

**Peterborough Public Health**

**Consolidated Financial Statements**

**December 31, 2018**

**Peterborough Public Health**

**Consolidated Financial Statements**

**December 31, 2018**

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## **Peterborough Public Health**

**For The Year Ended December 31, 2018**

### **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.

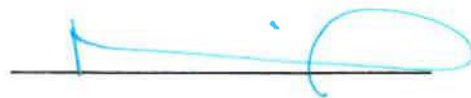
The Peterborough Public Health maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Peterborough Public 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 Baker Tilly KDN LLP in accordance with Canadian generally accepted auditing standards on behalf of the Peterborough Public Health. Baker Tilly KDN LLP has full and free access to the Board of Health.

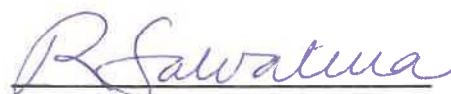
Chair



Date

July 17/19

Medical Officer of Health



Date

July 17/19

## **INDEPENDENT AUDITOR'S REPORT**

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

D: 705.742.3418  
F: 705.742.9775

[www.bakertilly.ca](http://www.bakertilly.ca)

### *Opinion*

We have audited the consolidated financial statements of Peterborough Public Health (the Board of Health), which comprise the consolidated statement of financial position as at December 31, 2018, the consolidated statements of operations and accumulated surplus, change in net financial liabilities and cash flows for the year then ended, schedules, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Board of Health as at December 31, 2018, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Board of Health in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Matter*

The financial statements of the Board of Health as at and for the year ended December 31, 2017 were audited by Collins Barrow Kawartha LLP, which became Baker Tilly KDN LLP effective January 10, 2019.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Board of Health's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board of Health or to cease operations, or has no realistic alternative but to do so.

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

## **ASSURANCE • TAX • ADVISORY**

*Baker Tilly KDN LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.*

### *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board of Health's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board of Health's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board of Health to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Board of Health to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### *Baker Tilly KDN LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Peterborough, Ontario  
July 17, 2019

# PETERBOROUGH PUBLIC HEALTH

## Consolidated Statement of Financial Position At December 31, 2018

|                                     | 2018               | 2017               |
|-------------------------------------|--------------------|--------------------|
|                                     | \$                 | \$                 |
| <b>Financial Assets</b>             |                    |                    |
| Cash                                | 3,221,931          | 3,348,886          |
| Accounts receivable                 | 541,868            | 281,675            |
| <b>Total Financial Assets</b>       | <b>3,763,799</b>   | <b>3,630,561</b>   |
| <b>Liabilities</b>                  |                    |                    |
| Accounts payable and accrued        | 973,425            | 854,938            |
| Due to Province of Ontario          | 320,826            | 343,604            |
| Employee benefits payable (note 3)  | 495,908            | 499,724            |
| Deferred revenue (note 4)           | 514,802            | 593,922            |
| Long term debt (note 7)             | 3,233,262          | 3,330,287          |
| <b>Total Liabilities</b>            | <b>5,538,223</b>   | <b>5,622,475</b>   |
| <b>Net Financial Liabilities</b>    | <b>(1,774,424)</b> | <b>(1,991,914)</b> |
| <b>Non-Financial Assets</b>         |                    |                    |
| Tangible capital assets (note 5)    | 9,172,215          | 8,967,162          |
| Prepaid expenses                    | 31,988             | 51,427             |
| <b>Total Non-Financial Assets</b>   | <b>9,204,203</b>   | <b>9,018,589</b>   |
| <b>Accumulated Surplus (note 8)</b> | <b>7,429,779</b>   | <b>7,026,675</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, 2018

|  | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|--|-------------------------------------|----------------------|----------------------|
| <b>Revenues</b>  |                                     |                      |                      |
| Province of Ontario  | 10,037,245                          | 9,969,751            | 9,363,814            |
| City and County of Peterborough and Curve Lake and<br>Hiawatha First Nations | 2,119,232                           | 2,125,366            | 2,092,527            |
| Fees for service   | 859,935                             | 829,619              | 834,946              |
| Other  | 424,401                             | 172,266              | 130,652              |
| Interest   | 22,500                              | 64,124               | 42,107               |
| <b>Total Revenues</b>  | <b>13,463,313</b>                   | <b>13,161,126</b>    | <b>12,464,046</b>    |
| <b>Expenses</b>  |                                     |                      |                      |
| Salaries and wages   | 8,317,001                           | 7,695,931            | 7,728,211            |
| Benefits   | 2,317,730                           | 2,087,254            | 2,087,213            |
| Program costs  | 1,799,421                           | 1,642,316            | 1,422,787            |
| Administration and occupancy   | 932,136                             | 1,083,022            | 933,548              |
| Amortization   | 249,496                             | 249,499              | 249,496              |
| Loss on disposal of tangible capital assets                                  | -                                   | -                    | 208,800              |
| <b>Total Expenses</b>  | <b>13,615,784</b>                   | <b>12,758,022</b>    | <b>12,630,055</b>    |
| <b>Annual Surplus/(Deficit)</b>  | <b>(152,471)</b>                    | <b>403,104</b>       | <b>(166,009)</b>     |
| <b>Accumulated Surplus - beginning of year</b>                               | <b>7,026,675</b>                    | <b>7,026,675</b>     | <b>7,192,684</b>     |
| <b>Accumulated Surplus - end of year</b>                                     | <b>6,874,204</b>                    | <b>7,429,779</b>     | <b>7,026,675</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, 2018

