

**Peterborough Public Health**  
**Consolidated Financial Statements**  
**December 31, 2017**

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## **Peterborough Public Health**

**For The Year Ended December 31, 2017**

### **Management Report**

The accompanying consolidated financial statements of 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.

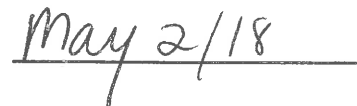
The Board of Health reviews and approves the Peterborough Public Health's financial statements for issuance. The Board of Health meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting 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 Kawarthas LLP in accordance with Canadian generally accepted auditing standards on behalf of the Peterborough Public Health. Collins Barrow Kawarthas LLP has full and free access to the Board of Health.

Chair



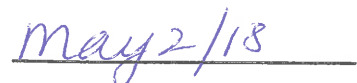
Date



Medical Officer of Health



Date



## **Independent Auditor's Report**

### **To the Members of The Board of Health of Peterborough Public Health**

#### *Report on the Financial Statements*

We have audited the accompanying consolidated financial statements of Peterborough Public Health, which comprise the consolidated statement of financial position as at December 31, 2017, the consolidated statements of operations and accumulated surplus, change in net financial 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 Peterborough Public Health as at December 31, 2017 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 Accountants

Peterborough, Ontario  
May 2, 2018

# Peterborough Public Health

## Consolidated Statement of Financial Position At December 31, 2017

	2017 \$	2016 \$
<b>Financial Assets</b>		
Cash	3,348,886	3,468,712
Accounts receivable		
Canada Revenue Agency	132,158	65,316
Trade receivables	149,517	98,208
<b>Total Financial Assets</b>	<b>3,630,561</b>	<b>3,632,236</b>
<b>Liabilities</b>		
Accounts payable and accrued	854,938	800,653
Due to Province of Ontario	343,604	716,956
Employee benefits payable (note 3)	499,724	503,879
Deferred revenue (note 4)	593,922	441,989
Long term debt (note 7)	3,330,287	3,424,139
<b>Total Liabilities</b>	<b>5,622,475</b>	<b>5,887,616</b>
<b>Net Financial Liabilities</b>	<b>(1,991,914)</b>	<b>(2,255,380)</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 5)	8,967,162	9,425,458
Prepaid expenses	51,427	22,606
<b>Total Non-Financial Assets</b>	<b>9,018,589</b>	<b>9,448,064</b>
<b>Accumulated Surplus (note 9)</b>	<b>7,026,675</b>	<b>7,192,684</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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenues</b>			
Province of Ontario	9,543,430	9,363,814	10,052,371
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,088,038	2,092,527	2,356,739
Fees for service	825,675	834,946	790,458
Other	389,048	130,652	330,364
Interest	24,000	42,107	37,747
<b>Total Revenues</b>	<b>12,870,191</b>	<b>12,464,046</b>	<b>13,567,679</b>
<b>Expenses</b>			
Salaries and wages	8,199,867	7,728,211	7,576,539
Benefits	2,280,431	2,087,213	2,090,523
Program costs	1,435,147	1,422,787	1,329,110
Administration and occupancy	860,894	933,548	987,305
Amortization	249,496	249,496	345,439
Loss on disposal of tangible capital assets	-	208,800	-
<b>Total Expenses</b>	<b>13,025,835</b>	<b>12,630,055</b>	<b>12,328,916</b>
<b>Annual Surplus/(Deficit)</b>	<b>(155,644)</b>	<b>(166,009)</b>	<b>1,238,763</b>
<b>Accumulated Surplus - beginning of year</b>	<b>7,192,684</b>	<b>7,192,684</b>	<b>5,953,921</b>
<b>Accumulated Surplus - end of year</b>	<b>7,037,040</b>	<b>7,026,675</b>	<b>7,192,684</b>

