

HIGHLIGHTS

2015 Audited Financial Statements

The 2015 Financial Statements reflect the sale of 10 Hospital Drive but not the \$8,005,000 purchase of the first three floors of 185 King Street which was finalized in February of 2016. This helps explain why on page 8 the total “accumulated surplus” for 2015 shows an amount of \$5.9 million, because the offsetting capital expenses of the mortgage and down payment had not yet taken place as of December 31, 2015.

The phrase “accumulated surplus” is an accounting term that refers to capital assets and accrued funds, and is not the same thing as “money in the bank”. Accrued funds are funds held in an account that will be spent in a future reporting period. For example, the 2015 statements show an amount of \$100,866 as a surplus for the Safe Sewage Disposal Program (page 8). The Safe Sewage Disposal Program is an entirely self-funded, seasonal program which accumulates funds from permit fees all year long and then draws them down to pay for septic inspections during the warmer months of the year.

The 2015 statements also reflect combined reserves of \$572,282. These reserves are important to provide some protection against unanticipated financial demands, such as the funding freeze announced by the Ministry of Health and Long Term Care in 2015. This freeze came into effect when the province implemented the [new funding formula](#) for public health (see page 16 of link).

The Board of Health approved these statements on April 13, 2016.

For more information, please contact:

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Peterborough County - City Health Unit

Consolidated Financial Statements

December 31, 2015

Peterborough County - City Health Unit

Consolidated Financial Statements

December 31, 2015

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Peterborough County - City Health Unit

For The Year Ended December 31, 2015

Management Report

The accompanying consolidated financial statements of the Peterborough County - City Health Unit 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 Health Unit 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 Health Unit'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 Health Unit's financial statements for issuance. The Board of Health meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditors' report.

The consolidated financial statements have been audited by Collins Barrow Kawarthas LLP in accordance with Canadian generally accepted auditing standards on behalf of the Health Unit. Collins Barrow Kawarthas LLP has full and free access to the Board of Health.

Chairman

Date

4. 20. 2016

Medical Officer of Health

Date

April 20/16

Independent Auditors' Report**To the Members of The Board of Health of the Peterborough
County-City Health Unit**T. 705.742.3418
F. 705.742.9775www.collinsbarrowkawarthas.com*Report on the Financial Statements*

We have audited the accompanying consolidated financial statements of the Peterborough County - City Health Unit, which comprise the consolidated statement of financial position as at December 31, 2015, the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies, other explanatory information and related schedules.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Peterborough County - City Health Unit as at December 31, 2015 and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Collins Barrow Kawarthas LLPChartered Professional Accountants
Licensed Public AccountantsPeterborough, Ontario
April 21, 2016

Peterborough County - City Health Unit

Consolidated Statement of Financial Position At December 31, 2015

	2015 \$	2014 \$
Financial Assets		
Cash	7,609,044	3,470,739
Accounts receivable		
Canada Revenue Agency	175,601	80,093
City of Peterborough - Ontario Works program	-	105,381
Trade receivables	105,252	83,454
Total Financial Assets	7,889,897	3,739,667
Liabilities		
Accounts payable and accrued	1,096,899	935,964
Due to Province of Ontario	597,606	946,700
Employee benefits payable (note 4)	510,705	478,918
Deferred revenue (note 5)	1,508,733	634,139
Total Liabilities	3,713,943	2,995,721
Net Financial Assets	4,175,954	743,946
Non-Financial Assets		
Tangible capital assets (note 6)	1,331,944	718,222
Prepaid expenses and deposits (note 12)	446,023	42,627
Total Non-Financial Assets	1,777,967	760,849
Accumulated Surplus (note 8)	5,953,921	1,504,795

The accompanying notes are an integral part of these financial statements

Peterborough County - City Health Unit

Consolidated Statement of Operations and Accumulated Surplus For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Province of Ontario	9,790,478	9,650,105	8,517,776
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,817,786	2,731,914	2,727,404
Fees for service	808,236	803,819	761,080
Other	208,152	222,960	223,067
Interest	30,750	32,623	42,464
Gain on sale of Hospital Drive	-	3,482,455	-
Total Revenues	13,655,402	16,923,876	12,271,791
Expenses			
Salaries and wages	7,676,125	7,559,304	7,182,482
Benefits	2,092,161	2,034,636	1,953,190
Program costs	2,486,768	2,147,554	2,511,498
Administration and occupancy	387,577	637,322	632,810
Amortization	109,891	95,934	109,891
Total Expenses	12,752,522	12,474,750	12,389,871
Annual Surplus/(Deficit)	902,880	4,449,126	(118,080)
Accumulated Surplus - beginning of year	1,504,795	1,504,795	1,622,875
Accumulated Surplus - end of year	2,407,675	5,953,921	1,504,795

