

Financial Statements of

**WINDSOR-ESSEX COUNTY
HEALTH UNIT**

Year ended December 31, 2018

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Windsor-Essex County Health Unit ("Health Unit") are the responsibility of the Health Unit's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Health Unit's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Health is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Health carries out their responsibility for review of the financial statement principally through the Audit Committee. The members of the Audit Committee are not officers or employees of the Health Unit. The Audit Committee meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to recommending approval of the financial statements to the Board of Health. The external auditors have full access to the Audit Committee with and without the presence of management.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Corporation of the City of Windsor. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Health Unit's financial statements.



Theresa Marentette
Chief Executive Officer



Lorie Gregg
Director of Corporate Services



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INDEPENDENT AUDITORS' REPORT

To the Directors of Windsor-Essex County Health Unit

Opinion

We have audited the financial statements of Windsor-Essex County Health Unit (the Health Unit), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated deficit for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Health Unit as at December 31, 2018, and its results of operations 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 responsibility under those standards are further described in the “***Auditors' Responsibilities for the Audit of the Financial Statements***” section of our auditors' report.

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

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



Responsibility 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 Health Unit'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 Health Unit or to cease operations or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Health Unit'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 the events or conditions that may cast significant doubt on the Health Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Health Unit's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

July 18, 2019

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Financial Position

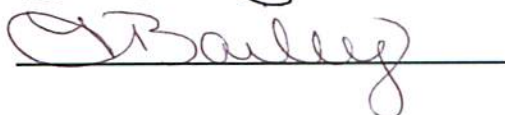
December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Financial Assets | | |
| Financial assets: | | |
| Cash and short-term investments (note 2) | \$ 2,806,771 | \$ 2,054,149 |
| Accounts receivable (note 3) | 393,239 | 1,189,111 |
| | <u>\$ 3,200,010</u> | <u>\$ 3,243,260</u> |
| Financial liabilities | | |
| Financial liabilities: | | |
| Due to Province of Ontario (note 4) | \$ 242,716 | \$ 434,067 |
| Due to Municipalities (note 5) | 1,655,696 | 1,391,445 |
| Due to community programs | 70,060 | 53,165 |
| Amounts held in trust (note 6) | 60,043 | 43,142 |
| Trade accounts payable | 496,350 | 749,951 |
| Accrued payroll and deductions | 183,869 | 169,919 |
| Deferred revenue (note 7) | 264,775 | 132,589 |
| Employee future benefit liabilities (note 8) | 2,410,140 | 2,372,263 |
| | <u>5,383,649</u> | <u>5,346,541</u> |
| Net debt | (2,183,639) | (2,103,281) |
| Non-financial assets | | |
| Non-financial assets: | | |
| Tangible capital assets (note 9) | 817,572 | 979,281 |
| Prepaid and other expenses | 177,284 | 160,272 |
| | <u>994,856</u> | <u>1,139,553</u> |
| Commitments and contingencies (notes 11, 12 and 13) | | |
| Accumulated deficit (note 10) | \$ (1,188,783) | \$ (963,728) |

See accompanying notes to financial statements.

On behalf of the Board:

 Director

 Director

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Operations and Accumulated Deficit

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|-----------------------|---------------------|
| Revenue | | |
| Municipalities: | | |
| City of Windsor | \$ 2,464,389 | \$ 2,486,854 |
| County of Essex | 2,059,785 | 2,095,698 |
| Township of Pelee | 2,667 | 2,016 |
| Other | 74,557 | - |
| | <u>4,601,398</u> | <u>4,584,568</u> |
| Province of Ontario: | | |
| Mandatory Health Programs | 13,573,882 | 13,249,475 |
| Other (schedule 1) | 4,109,757 | 3,655,987 |
| | <u>17,683,639</u> | <u>16,905,462</u> |
| Other: | | |
| Miscellaneous | 245,220 | 164,815 |
| Sales of family planning supplies | 21,007 | 22,728 |
| Interest | 20,951 | 2,308 |
| Septic | 4,751 | 4,558 |
| | <u>291,929</u> | <u>194,409</u> |
| Total revenue | 22,576,966 | 21,684,439 |
| Expenses | | |
| General programs (schedule 2) | 18,722,016 | 18,518,025 |
| Other (schedule 3) | 4,080,005 | 3,591,109 |
| Total expenses | <u>22,802,021</u> | <u>22,109,134</u> |
| Annual deficit | (225,055) | (424,695) |
| Accumulated deficit, beginning of year | (963,728) | (539,033) |
| Accumulated deficit, end of year | <u>\$ (1,188,783)</u> | <u>\$ (963,728)</u> |

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Changes in Net Debt

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|---|----------------|----------------|
| Annual deficit | \$ (225,055) | \$ (424,695) |
| Acquisition of tangible capital assets | (153,887) | (197,409) |
| Amortization of tangible capital assets | 315,596 | 471,827 |
| Use of prepaid and other expenses | 160,272 | 121,334 |
| Acquisition of prepaid and other expenses | (177,284) | (160,272) |
| Change in net debt | (80,358) | (189,215) |
| Net debt, beginning of year | (2,103,281) | (1,914,066) |
| Net debt, end of year | \$ (2,183,639) | \$ (2,103,281) |