|  | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|--|-------------------------------------|----------------------|----------------------|
| <b>Annual Surplus/(Deficit)</b>                      | (152,471)                           | 403,104              | (166,009)            |
| Amortization of tangible capital assets              | 249,496                             | 249,499              | 249,496              |
| Acquisition of tangible capital assets               | -                                   | (454,552)            | -                    |
| Loss on disposal of tangible capital assets          | -                                   | -                    | 208,800              |
| (Increase)/decrease in prepaid expenses              | -                                   | 19,439               | (28,821)             |
| <b>Change in Net Financial Assets</b>                | 97,025                              | 217,490              | 263,466              |
| <b>Net Financial Liabilities - beginning of year</b> | (1,991,914)                         | (1,991,914)          | (2,255,380)          |
| <b>Net Financial Liabilities - end of year</b>       | (1,894,889)                         | (1,774,424)          | (1,991,914)          |

*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, 2018

|   | 2018             | 2017             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>CASH PROVIDED BY (USED IN)</b>                   |                  |                  |
| <b>OPERATING ACTIVITIES</b>                         |                  |                  |
| Annual surplus/(deficit)                            | 403,104          | (166,009)        |
| Items not involving cash                            |                  |                  |
| Amortization of tangible capital assets             | 249,499          | 249,496          |
| Loss on disposal of tangible capital assets         | -                | 208,800          |
| Change in non-cash assets and liabilities           |                  |                  |
| Accounts receivable                                 | (260,193)        | (118,151)        |
| Prepaid expenses                                    | 19,439           | (28,821)         |
| Accounts payable and accrued liabilities            | 118,487          | 54,285           |
| Due to the Province of Ontario                      | (22,778)         | (373,352)        |
| Employee benefits payable                           | (3,816)          | (4,155)          |
| Deferred revenue                                    | (79,120)         | 151,933          |
| <b>Net change in cash from operating activities</b> | <b>424,622</b>   | <b>(25,974)</b>  |
| <b>CAPITAL ACTIVITIES</b>                           |                  |                  |
| Purchase of tangible capital assets                 | (454,552)        | -                |
| <b>FINANCING ACTIVITIES</b>                         |                  |                  |
| Debt principal repayments                           | (97,025)         | (93,852)         |
| <b>DECREASE IN CASH</b>                             | <b>(126,955)</b> | <b>(119,826)</b> |
| <b>CASH - beginning of year</b>                     | <b>3,348,886</b> | <b>3,468,712</b> |
| <b>CASH - end of year</b>                           | <b>3,221,931</b> | <b>3,348,886</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, 2018

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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.

The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Peterborough Public Health and which are owned and controlled by the Peterborough Public Health. These financial statements include:

(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 clinic           | 50 years      |

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

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

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

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### 2. Significant Accounting Policies, continued

#### (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.

#### (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.

Fees for service are recognized as revenue in the year the goods and services are provided.

#### (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.

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

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### 2. Significant Accounting Policies, continued

#### (h) Inter-Entity Transactions

Peterborough Public Health is a joint board of the City and County of Peterborough.

Allocated costs and recovery of costs are measured at exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the City and the County.

### 3. Employee Benefits Payable

The Board of Health provides vacation and compensating pay entitlements totaling \$495,908 (2017 - \$499,724) that are fully funded and will require payment in future periods.

### 4. Deferred Revenue

Deferred revenue consists of:

|   | 2018    | 2017    |
|---|---------|---------|
|   | \$      | \$      |
| Specific coalition projects   | 297,252 | 164,897 |
| Safe sewage disposal program  | 217,550 | 209,025 |
| Dental clinic relocation Provincial funding from the sale of the mobile dental unit | -       | 220,000 |
|   | 514,802 | 593,922 |

### 5. Tangible Capital Assets

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

|                         | 2018      | 2017      |
|-------------------------|-----------|-----------|
|                         | \$        | \$        |
| General                 |           |           |
| Buildings               | 8,144,744 | 8,318,037 |
| Dental clinic           | 454,552   | -         |
| Furniture and equipment | 572,919   | 649,125   |
|                         | 9,172,215 | 8,967,162 |

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

During the year there were no write-downs of assets (2017 - \$Nil) and no interest capitalized (2017 - \$Nil).

