

Peterborough Public Health

Consolidated Financial Statements

December 31, 2021

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Peterborough Public Health

For The Year Ended December 31, 2021

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 August 10, 2022

Medical Officer of Health  _____ Date August 10, 2022

INDEPENDENT AUDITOR'S REPORTD: 705.742-3418
F: 705.742-9775**To the Members of the Board of Health of the Peterborough
Public Health**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, 2021, 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, 2021, 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.

Basis for Opinion

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.

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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
January 20, 2023

PETERBOROUGH PUBLIC HEALTH

Consolidated Statement of Financial Position At December 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash	4,163,705	4,130,862
Accounts receivable	425,177	244,007
Due from the Province of Ontario	441,699	40,732
Total Financial Assets	5,030,581	4,415,601
Liabilities		
Accounts payable and accrued	1,686,842	1,377,071
Employee benefits payable (note 3)	626,899	539,028
Deferred revenue (note 4)	722,617	686,913
Long term debt (note 6)	2,922,053	3,029,258
Total Liabilities	5,958,411	5,632,270
Net Debt	(927,830)	(1,216,669)
Non-Financial Assets		
Tangible capital assets (note 5)	8,654,299	8,655,043
Prepaid expenses	2,201	15,390
Total Non-Financial Assets	8,656,500	8,670,433
Accumulated Surplus (note 8)	7,728,670	7,453,764

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, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Revenues			
Province of Ontario	13,731,255	15,723,858	10,600,846
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,272,319	2,278,715	2,281,817
Fees for service	626,650	567,753	521,066
Other	161,706	72,426	116,888
Interest	14,000	22,863	39,460
Total Revenues	16,805,930	18,665,615	13,560,077
Expenses			
Salaries and wages	10,702,429	11,775,663	8,736,073
Benefits	2,768,726	2,709,679	2,229,233
Program costs	1,655,033	2,432,655	1,460,017
Administration and occupancy	1,614,796	1,243,712	832,848
Amortization	258,586	229,000	258,586
Total Expenses	16,999,570	18,390,709	13,516,757
Annual Surplus/(Deficit)	(193,640)	274,906	43,320
Accumulated Surplus - beginning of year	7,453,764	7,453,764	7,410,444
Accumulated Surplus - end of year	7,260,124	7,728,670	7,453,764

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, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Annual Surplus/(Deficit)	(193,640)	274,906	43,320
Amortization of tangible capital assets	258,586	229,000	258,586
Acquisition of tangible capital assets	-	(228,256)	-
Change in prepaid expenses	-	13,189	(1,186)
Change in Net Debt	64,946	288,839	300,720
Net Debt - beginning of year	(1,216,669)	(1,216,669)	(1,517,389)
Net Debt - end of year	(1,151,723)	(927,830)	(1,216,669)

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, 2021

	2021	2020
	\$	\$
Cash Provided By (Used In)		
Operating Activities		
Annual surplus	274,906	43,320
Items not involving cash		
Amortization of tangible capital assets	229,000	258,586
Change in non-cash assets and liabilities		
Accounts receivable	(181,170)	90,394
Due from the Province of Ontario	(400,967)	(40,732)
Prepaid expenses	13,189	(1,186)
Accounts payable and accrued liabilities	309,771	217,513
Due to the Province of Ontario	-	(464,506)
Employee benefits payable	87,871	65,497
Deferred revenue	35,704	156,875
Net change in cash from operating activities	368,304	325,761
Capital Activities		
Purchase of tangible capital assets	(228,256)	-
Financing Activities		
Debt principal repayments	(107,205)	(103,697)
Net change in cash	32,843	222,064
Cash - beginning of year	4,130,862	3,908,798
Cash and cash equivalents - end of year	4,163,705	4,130,862

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, 2021

1. Nature of Operations

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

The organization operates as Peterborough Public Health, while the legal name of the organization remains the Peterborough County-City Health Unit.

2. Significant Accounting Policies

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

(a) Reporting Entity

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

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

(b) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Initial costs for tangible capital assets that were acquired or developed prior to 2009 were obtained using historical cost information or using current fair market values discounted by a relevant inflation factor to the point of acquisition. 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
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, 2021

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, 2021

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 \$626,899 (2020 - \$539,028) that are fully funded and will require payment in future periods.

4. Deferred Revenue

Deferred revenue consists of:

	2021	2020
	\$	\$
Specific coalition projects	359,106	290,929
Safe sewage disposal program	236,085	196,460
Partner funding	127,426	199,524
	722,617	686,913

5. Tangible Capital Assets

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

	2021	2020
	\$	\$
General		
Buildings	7,624,867	7,798,159
Dental clinic	650,970	436,370
Furniture and equipment	378,462	420,514
	8,654,299	8,655,043

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

During the year there were no write-downs of assets (2020 - \$Nil) and no interest capitalized (2020 - \$Nil).