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|--------------|--------------|
| Cash provided by (used in): | | |
| Operating activities: | | |
| Annual deficit | \$ (225,055) | \$ (424,695) |
| Items not involving cash: | | |
| Amortization | 315,596 | 471,827 |
| Change in employee future benefit liabilities | 37,877 | 24,296 |
| Change in non-cash assets and liabilities: | | |
| Accounts receivable | 795,872 | (423,766) |
| Prepaid and other expenses | (17,012) | (38,938) |
| Due to Municipalities | 264,251 | 561,872 |
| Due to Province of Ontario | (191,351) | 157,338 |
| Due to community programs | 16,895 | (111,724) |
| Amounts held in trust | 16,901 | 14,597 |
| Trade accounts payable | (253,601) | (64,270) |
| Accrued payroll and deductions | 13,950 | 22,177 |
| Deferred revenue | 132,186 | 10,369 |
| Net change in cash from operating activities | 906,509 | 199,083 |
| Capital activities: | | |
| Cash used to acquire tangible capital assets | (153,887) | (197,409) |
| Net change in cash from capital activities | (153,887) | (197,409) |
| Net change in cash | 752,622 | 1,674 |
| Cash and short-term investments, beginning of year | 2,054,149 | 2,052,475 |
| Cash and short-term investments, end of year | \$ 2,806,771 | \$ 2,054,149 |

See accompanying notes to financial statements.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2018

The Windsor-Essex County Health Unit ("Health Unit") was established under the Health Protection and Promotion Act, R.S.O. 1990. The Health Unit is funded through grants from the Province of Ontario and required contributions from the municipalities of the Corporation of the City of Windsor ("City"), the Corporation of the County of Essex ("County") and the Corporation of the Township of Pelee ("Pelee"). The Health Unit provides public health programs to keep the communities of Windsor- Essex County and Pelee healthy by promoting improved health, preventing disease and injury, controlling threats to human life and function and facilitating social conditions to ensure equal opportunity in attaining health for all.

1. Significant accounting policies:

The financial statements of the Windsor-Essex County Health Unit are prepared by management in accordance with the Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Health Unit are as follows:

(a) Basis of presentation:

The financial statements reflect the assets, liabilities, revenue and expenses of the Health Unit. The Health Unit is comprised of all programs funded by the Province of Ontario, through the Ministry of Health and Long-term Care, the City, County and Pelee. It also includes other programs that the Health Unit may offer from time to time with special grants and other sources of funding.

(b) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting and reflected in the statement of operations and accumulated deficit.

The accrual basis of accounting recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of services and the creation of a legal obligation to pay.

The Health Unit is funded by government transfers (grants and required contributions) from the Province of Ontario, the City, County and Pelee. Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made. Government transfers not

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

received at year end are recorded as accounts receivable due from the related funding organization in the statement of financial position.

Funding amounts in excess of actual expenditures incurred during the year are repayable and are reflected as liabilities due to the related funding organization in the statement of financial position.

(c) Cash and short-term investments:

Cash comprises cash on hand and balances with the financial institution with maturities of three months or less. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset. Amortization is calculated on a straight-line basis over an asset's expected useful life for all classes. Residual values are assumed to be zero. Amortization will be taken at half rates in the year of acquisition.

| Asset classification | Useful life (years) |
|------------------------|---------------------|
| Computer hardware | 3 |
| Furniture and fixtures | 5 |
| Telephone and security | 5 |
| Medical equipment | 5 |
| Vehicle | 10 |
| Leasehold improvements | term of lease |

Assets under construction are not amortized until the asset is available for productive use.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(e) Employee future benefits:

(i) Pension plan:

The Health Unit sponsors a pension plan for all employees who retire through Ontario Municipal Employees Retirement System (“OMERS”). OMERS is a multi-employer, contributory, defined benefit pension plan established in 1962 by the Province of Ontario for employees of municipalities, local boards and school boards in Ontario. Both participating employers and employees are required to make contributions based on participating employees’ contributory earnings.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension assets and liabilities information by individual employer, there is not sufficient information to enable the Health Unit to account for the plan as a defined benefit plan. As such, OMERS is accounted for as a defined contribution pension plan. Obligations for contributions to this defined contribution pension plans are recorded as benefits expense in the statement of operations and accumulated deficit.

(ii) Employee future benefits, other than pension:

The Health Unit sponsors a defined benefit plan for certain health, dental and life insurance benefits on behalf all employees who retire from active service with unreduced OMERS pension. The Health Unit accrues its obligations under the defined benefit plans as employees render their services necessary to earn these benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management’s best estimates with respect to mortality, termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The excess actuarial gains (losses) are amortized over the average remaining service period of active employees, which is 14.3 years.

Gains and losses determined upon a plan settlement or curtailment are accounted for in the period of the settlement or curtailment in the statement of operations and accumulated deficit.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(e) Employee future benefits (continued):

(ii) Employee future benefits, other than pension (continued):

Expenses associated with the defined benefits plan have been recognized as part of benefits expense on the statement of operations and accumulated deficit and the associated liability has been recognized as part of employee future benefit liabilities on the statement of financial position.

