

Financial Statements of

Wellington-Dufferin-Guelph Public Health

December 31, 2016

Wellington-Dufferin-Guelph Public Health

December 31, 2016

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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, 2016 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.



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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, 2016, 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a single horizontal line that tapers at both ends, serving as a decorative underline.

Chartered Professional Accountants, Licensed Public Accountants

May 3, 2017
Waterloo, Canada

Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus
year ended December 31, 2016

	Budget 2016 (Note 9)	Actual 2016	Actual 2015
	\$	\$	\$
Revenue			
Ministry of Health and Long-term Care Base Funding	14,294,614	14,271,723	14,591,295
Ministry of Health and Long-Term Care One-time	496,934	760,078	525,479
City of Guelph	3,798,394	3,799,560	3,685,196
County of Wellington	3,136,749	3,116,235	3,197,739
County of Dufferin	1,716,961	1,716,961	1,715,899
Ministry of Children and Youth Services	2,376,565	2,348,965	2,455,494
Public Health Agency of Canada	63,410	59,605	63,410
Other community grants	108,625	177,224	91,238
	25,992,252	26,250,351	26,325,750
Other revenue			
Interest income	20,000	77,518	64,253
Total revenue	26,012,252	26,327,869	26,390,003
Expenses			
Cost Shared Mandatory and One-time	20,536,309	19,953,133	19,636,377
Cost Shared VBD	206,221	186,242	180,934
Cost Shared CINOT	-	-	88,002
Cost Shared Small Drinking Water Systems	54,772	54,772	54,494
100% Needle Exchange	50,000	50,000	40,794
100% Enhanced Food Safety	40,300	40,300	40,300
100% Healthy Smiles Ontario	767,400	746,841	778,208
100% Infection Control	333,400	333,400	333,398
100% Smoke Free Ontario	409,500	407,959	409,500
100% Enhanced Safe Water	21,600	21,600	21,600
100% Chief Nursing Officer	121,500	121,500	121,500
100% Infection Control Nurse	90,100	90,100	90,100
100% Public Health Nurses Initiative	180,500	180,500	180,500
Electronic Cigarettes Act	19,200	8,868	5,810
Healthy Babies Healthy Children	1,567,992	1,560,478	1,567,991
100% MOH Compensation Initiative	83,714	83,714	87,476
Preschool Speech and Language	808,573	863,965	802,357
County of Wellington Weetalk	367,921	367,921	367,921
Canadian Prenatal Nutrition Program	63,411	60,641	56,853
Community Grants	366,643	348,410	446,218
Total expenses	26,089,056	25,480,344	25,310,333
Excess (deficiency) of revenue over expenditures	(76,804)	847,525	1,079,670
Accumulated surplus, beginning of year	14,525,193	15,604,863	14,525,193
Accumulated surplus, end of year	14,448,389	16,452,388	15,604,863

Approved by the Board of Health on May 3, 2017

 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, 2016

	2016	2015
	\$	\$
Excess of revenue over expenditures	847,525	1,079,670
Amortization of tangible capital assets	1,943,597	1,844,116
Change in prepaid expenses	108,443	(3,922)
Change in inventory	(2,386)	(3,310)
Tangible capital asset purchases	(1,359,008)	(628,863)
Loss on disposal of tangible capital assets	2,712	-
Decrease (increase) in net debt	1,540,883	2,287,691
Net (debt), beginning of year	(11,110,405)	(13,398,096)
Net debt, end of year	(9,569,522)	(11,110,405)

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

Wellington-Dufferin-Guelph Public Health

Statement of Financial Position
as at December 31, 2016

	2016	2015
	\$	\$
Financial assets		
Cash	7,931,208	7,204,428
Accounts receivable	485,390	415,229
Due from Province of Ontario	200,080	50,928
	8,616,678	7,670,585
Liabilities		
Accounts payable and accrued liabilities	1,282,229	1,109,829
Employee benefits payable (Note 7)	1,501,747	1,310,737
Deferred revenue	141,316	480,175
Trust liabilities (Note 4)	16,143	16,894
Due to programs (Note 5)	53,652	33,308
Long-term debt (Note 12)	15,191,113	15,830,047
	18,186,200	18,780,990
Net debt	(9,569,522)	(11,110,405)
Non financial assets		
Tangible capital assets (Schedule 3)	25,936,132	26,523,433
Prepaid expenses	80,082	188,525
Inventory	5,696	3,310
	26,021,910	26,715,268
Accumulated surplus	16,452,388	15,604,863