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

# Peterborough Public Health

## Consolidated Statement of Change in Net Financial Liabilities For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Annual Surplus/(Deficit)</b>	(155,644)	(166,009)	1,238,763
Amortization of tangible capital assets	249,496	249,496	345,439
Acquisition of tangible capital assets	-	-	(8,438,953)
Loss on disposal of tangible capital assets	-	208,800	-
(Increase)/decrease in prepaid expenses	-	(28,821)	423,417
<b>Change in Net Financial Assets</b>	93,852	263,466	(6,431,334)
<b>Net Financial Assets (Liabilities) - beginning of year</b>	(2,255,380)	(2,255,380)	4,175,954
<b>Net Financial Liabilities - end of year</b>	(2,161,528)	(1,991,914)	(2,255,380)

*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, 2017

	2017 \$	2016 \$
<b>Net Inflow (Outflow) of Cash Related to the Following Activities:</b>		
<b>Operating</b>		
Annual Surplus/(Deficit)	(166,009)	1,238,763
(Increase)/decrease in accounts receivable	(118,151)	117,329
(Increase)/decrease in prepaid expenses	(28,821)	423,417
Increase/(decrease) in accounts payable and accrued	54,285	(296,246)
Increase/(decrease) in due to the Province of Ontario	(373,352)	119,350
Decrease in employee benefits payable	(4,155)	(6,826)
Increase/(decrease) in deferred revenue	151,933	(1,066,744)
Non-cash charges to operations		
Amortization of tangible capital assets	249,496	345,439
Loss on disposal of tangible capital assets	208,800	-
<b>Net increase/(decrease) in cash from operating transactions</b>	<b>(25,974)</b>	<b>874,482</b>
<b>Capital</b>		
Acquisition of tangible capital assets	-	(8,438,953)
<b>Financing</b>		
Long term debt issued	-	3,500,000
Debt principal repayments	(93,852)	(75,861)
<b>Net increase/(decrease) in cash from financing transactions</b>	<b>(93,852)</b>	<b>3,424,139</b>
<b>Decrease in cash</b>	<b>(119,826)</b>	<b>(4,140,332)</b>
<b>Cash - beginning of year</b>	<b>3,468,712</b>	<b>7,609,044</b>
<b>Cash - end of year</b>	<b>3,348,886</b>	<b>3,468,712</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, 2017

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### 1. NATURE OF OPERATIONS

The Board of Health for 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.

The organization operates as Peterborough Public Health, while 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, 2017

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### 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 \$499,724 (2016 - \$503,879) 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, 2017

### 4. Deferred Revenue

Deferred revenue consists of:

	2017 \$	2016 \$
Specific and coalition projects	164,897	231,964
Safe sewage disposal program	209,025	210,025
Dental clinic relocation Provincial funding from the sale of the mobile dental unit	220,000	-
	593,922	441,989

### 5. Tangible Capital Assets

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

	2017 \$	2016 \$
General		
Buildings	8,318,037	8,491,330
Dental mobile unit	-	208,800
Furniture and equipment	649,125	725,328
	8,967,162	9,425,458

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

During the year there were no write-downs of assets (2016 - \$Nil) and no interest capitalized (2016 - \$Nil).

### 6. PENSION AGREEMENTS

Certain employees of the Peterborough Public Health are eligible members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan.

The Actuarial Opinion contained in the 2017 Annual Report disclosed total actuarial liabilities of \$94,431 million in respect of benefits accrued for service with actuarial assets of \$89,028 million indicating an actuarial deficit of \$5,403 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Peterborough Public Health does not recognize any share of the OMERS pension surplus or deficit.

The Peterborough Public Health's required contributions to OMERS in 2017 were \$732,358 (2016 - \$730,765).

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2017

### 7. Long Term Debt

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

	2017	2016
	\$	\$
Term loan from the Ontario Infrastructure and Lands Corporation, repayable in monthly blended payments of \$17,204, interest at 3.33% per annum, due February 16, 2041	3,330,287	3,424,139

