

Financial Statements of

# **Wellington-Dufferin-Guelph Public Health**

December 31, 2015

# Wellington-Dufferin-Guelph Public Health

December 31, 2015

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**KPMG LLP**  
115 King Street South  
2<sup>nd</sup> Floor  
Waterloo ON N2J 5A3

Telephone 519-747-8800  
Fax 519-747-8830  
Internet [www.kpmg.ca](http://www.kpmg.ca)

## 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, 2015 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.



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*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, 2015, 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.

*Comparative Information*

The financial statements of Wellington-Dufferin-Guelph Public Health as at and for the year ended December 31, 2014, were audited by another auditor who expressed an unmodified opinion on those statements on May 6, 2015.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants



May 4, 2016  
Waterloo, Canada

# Wellington-Dufferin-Guelph Public Health

Statement of Operations and Accumulated Surplus  
year ended December 31, 2015

	Budget 2015 (Note 9)	Actual 2015	Actual 2014
	\$	\$	\$
<b>Revenue</b>			
Ministry of Health and Long-term Care	14,490,800	14,503,819	14,400,222
MOHLTC - One-time grants	656,299	612,955	2,802,886
City of Guelph	3,685,195	3,685,196	3,614,154
County of Wellington	3,202,949	3,197,739	2,890,735
County of Dufferin	1,715,900	1,715,899	1,713,900
Ministry of Children and Youth Services	2,347,107	2,455,494	2,227,726
Public Health Agency of Canada	63,410	63,410	63,410
Other community grants	90,638	91,238	143,394
	<b>26,252,298</b>	<b>26,325,750</b>	<b>27,856,427</b>
<b>Other revenue</b>			
Interest income	50,000	64,253	125,479
<b>Total revenue</b>	<b>26,302,298</b>	<b>26,390,003</b>	<b>27,981,906</b>
<b>Expenses</b>			
Cost Shared Mandatory and One-time	20,716,694	19,723,853	19,650,812
Cost Shared VBD	205,132	180,934	196,868
Cost Shared CINOT	109,899	88,002	84,033
Cost Shared Small Drinking Water Systems	54,494	54,494	54,493
100% Needle Exchange	30,800	40,794	37,482
100% Enhanced Food Safety	40,300	40,300	40,273
100% Healthy Smiles Ontario	778,208	778,208	686,302
100% Infection Control	333,400	333,398	333,349
100% Smoke Free Ontario	409,500	409,500	402,800
100% Enhanced Safe Water	21,601	21,600	21,559
100% Chief Nursing Officer	121,500	121,500	121,414
100% Infection Control Nurse	90,100	90,100	90,066
100% Public Health Nurses Initiative	180,500	180,500	180,448
Electronic Cigarettes Act	14,400	5,810	-
Healthy Babies Healthy Children	1,567,992	1,567,991	1,469,351
Healthy Babies Healthy Children Liaison	-	-	100,000
Preschool Speech and Language	779,115	802,357	638,352
County of Wellington Weetalk	367,921	367,921	253,455
Canadian Prenatal Nutrition Program	63,410	56,853	73,049
Community Grants	460,892	446,218	394,246
<b>Total expenses</b>	<b>26,345,858</b>	<b>25,310,333</b>	<b>24,828,352</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(43,560)</b>	<b>1,079,670</b>	<b>3,153,554</b>
Accumulated surplus, beginning of year	14,525,193	14,525,193	11,371,639
<b>Accumulated surplus, end of year</b>	<b>14,481,633</b>	<b>15,604,863</b>	<b>14,525,193</b>

Approved by the Board of Health on May 04, 2016

 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, 2015

	2015	2014
	\$	\$
Excess of revenue over expenditures	1,079,670	3,153,554
Amortization of tangible capital assets	1,844,116	1,286,318
Change in prepaid expenses	(3,922)	116,689
Change in inventory	(3,310)	-
Tangible capital asset purchases	(628,863)	(11,681,632)
Loss on disposal of tangible capital assets	-	58,796
<b>Decrease (increase) in net debt</b>	<b>2,287,691</b>	<b>(7,066,275)</b>
Net (debt), beginning of year	(13,398,096)	(6,331,821)
<b>Net debt, end of year</b>	<b>(11,110,405)</b>	<b>(13,398,096)</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, 2015

