

**Peterborough Public Health**

**Consolidated Financial Statements**

**December 31, 2016**

**Peterborough Public Health**

**Consolidated Financial Statements**

**December 31, 2016**

**Table Of Contents**

	Page Number
<b>Management Report</b>	
<b>Independent Auditor's Report</b>	
<b>Consolidated Financial Statements</b>	
Statement of Financial Position	1
Statement of Operations and Accumulated Surplus	2
Statement of Change in Net Financial Assets (Liabilities)	3
Statement of Cash Flows	4
Notes to the Financial Statements	5 - 10
Schedule of Tangible Capital Assets	11
Consolidated Schedule of Expenses by Program	12
Schedules of Revenue and Expenses	
Public Health Programs and Services	13
Vaccine Reimbursement Programs from Public Health Programs and Services	14
Children In Need of Treatment Program from Public Health Programs and Services	15
Vector Borne Diseases	16
Small Drinking Water Systems	17
Safe Sewage Disposal Program	18
Healthy Babies/Healthy Children Program	19
Chief Nursing Officer	20
Infection Prevention and Control Nurse	21
Infectious Diseases Control	22
Public Health Nurses Initiative - Social Determinants of Health	23
Smoke Free Ontario Tobacco Program	24
Electronic Cigarettes Act	25
Healthy Smiles Ontario	26
Enhanced Food Safety - Haines	27
Enhanced Safe Water	28

## **Peterborough Public Health**

**For The Year Ended December 31, 2016**

### **Management Report**

The accompanying consolidated financial statements of the Peterborough Public Health are the responsibility of management and have been approved by the Board of Health.

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Peterborough Public Health maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Peterborough Public Health's assets are appropriately accounted for and adequately safeguarded.

The Board of Health is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving financial statements.

The Board of Health reviews and approves the Peterborough Public Health's financial statements for issuance. The Board of Health meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditors' report.

The consolidated financial statements have been audited by Collins Barrow Kawartha LLP in accordance with Canadian generally accepted auditing standards on behalf of the Peterborough Public Health. Collins Barrow Kawartha LLP has full and free access to the Board of Health.

Chair



---

Date April 12, 2017

Medical Officer of Health



---

Date April 12, 2017

**Independent Auditor's Report****To the Members of The Board of Health of the Peterborough  
Public Health***Report on the Financial Statements*

We have audited the accompanying consolidated financial statements of the Peterborough Public Health, which comprise the consolidated statement of financial position as at December 31, 2016, the consolidated statements of operations and accumulated surplus, change in net financial assets (liabilities) and cash flows for the year then ended, and a summary of significant accounting policies, other explanatory information and related schedules.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal controls as management determines are 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 consolidated 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 controls 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 controls. 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, these consolidated financial statements present fairly, in all material respects, the financial position of the Peterborough Public Health as at December 31, 2016 and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

*Collins Barrow Kawarthas LLP*Chartered Professional Accountants  
Licensed Public AccountantsPeterborough, Ontario  
May 19, 2017

# Peterborough Public Health

## Consolidated Statement of Financial Position At December 31, 2016

	2016	2015
	\$	\$
<b>Financial Assets</b>		
Cash	3,468,712	7,609,044
Accounts receivable		
Canada Revenue Agency	65,316	175,601
Trade receivables	98,208	105,252
<b>Total Financial Assets</b>	<b>3,632,236</b>	<b>7,889,897</b>
<b>Liabilities</b>		
Accounts payable and accrued	800,653	1,096,899
Due to Province of Ontario	716,956	597,606
Employee benefits payable (note 3)	503,879	510,705
Deferred revenue (note 4)	441,989	1,508,733
Long term debt (note 5)	3,424,139	-
<b>Total Liabilities</b>	<b>5,887,616</b>	<b>3,713,943</b>
<b>Net Financial Assets/(Liabilities)</b>	<b>(2,255,380)</b>	<b>4,175,954</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 6)	9,425,458	1,331,944
Prepaid expenses and deposits	22,606	446,023
<b>Total Non-Financial Assets</b>	<b>9,448,064</b>	<b>1,777,967</b>
<b>Accumulated Surplus (note 11)</b>	<b>7,192,684</b>	<b>5,953,921</b>