The accompanying notes are an integral part of these financial statements

Peterborough County - City Health Unit

Consolidated Statement of Change in Net Financial Assets For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Annual Surplus/(Deficit)	902,880	4,449,126	(118,080)
Amortization of tangible capital assets	109,891	95,934	109,891
Acquisition of tangible capital assets	(1,027,201)	(1,027,201)	-
Gain on sale of Hospital Drive	-	(3,482,455)	-
Proceeds on sale of tangible capital assets	-	3,800,000	-
(Increase)/decrease in prepaid expenses and deposits	-	(403,396)	25,040
Increase/(Decrease) in Net Financial Assets	(14,430)	3,432,008	16,851
Net Financial Assets - beginning of year	743,946	743,946	727,095
Net Financial Assets - end of year	729,516	4,175,954	743,946

The accompanying notes are an integral part of these financial statements

Peterborough County - City Health Unit

Consolidated Statement of Cash Flows For the Year Ended December 31, 2015

	2015 \$	2014 \$
Net Inflow (Outflow) of Cash Related to the Following Activities:		
Operating		
Annual surplus/(deficit)	4,449,126	(118,080)
(Increase)/decrease in accounts receivable	(11,925)	(58,498)
(Increase)/decrease in prepaid expenses and deposits	(403,396)	25,040
Increase in accounts payable and accrued	160,935	182,786
Increase/(decrease) in due to the Province of Ontario	(349,094)	(730,644)
Increase in employee benefits payable	31,787	4,995
Increase in deferred revenue	874,594	124,430
Non-cash charges to operations		
Amortization of tangible capital assets	95,934	109,891
Gain on sale of Hospital Drive	(3,482,455)	-
Net increase/(decrease) in cash from operating transactions	1,365,506	(460,080)
Capital		
Acquisition of tangible capital assets	(1,027,201)	-
Proceeds on sale of Hospital Drive	3,800,000	-
Net increase in cash from capital transactions	2,772,799	-
Increase/(Decrease) in Cash	4,138,305	(460,080)
Cash - beginning of year	3,470,739	3,930,819
Cash - end of year	7,609,044	3,470,739

The accompanying notes are an integral part of these financial statements

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

1. Nature of Operations

The Board of Health for the Peterborough County-City Health Unit ("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.

2. Significant Accounting Policies

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

(a) Reporting Entity

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

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

(b) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, if any, of tangible capital assets is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Buildings	3 to 60 years
Leasehold improvements	6 years
Equipment	2 to 5 years
Mobile dental unit	10 years

Capital acquisitions less than \$25,000 are expensed during the year of acquisition.

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

(c) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfer is authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

(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.

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

2. Significant Accounting Policies, continued

(e) Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for the provision of services. They have useful lives beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year combined with the annual surplus provides the change in net financial assets for the year.

(f) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

The Board of Health claims from the Ministry of Health and Long-Term Care, The Corporation of the City of Peterborough, The Corporation of the County of Peterborough, Curve Lake First Nation and Hiawatha First Nation revenue equivalent to its net costs for the public health programs. While these net claims for costs are recorded as revenue in the current year, reimbursement of these costs is dependent upon acceptance by the funding bodies.

For the Safe Sewage Disposal Program, the Board of Health records inspection fee revenue as earned revenue based on the proportion of the completed inspections at the end of each year.

(g) Use of Estimates

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas where management has made complex or subjective judgments (often as a result of matters that are inherently uncertain) include, among others: accounts payable and accrued, revenue recognition and useful lives of tangible capital assets and amortization. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

3. CHANGE IN ACCOUNTING POLICY

The Board of Health has implemented PSA section 3260 Liability for contaminated sites. Section 3260 requires governments to record a liability in their financial statements if they have a contaminated site that meets the requirements set out in the standard. The standard defines contamination as the introduction into air, soil, water, or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. The standard generally applies to sites that are not in productive use. Sites that are in productive use are only considered contaminated if there was an unexpected event that resulted in contamination. This change has been applied retroactively without restatement of prior periods. The adoption of this standard did not have an impact on the Board of Health's financial statements.