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# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

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### 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 2018 were \$747,822 (2017 - \$732,538).

### 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:

|  | 2018      | 2017      |
|--|-----------|-----------|
|  | \$        | \$        |
| 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 | 3,233,262 | 3,330,287 |

- (b) Interest paid during the year on long term debt amounted to \$109,314 (2017 - \$112,600).
- (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, 2018, the Board of Health is in compliance with this ratio.

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

### 7. Long Term Debt, continued

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

|                           | Principal<br>\$  | Interest<br>\$   | Total<br>\$      |
|---------------------------|------------------|------------------|------------------|
| 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                      | 114,577          | 91,876           | 206,453          |
| 2024 and subsequent years | 2,696,648        | 847,447          | 3,544,095        |
|                           | <b>3,233,262</b> | <b>1,343,094</b> | <b>4,576,356</b> |

### 8. Accumulated Surplus

Accumulated surplus consists of the following:

|  | 2018<br>\$       | 2017<br>\$       |
|--|------------------|------------------|
| <b>Surplus</b>                           |                  |                  |
| Safe sewage disposal program             | 178,507          | 184,314          |
| <b>Invested In Capital Assets</b>        |                  |                  |
| Tangible capital assets - net book value | 9,172,215        | 8,967,162        |
| Long term debt                           | (3,233,262)      | (3,330,287)      |
|  | <b>5,938,953</b> | <b>5,636,875</b> |
| <b>Surplus</b>                           | <b>6,117,460</b> | <b>5,821,189</b> |
| <b>Reserves</b>                          |                  |                  |
| Occupancy/renovation                     | 587,249          | 581,435          |
| Local vaccination program                | 612              | 606              |
| Food security project                    | 48,843           | 48,360           |
| Vector Borne Diseases                    | 5,204            | 5,152            |
| Infant Toddler Development program       | 17,206           | 17,036           |
| Program                                  | 192,961          | 191,051          |
|  | <b>852,075</b>   | <b>843,640</b>   |
| <b>Contingency reserve</b>               | <b>460,244</b>   | <b>361,846</b>   |
|  | <b>7,429,779</b> | <b>7,026,675</b> |

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

### 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.

### 11. Additional Information

#### Medical Officer of Health Compensation

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

|  | 2018           | 2017           |
|--|----------------|----------------|
|  | \$             | \$             |
| 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         |
|  | <b>295,617</b> | <b>295,617</b> |

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

|   | 2018           | 2017          |
|---|----------------|---------------|
|   | \$             | \$            |
| Predictive Beach Modelling              | 13,993         | -             |
| Public health inspection student        | 10,000         | 20,000        |
| AODA Website Compliance                 | 23,650         | -             |
| Wi-fi implementation                    | -              | 564           |
| Healthy Smiles Outreach                 | 12,698         | -             |
| Menu Labelling                          | 12,500         | -             |
| Panorama                                | 65,917         | 72,900        |
| Needle Exchange                         | 41,539         | -             |
| Vaccine Refrigerator                    | 32,548         | -             |
| Radon Kits                              | 10,000         | -             |
| <b>One Time Costs - 100% Provincial</b> | <b>222,845</b> | <b>93,464</b> |

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2018

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### 12. CHANGES IN ACCOUNTING POLICIES

The Board of Health has implemented the following PSA sections which are now effective under the PSA Handbook: 3320 Contingent Assets, 3380 Contractual Rights, 2200 Related Party Disclosures and 3420 Inter-Entity Transactions.

Under Section 3320, a contingent asset is a potential asset that exists at the financial statement date but requires confirmation or disproof at a future date that is not in the control of the public-sector entity. If the contingent asset is deemed to be likely to exist, then this should be disclosed in the notes to the financial statements. Disclosure should include the nature, extent (except in those cases where extent cannot be measured or disclosure would have an adverse effect on the outcome), the reason for any non-disclosure of extent, and when an estimate of the amount has been made, the basis for that estimate. This section has been applied prospectively. The adoption of this standard did not have an impact on the Board of Health's financial statements.

Under Section 3380, a contractual right arises out of a contract or agreement where it will result in the Board of Health having both an asset and future revenue. The contract or agreement must be between two or more parties and be enforceable under contract law. Contractual rights are assets and revenues that will occur in the future due to an enforceable agreement in effect at the financial statement date. If a contractual right exists, it should be disclosed in the notes or schedules to the statements and include descriptions about nature, extent and timing. This section has been applied prospectively. The adoption of this standard did not have an impact on the Board of Health's financial statements.

