

The following represents unspent funding for the following programs:

	2022	2021
Due to Healthy Babies Healthy Children	\$ -	\$ 581,996

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

4. Employee benefits payable:

	2022	2021
Vacation time payable	\$ 1,463,452	\$ 1,479,164
Compensation time payable	38,997	49,082
Part-time Ontario Nurses Association (ONA) accumulated sick leave payable	9,339	9,339
	\$ 1,511,788	\$ 1,537,585

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, 2022 is \$1,463,452 (2021 - \$1,479,164).

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, 2022 is \$38,997 (2021 - \$49,082).

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, 2022 is \$9,339 (2021 - \$9,339), included in other employee benefits payable.

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Trust liabilities:

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

	2022	2021
County of Wellington - Dental	\$ -	\$ 2,975

6. Long-term debt:

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

The total amount borrowed under the loan agreement was \$18,481,487. The amount outstanding as of December 31, 2022 is \$2,141,613. Future principal and interest payments under this loan agreement are projected to be:

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

6. Long-term debt (continued):

2023	\$	1,281,624
2024		930,467
		2,212,091
Less: Interest portion		70,478
Long-term debt	\$	2,141,613

The total interest paid on long-term debt in 2022 was \$95,214 (2021 - \$133,559).

7. COVID-19 Related Expenditures (by object):

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

	2022	2021
Salaries and wages	\$ 2,868,035	\$ 8,430,562
Benefits	487,467	996,423
Staff and volunteer training and recognition	8,212	126
Travel	196,124	383,807
Building occupancy	330,128	958,304
Professional and purchased services	395,346	1,887,764
Program materials and supplies	243,673	854,974
Office expenses, printing, and postage	52,685	50,201
Information and IT	8,850	115,559
Communications	152,562	142,881
Interest - Line of credit	-	1,999
Capital expenditures	-	224,127
Total expenditures	4,743,082	14,046,727
Less: Reimbursed by Ministry of Health	(4,372,821)	(12,082,800)
Net COVID-19 expenditures funded through the municipal portion of the Cost Shared Mandatory program	\$ 370,261	\$ 1,963,927

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

7. COVID-19 Related Expenditures (by object) (continued):

Included in the above capital expenditures of \$nil (2021 - \$224,127), are amounts which have been capitalized. The 2021 amount is made up of \$48,119 of Equipment, \$166,170 of Information and IT cost and \$9,838 of Occupancy costs.

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

8. Accumulated surplus and reserves:

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

	2022	2021
Tangible capital assets (note 2)	\$ 20,066,759	\$ 20,663,213
Reserves	3,814,095	2,607,672
Long-term debt	(2,141,613)	(3,328,023)
	\$ 21,739,241	\$ 19,942,862
	2022	2021
Balance, beginning of year	\$ 2,607,672	\$ 1,779,782
Interest earned on reserve	67,853	11,067
Transfer to reserves	1,138,570	888,574
Transfer from reserves	-	(71,751)
Balance, end of year	\$ 3,814,095	\$ 2,607,672

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

8. Accumulated surplus and reserves (continued):

Reserves consist of the following:

	2022	2021
Contingency Reserve	\$ 814,641	\$ 650,847
Technology Reserve	1,075,693	558,802
Orangeville Facilities Reserve	646,610	481,201
Guelph Facilities Reserve	1,226,236	866,889
Fluoride Varnish Program Reserve	50,915	49,933
Balance, end of year	\$ 3,814,095	\$ 2,607,672

9. Expenditure recoveries:

	Budget 2022	2022	2021
Sales, tests and course fees	\$ 15,650	\$ 1,671	\$ 338
Vaccines and immunizations	187,400	179,006	94,473
File searches	2,000	-	609
Rental Income	37,998	38,251	31,000
Staffing recoveries	116,210	116,210	149,649
Other miscellaneous	-	14,410	113,041
	\$ 359,258	\$ 349,548	\$ 389,110

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

10. Municipal split:

WDGPH receives funding for Cost Shared Mandatory and Related programs from the three obligated municipalities under the Health Protection and Promotion Act. The percentage of total municipal funding provided by each of the three obligated municipalities is based on the population of each municipality relative to the total population of Wellington-Dufferin-Guelph, based on the most recent Census. In 2022, the split is based on the 2016 Census (2021 - 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 %

11. Credit facility:

At December 31, 2022 WDGPH had an unsecured line of credit of \$3,000,000 (2021 - \$3,000,000) bearing interest at the bank prime rate of 6.45% (2021 - 2.45%), of which all has remained unused at year-end.

12. Pension agreements:

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 204 (2021 - 200) members of its staff.

OMERS is a multi-employer plan, therefore, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, WDGPH does not recognize any share of the OMERS pension surplus or deficit. At December 31, 2022, the plan reported a \$6.7 billion actuarial deficit (2021 - \$3.1 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 2022 was \$1,554,801 (2021 - \$1,515,990).

WELLINGTON DUFFERIN GUELPH PUBLIC HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2022

13. Budget figures:

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

14. Commitments and contingencies:

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

2023	\$	332,363
2024		342,098
2025		342,098
2026		342,098
2027		342,098
	\$	1,700,755

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2022 cannot be determined with certainty, WDGPH believes that their outcome will have no significant adverse impact on its financial position, operating results or cash flows.

15. Restatement of prior year figures:

Certain prior year figures have been restated to correct for a prior period immaterial error. Accounts payable and accrued liabilities and Due to programs decreased by \$20,013 and \$57,212 respectively, expenditure recoveries and accumulated surplus increased by \$77,225.