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

4. Employee Benefits Payable

The Board of Health provides vacation and compensating pay entitlements totaling \$510,705 (2014 - \$478,918) that are fully funded and will require payment in future periods.

5. Deferred Revenue

Deferred revenue consists of:

	2015 \$	2014 \$
Specific and coalition projects	303,389	388,617
Provincial one-time funding - facility	877,105	-
Local partner one-time funding - facility	141,472	-
Ontario Works dental deposit	-	32,035
Safe sewage disposal program	186,767	213,487
	1,508,733	634,139

6. Tangible Capital Assets

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

	2015 \$	2014 \$
General		
Land	-	10,500
Buildings	-	307,045
Leasehold improvements - clinic	43,743	87,477
Dental mobile unit	261,000	313,200
	304,743	718,222
Assets under construction	1,027,201	-
	1,331,944	718,222

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

During the year there were no write-downs of assets (2014 - \$Nil) and no interest capitalized (2014 - \$Nil).

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

7. Pension Agreements

Substantially all the employees of the Board of Health are eligible to be members of the Ontario Municipal Employees Retirement Fund which is a multi-employer final average pay contributor pension plan. Employer contributions made to the Plan during the year by the Board of Health amounted to \$757,934 (2014 - \$694,709). These amounts are included in employee benefits expense in the consolidated statement of operations and accumulated surplus.

8. Accumulated Surplus

Accumulated surplus consists of the following:

	2015	2014
	\$	\$
Surplus		
Invested in tangible capital assets	1,331,944	718,222
Safe sewage disposal program	100,886	86,893
Proceeds from sale of Hospital Drive	3,800,000	-
Surplus	5,232,830	805,115
Reserves		
Occupancy/renovation	315,244	311,842
Local vaccination program	594	588
Food security project	47,407	46,895
Vector Borne Diseases	5,051	4,996
Infant Toddler Development program	16,700	16,122
Program	187,286	185,265
	572,282	565,708
Contingency reserve	148,809	133,972
	5,953,921	1,504,795

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

9. Additional Information

Medical Officer of Health Compensation

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

	2015 \$	2014 \$
Medical Officer of Health compensation - base salary	250,000	250,000
Community Medicine stipend - 100% Provincial	5,000	5,000
Physician compensation - 100% Provincial	31,464	36,202
After hours availability - 100% Provincial	12,000	12,000
	298,464	303,202

One Time Project Funding - Cost Shared

	2015 \$	2014 \$
Telephone server	25,739	-
Furniture and equipment	834,788	-
Server virtualization	-	131,500
Data security	-	55,000
Office equipment replacement	-	93,022
Dental loupes	-	1,735
One Time Project Funding - Cost Shared	860,527	281,257

One Time Costs - 100% Provincial Funded

	2015 \$	2014 \$
Public health inspection student	8,000	8,000
Salary cost of supporting Pharmacist immunizations	-	8,833
Vaccine storage	19,000	-
Panorama	126,307	26,184
One Time Costs - 100% Provincial	153,307	43,017

Peterborough County - City Health Unit

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2015

10. Commitments

The Peterborough County-City Health Unit has committed to lease clinic space at Peterborough Square until March 31, 2017. The estimated annual expense for the term of this lease is as follows:

2016	\$30,071
2017	7,537

11. 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.

12. Subsequent Events

On February 16, 2016, the Peterborough County-City Health Unit completed the purchase of commercial condominium space on King Street in Peterborough, Ontario for \$8,005,000, plus applicable taxes, which included an allowance of \$2,085,000 for renovations to the property. Deposits of \$375,000 were paid by December 31, 2015 and are included in prepaid expenses and deposits. The Board of Health received a 25 year mortgage on February 16, 2016 of \$3,500,000. As part of the purchase agreement, the Board of Health was required to pay normal operating costs for these premises from November 20, 2015 until February 15, 2016.

13. Comparative Figures

Certain comparative figures were restated, where required, to conform with the current year presentation. There was no impact on the prior year's annual surplus.