Section 3240 establishes the standards and requirements on how to account for and Section 2200 establishes the standards and requirements on how to report transactions between public sector entities that comprise the government's reporting entity. These sections have been applied retroactively with restatement of prior periods. The adoption of these standards resulted in additional disclosure in the Board of Health's financial statements.

### 13. RELATED PARTY TRANSACTIONS

During the year, the Peterborough Public Health entered into transactions with the City and County of Peterborough.

As part of the budgeting process, the City and County approve a contribution to the Peterborough Public Health which is recorded on the Statement of Operations and Accumulated Surplus. The City contributed \$1,255,098 (2017 - \$1,238,575) for the mandatory programs, Vector Borne Diseases and Healthy Kids Community Challenge. The County contributed \$857,536 (2017 - \$841,610) for the mandatory programs and Vector Borne Diseases.

Inter-entity transactions include the City garbage levy in the amount of \$3,827 (2017 - \$Nil).

The long term debt of the Board of Health is guaranteed by the City and County of Peterborough as disclosed in Note 7.

Within the accounts receivable on the Statement of Financial Position, the City owes \$77,809 (2017 - \$116,573) and the County owes \$69,870 (2017 - \$Nil) to the Board of Health. These amounts are unsecured, without interest and have no terms of repayment.



# PETERBOROUGH PUBLIC HEALTH



## Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2018

|  | Buildings<br>\$  | Dental Clinic<br>\$ | Leasehold<br>Improvements -<br>Clinic<br>\$ | Furniture and<br>Equipment<br>\$ | Totals<br>\$     |
|--|------------------|---------------------|---|----------------------------------|------------------|
| <b>Cost</b>                                      |                  |                     |   |                                  |                  |
| Balance, beginning of year                       | 8,664,623        | -                   | 262,417                                     | 801,531                          | 9,728,571        |
| Add: additions during the year                   | -                | 454,552             | -   | -                                | 454,552          |
| Less: disposals during the year                  | -                | -                   | 262,417                                     | -                                | 262,417          |
| <b>Balance, end of year</b>                      | <b>8,664,623</b> | <b>454,552</b>      | <b>-</b>                                    | <b>801,531</b>                   | <b>9,920,706</b> |
| <b>Accumulated Amortization</b>                  |                  |                     |   |                                  |                  |
| Balance, beginning of year                       | 346,586          | -                   | 262,417                                     | 152,406                          | 761,409          |
| Add: additions during the year                   | 173,293          | -                   | -   | 76,206                           | 249,499          |
| Less: disposals during the year                  | -                | -                   | 262,417                                     | -                                | 262,417          |
| <b>Balance, end of year</b>                      | <b>519,879</b>   | <b>-</b>            | <b>-</b>                                    | <b>228,612</b>                   | <b>748,491</b>   |
| <b>Net Book Value of Tangible Capital Assets</b> | <b>8,144,744</b> | <b>454,552</b>      | <b>-</b>                                    | <b>572,919</b>                   | <b>9,172,215</b> |

# PETERBOROUGH PUBLIC HEALTH

## Consolidated Schedule Expenses by Program For the Year Ended December 31, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <b>Expenses</b>                                     |                                     |                      |                      |
| Public Health Programs and Services                 | 8,892,700                           | 8,503,229            | 8,531,859            |
| Healthy Babies/Healthy Children Program             | 928,413                             | 928,413              | 928,413              |
| Infant Toddler Development Program                  | 252,431                             | 254,804              | 255,707              |
| Safe Sewage Disposal Program                        | 500,275                             | 490,300              | 467,587              |
| Smoke Free Ontario - Cessation                      | 22,053                              | 19,573               | 27,422               |
| Smoke Free Ontario                                  | 388,800                             | 381,658              | 384,903              |
| Electronic Cigarettes Act                           | 29,300                              | 29,300               | 29,300               |
| Harm Reduction                                      | 150,000                             | 148,932              | 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               | 51,054               |
| Infection Prevention and Control Nurse Program      | 90,100                              | 89,516               | 90,100               |
| Public Health Nurses Initiative                     | 180,500                             | 180,500              | 180,500              |
| Chief Nursing Officer                               | 121,500                             | 121,500              | 121,500              |
| Needle Exchange                                     | 57,000                              | 57,000               | 49,057               |
| Enhanced Safe Water                                 | 15,500                              | 15,500               | 15,500               |
| Enhanced Food Safety - Haines Program               | 25,000                              | 25,000               | 25,000               |
| Healthy Smiles Ontario                              | 948,100                             | 816,966              | 946,886              |
| One time expenditures - 100% funded                 | 238,339                             | 222,884              | 72,900               |
| One time expenditures - 75% cost shared             | -                                   | -                    | 20,564               |
| Travel Clinic                                       | 149,960                             | 99,680               | -                    |
| RRFSS Data Exchange                                 | 57,000                              | 57,000               | -                    |
| Fair Workplace                                      | 1,599                               | 1,599                | -                    |
| Healthy Kids Community Challenge                    | 239,586                             | 239,471              | 237,023              |
| Breakfast Club and Food for Kids                    | 51,604                              | 53,837               | 56,689               |
| Collective Kitchens                                 | 5,000                               | 2,815                | 5,016                |
|   | 13,630,784                          | 13,025,501           | 12,875,786           |
| <b>Expenses recovered from 100% funded programs</b> | <b>(235,000)</b>                    | <b>(267,479)</b>     | <b>(245,731)</b>     |
| <b>Total Consolidated Expenses</b>                  | <b>13,395,784</b>                   | <b>12,758,022</b>    | <b>12,630,055</b>    |