(iii) Accrued sick leave:

The Health Unit accrues its liability for unused sick leave which is payable to employees in accordance with their collective bargaining agreements. The cost of accrued sick leave is actuarially determined using the projected benefit method similar to employee future benefits, other than pension. Costs associated with unused sick leave are recognized as part of salaries on the statement of operations and accumulated deficit and the associated liability is recognized as part of employee future benefit liabilities on the statement of financial position.

(iv) Accrued vacation entitlements:

The Health Unit accrues its liability for accrued vacation entitlements as employees renders their services necessary to earn these benefits.

(f) Liability for contaminated sites:

The Health Unit recognizes a liability associated with the remediation of contaminated sites when a contamination exceeds an environmental standard, the Health Unit has direct or has accepted responsibility for the remediation and a reasonable estimate can be made of the costs to remediate.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the year. Significant assumptions include the valuation of accounts receivable, the valuation of employee future benefit obligations and certain other payroll related accruals. Actual results could differ from those estimates.

(h) Accounting changes:

Effective January 1, 2018, the Health Unit implemented the following accounting policy changes:

Canadian public sector accounting standards ("PSAS") 3210, *Assets*. PSAS 3210 provides guidance on the definition of assets and further expands upon the definition of assets as it relates to control. Furthermore, there are expanded disclosure requirements related to economic resources that are not recorded as assets to provide the users of the financial statements with better information about the types of resources available to the public sector entity.

PSAS 3320, *Contingent Assets*. PSAS 3320 provides guidance on disclosure of contingent assets in the financial statements of governments taking into consideration characteristics of the contingency.

PSAS 3380, *Contractual Rights*. PSAS 3380 is a disclosure standard which defines contractual rights to future assets and revenue and sets out the required disclosure.

PSAS 2200, *Related Party Disclosures*. This standard relates to related party disclosures and defines related parties. Related parties could be either an entity or an individual. Related parties exist when one party has the ability to control or has shared control over another party. Individuals that are key management personnel or close family members may also be related parties. Furthermore, this standard provides for certain disclosure requirements involving related party transactions.

The implementation of these accounting policy changes has had no impact on the annual financial statements of the Health Unit.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(i) Future accounting changes:

Effective for fiscal period beginning on or after April 1, 2019, all governments will be required to adopt PSAS 1201, *Financial Statement Presentation*. PSAS 1201 establishes general reporting principles and standards for disclosure of financial information in government financial statements.

Effective for fiscal periods beginning on or after April 1, 2021, all governments will be required to adopt PSAS 2601, *Foreign Currency Translation* and PSAS 3450, *Financial Instruments*. PSAS 2601 establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements. PSAS 3450 establishes standards on how to account for and report all types of financial instruments including derivatives.

Effective for fiscal periods beginning on or after April 1, 2021, all governments will be required to adopt PSAS 2041, *Portfolio Investments*. PSAS 2041 establishes standards on how to account for and report portfolio investments in government financial statements.

Effective for fiscal periods beginning on or after April 1, 2022, all governments will be required to adopt PSAS 3400, *Revenue*. PSAS 3400 establishes standards on how to account for and report revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.

The Health Unit is currently in the process of evaluating the potential impact of adopting these standards.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

2. Cash and short-term investments:

Cash and short-term investments recognized on the statement of financial position are comprised of the following:

| | 2018 | 2017 |
|---------------------------------------|--------------|--------------|
| Non-restricted funds | \$ 2,564,501 | \$ 1,829,942 |
| Restricted funds: | | |
| Employee benefits | 182,227 | 181,065 |
| Held in trust – prepaid leave program | 60,043 | 43,142 |
| | <hr/> | <hr/> |
| | \$ 2,806,771 | \$ 2,054,149 |

3. Accounts receivable:

Accounts receivable recognized on the statement of financial position are comprised of the following:

| | 2018 | 2017 |
|--------------------------------------|------------|--------------|
| Province of Ontario | \$ 221,683 | \$ 620,946 |
| Commodity taxes receivable | 130,894 | 79,668 |
| Other | 40,662 | 488,497 |
| | <hr/> | <hr/> |
| | 393,239 | 1,189,111 |
| Less allowance for doubtful accounts | - | - |
| | <hr/> | <hr/> |
| | \$ 393,239 | \$ 1,189,111 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

4. Due to the Province of Ontario:

The amount due to the Province of Ontario recognized on the statement of financial position resulting from the annual settlement process is comprised of the following:

| | 2018 | 2017 |
|-------------------------|-------------------|-------------------|
| Current year settlement | \$ 236,456 | \$ 67,898 |
| Prior year settlements | 6,260 | 366,169 |
| | <u>\$ 242,716</u> | <u>\$ 434,067</u> |

During the period January 1, 2019 to March 31, 2019, \$23,033 was clawed back by the Province of Ontario on account of the current year settlement bringing the current year settlement to \$213,423.