Schedule of Revenues and Expenditure Recoveries - Schedule 1
Cost Shared Mandatory and 100% Ministry of Health Funded Related Programs
For the Year Ended December 31, 2022

	Cost-Shared Programs	100% Funded				MOH Compensation	Total 2022	Total 2021
		School Focused Nurses	Ontario Seniors Dental Care Program	Provincial COVID	Provincial One Time Grants ₁			
Provincial								
Ministry of Health Base Funding	14,892,434	-	923,286	-	-	155,235	15,970,956	15,477,948
Ministry of Health One-time	-	1,397,150	-	4,372,821	609,751	-	6,379,722	13,534,800
Sub-total provincial funding	14,892,434	1,397,150	923,286	4,372,821	609,751	155,235	22,350,677	29,012,748
Municipal								
City of Guelph	4,204,733	-	-	-	-	-	4,204,733	4,122,287
County of Wellington	2,902,462	-	-	-	-	-	2,902,462	2,845,551
County of Dufferin	1,964,191	-	-	-	-	-	1,964,191	1,925,677
Sub-total municipal funding	9,071,386	-	-	-	-	-	9,071,386	8,893,515
Total Funding	23,963,820	1,397,150	923,286	4,372,821	609,751	155,235	31,422,063	37,906,263
Interest Income	130,662	-	-	-	-	-	130,662	13,452
Total Revenue	24,094,482	1,397,150	923,286	4,372,821	609,751	155,235	31,552,725	37,919,715
Expenses								
Employee Costs								
Salaries and wages	13,157,447	1,120,416	302,876	2,559,485	473,458	130,626	17,744,307	22,393,321
Benefits	4,319,537	276,734	106,552	425,756	-	24,610	5,153,190	5,568,318
Total salaries, wages and benefits	17,476,985	1,397,150	409,428	2,985,242	473,458	155,235	22,897,497	27,961,639
Operating Costs								
Staff and volunteer training and recognition	145,857	-	-	8,212	-	-	154,069	116,209
Board of Health	4,066	-	-	-	-	-	4,066	4,385
Travel	151,696	-	4,459	196,124	-	-	352,279	479,242
Building Occupancy	1,003,728	-	769	330,128	-	-	1,334,625	1,879,608
Office expenses, printing and postage	147,618	-	166	52,685	-	-	200,469	139,645
Professional and purchased services	675,196	-	396,380	395,346	6,893	-	1,473,814	2,503,520
Program materials and supplies	410,196	-	81,980	243,673	46,635	-	782,483	1,107,854
Information and IT	943,217	-	-	8,850	20	-	952,088	879,168
Communications	195,926	-	-	152,562	-	-	348,488	298,859
Interest and bank charges	95,214	-	-	-	-	-	95,214	135,558
Amortization of tangible capital assets	1,394,589	-	-	-	-	-	1,394,589	1,393,037
Total operating costs	5,167,303	-	483,754	1,387,579	53,548	-	7,092,184	8,937,084
Total Expenditures	22,644,287	1,397,150	893,182	4,372,821	527,005	155,235	29,989,680	36,898,724
Expenditure recoveries	-233,334	-	-	-	-	-	-233,334	-163,121
Total net expenditures after expenditure recoveries	22,410,954	1,397,150	893,182	4,372,821	527,005	155,235	29,756,347	36,735,603
Excess (deficiency) of revenue over expenditures for the year	1,683,528	-	30,105	-	82,746	-	1,796,379	1,184,112

Note 1:

Provincial One Time Grants include the Temporary Retention Incentive for Nurses, Needle Exchange Program, PHI Practicum, OSDCP Clinic Construction, and OSDCP Reprocessing Space.

**Wellington-Dufferin-Guelph Public Health
Schedule of One Time Funds - Schedule 2
For the Year Ended December 31, 2022**

	Funding Period	Provincial Funding Approved	Actual spent 2021	Actual spent 2022	Funding Available for 2023	Payable (Receivable) from MOH
		\$	\$	\$	\$	\$
<u>One time funding</u>						
New Purpose-Built Vaccine Refrigerators	Apr 1 2021 to Mar 31 2022	22,000	22,000	-	-	-
Needle Exchange Program	Apr 1 2022 to Mar 31 2023	19,000	-	19,000	-	-
Public Health Inspector Practicum Program	Apr 1 2021 to Mar 31 2022	30,000	30,000	-	-	-
Public Health Inspector Practicum Program	Apr 1 2022 to Mar 31 2023	67,500	-	67,500	-	-
COVID-19 General Program	Jan 1 2022 to Dec 31 2022	1,163,900	-	1,163,900	-	-
COVID-19 Vaccine Program	Jan 1 2022 to Dec 31 2022	4,617,900	-	3,208,921	-	1,408,979
Ontario Seniors Dental Care Program Clinic Construction	Apr 1 2022 to Mar 31 2023	35,000	-	7,043	27,957	-
Ontario Seniors Dental Care Program Reprocessing Space - Guelph Dental Clinic	Apr 1 2022 to Mar 31 2023	212,600	-	110,251	102,349	-
School-Focused Nurses Initiative	Apr 1 2021 to Mar 31 2022	1,400,000	1,048,250	351,750	-	-
School-Focused Nurses Initiative	Apr 1 2022 to Dec 31 2022	1,045,400	-	1,045,400	-	-
Temporary Retention Incentive for Nurses	Apr 1 2021 to Mar 31 2022	265,300	-	205,282	-	60,018
Temporary Retention Incentive for Nurses	Apr 1 2022 to Mar 31 2023	265,300	-	200,676	-	64,624