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

# Peterborough Public Health

## Consolidated Statement of Operations and Accumulated Surplus For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Province of Ontario	10,381,253	10,052,371	9,650,105
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,363,770	2,356,739	2,731,914
Fees for service	929,401	790,458	803,819
Other	251,673	330,364	222,960
Interest	26,500	37,747	32,623
Gain on sale of Hospital Drive	-	-	3,482,455
<b>Total Revenues</b>	<b>13,952,597</b>	<b>13,567,679</b>	<b>16,923,876</b>
<b>Expenses</b>			
Salaries and wages	7,962,802	7,576,539	7,559,304
Benefits	2,221,621	2,090,523	2,034,636
Program costs	1,446,536	1,329,110	2,147,554
Administration and occupancy	1,106,165	987,305	637,322
Amortization	345,439	345,439	95,934
<b>Total Expenses</b>	<b>13,082,563</b>	<b>12,328,916</b>	<b>12,474,750</b>
<b>Annual Surplus</b>	<b>870,034</b>	<b>1,238,763</b>	<b>4,449,126</b>
<b>Accumulated Surplus - beginning of year</b>	<b>5,953,921</b>	<b>5,953,921</b>	<b>1,504,795</b>
<b>Accumulated Surplus - end of year</b>	<b>6,823,955</b>	<b>7,192,684</b>	<b>5,953,921</b>

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

# Peterborough Public Health

## Consolidated Statement of Change in Net Financial Assets (Liabilities) For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Annual Surplus</b>	870,034	1,238,763	4,449,126
Amortization of tangible capital assets	345,439	345,439	95,934
Acquisition of tangible capital assets	(8,500,000)	(8,438,953)	(1,027,201)
Gain on sale of Hospital Drive	-	-	(3,482,455)
Proceeds on sale of tangible capital assets	-	-	3,800,000
(Increase)/decrease in prepaid expenses and deposits	-	423,417	(403,396)
<b>Change in Net Financial Assets</b>	<b>(7,284,527)</b>	<b>(6,431,334)</b>	<b>3,432,008</b>
<b>Net Financial Assets - beginning of year</b>	<b>4,175,954</b>	<b>4,175,954</b>	<b>743,946</b>
<b>Net Financial Assets (Liabilities) - end of year</b>	<b>(3,108,573)</b>	<b>(2,255,380)</b>	<b>4,175,954</b>

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

# Peterborough Public Health

## Consolidated Statement of Cash Flows For the Year Ended December 31, 2016

	2016	2015
	\$	\$
<b>Net Inflow (Outflow) of Cash Related to the Following Activities:</b>		
<b>Operating</b>		
Annual Surplus	1,238,763	4,449,126
(Increase)/decrease in accounts receivable	117,329	(11,925)
(Increase)/decrease in prepaid expenses and deposits	423,417	(403,396)
Increase/(decrease) in accounts payable and accrued	(296,246)	160,935
Increase/(decrease) in due to the Province of Ontario	119,350	(349,094)
Increase/(decrease) in employee benefits payable	(6,826)	31,787
Increase/(decrease) in deferred revenue	(1,066,744)	874,594
Non-cash charges to operations		
Amortization of tangible capital assets	345,439	95,934
Gain on sale of Hospital Drive	-	(3,482,455)
<b>Net increase in cash from operating transactions</b>	<b>874,482</b>	<b>1,365,506</b>
<b>Capital</b>		
Acquisition of tangible capital assets	(8,438,953)	(1,027,201)
Proceeds on sale of Hospital Drive	-	3,800,000
<b>Net increase/(decrease) in cash from capital transactions</b>	<b>(8,438,953)</b>	<b>2,772,799</b>
<b>Financing</b>		
Long term debt issued	3,500,000	-
Debt principal repayments	(75,861)	-
<b>Net increase in cash from financing transactions</b>	<b>3,424,139</b>	<b>-</b>
<b>Increase/(decrease) in cash</b>	<b>(4,140,332)</b>	<b>4,138,305</b>
<b>Cash - beginning of year</b>	<b>7,609,044</b>	<b>3,470,739</b>
<b>Cash - end of year</b>	<b>3,468,712</b>	<b>7,609,044</b>