5. Due to Municipalities:

The amount due to the participating municipalities, namely the City, County and Pelee, recognized on the statement of financial position, is comprised of the following:

| | 2018 | 2017 |
|---------------------------------------|---------------------|---------------------|
| City of Windsor: | | |
| Current year settlement | \$ 518,646 | \$ 383,083 |
| Prior year settlements | 781,551 | 476,767 |
| Repayment of prior year's settlements | (398,468) | (78,299) |
| | <u>901,729</u> | <u>781,551</u> |
| County of Essex: | | |
| Current year settlement | 433,495 | 322,827 |
| Prior year settlements | 609,247 | 352,405 |
| Repayment of prior year's settlements | (286,420) | (65,985) |
| | <u>756,322</u> | <u>609,247</u> |
| Township of Pelee: | | |
| Current year settlement | (2,666) | 311 |
| Prior year settlements | 647 | 401 |
| Repayment of prior year's settlements | (336) | (65) |
| | <u>(2,355)</u> | <u>647</u> |
| | <u>\$ 1,655,696</u> | <u>\$ 1,391,445</u> |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

6. Amounts held in trust:

Certain employees of the Health Unit participate in a prepaid leave program. These programs are funded by the participating employees allowing the employee to spread four years' salary over a five-year period. This enables employees to take one year leave of absence following the four years of salary deferral. Amounts held in trust at December 31, 2018 of \$60,043 (2017 - \$43,142) are recognized as a liability on the statement of financial position.

7. Deferred revenue:

The Health Unit receives funding from external parties to administer programs. The Health Unit also receives funding from the Province of Ontario for specified purposes. The excess of funding over expenses is recognized as deferred revenue on the statement of financial position until such time as those funds and related expenses are settled.

Deferred revenue is comprised of the following:

| | 2018 | 2017 |
|-------------------------------------|------------|------------|
| Programs funded by external parties | \$ 178,348 | \$ 67,823 |
| Funding for specified purposes | 86,427 | 64,766 |
| Deferred revenue, end of year | \$ 264,775 | \$ 132,589 |

A summary of the year's activity relating to those programs is as follows:

| | 2018 | 2017 |
|-------------------------------------|------------|-------------|
| Deferred revenue, beginning of year | \$ 132,589 | \$ 122,220 |
| Funds received during the year | 717,349 | 1,530,018 |
| Expenses incurred in the year | (585,163) | (1,519,649) |
| Deferred revenue, end of year | \$ 264,775 | \$ 132,589 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

8. Employee future benefits:

(a) Pension agreements:

The Health Unit makes contributions to OMERS on behalf of members of its staff. The plan is a multi-employer defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets. The amount contributed to OMERS for current service for 2018 was \$1,219,003 (2017 - \$1,206,567) and is included in benefits expense on the statement of operations and accumulated deficit.

(b) Employee future benefits liabilities:

Employee future benefit liabilities recognized on the statement of financial position, are future liabilities of the Health Unit to its employees and retirees for benefits earned but not taken as at December 31, 2018. The employee future benefits liabilities consist of the following:

| | 2018 | 2017 |
|-------------------------------|---------------------|---------------------|
| Accrued vacation entitlements | \$ 295,153 | \$ 286,190 |
| Post-retirement benefits | 917,965 | 918,548 |
| Sick leave entitlements | 1,197,022 | 1,167,525 |
| | <u>\$ 2,410,140</u> | <u>\$ 2,372,263</u> |

(i) Accrued vacation entitlements:

Accrued vacation entitlements consists of vacation entitlements that accumulate and employees would be entitled to cash payments equal to the value of their unused entitlement if they were to terminate their employment with the Health Unit. Carryforward of vacation entitlements from prior years is limited to 10 days and is consistent with the terms of the collective bargaining agreements. Total accrued vacation entitlements at December 31, 2018 are \$295,153 (2017 - \$286,190) and are included in employee future benefits liabilities on the statement of financial position.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

8. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(ii) Post-retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the other post-retirement benefit plan is December 31, 2017, with results extrapolated to December 31, 2018. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate 3.60% (2017 - 3.25%)

Health Care Trend Rate 6.65% (2017 - 6.65%) in 2019; decreasing by 0.45% per annum to 3.5%

Dental Care Trend Rate 3.50% (2017 - 3.5%)

Information about the Health Unit's future obligations with respect to these costs is as follows:

| | 2018 | 2017 |
|--|--------------|--------------|
| Accrued benefit liability, beginning of year | \$ 918,548 | \$ 916,434 |
| Current service cost | 66,855 | 50,694 |
| Interest cost | 39,939 | 36,651 |
| Benefits paid | (131,331) | (90,738) |
| Amortization of actuarial losses | 23,954 | 5,507 |
| Accrued benefit liability, end of year | 917,965 | 918,548 |
| Unamortized net actuarial losses | 268,845 | 342,541 |
| Accrued benefit obligations, end of year | \$ 1,186,810 | \$ 1,261,089 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

8. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(ii) Post retirement benefits (continued):

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

| | 2018 | 2017 |
|----------------------------------|-------------------|------------------|
| Current service cost | \$ 66,855 | \$ 50,694 |
| Interest cost | 39,939 | 36,651 |
| Amortization of actuarial losses | 23,954 | 5,507 |
| Benefit expense | \$ 130,748 | \$ 92,852 |

The approximate effect on the accrued benefit obligation if the health care and dental trend rate assumption was increased or decreased by 1% is as follows:

| | |
|------------------------------|------------|
| 1% increase in discount rate | \$ 127,000 |
| 1% decrease in discount rate | (107,000) |

(iii) Sick leave entitlements:

Included in employee future benefits liability on the statement of financial position is the liability for sick leave entitlements of \$1,197,022 (2017 - \$1,167,525). The Health Unit is bound by two collective bargaining agreements. The Canadian Union of Public Employees, Local 543.3 ("CUPE"), representing certain non-management employees and the Ontario Nurses Association ("ONA"), representing non-management nurses.

