

**Peterborough Public Health**

**Consolidated Financial Statements**

**December 31, 2019**

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**Peterborough Public Health****For The Year Ended December 31, 2019****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

June 11, 2020

Medical Officer of Health



Date

June 11/20

**Baker Tilly KDN LLP**  
272 Charlotte Street  
Peterborough, ON  
Canada K9J 2V4

## **INDEPENDENT AUDITOR'S REPORT**

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

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### *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, 2019, the consolidated statements of operations and accumulated surplus, net debt 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, 2019, 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.

### *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**

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### *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  
June 17, 2020

# PETERBOROUGH PUBLIC HEALTH

## Consolidated Statement of Financial Position At December 31, 2019

	2019 \$	2018 \$
<b>Financial Assets</b>		
Cash	3,908,798	3,221,931
Accounts receivable	334,401	541,868
<b>Total Financial Assets</b>	<b>4,243,199</b>	<b>3,763,799</b>
<b>Liabilities</b>		
Accounts payable and accrued	1,159,558	973,425
Due to Province of Ontario	464,506	320,826
Employee benefits payable (note 3)	473,531	495,908
Deferred revenue (note 4)	530,038	514,802
Long term debt (note 6)	3,132,955	3,233,262
<b>Total Liabilities</b>	<b>5,760,588</b>	<b>5,538,223</b>
<b>Net Debt</b>	<b>(1,517,389)</b>	<b>(1,774,424)</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 5)	8,913,629	9,172,215
Prepaid expenses	14,204	31,988
<b>Total Non-Financial Assets</b>	<b>8,927,833</b>	<b>9,204,203</b>
<b>Accumulated Surplus (note 8)</b>	<b>7,410,444</b>	<b>7,429,779</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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenues</b>			
Province of Ontario	9,712,374	9,400,579	9,969,751
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,272,319	2,279,256	2,125,366
Fees for service	713,475	657,427	829,619
Other	225,165	133,983	172,266
Interest	66,000	77,906	64,124
<b>Total Revenues</b>	<b>12,989,333</b>	<b>12,549,151</b>	<b>13,161,126</b>
<b>Expenses</b>			
Salaries and wages	8,237,701	7,838,543	7,695,931
Benefits	2,312,685	2,110,735	2,087,254
Program costs	1,461,340	1,396,925	1,642,316
Administration and occupancy	868,210	963,697	1,083,022
Amortization	258,586	258,586	249,499
<b>Total Expenses</b>	<b>13,138,522</b>	<b>12,568,486</b>	<b>12,758,022</b>
<b>Annual Surplus/(Deficit)</b>	<b>(149,189)</b>	<b>(19,335)</b>	<b>403,104</b>
<b>Accumulated Surplus - beginning of year</b>	<b>7,429,779</b>	<b>7,429,779</b>	<b>7,026,675</b>
<b>Accumulated Surplus - end of year</b>	<b>7,280,590</b>	<b>7,410,444</b>	<b>7,429,779</b>

The accompanying notes are an integral part of these financial statements

# PETERBOROUGH PUBLIC HEALTH

## Consolidated Statement of Net Debt For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Annual Surplus/(Deficit)</b>	(149,189)	(19,335)	403,104
Amortization of tangible capital assets	249,496	258,586	249,499
Acquisition of tangible capital assets	-	-	(454,552)
Decrease in prepaid expenses	-	17,784	19,439
<b>Change in Net Debt</b>	100,307	257,035	217,490
<b>Net Debt - beginning of year</b>	(1,774,424)	(1,774,424)	(1,991,914)
<b>Net Debt - end of year</b>	(1,674,117)	(1,517,389)	(1,774,424)

