

Peterborough Public Health
Consolidated Financial Statements
December 31, 2022

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Peterborough Public Health

For The Year Ended December 31, 2022

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.

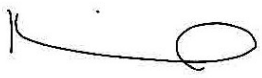

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen 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 14, 2023 _____
Medical Officer of Health	 _____	Date	June 14, 2023 _____

INDEPENDENT AUDITOR'S REPORT**To the Members of the Board of Health of the Peterborough
Public Health***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, 2022, 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, 2022, 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.

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
August 10, 2023

PETERBOROUGH PUBLIC HEALTH

Consolidated Statement of Financial Position At December 31, 2022

	2022	2021
	\$	\$
Financial Assets		
Cash	4,945,167	4,163,705
Accounts receivable	364,465	425,177
Due from the Province of Ontario	-	441,699
Total Financial Assets	5,309,632	5,030,581
Liabilities		
Accounts payable and accrued	1,510,673	1,686,842
Due to Province of Ontario	202,477	-
Employee benefits payable (note 3)	647,253	626,899
Deferred revenue (note 4)	741,636	722,617
Long term debt (note 6)	2,811,224	2,922,053
Total Liabilities	5,913,263	5,958,411
Net Debt	(603,631)	(927,830)
Non-Financial Assets		
Tangible capital assets (note 5)	8,425,299	8,654,299
Prepaid expenses	2,201	2,201
Total Non-Financial Assets	8,427,500	8,656,500
Accumulated Surplus (note 8)	7,823,869	7,728,670

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, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Revenues			
Province of Ontario	16,448,736	14,561,717	15,723,858
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,272,319	2,273,014	2,278,715
Fees for service	765,975	532,137	567,753
Other	235,729	81,802	72,426
Interest	47,000	102,152	22,863
Total Revenues	19,769,759	17,550,822	18,665,615
Expenses			
Salaries and wages	12,423,012	11,455,169	11,775,663
Benefits	3,184,782	2,744,704	2,709,679
Program costs	1,455,789	1,945,513	2,432,655
Administration and occupancy	1,393,836	1,081,237	1,243,712
Amortization	229,000	229,000	229,000
Total Expenses	18,686,419	17,455,623	18,390,709
Annual Surplus	1,083,340	95,199	274,906
Accumulated Surplus - beginning of year	7,728,670	7,728,670	7,453,764
Accumulated Surplus - end of year	8,812,010	7,823,869	7,728,670

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, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Annual Surplus	1,083,340	95,199	274,906
Amortization of tangible capital assets	229,000	229,000	229,000
Acquisition of tangible capital assets	-	-	(228,256)
Change in prepaid expenses	-	-	13,189
Change in Net Debt	1,312,340	324,199	288,839
Net Debt - beginning of year	(927,830)	(927,830)	(1,216,669)
Net Debt - end of year	384,510	(603,631)	(927,830)

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, 2022

	2022	2021
	\$	\$
Cash Provided By (Used In)		
Operating Activities		
Annual surplus	95,199	274,906
Items not involving cash		
Amortization of tangible capital assets	229,000	229,000
Change in non-cash assets and liabilities		
Accounts receivable	60,712	(181,170)
Due from the Province of Ontario	441,699	(400,967)
Prepaid expenses	-	13,189
Accounts payable and accrued liabilities	(176,169)	309,771
Due to the Province of Ontario	202,477	-
Employee benefits payable	20,354	87,871
Deferred revenue	19,019	35,704
Net change in cash from operating activities	892,291	368,304
Capital Activities		
Purchase of tangible capital assets	-	(228,256)
Financing Activities		
Debt principal repayments	(110,829)	(107,205)
Net change in cash	781,462	32,843
Cash - beginning of year	4,163,705	4,130,862
Cash and cash equivalents - end of year	4,945,167	4,163,705

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, 2022

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, 2022

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, 2022

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 \$647,253 (2021 - \$626,899) that are fully funded and will require payment in future periods.

4. Deferred Revenue

Deferred revenue consists of:

	2022	2021
	\$	\$
Specific coalition projects	302,487	359,106
Safe sewage disposal program	240,993	236,085
Partner funding	198,156	127,426
	741,636	722,617

5. Tangible Capital Assets

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

	2022	2021
	\$	\$
General		
Buildings	7,451,575	7,624,867
Dental clinic	637,314	650,970
Furniture and equipment	336,410	378,462
	8,425,299	8,654,299

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

During the year there were no write-downs of assets (2021 - \$Nil) and no interest capitalized (2021 - \$Nil).