As it relates to the ONA sick leave plan, effective January 1, 2013, full-time employee are credited 12 sick days. These sick days do not accumulate from year-to-year. Upon separation from the Health Unit, ONA members will be entitled to be paid in cash one-half of the accumulated sick leave credit at their current wage rate up to a maximum of six months' salary. ONA member sick leave banks were frozen prior to January 1, 2013.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

8. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(iii) Sick leave entitlements (continued):

On January 1st annually, CUPE members are credited 15 sick leave days. Unused days can be carried forward from year-to-year. In the latter part of 2015, the Health Unit negotiated changes to the sick leave plan for CUPE employees. Under the terms of the new collective bargaining agreement, the sick leave bank is capped at 150 days. One half of the bank was frozen at September 30, 2015 wage rates. The remaining one-half has no commuted cash value, and will remain in the members' sick bank for future use, if required. Of that frozen portion, one-half or \$382,214 was paid out in November of 2015 with the remainder to be paid out upon separation of those members from the Health Unit.

The sick leave liability is based on an actuarial valuation performed by the Health Unit's actuaries. The date of the most recent actuarial valuation for the sick leave liability is December 31, 2018. The significant actuarial assumptions adopted in estimating the Health Unit's liability are as follows:

Discount Rate 3.60% (2017 - 3.25%)

Information about the Health Unit's future obligations with respect to these costs is as follows:

| | 2018 | 2017 |
|--|--------------|--------------|
| Accrued benefit liability, beginning of year | \$ 1,167,525 | \$ 1,138,378 |
| Current service cost | 97,516 | 92,407 |
| Interest cost | 38,466 | 39,659 |
| Benefits paid | (108,441) | (102,919) |
| Amortization of actuarial losses | 1,955 | - |
| Accrued benefit liability, end of year | 1,197,021 | 1,167,525 |
| Unamortized net actuarial losses (gains) | (443,626) | 21,500 |
| Accrued benefit obligations, end of year | \$ 753,395 | \$ 1,189,025 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

8. Employee future benefits (continued):

(b) Employee future benefits liabilities (continued):

(iii) Sick leave entitlements (continued):

Benefit expense recorded in the statement of operations and accumulated deficit is as follows:

| | 2018 | 2017 |
|----------------------------------|-------------------|-------------------|
| Current service cost | \$ 97,516 | \$ 92,407 |
| Interest cost | 38,466 | 39,659 |
| Amortization of actuarial losses | 1,955 | - |
| Benefit expense | \$ 137,937 | \$ 132,066 |

The approximate effect on the accrued benefit obligation if the discount rate assumption was increased or decreased by 1% is as follows:

| | |
|------------------------------|-------------|
| 1% increase in discount rate | \$ (52,000) |
| 1% decrease in discount rate | 60,000 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Tangible capital assets:

| Cost | Balance at December 31, 2017 | Additions | Disposals | Balance at December 31, 2018 |
|------------------------|------------------------------------|-------------------|---------------------|------------------------------------|
| Computer hardware | \$ 898,316 | \$ 47,747 | \$ (119,231) | \$ 826,832 |
| Furniture and fixtures | 587,421 | 14,605 | - | 602,026 |
| Telephone and security | 262,408 | 8,929 | - | 271,337 |
| Medical equipment | 580,787 | 82,606 | (8,640) | 654,753 |
| Leasehold improvements | 1,243,253 | - | - | 1,243,253 |
| Vehicle | 20,351 | - | - | 20,351 |
| Total | \$ 3,592,536 | \$ 153,887 | \$ (127,871) | \$ 3,618,552 |

| Accumulated amortization | Balance at December 31, 2017 | Disposals | Amortization expense | Balance at December 31, 2018 |
|-----------------------------|------------------------------------|---------------------|-------------------------|------------------------------------|
| Computer hardware | \$ 716,620 | \$ (119,231) | \$ 122,166 | \$ 719,555 |
| Furniture and fixtures | 378,702 | - | 68,778 | 447,480 |
| Telephone and security | 199,492 | - | 21,552 | 221,044 |
| Medical equipment | 431,973 | (8,640) | 50,078 | 473,411 |
| Leasehold improvements | 882,398 | - | 50,987 | 933,385 |
| Vehicle | 4,070 | - | 2,035 | 6,105 |
| Total | \$ 2,613,255 | \$ (127,871) | \$ 315,596 | \$ 2,800,980 |