The accompanying notes are an integral part of these financial statements



# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

---

### 1. NATURE OF OPERATIONS

The Board of Health for the Peterborough Public Health ("Board of Health") strives to enable people and the community to be as healthy as possible. The Board of Health is a charitable not-for-profit organization which provides accessible, community based programs and services that promote, protect and restore health.

During the year, the organization changed its operating name to Peterborough Public Health. The legal name of the organization remains the Peterborough County-City Health Unit.

### 2. Significant Accounting Policies

These consolidated financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants of Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies are as follows:

#### (a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses and net financial assets of the reporting entity.

The reporting entity is comprised of all programs and services administered by the Board of Health and coalition projects for which the Board of Health is contractually obligated as the sponsoring agency and accountable for the administration, financial affairs and resources of the coalition projects.

#### (b) Tangible Capital Assets

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

Buildings	50 years
Leasehold improvements	6 years
Furniture and equipment	5 to 15 years
Dental mobile unit	10 years

Capital acquisitions less than \$25,000 are expensed during the year of acquisition.

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

#### (c) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfer is authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

---

### 2. Significant Accounting Policies, continued

#### (d) Deferred Revenue

Deferred revenue consists of grants, contributions and other amounts that are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or the completion of specific work. In addition certain fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services are performed.

#### (e) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for the provision of services. They have useful lives beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year combined with the annual surplus provides the change in net financial assets for the year.

#### (f) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

The Board of Health claims from the Ministry of Health and Long-Term Care, The Corporation of the City of Peterborough, The Corporation of the County of Peterborough, Curve Lake First Nation and Hiawatha First Nation revenue equivalent to its net costs for the public health programs. While these net claims for costs are recorded as revenue in the current year, reimbursement of these costs is dependent upon acceptance by the funding bodies.

For the Safe Sewage Disposal Program, the Board of Health records inspection fee revenue as earned revenue based on the proportion of the completed inspections at the end of each year.

#### (g) Use of Estimates

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas where management has made complex or subjective judgments (often as a result of matters that are inherently uncertain) include, among others: accounts payable and accrued, revenue recognition and useful lives of tangible capital assets and amortization. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

### 3. Employee Benefits Payable

The Board of Health provides vacation and compensating pay entitlements totaling \$503,879 (2015 - \$510,705) that are fully funded and will require payment in future periods.

---

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

### 4. Deferred Revenue

Deferred revenue consists of:

	2016	2015
	\$	\$
Specific and coalition projects	231,964	303,389
Provincial one-time funding - facility	-	877,105
Local partner one-time funding - facility	-	141,472
Safe sewage disposal program	210,025	186,767
	<u>441,989</u>	<u>1,508,733</u>

### 5. Long Term Debt

(a) The balance of long term debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2016	2015
	\$	\$
Promissory note issued to the Ontario Infrastructure and Lands Corporation, repayable in monthly blended payments of \$17,204, interest at 3.33% per annum, due February 16, 2041.	3,424,139	-

(b) Interest paid during the year on long term debt amounted to \$96,182 (2015 - \$Nil).