Approved by the Board of Health on May 3, 2017

 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, 2016

	2016	2015
	\$	\$
OPERATING ACTIVITIES:		
Excess of revenue over expenditures	847,525	1,079,670
Non cash charges to operations		
Amortization	1,943,597	1,844,116
Loss on disposal of tangible capital assets	2,712	-
Net changes in non-cash working capital items related to operations	(69,112)	1,029,440
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,724,722	3,953,226
CASH FLOWS FROM INVESTING ACTIVITY:		
Acquisition of tangible capital assets	(1,359,008)	(628,863)
NET CASH USED BY INVESTING ACTIVITIES	(1,359,008)	(628,863)
CASH FLOWS FROM FINANCING ACTIVITY:		
Long-term debt repaid	(638,934)	(819,268)
NET CASH USED BY FINANCING ACTIVITIES	(638,934)	(819,268)
Net increase in cash	726,780	2,505,095
Cash, beginning of year	7,204,428	4,699,333
Cash, end of year	7,931,208	7,204,428

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, 2016

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, 2016

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, 2016

3. Expenditures by object:

	2016	2015
	\$	\$
Salaries and wages	14,501,174	14,538,345
Benefits	3,977,820	3,855,359
Staff and volunteer training and recognition	207,993	128,012
Board of Health	51,019	70,354
Travel	282,859	308,186
Building occupancy	1,481,006	1,429,767
Amortization of tangible capital assets	1,943,597	1,844,116
Professional and purchased services	1,506,331	1,862,396
Program materials and supplies	811,664	833,716
Office equipment	10,838	13,496
Office expenses, printing, and postage	176,341	170,686
Information and IT equipment	327,573	286,203
Communication costs	158,705	137,533
One-time projects	546,796	402,010
Loss on disposal of tangible capital assets	2,712	-
Administrative Charge Outs	1,710	-
Expenditure recoveries	(507,794)	(569,846)
Net expenditures	25,480,344	25,310,333

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2016

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.

	2016	2015
	\$	\$
Growing Great Kids	-	278
F&CS - Nobody's Perfect	-	415
Hearing (Wee Talk)	2,360	1,595
Children's Report Card	4,900	4,900
Teen Dental - NCB (Dufferin)	-	278
Due to Community Food Advisors	1,196	1,166
ASRTS	437	437
Mennonite Community Donations	-	575
Shirley's Garden	112	112
Community Action Research Project	7,138	7,138
	16,143	16,894

5. Due to programs

	2016	2015
	\$	\$
Due (from) to Canadian Prenatal Nutrition Program	(3,192)	(21,038)
Due to Preschool Speech and Language	56,844	54,346
	53,652	33,308

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2016

6. Accumulated surplus and reserves

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

December 31, 2016	2016	2015
	\$	\$
Surplus		
Invested in tangible capital assets (Schedule 3)	25,936,132	26,523,433
Reserves	5,647,292	4,824,985
Long-term debt	(15,191,113)	(15,830,047)
Accumulated surplus from March 31st year-end programs	60,077	86,492
	16,452,388	15,604,863

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.

December 31, 2016	2016	2015
	\$	\$
Balance, beginning of year	4,824,985	3,441,304
Interest earned on reserve	47,941	36,673
Transfer to (from) reserves	774,366	1,347,008
Balance, end of year	5,647,292	4,824,985

Reserves consist of the following:

December 31, 2016	2016	2015
	\$	\$
Facilities Reserve	1,867,014	1,849,368
Contingency Reserve	1,398,286	1,069,211
Technology Reserve	737,492	731,151
Orangeville Facilities Reserve	551,739	429,026
Guelph Facilities Reserve	1,002,242	736,169
Fluoride Varnish Program Reserve	67,000	-
Poverty Elimination Task Force Reserve	23,519	10,060
Balance, end of year	5,647,292	4,824,985

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2016

7. Employee benefits payable

December 31, 2016	2016	2015
	\$	\$
Sick leave benefits payable	23,601	31,107
Vacation time payable	1,404,982	1,231,077
Compensation time payable	59,034	48,553
Part-time ONA accumulated sick leave	14,130	-
	1,501,747	1,310,737

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 \$23,601 (2015 - \$31,107) 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, 2016 is \$1,404,982 (2015 - \$1,231,077).