| Net book value | Balance at December 31, 2017 | | Balance at December 31, 2018 |
|------------------------|------------------------------------|--|------------------------------------|
| Computer hardware | \$ 181,696 | | \$ 107,277 |
| Furniture and fixtures | 208,719 | | 154,546 |
| Telephone and security | 62,916 | | 50,293 |
| Medical equipment | 148,814 | | 181,342 |
| Leasehold improvements | 360,855 | | 309,868 |
| Vehicle | 16,281 | | 14,246 |
| Total | \$ 979,281 | | \$ 817,572 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Tangible capital assets (continued):

| Cost | Balance at December 31, 2016 | Additions | Disposals | Balance at December 31, 2017 |
|------------------------|------------------------------------|-------------------|------------------|------------------------------------|
| Computer hardware | \$ 815,868 | \$ 84,397 | \$ 1,949 | \$ 898,316 |
| Furniture and fixtures | 558,545 | 29,689 | 813 | 587,421 |
| Telephone and security | 262,408 | - | - | 262,408 |
| Medical equipment | 517,596 | 83,323 | 20,132 | 580,787 |
| Leasehold improvements | 1,243,253 | - | - | 1,243,253 |
| Vehicle | 20,351 | - | - | 20,351 |
| Total | \$ 3,418,021 | \$ 197,409 | \$ 22,894 | \$ 3,592,536 |

| Accumulated amortization | Balance at December 31, 2016 | Disposals | Amortization expense | Balance at December 31, 2017 |
|-----------------------------|------------------------------------|------------------|-------------------------|------------------------------------|
| Computer hardware | \$ 562,727 | \$ 1,949 | \$ 155,842 | \$ 716,620 |
| Furniture and fixtures | 304,859 | 813 | 74,656 | 378,702 |
| Telephone and security | 169,912 | - | 29,580 | 199,492 |
| Medical equipment | 414,119 | 20,132 | 37,986 | 431,973 |
| Leasehold improvements | 710,670 | - | 171,728 | 882,398 |
| Vehicle | 2,035 | - | 2,035 | 4,070 |
| Total | \$ 2,164,322 | \$ 22,894 | \$ 471,827 | \$ 2,613,255 |

| Net book value | Balance at December 31, 2016 | Balance at December 31, 2017 |
|------------------------|------------------------------------|------------------------------------|
| Computer hardware | \$ 253,141 | \$ 181,696 |
| Furniture and fixtures | 253,686 | 208,719 |
| Telephone and security | 92,496 | 62,916 |
| Medical equipment | 103,477 | 148,814 |
| Leasehold improvements | 532,583 | 360,855 |
| Vehicle | 18,316 | 16,281 |
| Total | \$ 1,253,699 | \$ 979,281 |

Amortization expense for 2018 was \$315,596 (2017 - \$471,827) is presented as amortization expense on the statement of operations and accumulated deficit as part of general program expenses. Total additions by funding source are as follows:

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Tangible capital assets (continued):

| | 2018 | 2017 |
|---|------------|------------|
| Mandatory program funded to a maximum of 75% | | |
| Healthy Smiles Ontario | \$ 46,334 | \$ 91,009 |
| Enhanced Food Safety | 51,533 | 58,180 |
| Enhanced Safe Water | 4,606 | 21,619 |
| One-time funding: | | |
| Healthy Growth/School Health – Vision Screening | 5,879 | - |
| Vaccine Storage and Handling | 45,535 | - |
| | - | 26,601 |
| | \$ 153,887 | \$ 197,409 |

10. Accumulated deficit:

Accumulated deficit consists of individual fund balances and reserves as follows:

| | 2018 | 2017 |
|--|----------------|--------------|
| Deficit: | | |
| Invested in tangible capital assets | \$ 817,572 | \$ 979,281 |
| Other | 171,605 | 189,087 |
| Amounts to be recovered in future years: | | |
| Employee future benefit liabilities | (2,410,140) | (2,372,263) |
| Total deficit | (1,420,963) | (1,203,895) |
| Reserves: | | |
| Employee benefits | 182,227 | 181,065 |
| Septic | 49,953 | 46,235 |
| Heart Health | - | 12,867 |
| Total reserves | 232,180 | 240,167 |
| | \$ (1,188,783) | \$ (963,728) |

11. Operating line of credit:

The Health Unit has available an operating line of credit of \$750,000 with TD Canada Trust. The line of credit bears interest at the bank's prime rate and is unsecured. No amount is outstanding at December 31, 2018 (2017 - \$nil).

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

12. Commitments:

The future minimum lease payments for operating leases on equipment over the next five years are as follows:

| Years | Annual payments |
|-------|-----------------|
| 2019 | \$ 61,056 |
| 2020 | 61,354 |
| 2021 | 49,826 |
| 2022 | 31,869 |
| 2023 | 16,665 |

The Health Unit entered into a lease agreement for its building located at 1005 Ouellette Avenue, Windsor, Ontario, over a period of twenty-six years commencing January 1, 1993. During 2016, the Health Unit entered into a lease extension for an additional five-year period commencing January 1, 2019 to December 31, 2023 with the option to terminate the lease during that time with a six-month notice period. The annual lease payments over the remaining term of the lease on a calendar year basis are as follows:

| Years | Annual payment |
|--------------|----------------|
| 2019 to 2023 | \$ 533,312 |

Total lease payments for the remaining term amount to \$2,666,560. In addition, the Health Unit is responsible for insurance premiums, routine maintenance, property taxes and utilities in connection with the leased premises.