- (b) Interest paid during the year on long term debt amounted to \$112,600 (2016 - \$96,182).
- (c) The term loan is guaranteed by the City of Peterborough, 60%, and County of Peterborough, 40%, of the loan amount. The term loan is secured by a charge/mortgage and a general security agreement on the property owned by the Board of Health on 185 King Street Peterborough, Ontario
- (d) The term loan agreement requires a minimum annual debt service coverage ratio of 1.10 on the corporate levels. The debt service coverage ratio, for any fiscal year, is defined as earnings before interest, taxes, depreciation, amortization, and lease payments divided by the sum of principal and interest payments made on all interest bearing debts during the relevant fiscal year. As of December 31, 2017, the Board of Health is in compliance with this ratio.
- (e) The long term debt reported in (a) of this note is repayable as follows:

	Principal	Interest	Total
	\$	\$	\$
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	110,829	95,623	206,452
2023 and subsequent years	2,811,225	939,323	3,750,548
	3,330,287	1,452,521	4,782,808

### 8. Commitments

Peterborough Public Health has a lease for clinic space at Peterborough Square until July 31, 2018. As a result, the estimated annual expense is as follows:

2018	\$20,117
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Subsequent to year-end, the Health Unit entered into an agreement to renovate part of their King Street location in Peterborough, Ontario to house a new dental clinic. The contracted cost is \$220,000 plus HST and will be funded through from the 2017 dental clinic relocation funding included in deferred revenue.

# Peterborough Public Health

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2017

### 9. Accumulated Surplus

Accumulated surplus consists of the following:

	2017 \$	2016 \$
<b>Surplus</b>		
Safe sewage disposal program	184,314	127,357
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	8,967,162	9,425,458
Long term debt	(3,330,287)	(3,424,139)
	5,636,875	6,001,319
<b>Surplus</b>	5,821,189	6,128,676
<b>Reserves</b>		
Occupancy/renovation	581,435	575,678
Local vaccination program	606	600
Food security project	48,360	47,881
Vector Borne Diseases	5,152	5,101
Infant Toddler Development program	17,036	16,867
Program	191,051	189,159
	843,640	835,286
<b>Contingency reserve</b>	361,846	228,722
	7,026,675	7,192,684

### 10. 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.

### 11. 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, 2017

### 12. Additional Information

#### Medical Officer of Health Compensation

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

	2017	2016
	\$	\$
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	28,617
After hours availability - 100% Provincial	12,000	12,000
	295,617	295,617

#### One Time Project Funding - Cost Shared

	2017	2016
	\$	\$
Telephone server	-	4,261
Building, furniture and equipment - mainly recorded as tangible capital assets	-	1,165,212
<b>One Time Project Funding - Cost Shared</b>	<b>-</b>	<b>1,169,473</b>

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

	2017	2016
	\$	\$
Public health inspection student	20,000	10,000
Electronic Cigarettes Act - March 2016	-	29,300
Wi-fi implementation	564	37,736
Pharmacist immunizations	-	21,243
Student ISPA immunization	-	19,660
Panorama	72,900	97,000
<b>One Time Costs - 100% Provincial</b>	<b>93,464</b>	<b>214,939</b>

## Peterborough Public Health

### Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2017

Cost	Buildings \$	Leasehold Improvements - Clinic \$	Dental Mobile Unit \$	Furniture and Equipment \$	Totals \$
Balance, beginning of year	8,664,623	262,417	522,000	801,531	10,250,571
Add: additions during the year	-	-	-	-	-
Less: disposals during the year	-	-	522,000	-	522,000
Balance, end of year	8,664,623	262,417	-	801,531	9,728,571
<b>Accumulated Amortization</b>					
Balance, beginning of year	173,293	262,417	313,200	76,203	825,113
Add: additions during the year	173,293	-	-	76,203	249,496
Less: disposals during the year	-	-	313,200	-	313,200
Balance, end of year	346,586	262,417	-	152,406	761,409
<b>Net Book Value of Tangible Capital Assets</b>	<b>8,318,037</b>	<b>-</b>	<b>-</b>	<b>649,125</b>	<b>8,967,162</b>