# PETERBOROUGH PUBLIC HEALTH

## Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <b>Revenue</b>  |                                     |                      |                      |
| <b>Partner Contributions</b>                            |                                     |                      |                      |
| Ontario Ministry of Health and Long Term Care           | 5,906,600                           | 5,906,600            | 5,790,700            |
| City of Peterborough                                    | 1,228,486                           | 1,234,095            | 1,210,149            |
| County of Peterborough                                  | 856,953                             | 857,536              | 841,610              |
| Curve Lake First Nation                                 | 9,614                               | 9,614                | 9,328                |
| Hiawatha First Nation                                   | 3,118                               | 3,118                | 3,014                |
| <b>Other</b>  |                                     |                      |                      |
| Vaccine Reimbursement programs (page 14)                | 22,500                              | 31,086               | 27,450               |
| Vector Borne Diseases (page 15)                         | 57,100                              | 57,100               | 57,100               |
| Small Drinking Water program (page 16)                  | 68,100                              | 68,100               | 68,100               |
| Ontario Health Insurance program                        | 38,500                              | 30,344               | 37,438               |
| Travel clinic   | -                                   | -                    | 117,310              |
| Recovery of administration and occupancy                | 235,000                             | 267,479              | 245,731              |
| Interest  | 22,500                              | 50,144               | 30,064               |
| Fee for service   | 24,700                              | 17,485               | 24,689               |
| Other income  | 267,058                             | 81,090               | 22,350               |
|   | <b>8,740,229</b>                    | <b>8,613,791</b>     | <b>8,485,033</b>     |
| <b>Expenses</b>   |                                     |                      |                      |
| Salaries and wages                                      | 5,532,242                           | 5,044,160            | 5,166,213            |
| Employee benefits                                       | 1,554,835                           | 1,424,650            | 1,427,204            |
| Travel  | 40,400                              | 69,527               | 47,114               |
| Program materials and printing                          | 277,071                             | 335,894              | 359,789              |
| Communication and public education                      | 157,300                             | 248,490              | 153,851              |
| Purchased program services                              | 159,135                             | 105,726              | 134,090              |
| Administrative  | 209,159                             | 340,729              | 377,699              |
| Occupancy   | 615,025                             | 601,685              | 546,188              |
| Staff education   | 42,539                              | 37,603               | 34,032               |
| Board costs   | 55,498                              | 45,266               | 36,183               |
| Amortization  | 249,496                             | 249,499              | 249,496              |
|   | <b>8,892,700</b>                    | <b>8,503,229</b>     | <b>8,531,859</b>     |
| <b>Annual Surplus / (Deficit)</b>                       | <b>(152,471)</b>                    | <b>110,562</b>       | <b>(46,826)</b>      |
| <b>Amount Owing to Province</b>                         | <b>-</b>                            | <b>(3,419)</b>       | <b>(12,609)</b>      |
| <b>Reduction in Invested in Tangible Capital Assets</b> | <b>249,496</b>                      | <b>249,499</b>       | <b>249,496</b>       |
| <b>Purchase of Capital Assets - Administration</b>      | <b>-</b>                            | <b>(164,880)</b>     | <b>-</b>             |
| <b>Repayment of Long Term Debt</b>                      | <b>(97,025)</b>                     | <b>(97,025)</b>      | <b>(93,852)</b>      |
| <b>Increase/ (Decrease) in Contingency Reserve</b>      | <b>-</b>                            | <b>94,737</b>        | <b>96,209</b>        |