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, 2016 is \$59,034 (2015 - \$48,553).

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, 2016 is \$14,130.

Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2016

8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 182 (2015 - 179) 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. The last available report for the OMERS plan was December 31, 2016. At that time, the plan reported a \$5.7 billion actuarial deficit (2015 - \$7.0 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 2016 was \$1,380,931 (2015 - \$1,344,217).

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:

	\$
2017	349,800
2018	315,461
2019	315,165
2020	318,765
2021	318,765
	<hr/>
	1,617,956

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2016 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, 2016 WDGPH had an unsecured line of credit of \$500,000 (2015 - \$500,000) bearing interest at the bank prime rate of 2.70% (2015 - 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, 2016

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, 2016 is \$15,191,113. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2017	1,281,624
2018	1,281,624
2019	1,281,624
2020	1,281,624
2021	1,281,624
Subsequent to 2021	13,457,042
	<hr/> 19,865,162

The total interest paid on long-term debt in 2016 was \$642,690 (2015 - \$462,356).

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, 2016

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 2016, the split is based on the 2011 Census (2015 - 2011 Census).

	2011 Census
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, 2016

	Budget	2016	2015
	2016	\$	\$
Contraceptive sales	60,000	52,775	55,096
File searches	1,000	525	1,275
Food safety courses	18,158	15,288	18,547
HPV vaccinations (per dose)	15,000	34,816	21,208
Meningococcal immunizations (per dose)	15,300	28,543	33,601
Other miscellaneous revenue	-	9,686	4,364
Prenatal and breastfeeding fees	30,465	11,544	25,470
TB skin tests	27,000	64,517	49,260
Vaccines (Gardasil)	10,000	26,689	17,273
Travel and immunization clinic fees	302,400	241,971	313,837
Universal influenza immunizations (per dose)	30,000	19,730	29,915
External Projects Cost Recovery	-	1,710	-
	509,323	507,794	569,846