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2021

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:

	2021	2020
	\$	\$
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	2,922,053	3,029,258

- (b) Interest paid during the year on long term debt amounted to \$99,250 (2020 - \$102,634).
- (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, 2021, 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
	\$	\$	\$
2022	110,829	95,623	206,452
2023	114,577	91,875	206,452
2024	118,451	88,001	206,452
2025	122,456	83,996	206,452
2026	126,596	79,856	206,452
2027 and subsequent years	2,329,144	595,598	2,924,742
	2,922,053	1,034,949	3,957,002

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2021

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 2021 Annual Report disclosed total actuarial liabilities of \$120,796 million in respect of benefits accrued for service with actuarial assets of \$117,665 million indicating an actuarial deficit of \$3,131 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 2021 were \$785,737 (2020 - \$748,008).

8. Accumulated Surplus

Accumulated surplus consists of the following:

	2021	2020
	\$	\$
Surplus		
Safe sewage disposal program	131,790	150,997
Invested In Capital Assets		
Tangible capital assets - net book value	8,654,299	8,655,043
Long term debt	(2,922,053)	(3,029,258)
	5,732,246	5,625,785
Surplus	5,864,036	5,776,782
Reserves		
Occupancy/renovation	604,544	598,806
Local vaccination program	630	624
Food security project	50,282	49,804
Vector Borne Diseases	5,357	5,306
Infant Toddler Development program	3,960	3,900
Program	198,644	196,759
	863,417	855,199
Contingency reserve	1,001,217	821,783
	7,728,670	7,453,764

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2021

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:

	2021	2020
	\$	\$
Medical Officer of Health compensation - base salary	211,538	250,000
Community Medicine stipend - 100% Provincial	4,167	5,000
Physician compensation - 100% Provincial	39,620	47,097
After hours availability - 100% Provincial	10,000	12,000
	265,325	314,097

One Time Costs - 100% Provincial Funded

	2021	2020
	\$	\$
Public health inspection student	24,994	20,000
Indigenous program initiative	10,000	10,000
Ontario Seniors Dental Program Clinic Expansion	295,612	-
One Time Costs - 100% Provincial	330,606	30,000

One Time Provincial Revenue

	2021	2020
	\$	\$
Mitigation funding	1,015,000	1,015,000

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2021

11. 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 \$1,336,094 (2020 - \$1,338,207) for the mandatory programs. The County contributed \$928,833 (2020 - \$929,821) for the mandatory programs.

Inter-entity transactions include the City garbage levy in the amount of \$2,451 (2020 - \$2,594).

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

12. Uncertainty Caused by COVID-19

In March 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Peterborough Public 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 Peterborough Public Health's operations. The extent of the impact of this outbreak and related containment measures on the Peterborough Public Health's operations cannot be reliably estimated at this time.

13. Contingent Liabilities

Peterborough Public Health, in the course of its operations, can be named in lawsuits and other legal items the outcome of which is indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

PETERBOROUGH PUBLIC HEALTH

Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2021

	Buildings \$	Dental Clinic \$	Furniture and Equipment \$	Totals \$
Cost				
Balance, beginning of year	8,664,623	454,552	801,531	9,920,706
Add: additions during the year	-	228,256	-	228,256
Balance, end of year	8,664,623	682,808	801,531	10,148,962
Accumulated Amortization				
Balance, beginning of year	866,464	18,182	381,017	1,265,663
Add: additions during the year	173,292	13,656	42,052	229,000
Balance, end of year	1,039,756	31,838	423,069	1,494,663
Net Book Value of Tangible Capital Assets	7,624,867	650,970	378,462	8,654,299

PETERBOROUGH PUBLIC HEALTH

Consolidated Schedule Expenses by Program For the Year Ended December 31, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Expenses			
Public Health Programs and Services	10,656,157	6,689,319	7,610,883
Healthy Babies/Health Children Program	928,413	673,285	777,845
Infant Toddler Development Program	242,423	240,884	221,836
Safe Sewage Disposal Program	402,775	483,029	397,078
Ontario Seniors Dental	700,100	707,084	527,384
Covid-19	3,650,700	9,425,785	3,948,226
HUB - Hub & Spoke	-	55,000	-
Five Counties Speech	-	-	3,438
Compensation Funding Adjustment	73,700	53,386	73,188
One time expenditures - 100% funded	354,102	130,452	30,000
Early Warning Surveillance Systems	110,000	70,375	30,000
Breakfast Club and Food for Kids	61,000	41,250	79,217
Collective Kitchens	700	-	639
	17,180,070	18,569,849	13,699,734
Expenses recovered from 100% funded programs	(180,500)	(179,140)	(182,977)
Total Consolidated Expenses	16,999,570	18,390,709	13,516,757