	2015	2014
	\$	\$
<b>Financial assets</b>		
Cash	7,204,428	4,699,333
Accounts receivable	415,229	1,790,628
Due from Province of Ontario	50,928	40,873
	<b>7,670,585</b>	<b>6,530,834</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,109,829	1,755,946
Employee benefits payable (Note 7)	1,310,737	1,198,234
Deferred revenue	480,175	251,370
Trust liabilities (Note 4)	16,894	27,377
Due to programs (Note 5)	33,308	46,687
Long-term debt (Note 12)	15,830,047	16,649,316
	<b>18,780,990</b>	<b>19,928,930</b>
<b>Net financial debt</b>	<b>(11,110,405)</b>	<b>(13,398,096)</b>
<b>Non financial assets</b>		
Tangible capital assets (Schedule 3)	26,523,433	27,738,686
Prepaid expenses	188,525	184,603
Inventory	3,310	-
	<b>26,715,268</b>	<b>27,923,289</b>
<b>Accumulated surplus</b>	<b>15,604,863</b>	<b>14,525,193</b>

Approved by the Board of Health on May 04, 2016

 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, 2015

	2015	2014
	\$	\$
<b>OPERATING ACTIVITIES:</b>		
Excess of revenue over expenditures	1,079,670	3,153,554
Non cash charges to operations		
Amortization	1,844,116	1,286,318
Loss on disposal of tangible capital assets	-	58,796
Net changes in non-cash working capital items related to operations	1,029,441	(2,598,176)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>3,953,227</b>	<b>1,900,492</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY:</b>		
Acquisition of tangible capital assets	(628,863)	(11,681,632)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(628,863)</b>	<b>(11,681,632)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITY:</b>		
Long-term debt issued	-	2,643,538
Long-term debt repaid	(819,269)	(1,832,170)
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>(819,269)</b>	<b>811,368</b>
Net increase (decrease) in cash	2,505,095	(8,969,772)
Cash, beginning of year	4,699,333	13,669,105
<b>Cash, end of year</b>	<b>7,204,428</b>	<b>4,699,333</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, 2015

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## 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, 2015

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## 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

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, 2015

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### 3. Expenditures by object:

	2015	2014
	\$	\$
Salaries and wages	<b>14,982,092</b>	14,880,144
Benefits	<b>3,971,701</b>	3,879,907
Staff and volunteer training and recognition	<b>128,012</b>	125,384
Board of Health	<b>70,354</b>	27,348
Travel	<b>308,186</b>	336,764
Building occupancy	<b>1,429,768</b>	1,437,103
Amortization of tangible capital assets	<b>1,844,116</b>	1,286,318
Professional and purchased services	<b>1,393,795</b>	1,659,566
Program materials and supplies	<b>833,716</b>	787,238
Office supplies	<b>13,496</b>	24,507
Office expenses, printing, and postage	<b>170,685</b>	140,597
Information and IT equipment	<b>286,203</b>	321,876
Communication costs	<b>137,533</b>	180,132
One-time projects	<b>310,522</b>	208,600
Loss on disposal of tangible capital assets	-	58,797
Expenditure recoveries	<b>(569,846)</b>	(525,929)
<b>Net expenditures</b>	<b>25,310,333</b>	24,828,352

### 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.

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2015

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## 4. Trust liabilities (continued)

	2015	2014
	\$	\$
Growing Great Kids	278	1,886
F&CS - Nobody's Perfect	415	2,035
Hearing (Wee Talk)	1,595	2,390
Reduce Tanning (Odette Cancer Centre)	-	1,611
Children's Report Card	4,900	4,900
CCO (Nutrition & Physical Activity Program)	-	1,397
Teen Dental - NCB (Dufferin)	278	887
Due to Community Food Advisors	1,166	916
ASRTS	437	437
Mennonite Community Donations	575	540
Shirley's Garden	112	112
Community Action Research Project	7,138	7,619
2014 Youth Cessation Project	-	2,652
United Way Contributions	-	(5)
	<b>16,894</b>	<b>27,377</b>

## 5. Due to programs

	2015	2014
	\$	\$
Due (from) to Canadian Prenatal Nutrition Program	<b>(21,038)</b>	15,657
Due to Preschool Speech and Language	<b>54,346</b>	31,030
	<b>33,308</b>	<b>46,687</b>