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, 2016

	Total mandatory and related programs (cost shared & 100% MOHLTC)																		
	Cost shared mandatory	Cost shared one time	Cost shared VBD	Cost-shared Small Drinking Water Systems	100% Municipal	100% Provincial One-Time	100% MOH Compensation Initiative	100% Needle exchange	Enhanced food safety	100% Healthy smiles Ontario	100% Infection control	100% Smoke Free Ontario	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 2016	Total mandatory and related programs 2015
Revenue																			
Shared funding: provincial																			
Ministry of Health and Long-term Care Base Funding	11,986,100	-	139,681	40,600	-	-	83,714	50,000	40,300	767,400	333,400	407,960	21,600	121,500	90,100	180,500	8,868	14,271,723	14,503,819
Ministry of Health and Long-Term Care One-time	-	226,259	-	-	-	533,819	-	-	-	-	-	-	-	-	-	-	-	760,078	612,955
Sub-total provincial funding	11,986,100	226,259	139,681	40,600	-	533,819	83,714	50,000	40,300	767,400	333,400	407,960	21,600	121,500	90,100	180,500	8,868	15,031,801	15,116,774
Shared funding: municipal																			
City of Guelph	1,833,873	34,618	25,484	6,506	1,782,150	-	-	-	-	-	-	-	-	-	-	-	-	3,682,631	3,610,434
County of Wellington	1,306,485	24,662	18,155	4,634	1,269,635	-	-	-	-	-	-	-	-	-	-	-	-	2,623,571	2,572,137
County of Dufferin	855,008	16,140	11,882	3,032	830,899	-	-	-	-	-	-	-	-	-	-	-	-	1,716,961	1,683,299
Sub-total municipal funding	3,995,366	75,420	55,521	14,172	3,882,684	-	-	-	-	-	-	-	-	-	-	-	-	8,023,163	7,865,870
Total cost-shared funding	15,981,466	301,679	195,202	54,772	3,882,684	533,819	83,714	50,000	40,300	767,400	333,400	407,960	21,600	121,500	90,100	180,500	8,868	23,054,964	22,982,644
General Revenue																			
Interest income	77,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,031	63,984
Total Revenue	16,058,497	301,679	195,202	54,772	3,882,684	533,819	83,714	50,000	40,300	767,400	333,400	407,960	21,600	121,500	90,100	180,500	8,868	23,131,995	23,046,628
Expenses																			
Employee costs																			
Salaries and wages	10,648,651	-	64,789	44,785	279,477	-	72,054	-	28,227	524,760	254,795	312,869	16,660	97,985	72,080	145,564	5,168	12,567,864	12,575,086
Benefits	3,003,524	-	15,669	9,987	-	-	11,660	-	8,370	155,142	74,444	86,070	4,940	23,515	18,020	34,936	1,532	3,447,809	3,350,714
Total salaries, wages and benefits	13,652,175	-	80,458	54,772	279,477	-	83,714	-	36,597	679,902	329,239	398,939	21,600	121,500	90,100	180,500	6,700	16,015,673	15,925,800
Operating costs																			
Staff and volunteer training and recognition	194,695	-	-	-	-	-	-	-	-	1,491	1,992	321	-	-	-	-	-	198,499	121,646
Board of Health	51,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,019	70,354
Travel	225,715	-	-	-	-	-	-	-	-	5,259	1,953	5,352	-	-	-	-	-	238,279	257,747
Building occupancy	1,479,006	-	-	-	-	-	-	-	-	1,898	-	102	-	-	-	-	-	1,481,006	1,429,767
Office expenses, printing, and postage	172,054	-	-	-	-	-	-	-	-	514	-	-	-	-	-	-	-	172,568	167,391
Professional and purchased services	835,472	-	105,141	-	-	-	-	-	-	10,649	50	-	-	-	-	-	-	951,312	1,354,575
Program materials and supplies	590,510	-	643	-	-	-	50,000	-	3,703	44,058	166	2,945	-	-	-	-	1,868	693,893	657,713
Office equipment	10,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,838	13,496
Information and IT equipment	324,527	-	-	-	-	-	-	-	-	2,842	-	-	-	-	-	-	-	327,369	259,661
Communication costs	152,334	-	-	-	-	-	-	-	-	228	-	300	-	-	-	-	300	153,162	134,563
One-time projects	-	45,933	-	-	-	500,863	-	-	-	-	-	-	-	-	-	-	-	546,796	402,010
Amortization of tangible capital assets	1,943,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,943,597	1,844,116
Loss on disposal of tangible capital assets	2,712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,712	-
Total net operating costs	5,982,479	45,933	105,784	-	-	500,863	-	50,000	3,703	66,939	4,161	9,020	-	-	-	-	2,168	6,771,050	6,713,039
Total expenditures	19,634,654	45,933	186,242	54,772	279,477	500,863	83,714	50,000	40,300	746,841	333,400	407,959	21,600	121,500	90,100	180,500	8,868	22,786,723	22,638,839
Expenditure recoveries (Schedule 1)	(507,794)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(507,794)	(569,846)
Total net expenditures after expenditure recoveries	19,126,860	45,933	186,242	54,772	279,477	500,863	83,714	50,000	40,300	746,841	333,400	407,959	21,600	121,500	90,100	180,500	8,868	22,278,929	22,068,993
(Deficiency) excess of revenue over expenditures for the year	(3,068,363)	255,746	8,960	-	3,603,207	32,956	-	-	-	20,559	-	1	-	-	-	-	-	853,066	977,635

Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 3
year ended December 31, 2016