# Peterborough Public Health

## Consolidated Schedule Expenses by Program For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Expenses</b>			
Public Health Programs and Services	8,911,761	8,531,859	8,501,908
Healthy Babies/Healthy Children Program	928,413	928,413	928,413
Infant Toddler Development Program	245,220	255,707	245,649
Safe Sewage Disposal Program	500,275	467,587	442,830
Smoke Free Ontario - Cessation	29,976	27,422	28,627
Smoke Free Ontario	388,800	384,903	374,644
Electronic Cigarettes Act	29,300	29,300	29,300
Harm Reduction	150,000	143,836	-
Infectious Diseases Control	222,300	222,300	222,300
Five Counties Speech	12,670	12,670	12,670
Compensation Funding Adjustment	51,054	51,054	51,100
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	54,000	49,057	50,000
Enhanced Safe Water	15,500	15,500	15,500
Enhanced Food Safety - Haines Program	25,000	25,000	25,000
Healthy Smiles Ontario	949,600	946,886	738,477
Panorama	72,900	72,900	97,000
One time expenditures - 100% funded	20,564	20,564	117,939
One time expenditures - 75% cost shared	-	-	38,763
Locally Driven Collaboration Project	-	-	32,365
Healthy Kids Community Challenge	237,000	237,023	189,066
Breakfast Club and Food for Kids	43,002	56,689	45,928
Collective Kitchens	6,400	5,016	4,567
Breaking Down Barriers to Breastfeeding	-	-	1,865
	13,285,835	12,875,786	12,586,011
<b>Expenses recovered from 100% funded programs</b>	(260,000)	(245,731)	(257,095)
<b>Total Consolidated Expenses</b>	<b>13,025,835</b>	<b>12,630,055</b>	<b>12,328,916</b>



Peterborough Public Health

Public Health Programs and Services  
Schedule of Revenue and Expenses  
For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Partner Contributions			
Ontario Ministry of Health and Long Term Care	5,790,700	5,790,700	5,790,700
City of Peterborough	1,205,955	1,210,149	1,210,921
County of Peterborough	841,241	841,610	820,905
Curve Lake First Nation	9,328	9,328	9,820
Hiawatha First Nation	3,014	3,014	3,186
Other			
Vaccine Reimbursement programs (see page 14)	22,500	27,450	26,298
Vector Borne Diseases (see page 15)	57,100	57,100	57,100
Small Drinking Water program (see page 16)	68,100	68,100	68,100
Ontario Health Insurance program	38,500	37,438	38,468
Travel clinic	114,000	117,310	116,635
Recovery of administration and occupancy	260,000	245,731	257,095
Interest	24,000	30,064	29,571
Fee for service	24,900	24,689	25,034
Other income	296,779	22,350	7,194
	8,756,117	8,485,033	8,461,027
<b>Expenses</b>			
Salaries and wages	5,485,443	5,166,213	5,138,362
Employee benefits	1,539,832	1,427,204	1,421,254
Travel	40,000	47,114	51,202
Program materials and printing	367,892	359,789	366,731
Communication and public education	155,742	153,851	223,330
Purchased program services	159,624	134,090	119,132
Administrative	205,023	377,699	242,190
Occupancy	611,148	546,188	599,381
Staff education	46,573	34,032	46,256
Board costs	50,988	36,183	44,574
Amortization	249,496	249,496	249,496
	8,911,761	8,531,859	8,501,908
<b>Annual Surplus / (Deficit)</b>	<b>(155,644)</b>	<b>(46,826)</b>	<b>(40,881)</b>
<b>Amount Owing to Province</b>	<b>-</b>	<b>(12,609)</b>	<b>(16,812)</b>
<b>Reduction in Invested in Tangible Capital Assets</b>	<b>249,496</b>	<b>249,496</b>	<b>249,496</b>
<b>Purchase of Tangible Capital Assets</b>	<b>-</b>	<b>-</b>	<b>(37,473)</b>
<b>Repayment of Long Term Debt</b>	<b>(93,852)</b>	<b>(93,852)</b>	<b>(75,861)</b>
<b>Increase/ (Decrease) in Contingency Reserve</b>	<b>-</b>	<b>96,209</b>	<b>78,469</b>

