

# VITAL STATISTICS AGENCY

*A Special Operating Agency of the Manitoba Government*



## ANNUAL REPORT

2017-2018

FRONT COVER:

Drawing of the Bank of Nova Scotia Building (present day A.A. Heaps Building), artist unknown. *The Winnipeg Evening Tribune*, 13 October 1931.

University of Manitoba Archives & Special Collections, *Winnipeg Tribune* fonds.

Permalink: <http://hdl.handle.net/10719/1775438>

Licensed under a Creative Commons Licence.

# TABLE OF CONTENTS

## **Transmittal Letters**

Letter to the Lieutenant Governor.....	4
Letter to the Minister of Justice.....	5
Letter from the Director and Chief Operating Officer.....	6

## **Accountability Framework**

Accountability Structure.....	8
Advisory Board.....	9
Vital Statistics Council for Canada.....	9

## **Agency Profile**

History.....	10
Purpose.....	10
Vision.....	10
Mission.....	10
Mandate and Statutory Base.....	11
Organizational Structure.....	11
Public Sector Compensation Disclosure.....	11
The Public Sector Interest Disclosure (Whistleblower Protection) Act.....	11

<b>Services and Products</b> .....	12
------------------------------------	----

<b>Activities of Interest</b> .....	13
-------------------------------------	----

<b>Activities Performed</b> .....	15
-----------------------------------	----

<b>Calendar Year Statistics</b> .....	16
---------------------------------------	----

## **Analysis of Audited Financials**

Analysis of Statement of Financial Position.....	22
Analysis of Statement of Operations.....	24

<b>Audited Financial Statements</b> .....	26
---	----



**ATTORNEY GENERAL  
MINISTER OF JUSTICE**

Room 104  
Legislative Building  
Winnipeg, Manitoba CANADA  
R3C 0V8

Her Honour the Honourable Janice C. Filmon, C.M., O.M.  
Lieutenant Governor of Manitoba  
Room 235, Legislative Building  
Winnipeg, MB R3C 0V8

May it Please Your Honour:

I have the privilege of presenting for the information of Your Honour the Annual Report of the Vital Statistics Agency for the year ended March 31, 2018.

Respectfully Submitted,

A handwritten signature in black ink that reads 'Cliff Cullen'.

Honourable Cliff Cullen  
Minister of Justice  
Attorney General of Manitoba





Justice  
Deputy Minister of Justice and Deputy Attorney General  
Room 110 Legislative Building, Winnipeg, Manitoba, Canada R3C 0V8

Honourable Cliff Cullen  
Minister of Justice and Attorney General  
Room 104, Legislative Building  
Winnipeg MB R3C 0V8

Dear Minister Cullen,

I have the honour to submit the Annual Report of the Vital Statistics Agency for the year ended March 31, 2018, which marks the completion of the Vital Statistics Agency's 23<sup>rd</sup> year as a Special Operating Agency.

This annual report highlights the Agency's 2017/18 progress and achievements in the provision of registry services, authenticated evidence of foundational identity and vital status, as well as vital event data for research and policy-making. The Agency continues to focus on initiatives that contribute to fixing our finances and repairing our services.

I would like to thank the Vital Statistics Agency's Advisory Board for their continued support and commitment, and staff for their dedication and effort, which collectively contribute to the Agency's successes.

Respectfully submitted,

Dave Wright  
Deputy Minister of Justice  
Deputy Attorney General





Justice  
Director and Chief Operating Officer  
Vital Statistics Agency  
Consumer Protection Division  
254 Portage Avenue, Winnipeg, Manitoba, Canada R3C 0B8  
T 204-945-4168 or 1-866-949-9296 F 204-948-2985  
E [dirvitalstats@gov.mb.ca](mailto:dirvitalstats@gov.mb.ca) W [www.manitoba.ca](http://www.manitoba.ca)

~~Directrice et présidente générale~~  
Bureau de l'état civil  
Protection du consommateur  
254, avenue portage, Winnipeg, Manitoba, Canada R3C 0B8  
Tél. 204-945-4168 ou 1-866-949-9296 Téléc. 204-948-2985  
C [dirvitalstats@gov.mb.ca](mailto:dirvitalstats@gov.mb.ca) SW [www.manitoba.ca](http://www.manitoba.ca)

Mr Dave Wright  
Deputy Minister of Justice and Deputy Attorney General  
Department of Justice  
Room 110, Legislative Building  
Winnipeg MB R3C 0V8

Dear Mr Wright:

On behalf of staff, it is my pleasure to submit for your review and consideration the 23<sup>rd</sup> Annual Report of the Vital Statistics Agency. The report details the operational highlights and financial results of the Agency's activities for the fiscal year ended March 31, 2018.

The Vital Statistics Agency records information about vital events in the provincial vital event registry, considered Crown property. Records in the provincial vital event registry date to 1882 and exceed four million entries.

The Vital Statistics Agency's primary purpose is to use the information in the vital event registry to provide individuals with evidence of foundational identity/or vital status, and to compile Manitoba-specific vital event data in support of program development, policy planning, and research.

This year, the Agency continued its involvement with many of the significant activities initiated in prior years, such as inter-jurisdictional coordination of approaches, development of information sharing agreements with partners, and implementation of LEAN principles in Agency operations.

Key achievements include the development of initiatives to modernize information technology systems and streamline processes, with the goal of improving services to the public and other stakeholders. We look forward to building upon these positive achievements in 2018/19.

Respectfully submitted,

Alena Lukes, PhD  
Acting Director and Chief Operating Officer  
Vital Statistics Agency



Justice

Director and Chief Operating Officer

Vital Statistics Agency

Consumer Protection Division

254 Portage Avenue, Winnipeg, Manitoba, Canada R3C 0B6

T 204-945-4168 or 1-866-949-9296 F 204-948-2985

E [dirvitalstats@gov.mb.ca](mailto:dirvitalstats@gov.mb.ca)

W [www.manitoba.ca](http://www.manitoba.ca)

Directrice et présidente générale

Bureau de l'état civil

Protection du consommateur

254, avenue portage, Winnipeg, Manitoba, Canada R3C 0B6

Tél. 204-945-4168 ou 1-866-949-9296 Téléc. 204-948-2985

C [dirvitalstats@gov.mb.ca](mailto:dirvitalstats@gov.mb.ca)

SW [www.manitoba.ca](http://www.manitoba.ca)

Monsieur Dave Wright  
Sous-ministre de la Justice et sous-procureur général  
Ministère de la Justice  
Palais législatif, bureau 110  
Winnipeg (Manitoba) R3C 0V8

Monsieur le Sous-Ministre,

Au nom du personnel, j'ai le plaisir de vous présenter le 23<sup>e</sup> rapport annuel du Bureau de l'état civil pour examen. Le rapport détaille les principales activités relatives aux finances et aux opérations de l'organisme pour l'exercice terminé le 31 mars 2018.

Le Bureau de l'état civil enregistre les données de l'état civil dans le registre provincial de l'état civil, qui est considéré comme bien de la Couronne. Les documents contenus dans le registre remontent à 1882 et dépassent quatre millions d'entrées.

L'objectif principal du Bureau de l'état civil est d'utiliser les données du registre pour fournir aux particuliers une preuve de l'identité essentielle ou de l'état civil et pour compiler des données de l'état civil propres au Manitoba en vue d'appuyer l'élaboration de programmes, la planification de politiques et la recherche.

Cette année, le Bureau a continué de participer à de nombreuses activités importantes lancées au cours des années précédentes, comme la coordination intergouvernementale en matière d'approches, la mise en place d'ententes sur l'échange de renseignements avec les partenaires et la mise en œuvre des principes LEAN dans le cadre des opérations de l'organisme.

Les réussites principales incluent l'élaboration d'initiatives visant à moderniser les systèmes de technologies de l'information et à rationaliser les processus, dans le but d'améliorer les services offerts au public et aux autres intervenants. Nous nous réjouissons à l'idée de nous appuyer sur ces réalisations positives en 2018-2019.

Le tout respectueusement soumis.