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2015

## 6. Accumulated surplus and reserves

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

<b>December 31, 2015</b>	<b>2015</b>	<b>2014</b>
	\$	\$
<b>Surplus</b>		
Invested in tangible capital assets (Schedule 3)	<b>26,523,433</b>	27,738,686
Reserves	<b>4,824,985</b>	3,441,304
Long-term debt	<b>(15,830,047)</b>	(16,649,316)
Surplus from March 31st year-end programs	<b>86,492</b>	(5,481)
	<b>15,604,863</b>	14,525,193

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, 2015</b>	<b>2015</b>	<b>2014</b>
	\$	\$
Balance, beginning of year	<b>3,441,304</b>	9,823,231
Interest earned on reserve	<b>36,673</b>	38,026
Transfer to (from) reserves	<b>1,347,008</b>	(6,419,953)
<b>Balance, end of year</b>	<b>4,824,985</b>	3,441,304

Reserves consist of the following:

<b>December 31, 2015</b>	<b>2015</b>	<b>2014</b>
	\$	\$
Facilities Reserve	<b>1,849,368</b>	1,829,427
Contingency Reserve	<b>1,069,211</b>	557,052
Technology Reserve	<b>731,151</b>	277,538
Orangeville Facilities Reserve	<b>429,026</b>	306,000
Guelph Facilities Reserve	<b>736,169</b>	471,287
Poverty Elimination Task Force Reserve	<b>10,060</b>	-
<b>Balance, end of year</b>	<b>4,824,985</b>	3,441,304

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2015

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## 7. Employee benefits payable

<b>December 31, 2015</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Sick leave benefits payable	<b>31,107</b>	33,131
Vacation time payable	<b>1,231,077</b>	1,121,498
Compensation time payable	<b>48,553</b>	43,605
	<b>1,310,737</b>	1,198,234

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### *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 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 \$31,107 (2014 - \$33,131) 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, 2015 is \$1,231,077 (2014 - \$1,121,498).

### *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, 2015 is \$48,553 (2014 - \$43,605).

## 8. Pension agreements

WDGPH makes contributions to the Ontario Municipal Employees' Retirement System ("OMERS"), which is a multi-employer plan, on behalf of approximately 179 (2014 - 192) members of it's 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, 2015. At that time, the plan reported a \$7.0 billion actuarial deficit (2014 - \$7.1 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 2015 was \$1,344,217 (2014 - \$1,324,378).

# Wellington-Dufferin-Guelph Public Health

Notes to the Financial Statements

For the Year Ended December 31, 2015

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## 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:

	\$
2016	408,063
2017	350,938
2018	315,461
2019	315,165
2020	318,765
	<hr/>
	1,708,392

In the normal course of business, WDGPH is involved in various claims. Though the outcome of these various pending claims as at December 31, 2015 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, 2015 WDGPH had an unsecured line of credit of \$500,000 (2014 - \$500,000) bearing interest at the bank prime rate of 2.70% (2014 - 3.00%), 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, 2015

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## 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, 2015 is \$15,830,047. Future principal and interest payments based on the total anticipated advances under this loan agreement are projected to be:

	\$
2016	1,281,624
2017	1,281,624
2018	1,281,624
2019	1,281,624
2020	1,281,624
Subsequent to 2020	14,418,259
	<hr/> <b>20,826,379</b> <hr/>

The total interest paid on long-term debt in 2015 was \$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, 2015

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## 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 2015, the split is based on the 2011 Census (2014 - 2011 Census).

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

# Wellington-Dufferin-Guelph Public Health

Schedule of Expenditure Recoveries - Schedule 1  
year ended December 31, 2015

	Budget	2015	2014
	2015	\$	\$
Contraceptive sales	60,000	55,096	63,164
File searches	1,000	1,275	1,725
Food safety courses	14,000	18,547	14,940
HPV vaccinations (per dose)	22,950	21,208	25,645
Meningococcal immunizations (per dose)	15,300	33,601	20,681
Other miscellaneous revenue	1,650	4,364	3,850
Prenatal and breastfeeding fees	33,850	25,470	23,404
TB skin tests	12,000	49,260	48,675
Travel and immunization clinic fees	312,500	331,110	301,776
Universal influenza immunizations (per dose)	48,500	29,915	20,765
Infection Control Week	-	-	1,305
	<b>521,750</b>	<b>569,846</b>	<b>525,930</b>