Peterborough County - City Health Unit

Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2015

	General						Totals \$
	Land \$	Buildings \$	Leasehold Improvements - Office \$	Leasehold Improvements - Clinic \$	Dental Mobile Unit \$	Furniture and Equipment \$	
Cost							
Balance, beginning of year	10,500	879,407	126,800	262,417	522,000	82,151	1,883,275
Add: additions during the year	-	-	-	-	-	-	1,027,201
Less: disposals during the year	10,500	879,407	126,800	-	-	82,151	1,098,858
Balance, end of year	-	-	-	262,417	522,000	-	1,811,618
Accumulated Amortization							
Balance, beginning of year	-	572,362	126,800	174,940	208,800	82,151	1,165,053
Add: additions during the year	-	-	-	43,734	52,200	-	95,934
Less: disposals during the year	-	572,362	126,800	-	-	82,151	781,313
Balance, end of year	-	-	-	218,674	261,000	-	479,674
Net Book Value of Tangible Capital Assets	-	-	-	43,743	261,000	-	1,331,944

Peterborough County - City Health Unit

Consolidated Schedule Expenses by Program For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Expenses			
Public Health Programs and Services	8,306,358	8,060,600	7,851,175
Healthy Babies/Healthy Children Program	928,413	937,279	942,075
Infant Toddler Development Program	244,345	240,684	247,522
Safe Sewage Disposal Program	382,389	392,816	361,730
Smoke Free Ontario Tobacco	388,800	381,455	312,071
Electronic Cigarettes Act	21,975	13,796	-
Ontario Works Dental Program	535,865	542,247	829,355
Infectious Diseases Control	222,300	222,300	222,233
Five Counties Speech	12,670	12,670	12,670
Compensation Funding Adjustment	52,563	54,442	59,718
Healthy Communities	65,908	65,908	28,537
Infection Prevention and Control Nurse Program	90,100	90,100	90,066
Public Health Nurses Initiative	180,500	180,500	180,053
Chief Nursing Officer	121,500	121,500	119,949
Needle Exchange	34,100	34,100	26,121
Enhanced Safe Water	15,500	15,500	15,500
Enhanced Food Safety - Haines Program	25,000	25,000	22,702
Healthy Smiles Ontario	818,960	840,617	816,156
Panorama	126,307	126,307	26,184
One time expenditures - 100% funded	27,000	27,000	16,833
One time expenditures - 75% cost shared	143,679	143,679	281,257
Locally Driven Collaboration Project	39,275	39,275	24,077
Climate	25,000	25,000	15,000
eHealth Ontario	2,370	2,370	4,884
Healthy Kids Community Challenge	40,383	40,382	-
Breakfast Club and Food for Kids	52,114	32,695	65,400
Collective Kitchens	5,114	6,389	5,114
Breaking Down Barriers to Breastfeeding	22,235	22,235	-
Workshops and miscellaneous	10,200	9,991	2,053
	12,940,923	12,706,837	12,578,435
Expenses recovered from 100% funded programs	(188,400)	(232,087)	(188,564)
Total Consolidated Expenses	12,752,523	12,474,750	12,389,871

Peterborough County - City Health Unit

Public Health Programs and Services
Schedule of Revenue and Expenses
For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Partner Contributions			
Ontario Ministry of Health and Long Term Care	5,859,356	5,749,300	5,436,032
City of Peterborough	1,205,175	1,168,079	1,082,199
County of Peterborough	841,268	793,349	733,718
Curve Lake First Nation	9,865	9,236	8,948
Hiawatha First Nation	3,187	2,984	2,870
Other			
Vaccine Reimbursement programs (see page 14)	21,335	25,811	24,880
Clinical Trial Flu program	-	-	75
CINOT Dental program (see page 15)	34,200	34,200	34,145
Vector Borne Diseases (see page 16)	57,100	57,100	57,076
Small Drinking Water program (see page 17)	68,100	68,100	68,100
Ontario Health Insurance program	48,000	36,871	46,653
Travel clinic	109,515	112,010	114,905
Recovery of administration and occupancy	188,400	232,087	188,564
Interest	30,000	24,040	32,131
Fee for service	21,356	24,084	21,891
Other income	91,466	74,788	97,502
	8,588,323	8,412,039	7,949,689
Expenses			
Salaries and wages	5,298,875	5,134,717	5,024,183
Employee benefits	1,441,578	1,371,534	1,375,280
Travel	80,508	63,005	72,421
Program materials and printing	389,897	361,616	413,681
Communication and public education	182,103	174,328	168,240
Purchased program services	236,963	235,375	229,782
Administrative	204,199	238,557	208,251
Occupancy	221,933	246,831	278,238
Building occupancy	155,295	155,295	-
Staff education	36,249	36,532	31,559
Board costs	44,801	42,810	35,583
Amortization	13,957	-	13,957
	8,306,358	8,060,600	7,851,175
Annual Surplus / (Deficit)	281,965	351,439	98,514
Amount Owing to Province	-	(27,752)	(112,390)
Reduction in Invested in Tangible Capital Assets	13,957	-	13,957
Purchase of Tangible Capital Assets - Building Occupancy	(234,705)	(234,705)	-
Purchase of Tangible Capital Assets - Occupancy	(75,648)	(75,648)	-
Increase/ (Decrease) in Contingency Reserve	(14,431)	13,334	81