*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, 2019

	2019	2018
	\$	\$
<b>Cash Provided By (Used In)</b>		
<b>Operating Activities</b>		
Annual surplus/(deficit)	(19,335)	403,104
Items not involving cash		
Amortization of tangible capital assets	258,586	249,499
Change in non-cash assets and liabilities		
Accounts receivable	207,467	(260,193)
Prepaid expenses	17,784	19,439
Accounts payable and accrued liabilities	186,133	118,487
Due to the Province of Ontario	143,680	(22,778)
Employee benefits payable	(22,377)	(3,816)
Deferred revenue	15,236	(79,120)
<b>Net change in cash from operating activities</b>	<b>787,174</b>	<b>424,622</b>
<b>Capital Activities</b>		
Purchase of tangible capital assets	-	(454,552)
<b>Financing Activities</b>		
Debt principal repayments	(100,307)	(97,025)
<b>Net change in cash</b>	<b>686,867</b>	<b>(126,955)</b>
<b>Cash - beginning of year</b>	<b>3,221,931</b>	<b>3,348,886</b>
<b>Cash - end of year</b>	<b>3,908,798</b>	<b>3,221,931</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, 2019

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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, 2019

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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, 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, 2019

### 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 \$473,531 (2018 - \$495,908) that are fully funded and will require payment in future periods.

### 4. Deferred Revenue

Deferred revenue consists of:

	2019	2018
	\$	\$
Specific coalition projects	327,341	297,252
Safe sewage disposal program	202,697	217,550
	530,038	514,802

### 5. Tangible Capital Assets

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

	2019	2018
	\$	\$
General		
Buildings	7,971,451	8,144,744
Dental clinic	445,461	454,552
Furniture and equipment	496,717	572,919
	8,913,629	9,172,215

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

During the year there were no write-downs of assets (2018 - \$Nil) and no interest capitalized (2018 - \$Nil).

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2019

### 6. Long Term Debt

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

	2019	2018
	\$	\$
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	3,132,955	3,233,262

- (b) Interest paid during the year on long term debt amounted to \$106,029 (2018 - \$109,314).
- (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, 2019, 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
	\$	\$	\$
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	118,451	88,001	206,452
2025 and subsequent years	2,578,196	759,448	3,337,644
	3,132,955	1,236,950	4,369,905

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2019

### 7. 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 2019 Annual Report disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets of \$104,290 million indicating an actuarial deficit of \$3,397 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 2019 were \$746,788 (2018 - \$747,822).

### 8. Accumulated Surplus

Accumulated surplus consists of the following:

	2019	2018
	\$	\$
<b>Surplus</b>		
Safe sewage disposal program	148,871	178,507
<b>Invested In Capital Assets</b>		
Tangible capital assets - net book value	8,913,629	9,172,215
Long term debt	(3,132,955)	(3,233,262)
	5,780,674	5,938,953
<b>Surplus</b>	5,929,545	6,117,460
<b>Reserves</b>		
Occupancy/renovation	593,122	587,249
Local vaccination program	619	612
Food security project	49,332	48,843
Vector Borne Diseases	5,256	5,204
Infant Toddler Development program	8,662	17,206
Program	194,891	192,961
	851,882	852,075
<b>Contingency reserve</b>	629,017	460,244
	7,410,444	7,429,779

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2019

### 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. Additional Information

#### Medical Officer of Health Compensation

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

	2019	2018
	\$	\$
Medical Officer of Health compensation - base salary	250,000	250,000
Community Medicine stipend - 100% Provincial	5,000	5,000
Physician compensation - 100% Provincial	37,487	28,617
After hours availability - 100% Provincial	12,000	12,000
	304,487	295,617

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

	2019	2018
	\$	\$
Predictive Beach Modelling	3,912	13,993
Public health inspection student	10,000	10,000
AODA Website Compliance	-	23,650
Healthy Smiles Outreach	-	12,698
Menu Labelling	10,113	12,500
Panorama	-	65,917
Needle Exchange	-	41,539
Vaccine Refrigerator	10,977	32,548
Radon Kits	-	10,000
Cannabis Enforcement	21,572	-
<b>One Time Costs - 100% Provincial</b>	<b>56,574</b>	<b>222,845</b>

# PETERBOROUGH PUBLIC HEALTH

## Notes To The Consolidated Financial Statements For the Year Ended December 31, 2019

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### 11. Subsequent Events

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Board of Health's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the Board of Health's operations.