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, 2015

	Cost shared mandatory	Cost shared one time	Cost shared VBD	Cost-shared CINOT expansion	Cost shared small drinking water systems	100% Municipal	100% Provincial One Time	100% Needle exchange	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% Public health nurses initiative	Electronic Cigarettes Act	Total mandatory and related programs 2015	Total mandatory and related programs 2014
<b>Revenue</b>																			
<b>Shared funding: provincial</b>																			
Ministry of Health and Long-term Care	12,249,800	-	135,700	66,001	40,600	-	-	30,800	40,300	778,208	333,400	409,500	21,600	121,500	90,100	180,500	5,810	14,498,009	14,400,222
MOHLTC - One-time grants	-	130,670	-	-	-	-	482,285	-	-	-	-	-	-	-	-	-	-	612,955	2,802,886
<b>Sub-total provincial funding</b>	<b>12,249,800</b>	<b>130,670</b>	<b>135,700</b>	<b>66,001</b>	<b>40,600</b>	<b>-</b>	<b>482,285</b>	<b>30,800</b>	<b>40,300</b>	<b>778,208</b>	<b>333,400</b>	<b>409,500</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,810</b>	<b>15,110,964</b>	<b>17,203,108</b>
<b>Shared funding: municipal</b>																			
City of Guelph	1,874,219	19,993	24,984	19,553	6,378	1,660,720	-	4,587	-	-	-	-	-	-	-	-	-	3,610,434	3,540,948
County of Wellington	1,335,228	14,243	17,800	13,930	4,543	1,183,125	-	3,268	-	-	-	-	-	-	-	-	-	2,572,137	2,522,636
County of Dufferin	873,819	9,320	11,649	9,116	2,973	774,283	-	2,139	-	-	-	-	-	-	-	-	-	1,683,299	1,650,900
<b>Sub-total municipal funding</b>	<b>4,083,266</b>	<b>43,556</b>	<b>54,433</b>	<b>42,599</b>	<b>13,894</b>	<b>3,618,128</b>	<b>-</b>	<b>9,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,865,870</b>	<b>7,714,484</b>
<b>Total cost-shared funding</b>	<b>16,333,066</b>	<b>174,226</b>	<b>190,133</b>	<b>108,600</b>	<b>54,494</b>	<b>3,618,128</b>	<b>482,285</b>	<b>40,794</b>	<b>40,300</b>	<b>778,208</b>	<b>333,400</b>	<b>409,500</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,810</b>	<b>22,976,834</b>	<b>24,917,592</b>
<b>General Revenue</b>																			
Interest income	63,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,984	125,537
<b>Total Revenue</b>	<b>16,397,050</b>	<b>174,226</b>	<b>190,133</b>	<b>108,600</b>	<b>54,494</b>	<b>3,618,128</b>	<b>482,285</b>	<b>40,794</b>	<b>40,300</b>	<b>778,208</b>	<b>333,400</b>	<b>409,500</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,810</b>	<b>23,040,818</b>	<b>25,043,129</b>
<b>Expenses</b>																			
<b>Employee costs</b>																			
Salaries and wages	10,824,426	125,067	66,008	-	44,558	178,936	157,654	-	27,811	333,716	251,037	316,567	11,919	97,984	72,080	145,565	4,199	12,653,328	12,708,296
Benefits	2,976,546	-	19,142	-	9,936	-	21,310	-	8,065	99,696	72,800	71,337	3,457	23,516	18,020	34,935	1,001	3,358,760	3,364,255
<b>Total salaries, wages and benefits</b>	<b>13,800,972</b>	<b>125,067</b>	<b>85,150</b>	<b>-</b>	<b>54,494</b>	<b>178,936</b>	<b>178,964</b>	<b>-</b>	<b>35,876</b>	<b>433,412</b>	<b>323,837</b>	<b>387,904</b>	<b>15,376</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,200</b>	<b>16,012,088</b>	<b>16,072,551</b>
<b>Operating costs</b>																			
Staff and volunteer training and recognition	117,593	-	-	-	-	-	-	-	-	53	3,116	274	-	-	-	-	610	121,036	115,475
Board of Health	70,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,354	27,349
Travel	238,419	-	-	-	-	-	2,943	-	-	7,456	3,521	5,408	-	-	-	-	-	257,747	289,766
Building occupancy	1,427,237	-	-	-	-	-	-	-	-	2,232	-	299	-	-	-	-	-	1,429,768	1,437,101
Office expenses, printing, and postage	165,786	-	-	-	-	-	-	-	-	1,461	143	-	-	-	-	-	-	167,390	136,007
Professional and purchased services	822,898	-	95,784	88,002	-	-	64,831	-	-	281,388	50	-	1,622	-	-	-	-	1,354,575	1,580,197
Program materials and supplies	517,598	-	-	-	-	-	21,461	40,794	4,424	52,065	1,640	15,129	4,602	-	-	-	-	657,713	701,850
Office equipment	13,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,496	24,507
Information and IT equipment	259,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	259,661	321,876
Communication costs	132,845	-	-	-	-	-	-	-	-	141	1,091	486	-	-	-	-	-	134,563	179,574
One-time projects	84,068	17,954	-	-	-	-	208,500	-	-	-	-	-	-	-	-	-	-	310,522	194,462
Amortization of tangible capital assets	1,844,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,844,116	1,286,318
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,796
<b>Total net operating costs</b>	<b>5,694,071</b>	<b>17,954</b>	<b>95,784</b>	<b>88,002</b>	<b>-</b>	<b>-</b>	<b>297,735</b>	<b>40,794</b>	<b>4,424</b>	<b>344,796</b>	<b>9,561</b>	<b>21,596</b>	<b>6,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>610</b>	<b>6,620,941</b>	<b>6,353,278</b>
<b>Total expenditures</b>	<b>19,495,043</b>	<b>143,021</b>	<b>180,934</b>	<b>88,002</b>	<b>54,494</b>	<b>178,936</b>	<b>476,699</b>	<b>40,794</b>	<b>40,300</b>	<b>778,208</b>	<b>333,398</b>	<b>409,500</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,810</b>	<b>22,633,029</b>	<b>22,425,829</b>
Expenditure recoveries (Schedule 1)	(569,846)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(569,846)	(525,930)
<b>Total net expenditures after expenditure recoveries</b>	<b>18,925,197</b>	<b>143,021</b>	<b>180,934</b>	<b>88,002</b>	<b>54,494</b>	<b>178,936</b>	<b>476,699</b>	<b>40,794</b>	<b>40,300</b>	<b>778,208</b>	<b>333,398</b>	<b>409,500</b>	<b>21,600</b>	<b>121,500</b>	<b>90,100</b>	<b>180,500</b>	<b>5,810</b>	<b>22,063,183</b>	<b>21,899,899</b>
(Deficiency) excess of revenue over expenditures for the year	(2,528,147)	31,205	9,199	20,598	-	3,439,192	5,586	-	-	-	2	-	-	-	-	-	-	977,635	3,143,230