La directrice par intérim et chef de l'exploitation,

Alena Lukes

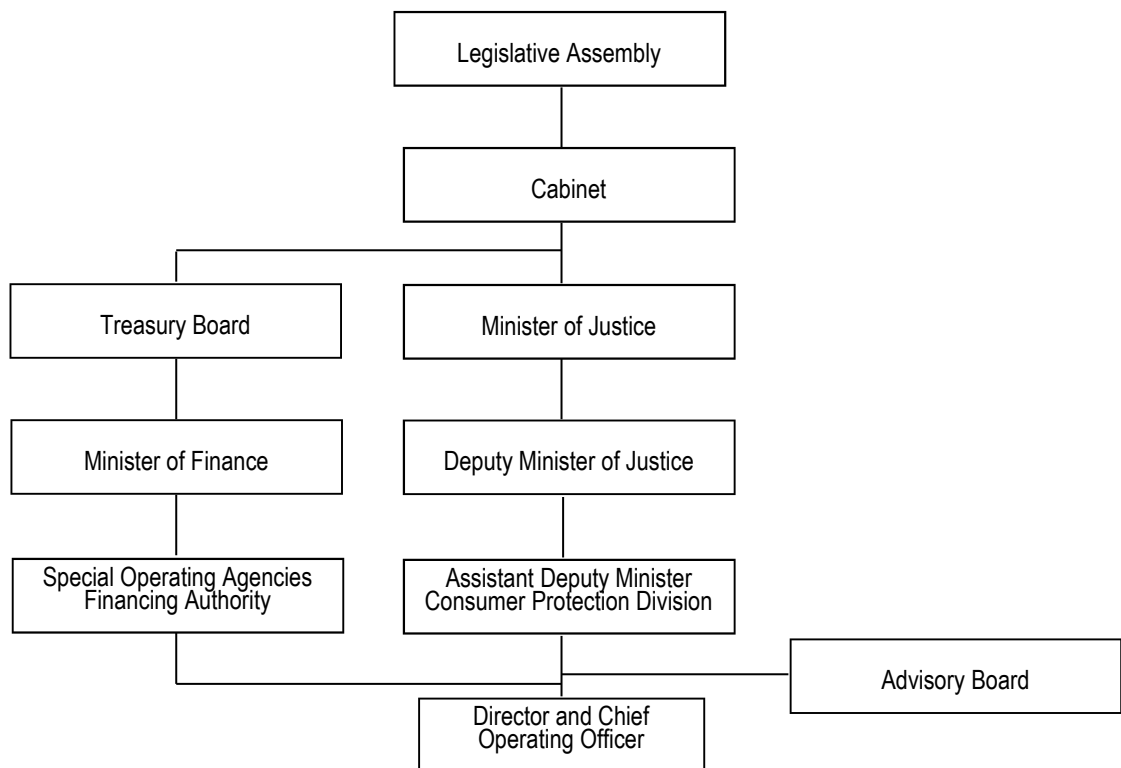
# ACCOUNTABILITY FRAMEWORK

## ACCOUNTABILITY STRUCTURE

The Vital Statistics Agency is a Special Operating Agency (SOA) that:

- ◆ Is within the Department of Justice, accountable to the Deputy Minister for operational and financial performance through the Assistant Deputy Minister of the Consumer Protection Division.
- ◆ Operates on a cost-recovery basis outside the Consolidated Fund under the Special Operating Agency Financing Authority (SOAFA), which holds title to the Vital Statistics Agency's assets, provides financing for operations, and is responsible for the Vital Statistics Agency's liabilities.
- ◆ Is governed by its Operating Charter, Transfer Agreement, and Management Agreement; *General Manual of Administration* policies (unless exempted under the Charter); and by The Special Operating Agencies Financing Authority Act. Financial and operational information/requirements are disseminated to and from Treasury Board through a Special Operating Agency Coordinator at Treasury Board Secretariat.

The Accountability Structure Chart presented below outlines the current structure:





---

## ADVISORY BOARD

The Vital Statistics Agency's Advisory Board reviews the statutory reporting presented by the Agency and offers advice and direction in areas of strategic planning and operations, structure, business priorities, finances and issues of concern. Advisory Board members are appointed by the Minister.

Advisory Board Members:

- CHAIR**            **Gail Anderson,**  
Assistant Deputy Minister, Consumer Protection Division
- MEMBERS**        **Denise Koss** *(retired July, 2017)*  
Director and Chief Operating Officer, Vital Statistics Agency
- Alena Lukes**  
A/Director and Chief Operating Officer, Vital Statistics Agency
- Pam Lorentz**  
Staff Representative, Vital Statistics Agency
- Debbie Besant**  
Chief Executive Officer, General Child and Family Services Authority
- Michael Wisener**  
A/Director, Manitoba Bureau of Statistics
- Trina Larsen**  
Manager, Maternal Health and Wellness, Women's Health Clinic
- Leslie Russell**  
Manager (Winnipeg Office), Passport Canada

## VITAL STATISTICS COUNCIL FOR CANADA (VSCC)

Manitoba's Vital Statistics Agency is a member of the Vital Statistics Council for Canada (VSCC). Established in 1945, the Council is a partnership of provincial/territorial vital event registrars, and federal officials responsible for the production and analysis of national statistics.

The Council provides a forum for developing a common approach to collecting vital event information across the nation, sharing information with external parties, and facilitating problem-solving through shared experiences, research findings, and expertise among jurisdictions.

All provincial and territorial registrars provide vital event information to Statistics Canada.

All levels of government use the data to enhance effective and efficient public administration. The data enables statistical research, analysis, comparisons, and projections such as mortality rates, birth rates, nuptial arrangements, life expectancy, population densities, as well as other demographic and geographic trends.



---

# AGENCY PROFILE

## HISTORY

The provincial vital event registry dates to 1882, and today includes nearly four million records. Information is added to the registry via Vital Statistics, which became a Special Operating Agency on April 1, 1994.

Across Canada, birth, stillbirth and death events are registered at no charge.

The provincial vital event registry contains information used to provide Manitoba-registered individuals with evidence of foundational identity and/or vital status and policymakers/researchers with Manitoba-specific vital event data in support of Manitoba programs.

## PURPOSE

As the sole custodian of the Crown's vital event records, the Vital Statistics Agency is the only authoritative:

- \* Registrar of Manitoba vital events;
- \* Issuer of Manitoba vital event documents that provide evidence of foundational identity and/or vital status;
- \* Provider of digital evidence of foundational identity and/or vital status; and
- \* Source of historic and current vital event information in Manitoba.

The Vital Statistics Agency has a key role in provincial, national and international identity management because information in the provincial vital event registry provides evidence of foundational identity and/or vital status for all events registered in Manitoba.

A registration of birth in the provincial registry is the foundation to an individual's legal identity. The Agency is the only authoritative party able to assure that foundational identity is authentic, and issues the only identity document which establishes core information about a Manitoba-born person, such as age, name, birth in Canada, and parentage. All other identity documents issued to Manitoba-born individuals, including passports, identity cards, and driver's licences, rely on the foundational information provided in a Manitoba birth registration in order to link that information to a specific physical person.

Other entries in the provincial vital event registry, such as a registration of death, common-law relationship, common-law relationship dissolution, marriage, etc. provide evidence of vital status or change in vital status.

## VISION

The Agency's vision is to deliver secure evidence of foundational identity/vital status and to provide accurate vital event data from the provincial vital event registry in support of program delivery, policy development, and research.

## MISSION

The Agency's mission is to ensure accurate and timely registration of vital events for health planning and research, and to provide the public with courteous, timely, and cost-effective services relating to these events in a manner that effectively meets all legislative and statutory requirements.

## **MANDATE AND STATUTORY BASE**

The Vital Statistics Agency is responsible for administering and enforcing:

- ◆ The Vital Statistics Act;
- ◆ The Marriage Act;
- ◆ The Change of Name Act;
- ◆ Processing disinterments under The Public Health Act.

Agency operations are also affected by other acts including:

- ◆ The Adoption Act (adoption registration, documents to Post Adoption Registry);
- ◆ The Manitoba Evidence Act (statutory declarations for vital event registration);
- ◆ The Family Maintenance Act (amending parentage particulars in birth records);
- ◆ The Fatality Inquiries Act (medical certification of death in death registration);
- ◆ The Interpretation Act (interpretation of acts and regulations);
- ◆ The Personal Health Information Act (protecting privacy);
- ◆ The Freedom of Information and Protection of Privacy Act (protecting privacy).

## **ORGANIZATIONAL STRUCTURE**

In 2017/18, the Vital Statistics Agency' staffing comprised 36 regular and 2 term Full Time Employee (FTE) positions, however, the Agency operated with several vacancies due to approved leaves, such as maternity leaves.

The Vital Statistics Agency is organized into five main operational units: the Customer Service Unit is a first point of contact for the general public and incoming requests; the Registration Unit enters vital event information into the provincial vital event registry; the Application Processing Unit issues certificates and other documents based on Manitoba vital events; the Mail Unit receives and sends out all Agency post; and the Confidential Services Unit provides identity management services.

The Vital Statistics Agency also relies on the following business units to provide specialized services: the Finance Unit provides accounting and comptrollership services; the Information Technology Unit provides specialized information technology infrastructure and support, as well as authorized electronic notifications; the Change Management Unit provides quality assurance and implements coordinated change across the Agency; the Policy Unit provides legislatively compliant exception management and policy advice on operational issues, as well as development of policy, legislation and information sharing agreements.

## **PUBLIC SECTOR COMPENSATION DISCLOSURE**

Pursuant to section 2(1) of The Public Sector Compensation Disclosure Act, employees of the Vital Statistics Agency who received compensation in the 2017/18 fiscal year of \$50,000 or more, directly or indirectly, including benefits and severance payments, are disclosed in Volume 2 of the *Province of Manitoba Public Accounts*.