(c) The long term debt reported in (a) of this note is repayable as follows:

	Principal	Interest	Total
	\$	\$	\$
2017	93,852	112,600	206,452
2018	97,025	109,427	206,452
2019	100,306	106,146	206,452
2020	103,698	102,754	206,452
2021	107,204	99,248	206,452
2022 and subsequent years	2,922,054	1,034,946	3,957,000
	<u>3,424,139</u>	<u>1,565,121</u>	<u>4,989,260</u>

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

### 6. Tangible Capital Assets

The net book value of the Board of Health's tangible capital assets are:

	2016	2015
	\$	\$
General		
Buildings	8,491,330	-
Leasehold improvements - clinic	-	43,743
Dental mobile unit	208,800	261,000
Furniture and equipment	725,328	-
	9,425,458	304,743
Assets under construction	-	1,027,201
	9,425,458	1,331,944

For additional information, see the Consolidated Schedule of Tangible Capital Assets.

During the year there were no write-downs of assets (2015 - \$Nil) and no interest capitalized (2015 - \$Nil).

### 7. Pension Agreements

Substantially all the employees of the Board of Health are eligible to be members of the Ontario Municipal Employees Retirement Fund which is a multi-employer final average pay contributor pension plan. Employer contributions made to the Plan during the year by the Board of Health amounted to \$730,765 (2015 - \$757,934). These amounts are included in employee benefits expense in the consolidated statement of operations and accumulated surplus.

### 8. Commitments

Peterborough Public Health had a lease for clinic space at Peterborough Square until March 31, 2017. Peterborough Public Health expects to lease this space until December 31, 2017. As a result, the estimated annual expense is as follows:

2017	\$30,144
------	----------

### 9. Budget Figures

Budget figures are compiled from budgets approved by the Board of Health, with subsequent adjustments for PSA compliance. Budget figures are not subject to audit.

### 10. Comparative figures

Certain comparative figures were restated, where required, to conform with the current year presentation.

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

### 11. Accumulated Surplus

Accumulated surplus consists of the following:

	2016	2015
	\$	\$
<b>Surplus</b>		
Safe sewage disposal program	127,357	100,886
Proceeds from sale of Hospital Drive	-	3,800,000
	127,357	3,900,886
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	9,425,458	1,331,944
Long term debt	(3,424,139)	-
	6,001,319	1,331,944
<b>Surplus</b>	6,128,676	5,232,830
<b>Reserves</b>		
Occupancy/renovation	575,678	315,244
Local vaccination program	600	594
Food security project	47,881	47,407
Vector Borne Diseases	5,101	5,051
Infant Toddler Development program	16,867	16,700
Program	189,159	187,286
	835,286	572,282
<b>Contingency reserve</b>	228,722	148,809
	7,192,684	5,953,921

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2016

### 12. Additional Information

#### Medical Officer of Health Compensation

The Board of Health provided the following compensation for the Medical Officer of Health:

	2016	2015
	\$	\$
Medical Officer of Health compensation - base salary	250,000	250,000
Community Medicine stipend - 100% Provincial	5,000	5,000
Physician compensation - 100% Provincial	28,617	31,464
After hours availability - 100% Provincial	12,000	12,000
	<b>295,617</b>	<b>298,464</b>

#### One Time Project Funding - Cost Shared

	2016	2015
	\$	\$
Telephone server	4,261	25,739
Building, furniture and equipment - mainly recorded as tangible capital assets	1,165,212	834,788
<b>One Time Project Funding - Cost Shared</b>	<b>1,169,473</b>	<b>860,527</b>

#### One Time Costs - 100% Provincial Funded

	2016	2015
	\$	\$
Public health inspection student	10,000	8,000
Electronic Cigarettes Act - March 2016	29,300	-
Wi-fi implementation	37,736	-
Pharmacist immunizations	21,243	-
Student ISPA immunization	19,660	-
Panorama	97,000	126,307
Vaccine storage	-	19,000
<b>One Time Costs - 100% Provincial</b>	<b>214,939</b>	<b>153,307</b>