# Wellington-Dufferin-Guelph Public Health

Schedule of Tangible Capital Assets - Schedule 3  
year ended December 31, 2015

	Land \$	Buildings \$	Leasehold improvements \$	Equipment \$	Technology and communication \$	Furniture and fixtures \$	Totals 2015 \$	Totals 2014 \$
<b>Cost</b>								
Balance, beginning of year	1,021,785	23,817,591	648,278	690,213	3,371,183	2,113,519	31,662,569	20,881,877
Add: additions during the year	-	-	-	40,950	581,329	6,584	628,863	11,681,632
Transfers	-	-	-	101,292	-	(101,292)	-	-
Less: dispositions during the year	-	-	-	-	(123,703)	-	(123,703)	(900,941)
<b>Balance, end of year</b>	<b>1,021,785</b>	<b>23,817,591</b>	<b>648,278</b>	<b>832,455</b>	<b>3,828,809</b>	<b>2,018,811</b>	<b>32,167,729</b>	<b>31,662,568</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	403,973	170,212	286,588	2,602,847	460,263	3,923,883	3,479,709
Add: additions during the year	-	793,915	65,637	141,009	485,732	357,823	1,844,116	1,286,317
Transfers	-	-	-	44,828	-	(44,828)	-	-
Less: dispositions during the year	-	-	-	-	(123,703)	-	(123,703)	(842,144)
<b>Balance, end of year</b>	<b>-</b>	<b>1,197,888</b>	<b>235,849</b>	<b>472,425</b>	<b>2,964,876</b>	<b>773,258</b>	<b>5,644,296</b>	<b>3,923,882</b>
<b>Net book value of tangible capital assets</b>	<b>1,021,785</b>	<b>22,619,703</b>	<b>412,429</b>	<b>360,030</b>	<b>863,933</b>	<b>1,245,553</b>	<b>26,523,433</b>	<b>27,738,686</b>

# Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 4  
year ended December 31, 2015

	Funding Period	Provincial funding \$	Actual spent 2014 \$	Actual spent 2015 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2016	Amount to return
<b>One time funding</b>										
Contractor Fees	January 1, 2014 to March 31, 2015	262,500	319,923	-	75 %	239,942	25 %	\$ 79,981	-	22,558
Finance IT Upgrades	January 1, 2014 to March 31, 2015	32,250	27,557	15,443	75 %	32,250	25 %	10,750	-	-
Panorama Phase 4	April 1, 2014 to March 31, 2015	156,280	64,793	91,487	100 %	156,280	- %	-	-	-
Healthy Communities	April 1, 2014 to March 31, 2015	79,500	8,666	70,834	100 %	79,500	- %	-	-	-
Hepatitis A Response	January 1 to December 31, 2015	53,000	-	53,000	100 %	53,000	- %	-	-	-
ISPA Regulatory Amendments Implementation	April 1 to December 31, 2015	145,500	-	145,500	100 %	145,500	- %	-	-	-
Public Health Inspector Practicum	April 1, 2015 to March 31, 2016	10,000	-	10,000	100 %	10,000	- %	-	-	-
Panorama (2015/2016)	April 1, 2015 to March 31, 2016	117,700	-	-	100 %	-	- %	-	117,700	-
Electronic Cigarettes Act	April 1, 2015 to March 31, 2016	19,200	-	-	100 %	-	- %	-	19,200	-
Purpose Built Vaccine Refrigerators	April 1, 2015 to March 31, 2016	21,300	-	-	100 %	-	- %	-	21,300	-
Finance Budget Software	April 1, 2015 to March 31, 2016	63,400	-	-	75 %	-	25 %	-	63,400	-
Excelicare Modifications	April 1, 2015 to March 31, 2016	37,700	-	-	75 %	-	25 %	-	37,700	-
Performance Management Program	April 1, 2015 to March 31, 2016	22,500	-	-	75 %	-	25 %	-	22,500	-
Information Management Infrastructure (Sharepoint)	April 1, 2015 to March 31, 2016	18,200	-	-	75 %	-	25 %	-	18,200	-
Self Serve Attendance System	April 1, 2015 to March 31, 2016	15,000	-	-	75 %	-	25 %	-	15,000	-
Mental Health and Wellness Initiative	April 1, 2015 to March 31, 2016	11,300	-	-	75 %	-	25 %	-	11,300	-
Physical Demands Analysis	April 1, 2015 to March 31, 2016	11,300	-	9,158	75 %	6,869	25 %	2,289	4,431	-
Tuberculosis Clinic Equipment	April 1, 2015 to March 31, 2016	8,700	-	-	75 %	-	25 %	-	8,700	-
Capital Facilities Renewal	April 1, 2015 to March 31, 2016	76,600	-	24,559	75 %	18,419	25 %	6,140	58,181	-
Employee Separation Costs	April 1, 2015 to March 31, 2016	93,800	-	125,066	75 %	93,800	25 %	31,266	-	-
Organizational Review	April 1, 2015 to March 31, 2016	25,000	-	-	100 %	-	- %	-	25,000	-

# Wellington-Dufferin-Guelph Public Health

Schedule of One Time Funds - Schedule 4  
year ended December 31, 2015

Funding Period		Provincial funding \$	Actual spent 2014 \$	Actual spent 2015 \$	Provincial %	Provincial Portion \$	Municipal %	Municipal portion \$	Transfer to 2016	Amount to return
Healthy Smiles Ontario: In-Year Operational Pressures	January 1 to December 31, 2015	50,000	-	37,908	100 %	37,908	- %	-	-	12,092
Pharmacists Integration into the UIIP Program	January 1 to December 31, 2015	18,400	-	18,400	100 %	18,400	- %	-	-	-
Smoke-Free Ontario Strategy: Enforcement Tablet Upgrade	April 1, 2015 to March 31, 2016	7,000	-	5,588	100 %	5,588	- %	\$ -	-	1,412