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Parking Lot \$	Furniture and fixtures \$	Totals 2016 \$	Totals 2015 \$
Cost									
Balance, beginning of year	1,021,785	23,817,591	648,278	832,455	3,828,809	-	2,018,811	32,167,729	31,662,569
Add: additions during the year	-	-	143,209	199,505	641,239	231,802	143,253	1,359,008	628,863
Less: dispositions during the year	-	-	-	(15,073)	(103,690)	-	(44,269)	(163,032)	(123,703)
Balance, end of year	1,021,785	23,817,591	791,487	1,016,887	4,366,358	231,802	2,117,795	33,363,705	32,167,729
Accumulated amortization									
Balance, beginning of year	-	1,197,888	235,849	472,425	2,964,876	-	773,258	5,644,296	3,923,883
Add: additions during the year	-	793,920	66,902	137,792	567,906	5,795	371,282	1,943,597	1,844,116
Less: dispositions during the year	-	-	-	(15,073)	(101,173)	-	(44,074)	(160,320)	(123,703)
Balance, end of year	-	1,991,808	302,751	595,144	3,431,609	5,795	1,100,466	7,427,573	5,644,296
Net book value of tangible capital assets	1,021,785	21,825,783	488,736	421,743	934,749	226,007	1,017,329	25,936,132	26,523,433

Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 4
year ended December 31, 2016

	Funding Period	Provincial funding \$	Actual spent 2015 \$	Actual spent 2016 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2017 \$	Amount to return
One time funding										
Clinical Dental Equipment	April 1, 2016 to March 31, 2017	34,300	-	-	100 %	-	- %	\$ -	34,300	-
Dental Practice Management Software	April 1, 2016 to March 31, 2017	25,000	-	-	100 %	-	- %	-	25,000	-
Public Health Inspector Practicum	April 1, 2016 to March 31, 2017	10,000	-	10,000	100 %	10,000	- %	-	-	-
Panorama (2016/2017)	April 1, 2016 to March 31, 2017	157,500	-	64,322	100 %	64,322	- %	-	93,178	-
Capital: Additional Parking Spaces	April 1, 2016 to March 31, 2017	250,000	-	216,708	100 %	216,708	- %	-	-	33,292
Emergency Preparedness: International Plowing Match	January 1 to December 31, 2016	19,300	-	19,300	100 %	19,300	- %	-	-	-
Human Papillomavirus Program for Boys	January 1 to December 31, 2016	21,100	-	21,100	100 %	21,100	- %	-	-	-
Outbreaks of Diseases: IPAC Lapse	January 1 to December 31, 2016	19,200	-	19,200	100 %	19,200	- %	-	-	-
Panorama (2015/2016)	April 1, 2015 to March 31, 2016	117,700	-	117,700	100 %	117,700	- %	-	-	-
Organizational Review	April 1, 2015 to March 31, 2016	25,000	-	25,000	100 %	25,000	- %	-	-	-
Electronic Cigarettes Act	April 1, 2015 to March 31, 2016	19,200	-	19,200	100 %	19,200	- %	-	-	-
Purpose Built Vaccine Refrigerators	April 1, 2015 to March 31, 2016	21,300	-	21,300	100 %	21,300	- %	-	-	-
Finance Budget Software	April 1, 2015 to March 31, 2016	63,400	-	84,533	75 %	63,400	25 %	21,133	-	-
Excelicare Modifications	April 1, 2015 to March 31, 2016	37,700	-	50,267	75 %	37,700	25 %	12,567	-	-
Performance Management Program	April 1, 2015 to March 31, 2016	22,500	-	30,000	75 %	22,500	25 %	7,500	-	-
Information Management Infrastructure (Sharepoint)	April 1, 2015 to March 31, 2016	18,200	-	24,186	75 %	18,140	25 %	6,046	-	60
Self Serve Attendance System	April 1, 2015 to March 31, 2016	15,000	-	6,742	75 %	5,057	25 %	1,685	-	9,943
Tuberculosis Clinic Equipment	April 1, 2015 to March 31, 2016	8,700	-	9,713	75 %	7,285	25 %	2,428	-	1,415
Mental Health and Wellness Initiative	April 1, 2015 to March 31, 2016	11,300	-	14,039	75 %	10,529	25 %	3,510	-	771

Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 4
 year ended December 31, 2016

	Funding Period	Provincial funding \$	Actual spent 2015 \$	Actual spent 2016 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2017 \$	Amount to return
Physical Demands Analysis	April 1, 2015 to March 31, 2016	11,300	9,158	4,627	75 %	10,339	25 %	3,446	-	961
Capital Facilities Renewal	April 1, 2015 to March 31, 2016	76,600	24,559	77,574	75 %	76,600	25 %	\$ 25,533	-	-