## **THE PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT**

No disclosures of wrongdoing were made to a Vital Statistics Agency supervisor or Department of Justice designated officer during 2017/18 fiscal year. The Vital Statistics Agency confirms disclosures under subsection 18(2)(a) [disclosures received], 18(2)(b) [investigations due to disclosures], and 18(2)(c) [corrective action due to disclosures] are all NIL.

# SERVICES AND PRODUCTS

## SERVICE LINES

The Vital Statistics Agency has two inter-connected lines of business that deliver services and products related to the provincial vital event registry to: the general public (evidence of foundational identity and/or vital status); and provincial/federal departments/organizations, health institutions, and researchers (data and statistical services).

## OUR SERVICES AND PRODUCTS

The Vital Statistics Agency delivers a broad range of services and products prescribed by The Vital Statistics Act, The Marriage Act, and The Change of Name Act, in addition to processing disinterments under The Public Health Act. All services and products are delivered in compliance with The Personal Health Information Act and The Freedom of Information and Protection of Privacy Act.

### Services:

- Vital event registration
  - \* Adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, death
- Foundational identity management
  - \* Legal change of name, election of surname, resumption of surname, change of sex designation
- Foundational identity maintenance
  - \* Vital event registry amendments (changes to information recorded in registrations of adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, or death)
- Evidence of foundational identity (automated)
  - \* Digital validation of vital event information
  - \* Digital notification of vital event registration
  - \* Manual validation and/or adjudication of vital event information/registration
- Statistical information reporting, management, and data extraction
- Rush service to process application(s) and issue document(s) within 3 business days
- Registration-related services
  - \* Appointment of clergy and commissioners to perform marriages
  - \* Recognition of religious denominations under The Marriage Act
  - \* Appointment of Event Registrars
  - \* Orders authorizing disinterment
  - \* Issuance of reburial permits

### Products (vital event documents):

- Evidence of foundational identity (documents)
  - \* Polymer birth certificates with the option to include parent(s) name(s)
  - \* Certificates of Election of surname;
  - \* Certificates of Resumption of surname;
  - \* Certificates of Legal changes of name;
  - \* Certificates of Change of sex designation;
  - \* Certified copies of registrations for birth;
  - \* Post-Adoption Registry documents
- Evidence of vital status (documents)
  - \* Commemorative birth, marriage and stillbirth certificates;
  - \* Certificates of common-law relationship registration;
  - \* Certificates of common-law relationship dissolution registration;
  - \* Certificates of death;
  - \* Certificates of marriage;
  - \* Certified copies of marriage, death, and stillbirth events;
  - \* Marriage licenses and banns;
  - \* Record searches (including genealogical searches) and search receipts.

---

# ACTIVITIES OF INTEREST

## **IDENTITY MANAGEMENT**

Identity is the starting point in establishing trust and confidence in interactions between individuals and organizations. It is an enabler of service delivery at the heart of public administration and most government business processes. How identity information is collected, used, managed, and secured is of critical interest in the public sector, especially areas charged with managing program eligibility, protecting the rights of citizens, ensuring privacy, and safeguarding national security or public safety.

The Vital Statistics Agency and the Employment and Income Assistance Program are co-chairs of a Manitoba Interdepartmental Steering Committee on Identity Management. This committee was created to develop identity notification and authentication options for individuals eligible for Manitoba benefit programs and services. The committee is comprised of a select group of assistant deputy ministers and executive directors from the Departments of Families; Finance; Health; Justice; and Growth, Enterprise and Trade.

## **INTER-JURISDICTIONAL COORDINATION**

Each Canadian jurisdiction provides services in accordance with local provincial/territorial vital event legislation, resulting in variability across the country. The Vital Statistics Council for Canada (VSCC) was established in 1945 as a means to exchange information and develop similar standards in the provision of vital event services. Manitoba continues to work with the Council and Uniform Law Conference of Canada to update the model Vital Statistics Act, and to develop pan-jurisdictional operational standards mindful of identity management requirements and emerging issues such as: breadth of information collected during vital event registration; social changes impacting vital event registration (ex: surrogacy in birth registration); as well as processes involved in foundational identity maintenance or authentication.

## **DIGITAL VITAL EVENT SERVICES**

The Vital Statistics Agency continues to actively review mechanisms for digital notification/authentication of registered vital event information to ensure consistent data management, security, and protection of digital vital event information.

This includes ongoing participation in a federal/provincial/territorial dialogue on a digital identity management initiative known as the Canada's Digital Interchange. The development of a Pan-Canadian Trust Framework to ensure individuals and businesses are who-they-say-they-are, is especially important as all levels of government consider initiatives to move more services on-line and enhance readiness to participate in the digital economy.

## **WEB-BASED SERVICE DELIVERY**

The public has come to expect near-instant access to provincial registry information and documents. The Vital Statistics Agency uses proprietary software for vital event registration, and in 2017/18 compiled business requirements to implement information system enhancements that will enable the public to apply for vital statistics documents on-line. The next phase of development will focus on developing business requirements to register vital events on-line.

## **PRINTED DOCUMENTS AND MICROFILM TO DIGITAL IMAGES**

In 2017/18, the Agency began developing options to implement a quarterly digitization schedule of printed documents and conversion of microfilmed copies to digital images. It is anticipated this change will contribute to faster services times.



---

## **INFORMATION SHARING AGREEMENTS**

Data in the provincial vital event registry can be used to confirm eligibility for various programs/benefits, and informs on a diverse range of socio-economic and health related issues that assist in program development and policy planning.

The Vital Statistics Agency therefore continues to work with various levels of government to develop information sharing agreements compliant with The Vital Statistics Act, The Personal Health Information Act, and The Freedom of Information and Protection of Privacy Act that secure data, protect privacy, and permit authorized information sharing limited to the needs of each department or organization.

## **IMMIGRATION, REFUGEES AND CITIZENSHIP CANADA (IRCC)**

In recent years, Immigration, Refugees and Citizenship Canada (IRCC), formerly Citizenship and Immigration Canada (CIC), indicated a desire to engage Canadian vital statistics organizations on a number of topics. Manitoba has agreed to participate in the Identity Linkages Project (ILP), which, when implemented, will enable IRCC/Passport Canada to digitally validate foundational identity information. The Agency is working to onboard in 2019, after the Agency has implemented on-line application and electronic registration projects.

## **INTEGRATED DEATH REGISTRATION**

The Public Sector Service Delivery Council (PSSDC) and the Public Sector Chief Information Officer Council (PSCIO) have been working to develop federal, provincial and territorial best practices in citizen-centred service delivery. The Vital Statistics Agency continues to participate in PSSDC initiatives related to the Death Notification Working Group and Blueprint for integrated digital death registration.

## **TRUTH AND RECONCILIATION COMMISSION RECOMMENDATIONS**

In 2015/16 Manitoba announced a government-wide commitment to work with First Nation, Métis and Inuit stakeholders, as well as non-governmental organizations, on the ongoing, long-term implementation of the calls to action recommended by the Truth and Reconciliation Commission of Canada (TRC). Call to Action #17 (“Language and Culture” section) would enable residential school survivors and their families to reclaim names changed by the residential school system by waiving administrative costs for a period of five years.

The Vital Statistics Agency continues to be an active participant in Vital Statistics Council for Canada (VSCC) discussions on implementation of recommendation #17. Some legislative changes may be required as current statutory naming provisions require an individual born or undergoing a legal change of name in Manitoba to have both a given name and a surname consisting only of the letters “a” to “z” and accents from the English or French languages (some reclaimed names could potentially be in an Indigenous language and/or consist of a single name). In addition, the Vital Statistics Agency’s capacity to waive fees may be limited. For instance, Manitoba requires that all adults applying for a legal change of name be fingerprinted. The RCMP has sole authority and responsibility for the fingerprinting process and fingerprinting costs are paid directly to the fingerprinting agency, not the Vital Statistics Agency.

## **TRANSFORMATION**

The Government of Manitoba announced *Transforming the Manitoba Public Service: A Strategy for Action* in February 2018. The Vital Statistics Agency engaged with the strategy, and began focusing on the implementation of LEAN principles to streamline, eliminate waste, and maximize available resources. Many transformation initiatives such as digitization of microfilm and printed documents, are driven by the Agency’s information system enhancements which will enable the public to apply for vital statistics documents on-line, and eventually to register vital events on-line.