# PETERBOROUGH PUBLIC HEALTH



**Vaccine Reimbursement Programs from Public Health Programs and Services  
Schedule of Revenue and Expenses  
For the Year Ended December 31, 2018**

|  | Universal<br>Influenza<br>Immunization<br>Program<br>\$ | Human<br>Papilloma<br>Virus<br>Program<br>\$ | Meningococcal<br>C<br>Program<br>\$ | Total<br>Actual<br>2018<br>\$ | Total<br>Actual<br>2017<br>\$ |
|--|---|--|-------------------------------------|-------------------------------|-------------------------------|
| <b>Revenue</b>   |   |  |                                     |                               |                               |
| Ontario Ministry of Health and Long Term Care                              | 2,160   | 18,054                                       | 10,872                              | 31,086                        | 27,450                        |
| <b>Expenses</b>  |   |  |                                     |                               |                               |
| Personal services  |   |  |                                     |                               |                               |
| Salaries and wages   | 4,462   | 22,072                                       | 13,308                              | 39,842                        | 49,388                        |
| Employee benefits  | 1,061   | 5,253  | 3,168                               | 9,482                         | 12,144                        |
| Other operating  |   |  |                                     |                               |                               |
| Program materials and supplies   | 40  | -  | -                                   | 40                            | 441                           |
| Travel   | -   | 261  | 184                                 | 445                           | 1,009                         |
|  | 5,563   | 27,586                                       | 16,660                              | 49,809                        | 62,982                        |
| <b>Annual Surplus/(Deficit) in Public Health Programs<br/>and Services</b> | <b>(3,403)</b>  | <b>(9,532)</b>                               | <b>(5,788)</b>                      | <b>(18,723)</b>               | <b>(35,532)</b>               |

# PETERBOROUGH PUBLIC HEALTH

**Vector Borne Diseases  
Schedule of Revenue and Expenses  
For the Year Ended December 31, 2018**

|  | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|--|-------------------------------------|----------------------|----------------------|
| <b>Revenue</b>   |                                     |                      |                      |
| Ontario Ministry of Health and Long Term Care                          | 57,100                              | 57,100               | 57,100               |
| City of Peterborough   | 10,876                              | 10,265               | 9,327                |
| County of Peterborough   | 8,157                               | 7,698                | 5,504                |
|  | 76,133                              | 75,063               | 71,931               |
| <b>Expenses</b>  |                                     |                      |                      |
| Personal services  |                                     |                      |                      |
| Salaries and wages   | 25,313                              | 26,113               | 27,002               |
| Employee benefits  | 3,820                               | 3,277                | 2,995                |
| Other operating  |                                     |                      |                      |
| Materials and communications   | 5,000                               | 3,113                | 5,725                |
| Mosquito identification  | 4,000                               | 3,153                | 3,645                |
| Larviciding  | 35,000                              | 24,768               | 18,247               |
| Travel   | 3,000                               | 11,425               | 1,707                |
|  | 76,133                              | 71,849               | 59,321               |
| <b>Annual Surplus/(Deficit) in Public Health Programs and Services</b> | -                                   | 3,214                | 12,610               |

# PETERBOROUGH PUBLIC HEALTH

## Small Drinking Water Systems Schedule of Revenue and Expenses For the Year Ended December 31, 2018

|  | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|--|-------------------------------------|----------------------|----------------------|
| <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   | 66,678                              | 65,477               | 66,289               |
| Employee benefits  | 19,422                              | 16,713               | 17,201               |
| Other operating  |                                     |                      |                      |
| Materials and supplies   | 2,000                               | 1,647                | 2,711                |
| Audit and legal  | 500                                 | 2,540                | 3,300                |
| Professional development   | 500                                 | 906                  | 322                  |
| Travel   | 1,700                               | 3,517                | 977                  |
|  | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <b>Revenue</b>                                  |                                     |                      |                      |
| Inspection fees                                 | 384,200                             | 366,925              | 408,506              |
| Lawyer research fees                            | 17,825                              | 17,195               | 13,040               |
| Clean water - mandatory re-inspection fees      | 97,500                              | 98,205               | 101,725              |
| - non-mandatory re-inspection fees              | -                                   | 325                  | -                    |
| Interest  | 750                                 | 1,843                | 1,273                |
|   | <b>500,275</b>                      | <b>484,493</b>       | <b>524,544</b>       |
| <b>Expenses</b>                                 |                                     |                      |                      |
| Salaries and wages                              | 305,338                             | 303,794              | 290,156              |
| Employee benefits                               | 80,813                              | 78,371               | 77,139               |
| Travel  | 39,473                              | 32,702               | 31,222               |
| Equipment, materials and supplies               | 11,296                              | 12,467               | 8,770                |
| Audit   | 3,500                               | 3,500                | 3,500                |
| Rent  | 7,000                               | 7,000                | 7,000                |
| Allocated costs                                 | 50,855                              | 50,556               | 48,696               |
| Staff education                                 | 2,000                               | 1,910                | 1,104                |
|   | <b>500,275</b>                      | <b>490,300</b>       | <b>467,587</b>       |
| <b>Annual Surplus/(Deficit)</b>                 | -                                   | (5,807)              | 56,957               |
| <b>Opening Fund Balance - beginning of year</b> | 184,314                             | 184,314              | 127,357              |
| <b>Closing Fund Balance - end of year</b>       | 184,314                             | 178,507              | 184,314              |