The extent of the impact of this outbreak and related containment measures on the Board of Health's operations could be significant. Expenses are expected to increase because of the current measures enforced by the Provincial government. The Provincial government has stated additional funding will be available to the Board of Health to cover all or some of these costs. In the year 2020, management expects the Board of Health will have adequate cash flow to fund its operations following the crisis through sources of additional Provincial funding and tight controls over the operating expenses.

The Board of Health can not estimate the length and gravity of the COVID-19 outbreak. If the pandemic continues, it may have a material adverse effect on the Board of Health's results in fiscal 2020. The Board of Health is continually monitoring and assessing new information and recommendations from health and government authorities as it becomes available, and will continue to respond accordingly.

### 12. Inter-Entity 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 Consolidated Statement of Operations and Accumulated Surplus. The City contributed \$1,336,208 (2018 - \$1,255,098) for the mandatory programs, Small Drinking Water and Vector Borne Diseases. The County contributed \$929,259 (2018 - \$857,536) for the mandatory programs, Small Drinking Water and Vector Borne Diseases.

Inter-entity transactions include the City garbage levy in the amount of \$1,948 (2018 - \$3,827).

The long term debt of the Board of Health is guaranteed by the City and County of Peterborough as disclosed in Note 6.

Within the accounts receivable on the Consolidated Statement of Financial Position, the City owes \$Nil (2018 - \$77,809) and the County owes \$77,340 (2018 - \$69,870) 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, 2019

	Buildings \$	Dental Clinic \$	Furniture and Equipment \$	Totals \$
<b>Cost</b>				
Balance, beginning of year	8,664,623	454,552	801,531	9,920,706
Balance, end of year	8,664,623	454,552	801,531	9,920,706
<b>Accumulated Amortization</b>				
Balance, beginning of year	519,879	-	228,612	748,491
Add: additions during the year	173,293	9,091	76,202	258,586
Balance, end of year	693,172	9,091	304,814	1,007,077
<b>Net Book Value of Tangible Capital Assets</b>	<b>7,971,451</b>	<b>445,461</b>	<b>496,717</b>	<b>8,913,629</b>

# PETERBOROUGH PUBLIC HEALTH

## Consolidated Schedule Expenses by Program For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Expenses</b>			
Public Health Programs and Services	8,994,950	8,782,495	8,503,229
Healthy Babies/Health Children Program	928,413	888,276	928,413
Infant Toddler Development Program	253,817	259,869	254,804
Safe Sewage Disposal Program	500,275	461,450	490,300
Smoke Free Ontario - Cessation	-	-	19,573
Smoke Free Ontario	388,800	350,765	381,658
Electronic Cigarettes Act	29,300	29,300	29,300
Harm Reduction	150,000	146,595	148,932
Infectious Diseases Control	222,300	222,300	222,300
Five Counties Speech	12,670	12,670	12,670
Compensation Funding Adjustment	61,674	61,674	51,054
Infection Prevention and Control Nurse Program	90,100	89,028	89,516
Public Health Nurses Initiative	180,500	180,500	180,500
Chief Nursing Officer	121,500	121,500	121,500
Needle Exchange	57,000	53,902	57,000
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	937,256	816,966
One time expenditures - 100% funded	95,458	56,574	222,884
Travel Clinic	2,000	1,309	99,680
RRFSS Data Exchange	-	-	57,000
Fair Workplace	-	-	1,599
Healthy Kids Community Challenge	-	-	239,471
Breakfast Club and Food for Kids	51,660	55,682	53,837
Collective Kitchens	3,000	3,370	2,815
Ontario Seniors Dental	245,005	63,086	-
Locally Driven Collaboration Project	10,000	9,062	-
Other programs - 130th Anniversary	3,000	3,893	-
	13,391,522	12,831,056	13,025,501
<b>Expenses recovered from 100% funded programs</b>	<b>(253,000)</b>	<b>(262,570)</b>	<b>(267,479)</b>
<b>Total Consolidated Expenses</b>	<b>13,138,522</b>	<b>12,568,486</b>	<b>12,758,022</b>