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 5

Healthy Babies Healthy Children

For the Year Ended December 31, 2016

	Budget 2016 \$	2016 \$	2015 \$
Revenues			
Government transfers			
Ministry of Children and Youth Services	1,567,992	1,567,992	1,567,990
Expenses			
Salaries and wages	1,149,267	1,141,089	1,145,236
Benefits	330,770	326,666	311,752
Travel	50,000	41,419	46,579
Program materials and supplies	20,955	28,447	24,723
Office expenses, printing, and postage	4,500	3,773	3,295
Language Line	-	6,335	2,635
Communication costs	-	5,530	2,970
Staff and volunteer training and recognition	11,500	6,201	3,259
Audit fees	1,000	1,018	1,000
Information and IT equipment	-	-	26,542
	1,567,992	1,560,478	1,567,991
(Deficiency) excess of revenue over expenditures	-	7,514	(1)
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	663	345
Funding repaid to Ontario Ministry of Children and Youth Services	-	-	(345)
Interest owing on funding payable	-	417	664
Due to Ontario Ministry of Children and Youth Services, end of year	-	1,080	663

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 6

Preschool Speech and Language

For the Year Ended December 31, 2016

	Budget 2016 \$	2016 \$	2015 \$
Revenues			
Government transfers			
Ministry of Children and Youth Services	808,573	780,973	887,504
Other community grants	-	57,125	-
Preschool Speech and Language interest income	-	487	269
	808,573	838,585	887,773
Expenses			
Salaries and wages	202,865	216,468	178,347
Benefits	50,800	62,880	41,996
Program materials and supplies	-	1,084	7,683
Contracted Services	507,608	535,230	468,601
Special projects	45,000	47,285	102,881
Audit fees	2,300	1,018	2,849
	808,573	863,965	802,357
Excess (deficiency) of revenue over expenditures	-	(25,380)	85,416

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 7

County of Wellington Weetalk

For the Year Ended December 31, 2016

	Budget 2016 \$	2016 \$	2015 \$
Revenues			
Government transfers			
County of Wellington	367,921	367,921	367,921
Expenses			
Salaries and wages	274,091	277,316	274,315
Benefits	71,830	71,529	71,606
Program materials and supplies	22,000	19,076	22,000
	367,921	367,921	367,921
Excess of revenue over expenditures	-	-	-
Due to County of Wellington, beginning of year	-	14,088	14,088
Transferred to deferred revenue per County approval	-	(14,088)	-
Due to County of Wellington, end of year	-	-	14,088

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 8

Canadian Prenatal Nutrition Program

For the Year Ended December 31, 2016

	Budget 2016 \$	2016 \$	2015 \$
Revenues			
Government transfers			
Public Health Agency of Canada	63,410	59,605	63,410
Expenses			
Salaries and benefits	30,855	31,657	32,776
Travel	644	427	828
Program materials and supplies	24,831	20,549	17,144
Language Line	-	2,253	2,602
Contracted Services	7,081	5,755	3,503
	63,411	60,641	56,853
Excess (deficiency) of revenue over expenditures	(1)	(1,036)	6,557

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

Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 9

Other Community Grants

For the Year Ended December 31, 2016

	Budget 2016 \$	2016 \$	2015 \$
Revenues			
City of Guelph	115,762	116,929	74,762
County of Wellington	145,257	124,743	257,681
County of Dufferin	-	-	32,600
Other community grants	108,625	120,099	91,238
Total revenue	369,644	361,771	456,281
Expenses			
Salaries and wages	271,019	266,780	332,585
Benefits	68,344	68,936	79,291
Travel	3,300	2,734	3,032
Program materials and supplies	3,186	1,330	1,572
Professional and purchased services	9,396	3,410	26,631
Information and IT equipment	1,313	204	-
Communication costs	-	13	-
Staff and volunteer training and recognition	8,375	3,293	3,107
Administrative Charge Outs	1,710	1,710	-
	366,643	348,410	446,218
Excess (deficiency) of revenue over expenditures	3,001	13,361	10,063

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