# ACTIVITIES PERFORMED IN 2017/18

	2017-2018	2016-2017	2015-2016	2014-2015
<b>Vital Event Registration</b>				
Adoption	206	154	156	176
Birth	17,632	17,392	17,033	16,511
Stillbirth	135	140	148	163
Common-Law Relationship	90	82	44	70
Common-Law Dissolution	4	10	7	3
Marriage	5,562	5,515	5,440	5,727
Death	11,105	10,958	10,513	10,981
Delayed Registration <sup>1</sup>	20	20	22	32
<b>Vital Event Registration Sub-Total</b>	<b>34,754</b>	<b>34,271</b>	<b>33,363</b>	<b>33,663</b>
<b>Foundational Identity Services</b>				
Legal Change of Name	1,153	1,208	1,061	1,184
Election of Surname	114	117	123	132
Resumption of Surname	9	11	9	6
Change of Sex Designation <sup>2</sup>	70	76	60	22
Registry Amendments	5,439	5,456	4,219	4,169
<b>Foundational Identity Services Sub-Total</b>	<b>6,785</b>	<b>6,868</b>	<b>5,472</b>	<b>5,513</b>
<b>Registration-Related Services</b>				
Clergy appointed	147	227	187	147
Commissioners appointed	1,042	1,032	1,027	810
Denominations recognized	5	7	5	4
Event Registrars appointed <sup>3</sup>	43	34	45	N/A
Disinterment orders	12	4	10	7
Victims of crime	154	194	177	219
<b>Registration-Related Services Sub-Total</b>	<b>1,403</b>	<b>1,498</b>	<b>1,451</b>	<b>1,187</b>
<b>Documents Issued</b>				
Birth certificates	49,907	48,946	49,501	50,287
Commemorative certificates	13	13	11	19
Common-Law certificates	195	174	124	135
Marriage certificates	10,136	10,094	10,239	9,983
Marriage licences and bans	5,532	5,324	5,057	5,103
Death certificates	8,186	8,590	7,915	8,279
Certified copies	2,990	3,209	3,156	3,038
Search receipts	3,626	3,888	3,530	3,586
Genealogy requests	2,453	2,035	2,082	2,295
<b>Documents Issued Sub-Total</b>	<b>83,038</b>	<b>82,273</b>	<b>81,615</b>	<b>82,725</b>
<b>Rush Service Requests<sup>4</sup></b>	<b>20,901</b>	<b>20,531</b>	<b>19,018</b>	<b>17,600</b>
<b>FISCAL YEAR TOTAL</b>	<b>146,881</b>	<b>145,441</b>	<b>140,919</b>	<b>140,688</b>

<sup>1</sup> Delayed registrations of all vital events.

<sup>2</sup> Includes applications processed for change of sex designation on a Manitoba birth or marriage registration, or a change of sex designation certificate. Statistics prior to March 1, 2016 denote applications processed for a change of sex designation on a Manitoba birth registration only.

<sup>3</sup> Vital Statistics Agency began collecting statistics on the number of appointed Event Registrars in 2015/16. Comparative data is limited.

<sup>4</sup> Number of requests to process document application and issue documents within 1-3 business days. Total is for *rush service pertaining to document issuance only* and excludes the number of documents.

\* Manual/electronic vital event validations and notifications, as well as statistical information reporting, management and extraction, are not included in this table.

# STATISTICS

## 2017 CALENDAR YEAR

### TOTAL BIRTHS

Year	Total Boys		Total Girls		Total Births	
	Number	Percentage	Number	Percentage	Number	Percentage
2017	9,116	52%	8,396	48%	17,513	100%
2016	8,854	51%	8,555	49%	17,409	100%
2015	8,850	52%	8,331	48%	17,182	100%
2014	8,856	52%	8,124	48%	16,980	100%
2013	8,726	51%	8,233	49%	16,959	100%
2012	8,638	51%	8,189	49%	16,827	100%
2011	8,357	52%	7,830	48%	16,187	100%
2010	8,336	51%	7,915	49%	16,251	100%
2009	8,309	51%	8,056	49%	16,365	100%
2008	8,059	51%	7,847	49%	15,906	100%
2007	8,039	51%	7,658	49%	15,697	100%

### MARRIAGES BY OFFICIANT

Year	Clergy		Marriage Commissioner		Court of Queen's Bench		Total Marriages	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2017	1,833	33%	3,708	67%	0	0%	5,544	100%
2016	1,897	35%	3,608	65%	0	0%	5,506	100%
2015	2,001	37%	3,430	63%	0	0%	5,435	100%
2014	2,155	39%	3,349	61%	1	0%	5,505	100%
2013	2,255	42%	3,129	58%	0	0%	5,384	100%
2012	2,428	43%	3,178	57%	2	0%	5,608	100%
2011	2,525	46%	2,957	54%	2	0%	5,484	100%
2010	2,693	48%	2,917	52%	6	0%	5,616	100%
2009	2,842	50%	2,834	50%	3	0%	5,679	100%
2008	2,782	50%	2,808	50%	8	0%	5,604	100%
2007	2,895	50%	2,884	50%	6	0%	5,785	100%

### COMMON-LAW REGISTRATIONS

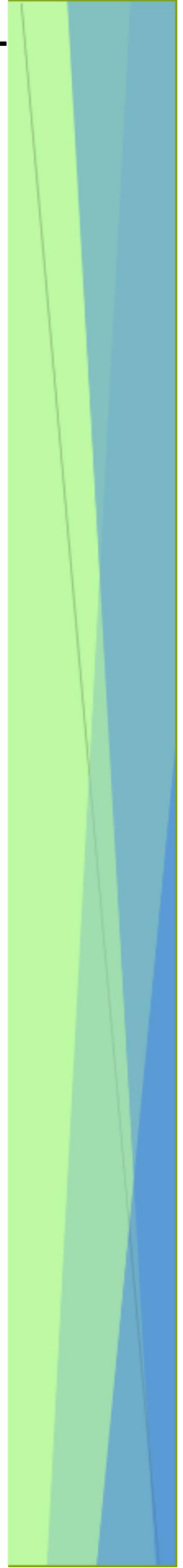
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Number	90	82	41	68	47	56	40	42	55	43	33



## LIVE BIRTHS, DEATHS, MARRIAGES AND STILLBIRTHS (Rate per 1,000)

YEAR	Live Births			Marriages			Deaths			Stillbirths	
	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per 1,000 Live Births*
2017	17,513	12.9	13.1	5,544	4.1	4.1	11,090	8.2	8.3	134	7.7
2016	17,409	13.0	13.2	5,506	4.1	4.2	10,785	8.1	8.2	141	8.1
2015	17,182	13.0	13.3	5,435	4.1	4.2	10,709	8.1	8.3	153	8.9
2014	16,980	13.0	13.2	5,505	4.2	4.3	10,718	8.2	8.4	156	9.2
2013	16,959	13.2	13.4	5,384	4.2	4.3	10,127	7.9	8.0	142	8.4
2012	16,827	13.2	13.3	5,608	4.4	4.4	10,109	8.0	8.0	124	7.4
2011	16,187	12.9	12.9	5,482	4.4	4.4	10,302	8.2	8.2	147	9.1
2010	16,252	13.2	13.2	5,616	4.6	4.5	10,022	8.1	8.1	141	8.7
2009	16,365	13.5	13.4	5,679	4.7	4.6	10,005	8.2	8.2	139	8.5
2008	15,906	13.3	13.2	5,604	4.7	4.6	10,096	8.4	8.4	152	9.6
2007	15,697	13.2	13.2	5,785	4.9	4.9	9,984	8.4	8.4	119	7.6

\*Rate is the number of fetal deaths of 20 or more weeks' gestation or weighing 500 grams or more per 1,000 live births.



## TOP TEN BABY NAMES

### BOYS

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Ethan	Ethan
2	Noah	William	Lucas	Noah	Ethan	Mason	Ethan	Noah	Ethan	Noah	Noah
3	Lucas	Benjamin	Logan	Logan	Lucas	Carter	Noah	Ethan	Noah	Aiden	Logan
4	Benjamin	Lucas	Mason	Mason	Logan	Noah	Logan	Logan	Logan	Liam	Matthew
5	Ethan	Ethan	James	Ethan	Noah	Logan	Lucas	Jacob	Carter	Alexander	Alexander
6	Lincoln	Noah	Oliver	James	Mason	Lucas	Benjamin	Lucas	William	Joshua	Joshua
7	Jacob	Carter	Ethan	Lucas	Alexander	William	Mason	Alexander	Owen	Jayden	Benjamin
8	Logan	Owen	Jacob	Jacob	Benjamin	Benjamin	Jayden	Owen	Lucas	Evan	Liam
9	Mason	Alexander	William	Hunter	Carter	Hunter	Carter	Daniel	Alexander	Logan	Nathan
10	William	Mason	Owen	Carter	Jacob	Jacob	Jacob	Carter	Joshua	Benjamin	Jacob

### GIRLS

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	Olivia	Olivia	Emily	Olivia	Emma	Emily	Olivia	Chloé	Ava	Emily	Ava
2	Emily	Emma	Olivia	Emma	Emily	Emma	Ava	Emily	Emma	Emma	Emily
3	Ava	Emily	Emma	Sophia	Olivia	Olivia	Emily	Isabella	Olivia	Ava	Madison
4	Emma	Sophia	Hannah	Emily	Sophia	Sophia	Sophia	Ava	Emily	Hannah	Hannah
5	Sophia	Chloe	Ava	Ava	Ava	Ava	Emma	Olivia	Isabella	Olivia	Emma
6	Abigail	Ava	Chloe	Avery	Hannah	Lily	Hailey	Emma	Chloé	Abigail	Brooklyn
7	Chloe	Abigail	Sophia	Abigail	Chloe	Avery	Sophie	Lily	Abigail	Madison	Abigail
8	Charlotte	Amelia	Avery	Chloe	Ella	Chloé	Chloé	Sophia	Madison	Hailey	Sarah
9	Amelia	Hannah	Amelia	Madison	Madison	Abigail	Isabella	Brooklyn	Alexis	Taylor	Olivia
10	Mia	Grace	Abigail	Isabella	Hailey	Hailey	Lily	Sophie	Hailey	Brooklyn	Brooke