In November of 2015, the Health Unit entered into an operating lease for space at 33 Princess Street, Leamington, Ontario. The commencement date of this lease is April 1, 2016. The term of the lease is for a twenty-year period and will mature on March 31, 2036, or earlier, in the event certain early termination clauses are exercised. Lease payments over the life of the lease on a calendar year basis are as follows:

| Years | Annual payment | Total payment |
|--------------|----------------|---------------|
| 2019 to 2021 | \$ 94,241 | \$ 282,722 |
| 2022 to 2026 | 106,021 | 530,105 |
| 2027 to 2031 | 117,801 | 589,005 |
| 2032 to 2036 | 129,581 | 647,906 |
| | | \$ 2,049,738 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

12. Commitments (continued):

The Health Unit has an operating lease agreement for space located on the first floor of the Essex Civic and Education Centre ("Civic Centre") at 360 Fairview West, Essex, Ontario. The commencement date of the lease is December 1, 2017. The term of the lease is for six-year period and will mature on December 31, 2023. After December 31, 2019, either party have the option to terminate the lease with one-year advanced notice. Lease payments over the life of the lease on a calendar year basis are as follows:

| Years | Annual payment |
|-------|----------------|
| 2019 | \$ 86,346 |
| 2020 | 88,505 |
| 2021 | 90,717 |
| 2022 | 92,985 |
| 2023 | 95,310 |

The Health Unit leases parking lot space near the main office on a renewable annual term with annual lease payments as follows:

| Years | Annual payment |
|-------|----------------|
| 2019 | \$ 90,936 |
| 2020 | 90,936 |
| 2021 | 97,080 |
| 2022 | 97,080 |
| 2023 | 97,080 |

13. Contingencies:

The Health Unit is periodically subject to claims or grievances. In the opinion of management, the ultimate resolution of any current claims or grievances would not have a material effect on the financial position or results of operations of the Health Unit.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

14. One-time funding:

One-time funding of \$611,010 from the Ministry of Health and Long-Term Care was expended on the following projects in 2018:

| | Revenue | Expenses |
|---|-------------------|-------------------|
| Approval for period April 1, 2017 to March 31, 2018: | | |
| Mandatory Programs: | | |
| Potassium Iodide Distribution Program | 161,065 | 161,065 |
| Needle Exchange Program Initiative | 39,333 | 39,333 |
| Smoke-Free Ontario Strategy – Expanded Cessation Program | 30,000 | 30,000 |
| Approval for period April 1, 2018 to March 31, 2019: | | |
| Mandatory Programs: | | |
| Potassium Iodide Distribution Program | 90,463 | 90,463 |
| Public Disclosure System | 10,380 | 10,380 |
| Panorama | 33,856 | 33,856 |
| Immunization of School Pupils Act | 5,000 | 5,000 |
| Vaccine Storage and Handling | 874 | 874 |
| Public Health Inspection Practicum Program | 20,000 | 20,000 |
| Vector-Borne Diseases Program: Enhanced Mosquito Surveillance | 46,700 | 46,700 |
| Needle Exchange Program Initiative | 10,100 | 10,100 |
| Healthy Growth/School Health: Vision Screening Tools | 45,535 | - |
| Smoke-Free Ontario Strategy – Cannabis Enforcement | 37,647 | 37,647 |
| Capital: | | |
| Windsor Office Project | 80,057 | 80,057 |
| | <u>\$ 611,010</u> | <u>\$ 565,475</u> |

Of total expenses related to the one-time funding, \$45,535, were recognized as tangible capital assets on the statement of financial position. Refer to note 9 for asset details by project.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

14. One-time funding (continued):

One-time funding of \$312,998 from the Ministry of Health and Long-Term Care was expended on the following projects in 2018:

| | Revenue | Expenses |
|---|------------|------------|
| Approval for period April 1, 2016 to March 31, 2017: | | |
| Designated Heat Harmonization Lead | \$ 11,379 | \$ 11,379 |
| Panorama | 25,782 | 25,782 |
| Smoke-Free Ontario Strategy – Expanded Cessation Program | 30,000 | 30,000 |
| Approval for period January 1, 2017 to December 31, 2017: | | |
| Immunization of School Pupils Act | 6,058 | 6,058 |
| Human Papillomavirus Program | 25,100 | 25,100 |
| Approval for period April 1, 2017 to March 31, 2018: | | |
| Mandatory Programs: | | |
| Enhanced Beach Surveillance | 7,500 | 7,500 |
| Potassium Iodide Distribution Program | 68,001 | 68,001 |
| Healthy Menu Choices Act, 2015 – Enforcement | 16,500 | 16,500 |
| Panorama | 19,840 | 19,840 |
| Immunization of School Pupils Act | 45,000 | 45,000 |
| Vaccine Storage and Handling | 27,438 | 837 |
| Public Health Inspection Practicum Program | 10,000 | 10,000 |
| Vector-Borne Diseases Program: Enhanced Mosquito Surveillance | 20,400 | 20,400 |
| | \$ 312,998 | \$ 286,397 |

Of total expenses related to the one-time funding, \$26,601, were recognized as tangible capital assets on the statement of financial position. Refer to note 9 for asset details by project.