Peterborough County - City Health Unit

Vaccine Reimbursement Programs from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Universal Influenza Immunization Program \$	Human Papilloma Virus Program \$	Meningococcal C Program \$	Total Actual 2015 \$	Total Actual 2014 \$
Revenues					
Ontario Ministry of Health and Long Term Care	2,775	9,274	13,762	25,811	24,880
Expenses					
Personal services					
Salaries and wages	10,421	13,025	16,186	39,632	37,050
Employee benefits	1,276	1,335	2,437	5,048	5,662
Other operating					
Program materials and supplies	384	386	403	1,173	3,594
Purchased services	-	-	-	-	648
Travel	15	244	220	479	885
	12,096	14,990	19,246	46,332	47,839
Annual Surplus/(Deficit) in Public Health Programs and Services	(9,321)	(5,716)	(5,484)	(20,521)	(22,959)

Peterborough County - City Health Unit

Children In Need of Treatment Program from Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	34,200	34,200	34,145
Local partners	11,400	9,714	7,387
	45,600	43,914	41,532
Expenses			
Purchased services	45,600	38,856	29,549
Annual Surplus/(Deficit) in Public Health Programs and Services	-	5,058	11,983

Peterborough County - City Health Unit

Vector Borne Diseases Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	57,100	57,100	57,076
City of Peterborough	10,876	6,973	6,890
County of Peterborough	8,157	4,496	4,656
	76,133	68,569	68,622
Expenses			
Personal services			
Salaries and wages	20,145	20,444	20,099
Employee benefits	2,939	2,834	2,690
Other operating			
Materials and communications	5,100	2,953	6,276
Mosquito identification	5,200	3,966	4,030
Larviciding	39,877	13,087	11,348
Travel	2,872	2,592	1,739
	76,133	45,876	46,182
Annual Surplus/(Deficit) in Public Health Programs and Services	-	22,693	22,440

Peterborough County - City Health Unit

Small Drinking Water Systems Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	68,100	68,100	68,100
Local partners	22,700	22,700	22,700
	90,800	90,800	90,800
Expenses			
Personal Services			
Salaries and wages	66,723	67,040	65,916
Employee benefits	18,656	17,862	17,712
Other operating			
Materials and supplies	1,367	1,608	1,844
Audit	500	500	500
Professional development	500	511	-
Travel	3,054	3,279	4,828
	90,800	90,800	90,800
Annual Surplus/(Deficit) in Public Health Programs and Services	-	-	-

Peterborough County - City Health Unit

Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Inspection fees	351,079	370,756	321,927
Lawyer research fees	13,060	17,825	15,130
Clean Water Mandatory Re-inspection fees	17,500	17,280	5,670
Interest	750	948	1,359
	382,389	406,809	344,086
Expenses			
Salaries and wages	222,472	236,577	210,581
Employee benefits	65,679	69,118	58,442
Travel	35,851	27,239	26,158
Equipment, materials and supplies	4,500	6,440	5,621
Legal fees	11,532	5,855	26,939
Audit	2,000	2,000	2,000
Rent	-	7,000	-
Allocated costs	38,355	38,355	31,600
Staff education	2,000	232	389
	382,389	392,816	361,730
Annual Surplus / (Deficit)	-	13,993	(17,644)
Opening Fund Balance - beginning of year	86,893	86,893	104,537
Closing Fund Balance - end of year	86,893	100,886	86,893

Peterborough County - City Health Unit

Healthy Babies/Healthy Children Program Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ministry of Children and Youth Services - Base and 9,000 Nursing	928,413	928,417	928,413
Transfer from Public Health programs	-	8,862	13,662
	928,413	937,279	942,075
Expenses			
Personal services			
Salaries and wages	671,494	674,773	681,285
Employee benefits	200,065	201,852	199,016
Other operating			
Universal Screening	25,575	25,575	25,575
Program supplies	8,079	7,219	13,340
Professional development	1,500	1,425	1,634
Travel	14,000	7,840	13,651
Audit and legal	1,800	13,389	1,800
Telephone	5,900	5,206	5,774
	928,413	937,279	942,075
Amount Due to Province of Ontario	-	-	-