PETERBOROUGH PUBLIC HEALTH

Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Revenue			
Partner Contributions			
Ontario Ministry of Health	7,059,900	7,059,900	7,059,000
City of Peterborough	1,330,450	1,336,094	1,338,207
County of Peterborough	928,080	928,833	929,821
Curve Lake First Nation	10,412	10,412	10,412
Hiawatha First Nation	3,377	3,377	3,377
Other			
Vaccine reimbursement programs	-	1,524	19,208
Dental fees	-	96,819	108,894
Ontario Health Insurance program	35,000	26,293	41,259
Recovery of administration and occupancy	180,500	179,140	182,977
Interest	14,000	7,021	23,864
Fee for service	-	1,825	13,685
Other	-	30,867	33,219
	9,561,719	9,682,105	9,763,923
Expenses			
Salaries and wages	6,719,841	3,359,171	4,358,830
Employee benefits	1,895,761	1,271,475	1,410,438
Travel	57,850	30,419	29,539
Program materials and printing	394,863	244,734	335,548
Communication and public education	65,452	340,175	138,716
Purchased program services	452,496	261,026	219,233
Administrative	-	274,714	190,026
Occupancy	718,671	631,976	605,316
Staff education	44,039	20,781	27,628
Board costs	48,598	25,848	37,023
Amortization	258,586	229,000	258,586
	10,656,157	6,689,319	7,610,883
Annual Surplus/(Deficit)	(1,094,438)	2,992,786	2,153,040

PETERBOROUGH PUBLIC HEALTH

Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Revenue			
Inspection fees	402,775	367,350	310,678
Lawyer research fees	-	7,275	7,090
Clean water - mandatory re-inspection fees	-	78,650	71,235
- non-mandatory re-inspection fees	-	9,100	8,775
Interest	-	1,447	1,426
	<u>402,775</u>	<u>463,822</u>	<u>399,204</u>
Expenses			
Salaries and wages	243,071	290,657	222,772
Employee benefits	68,849	68,101	57,211
Travel	28,000	25,591	25,662
Equipment, materials and supplies	7,500	17,836	13,513
Purchased services	8,000	25,291	21,524
Occupancy	7,000	7,000	7,000
Allocated costs	38,355	46,928	47,401
Staff education	2,000	1,625	1,995
	<u>402,775</u>	<u>483,029</u>	<u>397,078</u>
Annual Surplus/(Deficit)	-	(19,207)	2,126
Opening Fund Balance - beginning of year	150,997	150,997	148,871
Closing Fund Balance - end of year	150,997	131,790	150,997

PETERBOROUGH PUBLIC HEALTH

Covid-19 Schedule of Revenue and Expenses For the Year Ended December 31, 2021

	Budget 2021 \$ (Unaudited)	Extraordinary Costs \$	Vaccine Program \$	School- Focused Nurses \$	Covid Testing \$	Total Actual 2021 \$	Total Actual 2020 \$
Revenue							
Ministry of Health funding	3,650,700	1,419,900	3,357,900	675,073	16,530	5,469,403	811,379
Expenses							
Personal services							
Salaries and wages	2,696,211	3,082,669	3,519,264	547,846	13,302	7,163,081	3,184,644
Employee benefits	392,452	533,445	442,593	126,985	2,407	1,105,430	505,255
Other operating							
Administration, office and accommodation	-	-	-	-	-	-	20,581
Purchased services	451,007	113,629	628,548	-	-	742,177	13,160
Program materials and supplies	37,515	98,912	187,251	-	378	286,541	171,219
Communications and advertising	72,025	37,460	62,315	-	-	99,775	51,897
Professional development	-	4,592	128	-	-	4,720	-
Travel	1,490	5,228	18,148	242	443	24,061	1,470
	3,650,700	3,875,935	4,858,247	675,073	16,530	9,425,785	3,948,226
Annual Surplus/(Deficit)	-	(2,456,035)	(1,500,347)	-	-	(3,956,382)	(3,136,847)

PETERBOROUGH PUBLIC HEALTH

Ontario Seniors Dental Schedule of Revenue and Expenses For the Year Ended December 31, 2021

	Budget 2021 \$ (Unaudited)	Actual 2021 \$	Actual 2020 \$
Revenue			
Ontario Ministry of Health	700,100	700,100	526,115
Dental fees	-	6,984	1,269
	<u>700,100</u>	<u>707,084</u>	<u>527,384</u>
Expenses			
Salaries and wages	197,993	138,130	152,640
Employee benefits	54,352	48,646	37,431
Purchased services	354,755	420,432	102,033
Materials and supplies	17,250	30,344	170,962
Occupancy	15,750	9,532	4,318
Allocated administration	60,000	60,000	60,000
	<u>700,100</u>	<u>707,084</u>	<u>527,384</u>
Annual Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>-</u>