# Peterborough Public Health

## Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2016

	Buildings	Leasehold Improvements - Clinic	Dental Mobile Unit	Furniture and Equipment	Assets Under Construction	Totals
	\$	\$	\$	\$	\$	\$
<b>Cost</b>						
Balance, beginning of year	-	262,417	522,000	-	1,027,201	1,811,618
Add: additions during the year	8,425,028	-	-	13,925	-	8,438,953
Less: disposals during the year	-	-	-	-	-	-
Internal transfers	239,595	-	-	787,606	(1,027,201)	-
<b>Balance, end of year</b>	<b>8,664,623</b>	<b>262,417</b>	<b>522,000</b>	<b>801,531</b>	<b>-</b>	<b>10,250,571</b>
<b>Accumulated Amortization</b>						
Balance, beginning of year	-	218,674	261,000	-	-	479,674
Add: additions during the year	173,293	43,743	52,200	76,203	-	345,439
Less: disposals during the year	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>173,293</b>	<b>262,417</b>	<b>313,200</b>	<b>76,203</b>	<b>-</b>	<b>825,113</b>
<b>Net Book Value of Tangible Capital Assets</b>	<b>8,491,330</b>	<b>-</b>	<b>208,800</b>	<b>725,328</b>	<b>-</b>	<b>9,425,458</b>

# Peterborough Public Health

## Consolidated Schedule Expenses by Program For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Expenses</b>			
Public Health Programs and Services	8,733,064	8,501,908	8,060,600
Healthy Babies/Healthy Children Program	928,413	928,413	937,279
Infant Toddler Development Program	245,220	245,649	240,684
Safe Sewage Disposal Program	495,775	442,830	392,816
Smoke Free Ontario - Cessation	30,479	28,627	-
Smoke Free Ontario	388,800	374,644	381,455
Electronic Cigarettes Act	29,300	29,300	13,796
Ontario Works Dental Program	-	-	542,247
Infectious Diseases Control	222,300	222,300	222,300
Five Counties Speech	12,670	12,670	12,670
Compensation Funding Adjustment	51,100	51,100	54,442
Healthy Communities	-	-	65,908
Infection Prevention and Control Nurse Program	90,100	90,100	90,100
Public Health Nurses Initiative	180,500	180,500	180,500
Chief Nursing Officer	121,500	121,500	121,500
Needle Exchange	45,000	50,000	34,100
Enhanced Safe Water	15,500	15,500	15,500
Enhanced Food Safety - Haines Program	25,000	25,000	25,000
Healthy Smiles Ontario	1,154,769	738,477	840,617
Panorama	97,000	97,000	126,307
One time expenditures - 100% funded	118,503	117,939	27,000
One time expenditures - 75% cost shared	30,000	38,763	143,679
Locally Driven Collaboration Project	32,365	32,365	39,275
Climate	-	-	25,000
eHealth Ontario	-	-	2,370
Healthy Kids Community Challenge	189,140	189,066	40,382
Breakfast Club and Food for Kids	32,800	45,928	32,695
Collective Kitchens	6,400	4,567	6,389
Breaking Down Barriers to Breastfeeding	1,865	1,865	22,235
Workshops and miscellaneous	-	-	9,991
	13,277,563	12,586,011	12,706,837
<b>Expenses recovered from 100% funded programs</b>	<b>(195,000)</b>	<b>(257,095)</b>	<b>(232,087)</b>
<b>Total Consolidated Expenses</b>	<b>13,082,563</b>	<b>12,328,916</b>	<b>12,474,750</b>