## INFANT MORTALITY BY REGION OF RESIDENCE

REGIONS	2017		
	Infant Deaths	Live Births	Rate per 1,000 Live Births
Interlake-Eastern	4	1,521	2.6
Northern	16	1,756	9.1
Prairie Mountain	13	1,921	6.8
Southern	14	3,069	4.6
Winnipeg	42	8,389	5.0
<b>Manitoba Residents</b>	<b>89</b>	<b>16,656</b>	<b>5.3</b>
Non-Residents	8	574	13.9
Unknown	23	283	
<b>TOTAL</b>	<b>120</b>	<b>17,513</b>	<b>6.9</b>

## DEATH RATES (under one year)

YEAR	STILLBIRTH <sub>1</sub>	PERINATAL <sub>2</sub>	NEONATAL <sub>3</sub>	POST-NEONATAL <sub>4</sub>	INFANT <sub>5</sub>
2017	7.7	11.8	5.2	1.7	6.9
2016	8.1	11.7	4.1	1.4	5.5
2015	8.9	12.8	4.5	1.6	6.2
2014	9.2	13.0	4.7	1.5	6.2
2013	8.4	11.5	3.7	1.7	5.4
2012	7.4	10.4	4.0	2.1	6.1
2011	9.1	13.9	5.7	2.3	8.0
2010	8.7	12.7	4.9	1.8	6.8
2009	8.5	12.5	5.0	1.3	6.4
2008	9.6	13.9	5.0	2.2	7.2
2007	7.6	11.9	5.2	2.3	7.5

- 1 Stillbirth: a child or fetus of 20 or more weeks gestation or weighing 500 grams or more that is dead at birth. Stillbirth rates are per 1,000 live births.
- 2 Perinatal: a child aged less than seven days of newborn life or a stillbirth. Perinatal rates are per 1,000 total births (live birth plus stillbirths).
- 3 Neonatal: a child aged less than 28 days of age, excluding stillbirths. Neonatal rates are per 1,000 live births.
- 4 Post-Neonatal: a child aged between the 28th day of newborn life and the start of infancy (28 to 364 days). Post-Neonatal rates are per 1,000 live births.
- 5 Infant: a child aged less than 1 year. Infant rates are per 1,000 live births.

## DEATHS UNDER ONE YEAR BY UNDERLYING CAUSE AND AGE

CAUSES OF DEATH	2016				Total
	< 7 Days	7 - 28 Days	28 Days - 1 Year		
Accidents (V01-X59, Y85-Y86)	0	0	1		1
Congenital Anomalies (Q00 - Q99)	18	3	6		27
Immaturity (p07)	10	0	1		11
Injury at Birth (P10 - P15)	0	0	0		0
Newborn affected by complications of placenta, cord & membranes (P02)	2	0	0		2
Other Causes	41	12	17		70
Other Respiratory Conditions originating in the perinatal period (P23 - P28)	4	0	0		4
Pneumonia (J12-J18)	0	0	1		1
Respiratory Distress of Newborn (P22)	0	0	3		3
Sudden Infant Death Syndrome (R95)	0	0	3		3
<b>TOTAL</b>	<b>75</b>	<b>16</b>	<b>29</b>		<b>120</b>

## DEATHS BY UNDERLYING CAUSE (Rate per 100,000)

CAUSES OF DEATH	2017			2016			2015		
	Number	Rate per MB Health Population	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*
Accidents (V01-X59, Y85-Y86)	422	31.1	31.5	530	39.6	40.2	534	40.4	41.3
Cancer (C00 - C97)	2,456	181.0	183.5	2,801	209.1	212.5	2,764	209.3	213.7
Cerebrovascular Disease (I60 - I69)	561	41.3	41.9	604	45.1	45.8	596	45.1	46.1
Diabetes (E10 - E14)	276	20.3	20.6	319	23.8	24.2	368	27.9	28.5
Diseases of the heart (I00 - I09, I11, I13, I20 - I25, I26 - I51)	1,883	138.8	140.7	2,166	161.7	164.3	2,136	161.8	165.1
Pneumonia (J12-J18)	184	13.6	13.8	237	17.7	18.0	228	17.3	17.6
Intentional Self-Harm (X60 - X84, Y890)	166	12.2	12.4	193	14.4	14.6	173	13.1	13.4

NOTE: Technical challenges experienced by the Agency resulted in the exclusion of approximately 10-15% of 2017 cause death of data from the tables on this page.

## DEATHS AND DEATH RATES DUE TO ACCIDENTS

YEAR	Motor Vehicle Accidents		Accidental Falls		Other Accidents		Total Accidents	
	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population
2017	70	5.2	190	14.0	162	11.9	422	31.1
2016	117	8.7	207	15.5	206	15.4	530	39.6
2015	98	7.4	217	16.4	219	16.6	534	40.4
2014	77	5.9	194	14.9	255	19.5	526	40.3
2013	105	8.1	187	14.5	223	17.3	515	39.9
2012	111	8.7	179	14.1	243	19.1	533	41.9
2011	118	9.4	186	14.9	235	18.8	539	43.1
2010	94	7.6	214	17.4	207	16.8	515	41.9
2009	110	9.1	198	16.3	181	14.9	489	40.3
2008	100	8.3	174	14.5	203	16.9	477	39.8
2007	123	10.4	152	12.8	212	17.9	487	41.0

**NOTE:** Technical challenges experienced by the Agency resulted in the exclusion of approximately 10-15% of 2017 cause of death of data from the above table.

## DISPOSITION RATES BY TYPE

YEAR	Burials		Cremations		Other*		Total Deaths	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2017	3,553	32%	7,317	66%	220	2%	11,090	100%
2016	3,610	34%	6,985	65%	190	2%	10,785	100%
2015	3,717	35%	6,784	63%	208	2%	10,709	100%
2014	3,689	34%	6,832	64%	197	2%	10,718	100%
2013	3,751	37%	6,222	61%	154	2%	10,127	100%
2012	3,914	39%	6,014	59%	181	2%	10,109	100%
2011	3,923	38%	6,254	61%	125	1%	10,302	100%
2010	3,951	39%	5,973	60%	98	1%	10,022	100%
2009	4,071	41%	5,826	58%	108	1%	10,005	100%
2008	4,168	42%	5,805	57%	123	1%	10,096	100%
2007	4,383	44%	5,424	54%	175	2%	9,982	100%

\* Includes disposition in mausoleum, crypt, donations for medical research, and remains shipped outside Manitoba.

# ANALYSIS OF AUDITED FINANCIALS

## ANALYSIS OF STATEMENT OF FINANCIAL POSITION

(Audited Financial Statements, page 3)

	Actual 2018	Actual 2017	Variance Amount	Variance %
<b>FINANCIAL ASSETS</b>				
Cash and Cash Equivalents (1)	552	299	253	85%
Accounts Receivable (2)	118	140	- 22	- 15%
Portfolio Investments	94	94	0	0
Inventories for Resale (3)	194	139	55	40%
	<u>958</u>	<u>672</u>	<u>286</u>	<u>43%</u>
<b>LIABILITIES</b>				
Accounts Payable and Accruals (4)	85	37	48	130%
Unearned Revenue (5)	188	173	15	9%
Accrued Unused Vacation Entitlements	199	193	6	3%
Employee Future Benefits	270	280	- 10	- 4%
	<u>742</u>	<u>683</u>	<u>59</u>	<u>9%</u>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<u>216</u>	<u>- 11</u>	<u>227</u>	<u>2064%</u>
<b>NON-FINANCIAL ASSETS</b>				
Pre-Paid Expenses (6)	166	64	102	159%
Tangible Assets (7)	441	488	- 47	- 10%
	<u>607</u>	<u>552</u>	<u>55</u>	<u>10%</u>
<b>ACCUMULATED SURPLUS</b>	<u>823</u>	<u>541</u>	<u>282</u>	<u>52%</u>

# VARIANCE NOTES

## VARIANCE NOTES TO ANALYSIS: STATEMENT OF FINANCIAL POSITION

- 1) *Cash and Cash Equivalents* increased from \$299 in 2016/17 to \$552 in 2017/18. This increase is due to an increase in net income from \$160 in 2016/17 to \$282 in 2017/18. Incremental increases in net income follow elimination of bank indebtedness in 2015/16, but are offset by increases in unearned revenue and expenses. For more information, see *Statement of Cash Flows* on page 6 and *Notes to Financial Statements* on page 10 of the *Audited Financial Statements*.
- 2) *Accounts Receivable* decreased from \$140 in 2016/17 to \$118 in 2017/18. This decrease is due to higher trade accounts receivable balance at year end. For more information see *Notes to Financial Statements* on page 10 of the *Audited Financial Statements*.
- 3) *Inventories for Resale* increased from \$139 in 2016/17 to \$194 in 2017/18. This increase is due to a large order of pre-printed certificate stock, made to achieve bulk savings.
- 4) *Accounts Payable and Accruals* increased from \$37 in 2016/17 to \$85 in 2017/18. This increase is due to timing differences between the payment of employee payroll and the payment of various trade payables.
- 5) *Unearned Revenue* increased from \$173 in 2016/17 to \$188 in 2017/18. This increase is due to longer processing times for some service and product requests at year end. The Agency receives payments at the time various documents/services are ordered—these are reflected as unearned revenue until completion of the service or issuance of the ordered document. Staff vacancies delayed some processing times.
- 6) *Pre-Paid Expenses* increased from \$64 in 2016/17 to \$166 in 2017/18. This increase is due an increase in payments for service contracts.
- 7) *Tangible Capital Assets* decreased from \$488 in 2016/17 to \$441 in 2017/18. This decrease is due to amortization of capital assets and non-replacement of aging capital assets. For more information, see *Notes to Financial Statements* on page 14 and 15 of the *Audited Financial Statements*.