# PETERBOROUGH PUBLIC HEALTH

## Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Partner Contributions			
Ontario Ministry of Health	5,906,600	5,906,600	5,906,600
City of Peterborough	1,330,450	1,336,208	1,234,095
County of Peterborough	928,080	929,259	857,536
Curve Lake First Nation	10,412	10,412	9,614
Hiawatha First Nation	3,377	3,377	3,118
Other			
Vaccine Reimbursement programs (page 15)	26,000	34,076	31,086
Vector Borne Diseases (page 16)	57,100	57,100	57,100
Small Drinking Water program (page 17)	68,100	68,100	68,100
Ontario Health Insurance program	38,500	37,537	30,344
Recovery of administration and occupancy	253,000	262,570	267,479
Interest	66,000	63,038	50,144
Fee for service	24,700	27,588	17,485
Other income	133,441	52,117	81,090
	8,845,760	8,787,982	8,613,791
<b>Expenses</b>			
Salaries and wages	5,595,985	5,372,962	5,044,160
Employee benefits	1,583,238	1,475,794	1,424,650
Travel	44,604	47,990	69,527
Program materials and printing	292,842	342,030	335,894
Communication and public education	157,300	229,128	248,490
Purchased program services	129,650	133,321	105,726
Administrative	249,833	216,605	340,729
Occupancy	600,865	622,780	601,685
Staff education	42,539	47,269	37,603
Board costs	48,598	45,120	45,266
Amortization	249,496	249,496	249,499
	8,994,950	8,782,495	8,503,229
<b>Annual Surplus/(Deficit)</b>	(149,190)	5,487	110,562
<b>Amount Due From/(To) Province</b>	-	9,496	(3,419)
<b>Reduction in Invested in Tangible Capital Assets</b>	249,496	249,496	249,499
<b>Purchase of Tangible Capital Assets - Administration</b>	-	-	(164,880)
<b>Repayment of Long Term Debt</b>	(100,306)	(100,306)	(97,025)
<b>Increase/(Decrease) in Contingency Reserve</b>	-	164,173	94,737

# PETERBOROUGH PUBLIC HEALTH

## Vaccine Reimbursement Programs from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Universal Influenza Immunization Program \$	Human Papilloma Virus Program \$	Meningococcal C Program \$	Total Actual 2019 \$	Total Actual 2018 \$
<b>Revenue</b>					
Ontario Ministry of Health	1,895	20,443	11,738	34,076	31,086
<b>Expenses</b>					
Personal services					
Salaries and wages	3,465	23,627	13,856	40,948	39,842
Employee benefits	883	5,647	3,384	9,914	9,482
Other operating					
Program materials and supplies	104	301	202	607	40
Travel	-	278	294	572	445
	4,452	29,853	17,736	52,041	49,809
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	(2,557)	(9,410)	(5,998)	(17,965)	(18,723)

# PETERBOROUGH PUBLIC HEALTH

## Vector Borne Diseases Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	57,100	57,100	57,100
City of Peterborough	10,876	10,206	10,265
County of Peterborough	8,157	7,655	7,698
	76,133	74,961	75,063
<b>Expenses</b>			
Personal services			
Salaries and wages	29,490	29,331	26,113
Employee benefits	4,275	4,266	3,277
Other operating			
Materials and communications	4,368	5,064	3,113
Mosquito identification	4,000	3,908	3,153
Larviciding	30,000	26,815	24,768
Travel	4,000	2,060	11,425
	76,133	71,444	71,849
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	-	3,517	3,214