# Peterborough Public Health

## Vaccine Reimbursement Programs from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Universal Influenza Immunization Program \$	Human Papilloma Virus Program \$	Meningococcal C Program \$	Total Actual 2017 \$	Total Actual 2016 \$
<b>Revenue</b>					
Ontario Ministry of Health and Long Term Care	2,825	17,238	7,387	27,450	26,298
<b>Expenses</b>					
Personal services					
Salaries and wages	13,411	27,245	8,732	49,388	47,219
Employee benefits	5,946	3,868	2,330	12,144	9,082
Other operating					
Program materials and supplies	441	-	-	441	149
Travel	-	760	249	1,009	423
	19,798	31,873	11,311	62,982	56,873
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	(16,973)	(14,635)	(3,924)	(35,532)	(30,575)

# Peterborough Public Health

## Vector Borne Diseases Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	57,100	57,100	57,100
City of Peterborough	10,876	9,327	8,626
County of Peterborough	8,157	5,504	4,803
	76,133	71,931	70,529
<b>Expenses</b>			
Personal services			
Salaries and wages	25,277	27,002	22,888
Employee benefits	3,516	2,995	2,917
Other operating			
Materials and communications	5,000	5,725	5,002
Mosquito identification	3,900	3,645	2,393
Larviciding	35,600	18,247	18,247
Travel	2,840	1,707	2,270
	76,133	59,321	53,717
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	-	12,610	16,812

# Peterborough Public Health

## Small Drinking Water Systems Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	68,100	68,100	68,100
Local partners	22,700	22,700	22,700
	90,800	90,800	90,800
<b>Expenses</b>			
Personal services			
Salaries and wages	66,500	66,289	66,642
Employee benefits	18,656	17,201	17,787
Other operating			
Materials and supplies	1,590	2,711	1,207
Audit and legal	500	3,300	1,400
Professional development	500	322	669
Travel	3,054	977	3,095
	90,800	90,800	90,800
<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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Inspection fees	384,200	408,506	360,548
Lawyer research fees	17,825	13,040	14,865
Clean water - mandatory re-inspection fees	97,500	101,725	78,030
- non-mandatory re-inspection fees	-	-	14,850
Interest	750	1,273	1,008
	500,275	524,544	469,301
<b>Expenses</b>			
Salaries and wages	298,098	290,156	265,673
Employee benefits	83,033	77,139	74,155
Travel	40,289	31,222	30,367
Equipment, materials and supplies	6,000	8,770	8,724
Legal fees	8,500	-	4,166
Audit	4,500	3,500	3,500
Rent	7,000	7,000	7,000
Allocated costs	50,855	48,696	48,849
Staff education	2,000	1,104	396
	500,275	467,587	442,830
<b>Annual Surplus</b>	-	56,957	26,471
<b>Opening Fund Balance - beginning of year</b>	127,357	127,357	100,886
<b>Closing Fund Balance - end of year</b>	127,357	184,314	127,357

# Peterborough Public Health

## Healthy Babies/Healthy Children Program Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ministry of Children and Youth Services - Base and 9,000 Nursing	928,413	928,413	928,413
<b>Expenses</b>			
Personal services			
Salaries and wages	680,469	683,789	671,517
Employee benefits	197,839	191,698	199,234
Other operating			
Universal Screening	25,575	25,575	25,575
Program supplies	6,730	8,972	14,274
Professional development	1,000	655	1,320
Travel	9,900	10,404	9,374
Audit and legal	1,800	1,800	1,800
Telephone	5,100	5,520	5,319
	928,413	928,413	928,413
<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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	121,500	121,500	121,500
<b>Expenses</b>			
Personal services			
Salaries and wages	95,300	95,220	95,741
Employee benefits	26,200	26,280	25,759
	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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</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	70,800	71,197
Employee benefits	18,900	19,300	18,903
	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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	222,300	222,300	222,300
<b>Expenses</b>			
Personal services			
Salaries and wages	146,761	147,668	145,445
Employee benefits	40,992	40,972	39,108
Other operating			
Materials and supplies	31,147	31,045	34,290
Professional development	-	1,371	2,298
Travel	3,400	1,244	1,159
	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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</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	141,681	141,475
Employee benefits	38,997	38,819	39,025
	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, 2017**