WINDSOR-ESSEX COUNTY HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2018

15. Health Unit expenses:

The statement of operations and accumulated deficit presents expenses for the Health Unit by function. The following is a summary of expenses by object.

| | 2018 | 2017 |
|-----------------------|---------------|---------------|
| Salaries and benefits | \$ 18,541,359 | \$ 17,922,876 |
| Amortization | 315,596 | 471,827 |
| Financial expenses | 16,666 | 18,325 |
| Purchased services | 450,496 | 505,930 |
| Rental | 130,403 | 154,836 |
| Supplies and other | 1,817,319 | 1,508,606 |
| Occupancy costs | 1,530,182 | 1,526,734 |
| | <hr/> | <hr/> |
| | \$ 22,802,021 | \$ 22,109,134 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Other Funding

Schedule 1

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|--------------|--------------|
| Healthy Smiles Ontario Program | \$ 1,529,700 | \$ 1,413,288 |
| Infectious diseases control initiative | 461,700 | 461,700 |
| Harm reduction program enhancement | 250,000 | 225,300 |
| Social Determinants of Health nurses initiative | 180,500 | 180,500 |
| Chief Nursing Officer initiative | 121,500 | 121,500 |
| Infection prevention and control nurses initiative | 90,100 | 54,178 |
| Enhanced food safety - Haines initiative | 50,662 | 53,800 |
| Enhanced safe water initiative | 16,783 | 32,900 |
| Needle exchange program initiative | 63,000 | 55,000 |
| Smoke-Free Ontario Strategy | 571,167 | 535,397 |
| Electronic Cigarettes Act | 55,400 | 55,400 |
| AMOH/MOH compensation initiative | 5,000 | 5,000 |
| West Nile program | 96,600 | 105,491 |
| Small drinking water systems program | 6,635 | 10,300 |
| One-time funding (note 14) | 611,010 | 312,998 |
| Other | - | 33,235 |
| | \$ 4,109,757 | \$ 3,655,987 |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of General Program Expenses

Schedule 2

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|---|----------------------|----------------------|
| Advertising, publications and subscriptions | \$ 6,181 | \$ 7,499 |
| Amortization (note 9) | 315,596 | 471,827 |
| Bank charges | 16,666 | 18,325 |
| Benefits | 3,227,979 | 3,110,673 |
| Directors' fees | 13,479 | 12,362 |
| Vehicle expenses | 770 | 1,444 |
| Legal and audit | 137,094 | 98,044 |
| Maintenance | 105,061 | 105,099 |
| Memberships | 35,439 | 38,607 |
| Mileage | 176,687 | 163,905 |
| Office equipment rentals (note 12) | 130,403 | 154,836 |
| Office supplies | 32,583 | 43,468 |
| Parking | 83,570 | 70,519 |
| Postage and freight | 31,210 | 17,644 |
| Professional development | 70,572 | 89,998 |
| Program supplies | 549,971 | 665,462 |
| Purchased services | 138,823 | 127,373 |
| Rent (note 12) | 788,276 | 769,648 |
| Salaries | 12,289,050 | 11,940,383 |
| Security | 15,893 | 23,525 |
| Taxes and insurance | 290,947 | 291,926 |
| Telephone | 109,190 | 125,206 |
| Travel | 19,331 | 29,443 |
| Utilities | 137,245 | 140,809 |
| | <u>\$ 18,722,016</u> | <u>\$ 18,518,025</u> |

WINDSOR-ESSEX COUNTY HEALTH UNIT

Schedule of Expenses for Other Funding

Schedule 3

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|---------------------|---------------------|
| Healthy Smiles Ontario Program | \$ 1,478,166 | \$ 1,355,108 |
| Infectious diseases control initiative | 461,700 | 461,700 |
| Harm reduction program enhancement | 250,000 | 225,300 |
| Social Determinants of Health nurses initiative | 180,500 | 180,500 |
| Chief Nursing Officer initiative | 121,500 | 121,500 |
| Infection prevention and control nurses initiative | 90,100 | 54,178 |
| Enhanced food safety - Haines initiative | 46,056 | 32,181 |
| Enhanced safe water initiative | 10,904 | 32,900 |
| Needle exchange program initiative | 63,000 | 55,000 |
| Smoke-Free Ontario Strategy | 571,167 | 580,689 |
| Electronic Cigarettes Act | 55,400 | 55,400 |
| AMOH/MOH compensation initiative | 5,000 | 5,000 |
| West Nile program | 171,157 | 96,600 |
| Small drinking water systems program | 8,847 | 13,733 |
| One-time funding (note 14) | 565,475 | 286,397 |
| Other | - | 33,235 |
| Septic | 1,033 | 1,688 |
| | <u>\$ 4,080,005</u> | <u>\$ 3,591,109</u> |