# ANALYSIS OF AUDITED FINANCIALS

## ANALYSIS OF STATEMENT OF OPERATIONS

(Audited Financial Statements, page 4)

	Actual 2018	Actual 2017	Variance Amount	Variance %	Actual 2018	Budget 2018	Variance Amount	Variance %
<b>REVENUE</b>								
Net Sales (1)	3,795	3,747	48	1.3%	3,795	3,683 <b>A</b>	112	3.0%
Departmental / Gov proceeds (2)	229	300	- 71	- 23.7%	229	273 <b>B</b>	- 44	- 16.1%
Interest	1	1	0	0	1	1	0	0
	<u>4,025</u>	<u>4,048</u>	<u>- 23</u>	<u>- 0.6%</u>	<u>4,025</u>	<u>3,957</u>	<u>68</u>	<u>1.7%</u>
<b>EXPENSES</b>								
Salaries and benefits (3)	2,360	2,382	- 22	- 0.9%	2,360	2,468	- 108	- 4.4%
Operating expenses - schedule 1 (4)	1,147	1,126	21	1.9%	1,147	1,270	- 123	- 9.7%
Amortization (5)	96	120	- 24	- 20.0%	96	119	- 23	- 19.3%
	<u>3,603</u>	<u>3,628</u>	<u>- 25</u>	<u>- 0.7%</u>	<u>3,603</u>	<u>3,857</u>	<u>- 254</u>	<u>- 6.6%</u>
<b>NET INCOME (LOSS)</b>								
Before Grants & Transfers	<u>422</u>	<u>420</u>	<u>2</u>	<u>0.5%</u>	<u>422</u>	<u>100</u>	<u>322</u>	<u>322.0%</u>
<b>GRANTS AND TRANSFERS</b>								
Funeral Board of Manitoba Grant	0	140	- 140	100.0%	0	0	0	0
Transfer to Province	140	120	20	16.7%	140	140	0	0
	<u>140</u>	<u>260</u>	<u>- 120</u>	<u>- 46.2%</u>	<u>140</u>	<u>140</u>	<u>0</u>	<u>0</u>
<b>NET INCOME (LOSS)</b>								
After Grants & Transfers	<u>282</u>	<u>160</u>	<u>122</u>	<u>76.0%</u>	<u>282</u>	<u>- 40</u>	<u>322</u>	<u>805.0%</u>
<b>ACCUMULATED SURPLUS</b>								
Beginning of Year	541	381	160	42.0%	541	541	0	0
End of Year	<u>823</u>	<u>541</u>	<u>282</u>	<u>52.0%</u>	<u>823</u>	<u>501</u>	<u>322</u>	<u>64.2%</u>



# VARIANCE NOTES

## CORRECTIONS:

### **Correction A:** 2017/18 Net Sales Budget

The 2017/18 *net sales* budget total should be \$3,683 not \$3,791 as printed in the *Audited Financial Statements*. \$3,683 matches the net sales budget total printed in the Agency's 2017/18 *Business Plan*.

### **Correction B:** 2017/18 Proceeds from Government

The 2017/18 *proceeds from government* should be \$273 not \$165 as printed in the *Audited Financial Statements*. \$273 matches the *proceeds from government* budget total printed in the Agency's 2017/18 *Business Plan*.

## VARIANCE NOTES TO ANALYSIS: STATEMENT OF OPERATIONS

- 1) *Net Sales* increased from \$3,747 in 2016/17 to \$3,795 in 2017/18.  
This increase is due to an increase in net sales for some documents/services, offset by unearned revenue. The Agency receives payments at the time various documents/services are ordered—these are reflected as unearned revenue until completion of the service or issuance of the ordered document. Ability to reduce or eliminate unearned revenue is dependent on staffing levels and implementation of transformation initiatives such as LEAN operations, IT enhancements, and digitization projects. The Agency experienced increases in unearned revenue as follows: from \$52 in 2013/14 to \$135 in 2014/15 to \$132 in 2015/16 to \$173 in 2016/17 to \$188 in 2017/18.
- 2) *Proceeds from Other Departments* decreased from \$300 in 2016/17 to \$229 in 2017/18.  
This decrease is due to a decrease of \$68 in proceeds from the Department of Families, and a decrease of \$10 from federal partners, offset by a \$7 increase in administrative revenue from the Funeral Board of Manitoba. Until completion of the pilot project in 2017/18, proceeds from the Department of Families were received for cost-recovery of staff time spent preparing documents for the *Post-Adoption Registry (PAR)*. The budget forecast a reduction in *proceeds from other departments* based on reduced PAR demand in prior years, however, demand in 2017/18 was even lower than anticipated. A reduction in proceeds from federal partners is due to timing differences between issuance of invoices and receipt of payment near year-end. An additional reduction in this item compared to prior year is due to one-time proceeds from Elections Manitoba for the provincial elections that occurred in 2016.
- 3) *Salaries and Benefits* decreased from \$2,382 in 2016/17 to \$2,360 in 2017/18.  
This decrease is due to vacancy management enabled by implementation of LEAN principles in operations.
- 4) *Operating Expenses* increased from \$1,126 in 2016/17 to \$1,147 in 2017/18.  
The increase in actual operating expenses is primarily due to a one-time security expense accrual reversal. There was a noteworthy decrease of \$44 in printed material supplies expenses (\$168 actual, compared to \$212 forecast in the budget) due to competitive purchasing, cost-recovery, and conversion of color forms to black and white. Please see *Schedule of Operating Expenses* on page 14 of the *Audited Financial Statements* for more information. The overall actual operating expenses are lower than the budget forecast due to deferred implementation of the IT enhancement project that will enable submission of select applications for documents by the public online (this affected multiple line items such as computer information systems, other operating expenses, and professional fees) to 2018/19.
- 5) *Amortization* decreased from \$120 in 2016/17 to \$96 in 2017/18.  
This decrease is due to aging capital assets. The actual amortization at year end decreased from the budget forecast because development of planned capital projects deferred expenditures to 2018/19.

# AUDITED FINANCIAL STATEMENTS

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all the information in the annual report are the responsibility of the management of Vital Statistics Agency and have been prepared in accordance with Public Sector Accounting Standards. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding all necessary estimates and all other data available to June 27, 2018.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all the transactions and that established policies and procedures are followed.

The responsibility of Bulat & Poustie is to express an independent opinion on whether the financial statements of Vital Statistics Agency are fairly presented in accordance with Public Sector Accounting Standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,  
Vital Statistics Agency



---

Alena Lukes, Acting Director  
June 27, 2018

## INDEPENDENT AUDITOR'S REPORT

### TO THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

We have audited the accompanying financial statements of Vital Statistics Agency, an Agency of the Government of Manitoba which comprise the statement of financial position as at March 31, 2018 and the statement of operations, statement of change in net financial assets (debt), and statement of 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 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.