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2022

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:

	2022	2021
	\$	\$
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	2,811,224	2,922,053

- (b) Interest paid during the year on long term debt amounted to \$95,623 (2021 - \$99,250).
- (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, 2022, 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
	\$	\$	\$
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	130,877	75,575	206,452
2028 and subsequent years	2,198,267	520,023	2,718,290
	2,811,224	939,326	3,750,550

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2022

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 2022 Annual Report disclosed total actuarial liabilities of \$130,306 million in respect of benefits accrued for service with actuarial assets of \$123,628 million indicating an actuarial deficit of \$6,678 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 2022 were \$824,935 (2021 - \$785,737).

8. Accumulated Surplus

Accumulated surplus consists of the following:

	2022	2021
	\$	\$
Surplus		
Safe sewage disposal program	85,075	131,790
Invested In Capital Assets		
Tangible capital assets - net book value	8,425,299	8,654,299
Long term debt	(2,811,224)	(2,922,053)
	5,614,075	5,732,246
Surplus	5,699,150	5,864,036
Reserves		
Occupancy/renovation	619,154	604,544
Local vaccination program	646	630
Food security project	51,497	50,282
Vector Borne Diseases	5,486	5,357
Infant Toddler Development program	4,066	3,960
Program	203,445	198,644
	884,294	863,417
Contingency reserve	1,240,425	1,001,217
	7,823,869	7,728,670

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2022

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:

	2022	2021
	\$	\$
Medical Officer of Health compensation - base salary	250,000	211,538
Community Medicine stipend - 100% Provincial	5,000	4,167
Physician compensation - 100% Provincial	56,069	39,620
After hours availability - 100% Provincial	12,000	10,000
	323,069	265,325

One Time Costs - 100% Provincial Funded

	2022	2021
	\$	\$
Public health inspection student	20,000	24,994
Indigenous program initiative	10,000	10,000
Ontario Seniors Dental Program Clinic Expansion	1,996	295,612
SFO tablets and equipment	3,521	-
	35,517	330,606

One Time Provincial Revenue

	2022	2021
	\$	\$
Mitigation funding	1,015,000	1,015,000

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2022

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 \$1,330,450 (2021 - \$1,336,904) for the mandatory programs. The County contributed \$928,775 (2021 - \$928,833) for the mandatory programs.

Inter-entity transactions include the City garbage levy in the amount of \$2,676 (2021 - \$2,451).

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

12. 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, 2022

	Buildings \$	Dental Clinic \$	Furniture and Equipment \$	Totals \$
Cost				
Balance, beginning of year	8,664,623	682,808	801,531	10,148,962
Add: additions during the year	-	-	-	-
Balance, end of year	8,664,623	682,808	801,531	10,148,962
Accumulated Amortization				
Balance, beginning of year	1,039,756	31,838	423,069	1,494,663
Add: additions during the year	173,292	13,656	42,052	229,000
Balance, end of year	1,213,048	45,494	465,121	1,723,663
Net Book Value of Tangible Capital Assets	7,451,575	637,314	336,410	8,425,299

PETERBOROUGH PUBLIC HEALTH

Consolidated Schedule Expenses by Program For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Expenses			
Public Health Programs and Services	10,011,358	9,169,583	6,689,319
Healthy Babies/Health Children Program	928,413	826,505	673,285
Infant Toddler Development Program	242,423	195,810	240,884
Safe Sewage Disposal Program	512,675	496,207	483,029
Ontario Seniors Dental	855,600	857,541	707,084
Covid-19	5,696,916	5,566,253	9,425,785
HUB - Hub & Spoke	129,965	111,493	55,000
Compensation Funding Adjustment	73,069	73,069	53,386
Nurses Retention Initiative	295,000	204,764	-
One time expenditures - 100% funded	33,900	35,517	130,452
Early Warning Surveillance Systems	39,600	39,625	70,375
Breakfast Club and Food for Kids	46,000	58,828	41,250
Collective Kitchens	2,000	35	-
	18,866,919	17,635,230	18,569,849
Expenses recovered from 100% funded programs	(180,500)	(179,607)	(179,140)
Total Consolidated Expenses	18,686,419	17,455,623	18,390,709