# PETERBOROUGH PUBLIC HEALTH

## Small Drinking Water Systems Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	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	68,219	68,680	65,477
Employee benefits	19,501	18,270	16,713
Other operating			
Materials and supplies	1,000	1,077	1,647
Audit and legal	500	13,274	2,540
Professional development	-	-	906
Travel	1,580	2,512	3,517
	90,800	103,813	90,800
<b>Annual Surplus/(Deficit) in Public Health Programs and Services</b>	-	(13,013)	-

# PETERBOROUGH PUBLIC HEALTH

## Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Inspection fees	383,750	320,109	366,925
Lawyer research fees	17,825	11,945	17,195
Clean water - mandatory re-inspection fees	97,500	95,700	98,205
- non-mandatory re-inspection fees	-	2,275	325
Interest	1,200	1,785	1,843
	500,275	431,814	484,493
<b>Expenses</b>			
Salaries and wages	297,338	281,888	303,794
Employee benefits	80,813	74,219	78,371
Travel	39,473	32,331	32,702
Equipment, materials and supplies	7,200	9,730	12,467
Legal fees	9,800	-	-
Audit	3,000	3,000	3,500
Rent	7,000	7,000	7,000
Allocated costs	53,651	50,671	50,556
Staff education	2,000	2,611	1,910
	500,275	461,450	490,300
<b>Annual Surplus/(Deficit)</b>	-	(29,636)	(5,807)
<b>Opening Fund Balance - beginning of year</b>	178,507	178,507	184,314
<b>Closing Fund Balance - end of year</b>	178,507	148,871	178,507

# PETERBOROUGH PUBLIC HEALTH

Chief Nursing Officer  
Schedule of Revenue and Expenses  
For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	121,500	121,500	121,500
<b>Expenses</b>			
Personal services			
Salaries and wages	96,953	97,938	99,845
Employee benefits	24,547	23,562	21,655
	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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	90,100	90,100	90,100
<b>Expenses</b>			
Personal services			
Salaries and wages	70,119	70,322	70,383
Employee benefits	19,981	18,706	19,133
	90,100	89,028	89,516
<b>Amount Due to Province of Ontario</b>	-	1,072	584

# PETERBOROUGH PUBLIC HEALTH

## Infectious Diseases Control Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	222,300	222,300	222,300
<b>Expenses</b>			
Personal services			
Salaries and wages	164,341	162,170	161,351
Employee benefits	44,159	41,880	41,718
Other operating			
Materials and supplies	10,300	13,920	16,184
Professional development	500	556	1,923
Travel	3,000	3,774	1,124
	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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	180,500	180,500	180,500
<b>Expenses</b>			
Personal services			
Salaries and wages	141,534	142,492	144,567
Employee benefits	38,966	38,008	35,933
	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, 2019

	Budget 2019 \$	Protection & Enforcement \$	Prosecution \$	Tobacco Coordinator \$	Youth Tobacco Use Prevention \$	Total Actual 2019 \$	Total Actual 2018 \$
	(Unaudited)						
<b>Revenue</b>							
Ontario Ministry of Health	388,800	202,100	6,700	100,000	80,000	388,800	388,800
<b>Expenses</b>							
Personal services							
Salaries and wages	252,143	123,435	-	75,056	15,817	214,308	245,605
Employee benefits	73,505	36,066	-	19,278	5,832	61,176	75,453
Other operating							
Administration, office and accommodation	33,852	24,252	-	-	9,600	33,852	33,852
Audit and legal fees	2,500	1,500	1,920	-	1,000	4,420	2,500
Program materials and supplies	12,600	13,383	-	-	14,925	28,308	13,254
Staff and community training	1,000	-	-	-	-	-	2,512
Purchased enforcement services - legal fees	6,700	-	-	-	-	-	-
Travel	6,500	8,681	-	-	20	8,701	8,482
	388,800	207,317	1,920	94,334	47,194	350,765	381,658
<b>Amount Due to Province of Ontario</b>	-	(5,217)	4,780	5,666	32,806	38,035	7,142