#### Auditor's 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 the 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 the auditor's 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, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Vital Statistics Agency as at March 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

**CHARTERED PROFESSIONAL ACCOUNTANTS**June 27, 2018  
Winnipeg, Manitoba

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF FINANCIAL POSITION  
(in thousands)  
AS AT MARCH 31, 2018**

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents, note 6	\$ 552	\$ 299
Accounts receivable, note 7	118	140
Portfolio investments	94	94
Inventories for resale	194	139
	<b>958</b>	<b>672</b>
<b>LIABILITIES</b>		
Accounts payable and accruals	\$ 85	\$ 37
Unearned revenue	188	173
Accrued unused vacation entitlements	199	193
Employee future benefits, note 8	270	280
	<b>742</b>	<b>683</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b>216</b>	<b>(11)</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	166	64
Tangible capital assets, note 9	441	488
	<b>607</b>	<b>552</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 823</b>	<b>\$ 541</b>
Designated assets, note 10		
Commitments, note 11		

The accompanying notes are an integral part of the financial statements

VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF OPERATIONS  
(in thousands)  
FOR THE YEAR ENDED MARCH 31, 2018

	2018 Budget	2018 Actual	2017 Actual
<b>REVENUE</b>			
Net sales	\$ 3,791 <b>A</b>	\$ 3,795	\$ 3,747
Proceeds from government departments	165 <b>B</b>	229	300
Interest	1	1	1
	3,957	4,025	4,048
<b>EXPENSES</b>			
Salaries and employee benefits	2,468	2,360	2,382
Operating expenses, Schedule 1	1,270	1,147	1,126
Amortization	119	96	120
Funeral Board of Manitoba operating grant	-	-	140
	3,857	3,603	3,768
Net income before the transfer of funds to the Province of Manitoba	100	422	280
Transfer of funds to the Province of Manitoba, note 12	140	140	120
<b>NET INCOME (LOSS)</b>	(40)	282	160
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	541	541	381
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 501	\$ 823	\$ 541

**CORRECTIONS:**

**Correction A:** 2017/18 Net Sales Budget

The 2017/18 *net sales* budget total should be \$3,683 not \$3,791 as printed in the *Audited Financial Statements*. \$3,683 matches the *net sales* budget total printed in the Agency's 2017/18 *Business Plan*.

**Correction B:** 2017/18 Proceeds from Government

The 2017/18 *proceeds from government* should be \$273 not \$165 as printed in the *Audited Financial Statements*. \$273 matches the *proceeds from government* budget total printed in the Agency's 2017/18 *Business Plan*.

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)  
(in thousands)  
FOR THE YEAR ENDED MARCH 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
<b>NET INCOME</b>	\$ (40)	\$ 282	\$ 160
<b>TANGIBLE CAPITAL ASSETS</b>			
Acquisition of tangible capital assets	-	(49)	(29)
Amortization of tangible capital assets	119	96	120
Net acquisition of tangible capital assets	119	47	91
<b>OTHER NON-FINANCIAL ASSETS</b>			
Decrease (increase) in prepaid expenses	-	(102)	21
<b>INCREASE IN NET FINANCIAL ASSETS</b>	79	227	272
<b>NET DEBT, BEGINNING OF YEAR</b>	(11)	(11)	(283)
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	\$ 68	\$ 216	\$ (11)

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF CASH FLOWS  
(in thousands)  
FOR THE YEAR ENDED MARCH 31, 2018**

	2018 Actual	2017 Actual
<b>CASH PROVIDED BY (APPLIED TO):</b>		
<b>OPERATING</b>		
Net income	\$ 282	\$ 160
Amortization of tangible capital assets	96	120
	378	280
Changes in the following:		
Accounts receivable	22	(26)
Inventories for resale	(55)	55
Accounts payable and accruals	48	(288)
Unearned revenue	14	40
Accrued unused vacation entitlements	7	(3)
Employee future benefits	(10)	33
Prepaid expenses	(102)	21
	302	112
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(49)	(29)
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>253</b>	<b>83</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>299</b>	<b>216</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 552</b>	<b>\$ 299</b>
Supplementary information:		
Interest paid	\$ -	\$ -
Interest received	\$ 1	\$ 1

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

---

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

---

**1. ENTITY DEFINITION**

Effective April 1, 1994, the Lieutenant Governor in Council designated the Vital Statistics Agency (the "Agency") as a special operating agency under The Special Operating Agencies Financing Authority Act (C.C.S.M. cS185) by Order in Council 232/1994. The Order also gave approval to the Special Operating Agencies Financing Authority (SOAFA) and the Minister of Consumer and Corporate Affairs, being the Minister responsible for the Agency at that time, to enter into a Management Agreement with respect to the Agency.

A Management Agreement between the Financing Authority and the Minister of Consumer and Corporate Affairs assigns responsibility to manage the assets transferred to the Agency in delivering regulated services to clients through administration of three major Acts; The Vital Statistics Act, The Change of Name Act, and The Marriage Act. The Agency also handles disinterments under the Public Health Act. The ownership of the vital events records is excluded from this agreement, as their ownership is considered Crown property and should not be alienated from Government protection in the the public interest.

The Agency is part of the Consumer and Corporate Affairs Division in the Healthy Living, Seniors and Consumer Affairs Department under the general direction of the Minister of Healthy Living, Seniors and Consumer Affairs, the Deputy Minister and Assistant Deputy Minister who is also Chairperson of Vital Statistics Advisory Board.

The Agency remains bound by relevant legislation and regulation. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

**2. BASIS OF ACCOUNTING**

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board.

**3. SIGNIFICANT ACCOUNTING POLICIES**

**Deferred Revenue and Revenue Recognition**

**Government transfers**

Government transfer without eligibility criteria or stipulations is recognized as revenue when the transfer is authorized.

Government transfer with eligibility criteria but without stipulations is recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to a liability.

**CORRECTION:**

The Agency is part of the Consumer Protection Division in the Department of Justice .



**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

---

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

---

**Significant Accounting Policies - continued**

**Exchange transactions**

The Agency receives cash payments at the time various certificates are ordered and the cash payments are reflected as deferred revenue. Revenue is recognized at the time the service is completed and the certificate is issued.

**Other revenue**

All other revenues are recorded on an accrual basis.

**Expenses**

**Accrual accounting**

All expenses incurred for goods and services are recorded on an accrual basis.

**Government transfers**

Government transfer without eligibility criteria or stipulations is recognized as revenue when the transfer is authorized.

**Financial Assets**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, bank balance, bank indebtedness, and investments with a maturity of three months or less from the date of acquisition.

**Portfolio investments**

Portfolio investments are short-term deposits with original maturities of more than three months. The investments are recognized at cost.

**Inventories for resale**

Inventory of certificates and pre-printed forms are valued at the lower of cost and net realizable value. Cost is generally determined on a first-in, first-out method.

**Liabilities**

Liabilities are present obligations as a result of transactions and events occurring prior to the end of the fiscal year. The settlement of the liabilities will result in the future transfer or use of assets or other form of settlement. Liabilities are recorded at the estimated amount ultimately payable.

**Non-Financial Assets**

Non-financial assets do not normally provide resources to discharge liabilities of the Agency. These assets are normally employed to provide future services.

**Prepaid expenses**

Prepaid expenses are payments for goods or services which will provide economic benefit in future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018

Significant Accounting Policies - continued

Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes the purchase price as well as other acquisition costs. The costs of tangible capital assets are amortized over their estimated useful lives as follows:

	<u>Rate</u>	<u>Method</u>
Data conversion	20 %	Declining balance
Furniture and fixtures	20 %	Straight line
Information system	20 %	Declining balance
Leasehold improvements	20 %	Straight line
National Routing System - Computer equipment and software	20 %	Declining balance
Office equipment	20 %	Straight line
Security equipment	20 %	Straight line

Measurement Uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

Measurement

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Agency records its financial assets at cost, which include cash and cash equivalents, portfolio investments, accounts receivable, and inventories for resale. The Agency also records its financial liabilities at cost, which includes accounts payable and accruals.

Gains and losses on financial instruments measured at fair value are recorded in accumulated surplus as re-measurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Agency did not incur any re-measurement gains and losses during the year (2017 - \$nil).

Financial Risk Management - overview

The Agency has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Agency to credit risk consist principally of cash, accounts receivable and portfolio investments.

**VITAL STATISTICS AGENCY**  
**AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS**  
(in thousands)  
**MARCH 31, 2018**

**Financial Instruments and Financial Risk Management - continued**

The maximum exposure of the Agency to credit risk at year end is:

	2018	2017
Cash on hand and balances in bank, note 6	\$ 552	\$ 299
Accounts receivable	118	140
Portfolio investments	<u>94</u>	<u>94</u>
	<u>\$ 764</u>	<u>\$ 533</u>

Cash and cash equivalents, and portfolio investments: The Agency is not exposed to significant credit risk as these instruments are primarily held by the Minister of Finance.

Accounts receivable: The Agency is not exposed to significant credit risk as no one party accounts for a significant balance of trade receivables and payment in full is typically collected when it is due. The majority of the other receivables is due from the federal government. The Agency establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, customer analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

The aging of accounts receivable and allowance for doubtful accounts as of March 31, 2018 was:

	Net	Allowance
Current	\$ 95	\$ -
31-60 days past billing date	11	-
61-90 days past billing date	3	-
Greater than 90 days past the billing date	<u>9</u>	<u>-</u>
Balance, end of the year	<u>\$ 118</u>	<u>\$ -</u>

The change in the allowance for doubtful accounts during the year was as follows:

	2018	2017
Balance, beginning of the year	\$ -	\$ 1
Amounts written off	<u>-</u>	<u>(1)</u>
Balance, end of the year	<u>\$ -</u>	<u>\$ -</u>

**Liquidity Risk**

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they come due.

The Agency manages liquidity risk by maintaining adequate cash balances and by review from the Province of Manitoba to ensure adequate funding will be received to meet the obligations.