PETERBOROUGH PUBLIC HEALTH

Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Revenue			
Partner Contributions			
Ontario Ministry of Health	7,112,850	7,112,850	7,059,900
City of Peterborough	1,330,450	1,330,450	1,336,094
County of Peterborough	928,080	928,775	928,833
Curve Lake First Nation	10,412	10,412	10,412
Hiawatha First Nation	3,377	3,377	3,377
Other			
Vaccine reimbursement programs	31,300	28,656	1,524
Dental fees	200,000	72,571	96,819
Ontario Health Insurance program	33,000	30,416	26,293
Recovery of administration and occupancy	180,500	179,607	179,140
Interest	47,000	54,001	7,021
Fee for service	15,000	4,318	1,825
Other	187,729	22,831	30,867
	10,079,698	9,778,264	9,682,105
Expenses			
Salaries and wages	6,147,816	5,578,683	3,359,171
Employee benefits	1,779,612	1,642,927	1,271,475
Travel	51,760	49,191	30,419
Program materials and printing	317,548	277,742	244,734
Communication and public education	109,800	260,496	340,175
Purchased program services	297,883	222,534	261,026
Administrative	266,400	233,833	274,714
Occupancy	733,902	593,492	631,976
Staff education	44,039	54,319	20,781
Board costs	33,598	27,366	25,848
Amortization	229,000	229,000	229,000
	10,011,358	9,169,583	6,689,319
Annual Surplus/(Deficit)	68,340	608,681	2,992,786

PETERBOROUGH PUBLIC HEALTH

Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Revenue			
Inspection fees	402,775	353,627	367,350
Lawyer research fees	-	4,220	7,275
Clean water - mandatory re-inspection fees	97,500	78,975	78,650
- non-mandatory re-inspection fees	12,400	9,485	9,100
Interest	-	3,185	1,447
	512,675	449,492	463,822
Expenses			
Salaries and wages	318,271	299,878	290,657
Employee benefits	88,649	85,839	68,101
Travel	34,600	34,814	25,591
Equipment, materials and supplies	7,900	14,051	17,836
Purchased services	6,000	5,814	25,291
Occupancy	7,000	7,000	7,000
Allocated costs	47,755	47,390	46,928
Staff education	2,500	1,421	1,625
	512,675	496,207	483,029
Annual Surplus/(Deficit)	-	(46,715)	(19,207)
Opening Fund Balance - beginning of year	131,790	131,790	150,997
Closing Fund Balance - end of year	131,790	85,075	131,790

PETERBOROUGH PUBLIC HEALTH

Covid-19 Schedule of Revenue and Expenses For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Extraordinary Costs \$	Vaccine Program \$	School- Focused Nurses \$	Covid Testing \$	Total Actual 2022 \$	Total Actual 2021 \$
Revenue							
Ministry of Health funding	5,696,916	975,000	2,425,050	559,739	79,048	4,038,837	5,469,403
Expenses							
Personal services							
Salaries and wages	4,327,441	1,631,455	2,020,908	461,842	68,141	4,182,346	7,163,081
Employee benefits	874,875	305,471	268,302	96,791	8,862	679,426	1,105,430
Other operating							
Administration, office and accommodation	75,000	29,915	72,140	-	-	102,055	-
Purchased services	347,200	115,429	384,649	-	-	500,078	742,177
Program materials and supplies	50,900	24,210	37,270	321	84	61,885	286,541
Communications and advertising	10,000	14,636	10,819	-	-	25,455	99,775
Professional development	-	-	-	-	-	-	4,720
Travel	11,500	2,348	9,914	785	1,961	15,008	24,061
	5,696,916	2,123,464	2,804,002	559,739	79,048	5,566,253	9,425,785
Annual Surplus/(Deficit)	-	(1,148,464)	(378,952)	-	-	(1,527,416)	(3,956,382)

PETERBOROUGH PUBLIC HEALTH

Ontario Seniors Dental Schedule of Revenue and Expenses For the Year Ended December 31, 2022

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Revenue			
Ontario Ministry of Health	848,600	848,600	700,100
Dental fees	7,000	8,941	6,984
	<u>855,600</u>	<u>857,541</u>	<u>707,084</u>
Expenses			
Salaries and wages	198,174	260,109	138,130
Employee benefits	52,676	79,858	48,646
Purchased services	501,500	406,696	420,432
Materials and supplies	29,750	41,623	30,344
Occupancy	13,500	9,255	9,532
Allocated administration	60,000	60,000	60,000
	<u>855,600</u>	<u>857,541</u>	<u>707,084</u>
Annual Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>-</u>