Peterborough Public Health

Public Health Programs and Services  
 Schedule of Revenue and Expenses  
 For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
<b>Partner Contributions</b>			
Ontario Ministry of Health and Long Term Care	5,790,700	5,790,700	5,749,300
City of Peterborough	1,205,175	1,210,921	1,168,079
County of Peterborough	841,268	820,905	793,349
Curve Lake First Nation	9,820	9,820	9,236
Hiawatha First Nation	3,186	3,186	2,984
<b>Other</b>			
Vaccine Reimbursement programs (see page 14)	24,500	26,298	25,811
CINOT Dental program (see page 15)	-	-	34,200
Vector Borne Diseases (see page 16)	57,100	57,100	57,100
Small Drinking Water program (see page 17)	68,100	68,100	68,100
Ontario Health Insurance program	36,500	38,468	36,871
Travel clinic	114,000	116,635	112,010
Recovery of administration and occupancy	195,000	257,095	232,087
Interest	26,500	29,571	24,040
Fee for service	23,900	25,034	24,084
Other income	171,406	7,194	74,788
	8,567,155	8,461,027	8,412,039
<b>Expenses</b>			
Salaries and wages	5,220,722	5,138,362	5,134,717
Employee benefits	1,486,123	1,421,254	1,371,534
Travel	46,165	51,202	63,005
Program materials and printing	357,660	366,731	361,616
Communication and public education	183,903	223,330	174,328
Purchased program services	165,667	110,889	235,375
Administrative	194,380	250,433	238,557
Occupancy	292,690	92,439	246,831
Building occupancy	442,267	506,942	155,295
Staff education	46,112	46,256	36,532
Board costs	47,879	44,574	42,810
Amortization	249,496	249,496	-
	8,733,064	8,501,908	8,060,600
<b>Annual Surplus / (Deficit)</b>	<b>(165,909)</b>	<b>(40,881)</b>	<b>351,439</b>
<b>Amount Owing to Province</b>	<b>-</b>	<b>(16,812)</b>	<b>(27,752)</b>
<b>Reduction in Invested in Tangible Capital Assets</b>	<b>249,496</b>	<b>249,496</b>	<b>-</b>
<b>Purchase of Tangible Capital Assets</b>	<b>-</b>	<b>(37,473)</b>	<b>(310,353)</b>
<b>Repayment of Long Term Debt</b>	<b>(76,000)</b>	<b>(75,861)</b>	<b>-</b>
<b>Increase/ (Decrease) in Contingency Reserve</b>	<b>7,587</b>	<b>78,469</b>	<b>13,334</b>

# Peterborough Public Health

## Vaccine Reimbursement Programs from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Universal Influenza Immunization Program \$	Human Papilloma Virus Program \$	Meningococcal C Program \$	Total Actual 2016 \$	Total Actual 2015 \$
<b>Revenues</b>					
Ontario Ministry of Health and Long Term Care	2,795	12,580	10,923	26,298	25,811
<b>Expenses</b>					
Personal services					
Salaries and wages	16,546	17,378	13,295	47,219	39,632
Employee benefits	4,043	2,785	2,254	9,082	5,048
Other operating					
Program materials and supplies	149	-	-	149	1,173
Travel	-	314	109	423	479
	20,738	20,477	15,658	56,873	46,332
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	(17,943)	(7,897)	(4,735)	(30,575)	(20,521)

# Peterborough Public Health

## Children In Need of Treatment Program from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	-	-	34,200
Local partners	-	-	9,714
	-	-	43,914
<b>Expenses</b>			
Purchased services	-	-	38,856
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	-	-	5,058

# Peterborough Public Health

## Vector Borne Diseases Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	57,100	57,100	57,100
City of Peterborough	10,876	8,626	6,973
County of Peterborough	8,157	4,803	4,496
	<b>76,133</b>	<b>70,529</b>	<b>68,569</b>
<b>Expenses</b>			
Personal services			
Salaries and wages	20,171	22,888	20,444
Employee benefits	2,946	2,917	2,834
Other operating			
Materials and communications	5,100	5,002	2,953
Mosquito identification	-	2,393	3,966
Larviciding	45,076	18,247	13,087
Travel	2,840	2,270	2,592
	<b>76,133</b>	<b>53,717</b>	<b>45,876</b>
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	<b>-</b>	<b>16,812</b>	<b>22,693</b>