**Market Risk**

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Agency's income or the fair values of its financial instruments.

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

---

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

---

**Financial Instruments and Financial Risk Management - continued**

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to funds on deposit and portfolio investments.

The interest rate risk on funds on deposit is considered to be low because of their short-term nature. The interest rate risk on portfolio investments is considered to be low as the original deposits are reinvested at rates for investments with similar terms and conditions.

**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Agency is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

**5. WAIVER OF FEES**

The Agency charges no fee for services in exchange for services from the following organizations:

- (a) The Manitoba Bureau of Statistics.
- (b) Vital Statistics Offices in other jurisdictions through agreements to exchange information between jurisdictions as it relates to one another's residency or birthplace.

Services provided under the above agreements are valued at \$32 for the year ended March 31, 2018 (2017 - \$32).

The Agency provides services without compensation to victims of crimes as follows:

In March of 1998, the Ministers of Justice, Consumer and Corporate Affairs, and Highways and Transportation agreed that the fees for replacement documents should be waived. Representatives of Vital Statistics and the Division of Driver and Vehicle Licensing met to coordinate the process so the public would receive the same program from both agencies.

Effective January 1, 1999, members of the public who have had their birth certificate stolen during a criminal act can request replacement certificates and have the fee waived. This does not apply to members of the public who have lost their identification or individuals who are non-residents of Manitoba. Clients are asked to indicate that they are requesting a waiver of fees as a result of a criminal act and to provide police incident number.

Service provided under the above arrangement are valued at \$5 for the year ended March 31, 2018 (2017 - \$5).

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

**6. CASH AND CASH EQUIVALENTS, AND BANK INDEBTEDNESS**

	2018	2017
Cash on hand and balances in bank less outstanding cheques	\$ 552	\$ 299

Working capital advances and long term financing for significant capital purchases are provided to the Agency through the Special Operating Agencies Financing Authority. The Financing Authority has approved a \$212 limit (2017 - \$212) for working capital advances and a capital supply of \$250 for the Agency. At March 31, 2018 the Agency has accessed working capital advances of \$nil (2017 - \$nil).

**7. ACCOUNTS RECEIVABLE**

	2018	2017
Trade	\$ 118	\$ 140

**8. EMPLOYEE FUTURE BENEFITS**

	2018	2017
Severance benefits	\$ 233	\$ 243
Sick pay benefits	37	37
	<b>\$ 270</b>	<b>\$ 280</b>

**Pension benefits**

Employees of the Vital Statistics Agency are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act (CSSA) administered by the Civil Service Superannuation Board (CSSB). The CSSA established a defined benefit plan to provide benefits to employees of the Manitoba Civil Service and to participating agencies of the Government, including the Vital Statistics Agency, through the Civil Service Superannuation Fund (CSSF).

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Vital Statistics Agency transferred to the Province the pension liability for its employees.

Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2018 was \$127 (2017 - \$154). Under this agreement, the Agency has no further pension liability.

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

**Employee Future Benefits - continued**

**Severance benefits**

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The amount of severance pay obligations is based on actuarial calculations. The periodic actuarial valuations of these liabilities may determine that adjustments are needed to the actuarial calculations when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

An actuarial report was completed for the severance pay liability as of March 31, 2017. The report provides a formula to update the liability on an annual basis. The Vital Statistics Agency's actuarially determined net liability for accounting purposes as at March 31, 2018 was \$233 (2017 - \$243). The actuarial loss of \$182 (2017 - \$94) based on actuarial reports is being amortized over the 15 year expected average remaining service life (EARSL) of the employee group.

Significant long-term actuarial assumptions used in the March 31, 2017 valuation, and in the determination of the March 31, 2018 present value of the accrued severance benefit obligation were:

Annual rate of return	<u>3.80 %</u>
Assumed salary increase rates	
Annual productivity increase	1.00 %
Annual general salary increase	<u>2.75 %</u>
	<u>3.75 %</u>

The severance benefit liability at March 31 includes the following components:

	2018	2017
Balance, beginning of year	\$ 243	\$ 210
Actuarial loss	129	47
Benefits accrued	14	15
Interest on accrued benefits	13	13
Severance paid	(44)	(2)
Accrued benefit liability	355	283
Less: unamortized actuarial losses	(122)	(40)
<b>Severance benefit liability</b>	<b>\$ 233</b>	<b>\$ 243</b>

The total expenses related to severance benefits at March 31 includes the following components:

	2018	2017
Interest on obligation	\$ 13	\$ 13
Current period benefit cost	14	15
Amortization of actuarial gain over EARSL	6	6
<b>Total expense related to severance benefits</b>	<b>\$ 33</b>	<b>\$ 34</b>

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

**Employee Future Benefits - continued**

**Sick pay benefits**

Vital Statistics Agency provides sick leave benefits for employees that accumulate but do not vest. The accrued benefit obligation related to sick leave entitlement earned by employees is determined using a valuation model developed by an actuary. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include a 6.00% annual return and a 3.75% annual salary increase.

**9. TANGIBLE CAPITAL ASSETS**

	2018			
	Opening Balance	Additions/ Transfers	Disposals	Closing Balance
<b>Cost</b>				
Data conversion	\$ 2,580	\$ 9	\$ -	\$ 2,589
Furniture and fixtures	134	-	-	134
Information system	1,619	-	-	1,619
Leasehold improvements	99	-	-	99
National Routing System	448	20	-	468
Office equipment	221	(3)	-	218
Security equipment	75	23	-	98
	<b>5,176</b>	<b>49</b>	<b>-</b>	<b>5,225</b>
<b>Accumulated amortization</b>				
Data conversion	2,299	51	-	2,350
Furniture and fixtures	127	2	-	129
Information system	1,487	27	-	1,514
Leasehold improvements	99	-	-	99
National Routing System	384	16	-	400
Office equipment	217	-	-	217
Security equipment	75	-	-	75
	<b>4,688</b>	<b>96</b>	<b>-</b>	<b>4,784</b>
<b>Net book value</b>	<b>\$ 488</b>	<b>\$ (47)</b>	<b>\$ -</b>	<b>\$ 441</b>

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

**Tangible Capital Assets - continued**

	2017			
	Opening Balance	Additions/ Transfers	Disposals	Closing Balance
<b>Cost</b>				
Data conversion	\$ 2,555	\$ 25	\$ -	\$ 2,580
Furniture and fixtures	133	1	-	134
Information system	1,619	-	-	1,619
Leasehold improvements	99	-	-	99
National Routing System	448	-	-	448
Office equipment	218	3	-	221
Security equipment	75	-	-	75
	5,147	29	-	5,176
<b>Accumulated amortization</b>				
Data conversion	2,235	64	-	2,299
Furniture and fixtures	125	2	-	127
Information system	1,453	34	-	1,487
Leasehold improvements	99	-	-	99
National Routing System	368	16	-	384
Office equipment	213	4	-	217
Security equipment	75	-	-	75
	4,568	120	-	4,688
<b>Net book value</b>	\$ 579	\$ (91)	\$ -	\$ 488

**10. DESIGNATED ASSETS**

The Agency has allocated \$94 (2017 - \$94) of its portfolio investments as designated assets for cash received from the Province of Manitoba for vacation entitlements earned by employees of the Agency prior to its designation as an SOA and the severance pay benefits accumulated to March 31, 1998 for certain of their employees. This amount is held by an interest bearing account until the cash is required to discharge the related liabilities. Any unused balance is re-invested annually.

**11. COMMITMENTS**

The Agency has not entered into a lease agreement with the Province of Manitoba for rental of facilities at 254 Portage Avenue. Occupancy charges for the year ending March 31, 2019 are estimated to be \$189 (2018 - \$189).

**12. TRANSFER OF FUNDS TO THE PROVINCE OF MANITOBA**

During the year, with Lieutenant-Governor-in-Council approval by Order in Council, the Agency transferred \$140 (2017 - \$120) of its surplus funds to the Province of Manitoba.



**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

---

**NOTES TO FINANCIAL STATEMENTS  
(in thousands)  
MARCH 31, 2018**

---

**13. COMPARATIVE FIGURES**

Certain comparative figures on Schedule 1 have been restated to conform with the classification used in the current year.

**VITAL STATISTICS AGENCY  
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

Schedule 1

**SCHEDULE OF OPERATING EXPENSES  
(in thousands)  
FOR THE YEAR ENDED MARCH 31, 2018**

	2018 Budget	2018 Actual	2017 Actual (Note 13)
Accommodation	\$ 189	\$ 190	\$ 189
Central government charges	46	46	43
Computer information system	275	258	248
Digital imaging	26	30	29
Manitoba Gazette charges	25	22	25
Office equipment support	8	6	6
Office supplies	25	22	24
Other operating expenses	55	44	20
Printed material supplies	212	168	212
Professional fees	65	36	41
Security	45	45	-
Telecommunications	53	49	51
Training	8	1	1
Transportation and freight	238	230	237
	\$ 1,270	\$ 1,147	\$ 1,126