# PETERBOROUGH PUBLIC HEALTH

## Electronic Cigarettes Act Schedule of Revenue And Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	29,300	29,300	29,300
<b>Expenses</b>			
Personal services			
Salaries and wages	17,652	18,029	19,217
Employee benefits	5,068	4,651	4,539
Other operating			
Administration, office and accommodation	3,500	3,500	3,500
Audit fees	500	500	500
Program materials and supplies	800	905	551
Travel	1,780	1,715	993
	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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	763,100	763,100	763,100
Dental treatment fees	186,500	198,501	172,805
Other revenue	-	6,093	850
	949,600	967,694	936,755
<b>Expenses</b>			
Salaries and wages	443,390	417,903	396,492
Employee benefits	127,468	111,333	74,803
Audit	3,000	3,000	3,000
Materials and supplies	78,202	99,370	68,721
Occupancy costs	20,600	24,931	38,759
Office supplies and equipment	6,400	4,400	2,149
Purchased services	188,440	188,968	161,391
Staff training and development	1,000	165	-
Travel	3,500	495	351
Allocated administration	77,600	77,600	71,300
Amortization	-	9,091	-
	949,600	937,256	816,966
<b>Annual Surplus/(Deficit)</b>	-	30,438	119,789
<b>Reduction in Invested in Tangible Capital Assets</b>	-	9,091	-
<b>Purchase of Tangible Capital Assets - Administration</b>	-	-	(69,672)
<b>Amount Due to Province of Ontario</b>	-	39,529	50,117

# PETERBOROUGH PUBLIC HEALTH

## Enhanced Food Safety - Haines Schedule of Revenue and Expenses For the Year Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	25,000	25,000	25,000
<b>Expenses</b>			
Personal services			
Salaries and wages	16,438	16,241	17,425
Employee benefits	4,687	4,164	4,504
Other operating			
Materials and supplies	3,175	4,039	2,039
Travel	700	556	1,032
	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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	15,500	15,500	15,500
<b>Expenses</b>			
Personal services			
Salaries and wages	9,664	9,706	9,666
Employee benefits	1,186	1,055	879
Other operating			
Materials and supplies	2,550	2,469	2,735
Travel	2,100	2,270	2,220
	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, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	150,000	150,000	150,000
<b>Expenses</b>			
Personal services			
Salaries and wages	88,950	88,382	103,084
Employee benefits	24,150	20,622	18,705
Other operating			
Audit and legal fees	1,000	1,000	1,000
Materials and supplies	15,400	15,637	12,660
Purchased services	15,000	15,644	8,789
Travel	500	310	194
Allocated administration	5,000	5,000	4,500
	150,000	146,595	148,932
<b>Amount Due to Province of Ontario</b>	-	3,405	1,068

# PETERBOROUGH PUBLIC HEALTH

## Ontario Seniors Dental Schedule of Revenue and Expenses For the 9 Months Ended December 31, 2019

	Budget 2019 \$ (Unaudited)	Actual 2019 \$	Actual 2018 \$
<b>Revenue</b>			
Ontario Ministry of Health	245,005	245,005	-
<b>Expenses</b>			
Salaries and wages	97,705	24,521	-
Employee benefits	28,725	4,529	-
Audit	500	500	-
Materials and supplies	56,500	25,716	-
Purchased services	23,200	-	-
Occupancy costs	3,000	720	-
Professional development	3,000	-	-
Travel	300	-	-
Allocated admin	32,075	7,100	-
	245,005	63,086	-
<b>Amount due to the Province of Ontario</b>	-	181,919	-