# Peterborough Public Health

## Small Drinking Water Systems Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	68,100	68,100	68,100
Local partners	22,700	22,700	22,700
	<b>90,800</b>	<b>90,800</b>	<b>90,800</b>
<b>Expenses</b>			
Personal services			
Salaries and wages	66,374	66,642	67,040
Employee benefits	17,662	17,787	17,862
Other operating			
Materials and supplies	2,710	1,207	1,608
Audit and legal	500	1,400	500
Professional development	500	669	511
Travel	3,054	3,095	3,279
	<b>90,800</b>	<b>90,800</b>	<b>90,800</b>
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	-	-	-

# Peterborough Public Health

## Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Inspection fees	384,200	360,548	370,756
Lawyer research fees	17,825	14,865	17,825
Clean water - mandatory re-inspection fees	81,000	78,030	17,280
- non-mandatory re-inspection fees	12,000	14,850	-
Interest	750	1,008	948
	<b>495,775</b>	<b>469,301</b>	<b>406,809</b>
<b>Expenses</b>			
Salaries and wages	288,598	265,673	236,577
Employee benefits	84,933	74,155	69,118
Travel	40,289	30,367	27,239
Equipment, materials and supplies	6,800	8,724	6,440
Legal fees	9,500	4,166	5,855
Audit	4,000	3,500	2,000
Rent	7,000	7,000	7,000
Allocated costs	52,655	48,849	38,355
Staff education	2,000	396	232
	<b>495,775</b>	<b>442,830</b>	<b>392,816</b>
<b>Annual Surplus</b>	-	26,471	13,993
<b>Opening Fund Balance - beginning of year</b>	100,886	100,886	86,893
<b>Closing Fund Balance - end of year</b>	100,886	127,357	100,886

# Peterborough Public Health

## Healthy Babies/Healthy Children Program Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ministry of Children and Youth Services - Base and 9,000 Nursing	928,413	928,413	928,417
Transfer from Public Health programs	-	-	8,862
	928,413	928,413	937,279
<b>Expenses</b>			
Personal services			
Salaries and wages	672,863	671,517	674,773
Employee benefits	198,323	199,234	201,852
Other operating			
Universal Screening	25,575	25,575	25,575
Program supplies	8,979	14,274	7,219
Professional development	1,500	1,320	1,425
Travel	12,500	9,374	7,840
Audit and legal	3,173	1,800	13,389
Telephone	5,500	5,319	5,206
	928,413	928,413	937,279
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Chief Nursing Officer Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	121,500	121,500	121,500
<b>Expenses</b>			
Personal services			
Salaries and wages	94,404	95,741	95,961
Employee benefits	27,096	25,759	25,539
	121,500	121,500	121,500
<b>Amount Due to Province of Ontario</b>	-	-	-



# Peterborough Public Health

## Infection Prevention and Control Nurse Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	90,100	90,100	90,100
<b>Expenses</b>			
Personal services			
Salaries and wages	71,200	71,197	69,606
Employee benefits	18,900	18,903	20,494
	90,100	90,100	90,100
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Infectious Diseases Control Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	222,300	222,300	222,300
<b>Expenses</b>			
Personal services			
Salaries and wages	145,761	145,445	149,428
Employee benefits	40,642	39,108	40,347
Other operating			
Materials and supplies	31,147	34,290	27,418
Professional development	3,400	2,298	3,383
Travel	1,350	1,159	1,724
	222,300	222,300	222,300
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Public Health Nurses Initiative - Social Determinants of Health Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	180,500	180,500	180,500
<b>Expenses</b>			
Personal services			
Salaries and wages	141,503	141,475	141,821
Employee benefits	38,997	39,025	38,679
	180,500	180,500	180,500
<b>Amount Due to Province of Ontario</b>	-	-	-

Peterborough Public Health

Smoke Free Ontario Tobacco Program  
Schedule of Revenue and Expenses  
For the Year Ended December 31, 2016