	Budget 2017 \$ (Unaudited)	Protection & Enforcement \$	Prosecution \$	Tobacco Coordinator \$	Youth Tobacco Use Prevention \$	Total Actual 2017 \$	Total Actual 2016 \$
<b>Revenue</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	242,939	125,741	-	77,166	41,971	244,878	225,695
Employee benefits	72,388	38,132	-	22,441	13,403	73,976	78,428
Other operating							
Administration, office and accommodation	33,852	24,252	-	-	9,600	33,852	33,852
Audit and legal fees	2,500	1,500	-	-	1,000	2,500	2,500
Program materials and supplies	16,321	4,946	-	-	12,634	17,580	21,826
Staff and community training	2,000	438	-	-	-	438	873
Purchased enforcement services - legal fees	6,700	-	2,803	-	-	2,803	1,375
Travel	12,100	7,091	-	393	1,392	8,876	10,095
	388,800	202,100	2,803	100,000	80,000	384,903	374,644
<b>Amount Due to Province of Ontario</b>	-	-	3,897	-	-	3,897	14,156

# Peterborough Public Health

## Electronic Cigarettes Act Schedule Of Revenue And Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	29,300	29,300	29,300
<b>Expenses</b>			
Personal services			
Salaries and wages	18,390	18,800	18,159
Employee benefits	4,710	4,827	5,079
Other operating			
Administration, office and accommodation	3,500	3,500	3,500
Audit fees	500	500	500
Program materials and supplies	900	633	756
Travel	1,300	1,040	1,306
	29,300	29,300	29,300
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Healthy Smiles Ontario Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	763,100	763,100	763,100
Dental treatment fees	186,500	169,911	180,497
Other revenue	-	1,392	1,264
	949,600	934,403	944,861
<b>Expenses</b>			
Salaries and wages	570,742	414,380	344,841
Employee benefits	159,739	86,426	83,235
Audit	3,000	3,000	3,000
Materials and supplies	50,000	48,718	37,352
Occupancy costs	31,219	46,139	50,296
Office supplies and equipment	21,480	14,052	8,415
Purchased services	35,620	45,367	35,072
Staff training and development	2,500	370	1,801
Travel	4,000	8,334	7,222
Allocated administration	71,300	71,300	71,300
Amortization	-	-	95,943
Loss on disposal of tangible capital assets	-	208,800	-
	949,600	946,886	738,477
<b>Annual Surplus/(Deficit)</b>	-	(12,483)	206,384
<b>Reduction in Invested in Tangible Capital Assets</b>	-	208,800	95,943
<b>Amount Due to Province of Ontario</b>	-	196,317	302,327

# Peterborough Public Health

## Enhanced Food Safety - Haines Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	25,000	25,000	25,000
<b>Expenses</b>			
Personal services			
Salaries and wages	16,475	16,678	16,048
Employee benefits	4,825	4,529	4,321
Other operating			
Materials and supplies	3,000	3,067	3,794
Travel	700	726	837
	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, 2017

	Budget 2017 \$ (Unaudited)	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	15,500	15,500	15,500
<b>Expenses</b>			
Personal services			
Salaries and wages	9,686	9,507	8,463
Employee benefits	1,209	515	1,093
Other operating			
Materials and supplies	2,605	2,445	3,701
Travel	2,000	3,033	2,243
	15,500	15,500	15,500
<b>Amount Due to Province of Ontario</b>	-	-	-

# Peterborough Public Health

## Harm Reduction Enhancement Initiative Schedule of Revenue and Expenses For the Year Ended December 31, 2017

	Budget 2017 \$	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Ontario Ministry of Health and Long Term Care	150,000	150,000	-
<b>Expenses</b>			
Personal services			
Salaries and wages	45,000	41,805	-
Employee benefits	5,500	5,262	-
Other operating			
Audit and legal fees	1,000	1,000	-
Materials and supplies	93,500	91,190	-
Purchased services	5,000	4,579	-
	150,000	143,836	-
<b>Amount Due to Province of Ontario</b>	-	6,164	-