# PETERBOROUGH PUBLIC HEALTH

## Healthy Babies/Healthy Children Program Schedule of Revenue and Expenses For the Year Ended December 31, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <b>Revenue</b>  |                                     |                      |                      |
| Ministry of Children and Youth Services - Base and<br>9,000 Nursing | 928,413                             | 928,413              | 928,413              |
| <b>Expenses</b>   |                                     |                      |                      |
| Personal services   |                                     |                      |                      |
| Salaries and wages  | 686,700                             | 688,875              | 683,789              |
| Employee benefits   | 193,113                             | 188,299              | 191,698              |
| Other operating   |                                     |                      |                      |
| Universal Screening   | 25,575                              | 25,613               | 25,575               |
| Program supplies  | 5,980                               | 6,343                | 8,972                |
| Professional development  | 500                                 | 908                  | 655                  |
| Travel  | 10,000                              | 12,380               | 10,404               |
| Audit and legal   | 1,445                               | 1,800                | 1,800                |
| Telephone   | 5,100                               | 4,195                | 5,520                |
|   | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 95,453                              | 99,845               | 95,220               |
| Employee benefits                             | 26,047                              | 21,655               | 26,280               |
|   | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 70,577                              | 70,383               | 70,800               |
| Employee benefits                             | 19,523                              | 19,133               | 19,300               |
|   | 90,100                              | 89,516               | 90,100               |
| <b>Amount Due to Province of Ontario</b>      | -                                   | 584                  | -                    |

# PETERBOROUGH PUBLIC HEALTH

**Infectious Diseases Control  
 Schedule of Revenue and Expenses  
 For the Year Ended December 31, 2018**

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 157,940                             | 161,351              | 147,668              |
| Employee benefits                             | 45,860                              | 41,718               | 40,972               |
| Other operating                               |                                     |                      |                      |
| Materials and supplies                        | 16,500                              | 16,184               | 31,045               |
| Professional development                      | 500                                 | 1,923                | 1,371                |
| Travel  | 1,500                               | 1,124                | 1,244                |
|   | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 140,242                             | 144,567              | 141,681              |
| Employee benefits                             | 40,258                              | 35,933               | 38,819               |
|   | 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, 2018**

|  | Budget<br>2018<br>\$<br>(Unaudited) | Protection &<br>Enforcement<br>\$ | Prosecution<br>\$ | Tobacco<br>Coordinator<br>\$ | Youth<br>Tobacco<br>Use<br>Prevention<br>\$ | Total<br>Actual<br>2018<br>\$ | Total<br>Actual<br>2017<br>\$ |
|--|-------------------------------------|-----------------------------------|-------------------|------------------------------|---|-------------------------------|-------------------------------|
| <b>Revenue</b>                                   |                                     |                                   |                   |                              |   |                               |                               |
| Ontario Ministry of Health and Long Term<br>Care | 388,800                             | 202,100                           | 6,700             | 100,000                      | 80,000                                      | 388,800                       | 388,800                       |
| <b>Expenses</b>                                  |                                     |                                   |                   |                              |   |                               |                               |
| Personal services                                |                                     |                                   |                   |                              |   |                               |                               |
| Salaries and wages                               | 247,973                             | 125,853                           | -                 | 76,566                       | 43,186                                      | 245,605                       | 244,878                       |
| Employee benefits                                | 72,075                              | 36,951                            | -                 | 23,434                       | 15,068                                      | 75,453                        | 73,976                        |
| Other operating                                  |                                     |                                   |                   |                              |   |                               |                               |
| Administration, office and<br>accommodation      | 33,852                              | 24,252                            | -                 | -                            | 9,600                                       | 33,852                        | 33,852                        |
| Audit and legal fees                             | 2,500                               | 1,500                             | -                 | -                            | -   | 2,500                         | 2,500                         |
| Program materials and supplies                   | 14,100                              | 3,872                             | -                 | -                            | 9,382                                       | 13,254                        | 17,580                        |
| Staff and community training                     | 1,500                               | 2,512                             | -                 | -                            | 1,000                                       | 2,512                         | 438                           |
| Purchased enforcement services - legal<br>fees   | 6,700                               | -                                 | -                 | -                            | -   | -                             | 2,803                         |
| Travel   | 10,100                              | 7,160                             | -                 | -                            | 1,322                                       | 8,482                         | 8,876                         |
|  | 388,800                             | 202,100                           | -                 | 100,000                      | 79,558                                      | 381,658                       | 384,903                       |
| <b>Amount Due to Province of Ontario</b>         | -                                   | -                                 | 6,700             | -                            | 442   | 7,142                         | 3,897                         |