	Budget 2016 \$	Protection & Enforcement \$	Prosecution \$	Tobacco Coordinator \$	Youth Tobacco Use Prevention \$	Total Actual 2016 \$	Total Actual 2015 \$
(Unaudited)							
<b>Revenues</b>							
Ontario Ministry of Health and Long Term Care	388,800	202,100	6,700	100,000	80,000	388,800	388,800
<b>Expenses</b>							
Personal services							
Salaries and wages	237,874	110,909	-	77,848	36,938	225,695	233,105
Employee benefits	67,783	43,906	-	21,045	13,477	78,428	69,340
Other operating							
Administration, office and accommodation	33,852	24,252	-	-	9,600	33,852	33,864
Audit and legal fees	2,500	1,500	-	-	1,000	2,500	7,558
Program materials and supplies	19,991	7,889	-	-	13,937	21,826	24,690
Staff and community training	2,000	873	-	-	-	873	471
Purchased enforcement services - legal fees	6,700	-	1,375	-	-	1,375	2,041
Travel	18,100	9,094	-	-	1,001	10,095	10,386
	388,800	198,423	1,375	98,893	75,953	374,644	381,455
<b>Amount Due to Province of Ontario</b>		3,677	5,325	1,107	4,047	14,156	7,345

# Peterborough Public Health

## Electronic Cigarettes Act Schedule Of Revenue And Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	29,300	29,300	21,975
<b>Expenses</b>			
Personal services			
Salaries and wages	18,220	18,159	6,301
Employee benefits	5,180	5,079	1,313
Other operating			
Administration, office and accommodation	3,500	3,500	3,955
Audit fees	500	500	500
Program materials and supplies	800	756	905
Staff training	500	-	685
Travel	600	1,306	137
	29,300	29,300	13,796
<b>Amount Due to Province of Ontario</b>	-	-	8,179

# Peterborough Public Health

## Healthy Smiles Ontario Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	763,100	763,100	427,300
Dental treatment fees	295,726	180,497	261,875
Other revenue	-	1,264	15,544
	<b>1,058,826</b>	<b>944,861</b>	<b>704,719</b>
<b>Expenses</b>			
Salaries and wages	622,786	344,841	353,697
Employee benefits	151,394	83,235	87,203
Audit	3,000	3,000	3,000
Materials and supplies	36,473	37,352	44,603
Occupancy costs	46,760	50,296	46,046
Office supplies and equipment	2,264	8,415	7,391
Purchased services	110,283	35,072	114,071
Staff training and development	2,000	1,801	678
Travel	12,566	7,222	16,694
Allocated administration	71,300	71,300	71,300
Amortization	95,943	95,943	95,934
	<b>1,154,769</b>	<b>738,477</b>	<b>840,617</b>
<b>Annual Surplus/(Deficit)</b>	<b>(95,943)</b>	<b>206,384</b>	<b>(135,898)</b>
<b>Reduction in Invested in Tangible Capital Assets</b>	<b>95,943</b>	<b>95,943</b>	<b>95,934</b>
<b>Amount Due to (from) Province of Ontario</b>	<b>-</b>	<b>302,327</b>	<b>(39,964)</b>

# Peterborough Public Health

## Enhanced Food Safety - Haines Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	25,000	25,000	25,000
<b>Expenses</b>			
Personal services			
Salaries and wages	14,836	16,048	14,651
Employee benefits	3,948	4,321	3,792
Other operating			
Materials and supplies	4,262	3,794	4,569
Travel	1,954	837	1,988
	25,000	25,000	25,000
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Enhanced Safe Water Schedule of Revenue and Expenses For the Year Ended December 31, 2016

	Budget 2016 \$ (Unaudited)	Actual 2016 \$	Actual 2015 \$
<b>Revenues</b>			
Ontario Ministry of Health and Long Term Care	15,500	15,500	15,500
<b>Expenses</b>			
Personal services			
Salaries and wages	10,480	8,463	10,743
Employee benefits	2,789	1,093	1,056
Other operating			
Materials and supplies	2,231	3,701	2,646
Travel	-	2,243	1,055
	15,500	15,500	15,500
<b>Amount Due to Province of Ontario</b>	-	-	-