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 5

Healthy Babies Healthy Children

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children and Youth Services	1,567,992	1,567,990	1,469,352
<b>Expenses</b>			
Salaries and wages	1,150,298	1,145,236	1,108,770
Benefits	313,796	311,752	277,193
Travel	50,000	46,579	43,577
Program materials and supplies	34,398	24,723	16,596
Office expenses, printing, and postage	5,000	3,295	4,564
Language Line	-	2,635	4,678
Communication costs	500	2,970	508
Staff and volunteer training and recognition	11,500	3,259	9,765
Special projects	-	-	1,360
Audit fees	2,500	1,000	2,340
Information and IT equipment	-	26,542	-
	1,567,992	1,567,991	1,469,351
<b>(Deficiency) excess of revenue over expenditures</b>	-	(1)	1
Due to Ontario Ministry of Children and Youth Services, beginning of year	-	345	885
Funding repaid to Ontario Ministry of Children and Youth Services	-	(345)	(885)
Interest owing on funding payable	-	664	344
<b>Due to Ontario Ministry of Children and Youth Services, end of year</b>	-	663	345

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

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 6

Healthy Babies Healthy Children - Liason Grant

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children and Youth Services	-	-	100,000
<b>Expenses</b>			
Salaries and wages	-	-	68,565
Benefits	-	-	16,456
Travel	-	-	200
Program materials and supplies	-	-	14,763
Office expenses, printing, and postage	-	-	16
	-	-	100,000
<b>Excess of revenue over expenditures</b>	-	-	-

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



# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 7

Preschool Speech and Language

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Ministry of Children and Youth Services	779,115	887,504	658,374
Preschool Speech and Language interest income	-	269	(58)
	<b>779,115</b>	<b>887,773</b>	658,316
<b>Expenses</b>			
Salaries and wages	585,315	539,653	493,277
Benefits	151,250	149,291	129,494
Program materials and supplies	-	7,683	(259)
Special projects	40,250	102,881	13,500
Audit fees	2,300	2,849	2,340
	<b>779,115</b>	<b>802,357</b>	638,352
<b>Excess (deficiency) of revenue over expenditures</b>	-	<b>85,416</b>	19,964

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

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 8

County of Wellington Weetalk

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
<b>Government transfers</b>			
County of Wellington	367,921	367,921	253,455
<b>Expenses</b>			
Salaries and wages	274,091	274,315	195,745
Benefits	71,830	71,606	46,961
Program materials and supplies	22,000	22,000	10,749
	367,921	367,921	253,455
<b>Excess of revenue over expenditures</b>	-	-	-
Due to County of Wellington, beginning of year	-	14,088	14,088
<b>Due to County of Wellington, end of year</b>	-	14,088	14,088

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

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 9

Canadian Prenatal Nutrition Program

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
<b>Government transfers</b>			
Public Health Agency of Canada	63,410	63,410	63,410
<b>Expenses</b>			
Salaries and benefits	42,381	32,776	31,317
Travel	840	828	910
Program materials and supplies	20,189	17,144	33,481
Language Line	-	2,602	3,896
Childcare providers	-	3,503	3,445
	63,410	56,853	73,049
<b>Excess (deficiency) of revenue over expenditures</b>	-	6,557	(9,639)

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

# Wellington-Dufferin-Guelph Public Health

Statement of Revenues and Expenditures - Schedule 10

Other Community Grants

For the Year Ended December 31, 2015

	Budget 2015 \$	2015 \$	2014 \$
<b>Revenues</b>			
City of Guelph	74,762	74,762	73,206
County of Wellington	262,892	257,681	114,644
County of Dufferin	32,600	32,600	63,000
Other community grants	90,638	91,238	143,394
<b>Total revenue</b>	<b>460,892</b>	<b>456,281</b>	394,244
<b>Expenses</b>			
Salaries and wages	308,054	332,585	274,173
Benefits	74,095	79,291	45,549
Travel	7,368	3,032	2,313
Program materials and supplies	4,337	1,572	9,338
Professional and purchased services	58,500	26,631	62,671
Office equipment	3,082	-	-
Communication costs	-	-	53
Staff and volunteer training and recognition	4,500	3,107	149
Transfers to reserves	956	-	-
	<b>460,892</b>	<b>446,218</b>	394,246
<b>Excess (deficiency) of revenue over expenditures</b>	-	<b>10,063</b>	(2)

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