# PETERBOROUGH PUBLIC HEALTH

## Electronic Cigarettes Act Schedule Of Revenue And Expenses For the Year Ended December 31, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 18,271                              | 19,217               | 18,800               |
| Employee benefits                             | 4,929                               | 4,539                | 4,827                |
| Other operating                               |                                     |                      |                      |
| Administration, office and accommodation      | 3,500                               | 3,500                | 3,500                |
| Audit fees                                    | 500                                 | 500                  | 500                  |
| Program materials and supplies                | 800                                 | 551                  | 633                  |
| Travel  | 1,300                               | 993                  | 1,040                |
|   | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <b>Revenue</b>  |                                     |                      |                      |
| Ontario Ministry of Health and Long Term Care               | 763,100                             | 763,100              | 763,100              |
| Dental treatment fees                                       | 185,000                             | 172,805              | 169,911              |
| Other revenue   | -                                   | 850                  | 1,392                |
|   | <b>948,100</b>                      | <b>936,755</b>       | <b>934,403</b>       |
| <b>Expenses</b>   |                                     |                      |                      |
| Salaries and wages  | 537,467                             | 396,492              | 414,380              |
| Employee benefits   | 152,641                             | 74,803               | 86,426               |
| Audit   | 3,000                               | 3,000                | 3,000                |
| Materials and supplies                                      | 98,072                              | 68,721               | 48,718               |
| Occupancy costs   | 37,000                              | 38,759               | 46,139               |
| Office supplies and equipment                               | 5,000                               | 2,149                | 14,052               |
| Purchased services  | 40,620                              | 161,391              | 45,367               |
| Staff training and development                              | -                                   | -                    | 370                  |
| Travel  | 3,000                               | 351                  | 8,334                |
| Allocated administration                                    | 71,300                              | 71,300               | 71,300               |
| Loss on disposal of tangible capital assets                 | -                                   | -                    | 208,800              |
|   | <b>948,100</b>                      | <b>816,966</b>       | <b>946,886</b>       |
| <b>Annual Surplus/(Deficit)</b>                             | -                                   | 119,789              | (12,483)             |
| <b>Reduction in Invested in Tangible Capital Assets</b>     | -                                   | -                    | 208,800              |
| <b>Purchase of Tangible Capital Assets - Administration</b> | -                                   | (69,672)             | -                    |
| <b>Amount Due to Province of Ontario</b>                    | -                                   | 50,117               | 196,317              |

# PETERBOROUGH PUBLIC HEALTH

## Enhanced Food Safety - Haines Schedule of Revenue and Expenses For the Year Ended December 31, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 16,973                              | 17,425               | 16,678               |
| Employee benefits                             | 4,927                               | 4,504                | 4,529                |
| Other operating                               |                                     |                      |                      |
| Materials and supplies                        | 2,400                               | 2,039                | 3,067                |
| Travel  | 700                                 | 1,032                | 726                  |
|   | 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, 2018

|   | Budget<br>2018<br>\$<br>(Unaudited) | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|-------------------------------------|----------------------|----------------------|
| <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                            | 10,000                              | 9,666                | 9,507                |
| Employee benefits                             | 1,050                               | 879                  | 515                  |
| Other operating                               |                                     |                      |                      |
| Materials and supplies                        | 2,450                               | 2,735                | 2,445                |
| Travel  | 2,000                               | 2,220                | 3,033                |
|   | 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, 2018

|   | Budget<br>2018<br>\$ | Actual<br>2018<br>\$ | Actual<br>2017<br>\$ |
|---|----------------------|----------------------|----------------------|
| <b>Revenue</b>                                |                      |                      |                      |
| Ontario Ministry of Health and Long Term Care | 150,000              | 150,000              | 150,000              |
| <b>Expenses</b>                               |                      |                      |                      |
| Personal services                             |                      |                      |                      |
| Salaries and wages                            | 105,000              | 103,084              | 41,805               |
| Employee benefits                             | 19,000               | 18,705               | 5,262                |
| Other operating                               |                      |                      |                      |
| Audit and legal fees                          | 1,000                | 1,000                | 1,000                |
| Materials and supplies                        | 20,500               | 21,643               | 91,190               |
| Purchased services                            | 4,500                | 4,500                | 4,579                |
|   | 150,000              | 148,932              | 143,836              |
| <b>Amount Due to Province of Ontario</b>      | -                    | 1,068                | 6,164                |