Peterborough County - City Health Unit

Chief Nursing Officer Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	121,500	121,500	121,414
Expenses			
Personal services			
Salaries and wages	95,919	95,961	94,775
Employee benefits	25,581	25,539	25,174
	121,500	121,500	119,949
Amount Due to Province of Ontario	-	-	1,465

Peterborough County - City Health Unit

Infection Prevention and Control Nurse Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	90,100	90,100	90,066
Expenses			
Personal services			
Salaries and wages	70,688	69,606	70,350
Employee benefits	19,412	20,494	19,716
	90,100	90,100	90,066
Amount Due to Province of Ontario	-	-	-

Peterborough County - City Health Unit

Infectious Diseases Control Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	222,300	222,300	222,233
Expenses			
Personal services			
Salaries and wages	148,055	149,428	151,898
Employee benefits	42,471	40,347	43,429
Other operating			
Materials and supplies	24,374	27,418	22,808
Professional development	4,000	3,383	2,569
Travel	3,400	1,724	1,529
	222,300	222,300	222,233
Amount Due to Province of Ontario	-	-	-

Peterborough County - City Health Unit

Public Health Nurses Initiative - Social Determinants of Health Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	180,500	180,500	180,448
Expenses			
Personal services			
Salaries and wages	141,815	141,821	141,590
Employee benefits	38,685	38,679	38,463
	180,500	180,500	180,053
Amount Due to Province of Ontario	-	-	395

Peterborough County - City Health Unit

**Smoke Free Ontario Tobacco Program
Schedule of Revenue and Expenses
For the Year Ended December 31, 2015**

	Budget 2015 \$ (Unaudited)	Protection & Enforcement \$	Prosecution \$	Tobacco Coordinator \$	Youth Tobacco Use Prevention \$	Total Actual 2015 \$	Total Actual 2014 \$
Revenues							
Ontario Ministry of Health and Long Term Care	388,800	202,100	6,700	100,000	80,000	388,800	335,020
Expenses							
Personal Services							
Salaries and wages	237,871	112,369	-	78,439	42,297	233,105	178,482
Employee benefits	72,693	37,473	-	21,561	10,306	69,340	49,497
Other operating							
Administration, office and accommodation	33,864	24,264	-	-	9,600	33,864	23,300
Audit and legal fees	2,500	6,558	-	-	1,000	7,558	2,500
Program materials and supplies	22,672	9,736	-	-	14,954	24,690	47,146
Staff and community training	1,500	-	-	-	471	471	2,528
Purchased enforcement services - legal fees	6,700	-	2,041	-	-	2,041	2,201
Travel	11,000	9,014	-	-	1,372	10,386	6,417
	388,800	199,414	2,041	100,000	80,000	381,455	312,071
Amount Due to Province of Ontario	-	2,686	4,659	-	-	7,345	22,949

Peterborough County - City Health Unit

Electronic Cigarettes Act Schedule Of Revenue And Expenses For the Year Ended December 31, 2015

	Budget 2015 \$	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	21,975	21,975	-
Expenses			
Personal Services			
Salaries and wages	9,533	6,301	-
Employee benefits	2,837	1,313	-
Other operating			
Administration, office and accommodation	3,955	3,955	-
Audit fees	500	500	-
Communications and media	2,600	-	-
Program materials and supplies	950	905	-
Staff training	1,200	685	-
Travel	400	137	-
	21,975	13,796	-
Amount Due to Province of Ontario	-	8,179	-

Peterborough County - City Health Unit

Healthy Smiles Ontario Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	427,300	427,300	427,260
Ontario Ministry of Health and Long Term Care - One Time	-	-	10,126
Dental treatment fees	295,726	261,875	281,558
Other revenue	-	15,544	1,278
	723,026	704,719	720,222
Expenses			
Salaries and wages	354,341	353,697	357,594
Employee benefits	84,039	87,203	83,542
Audit	3,000	3,000	3,000
Materials and supplies	30,071	44,603	29,853
Occupancy costs	46,760	46,046	46,836
Office supplies and equipment	8,666	7,391	8,567
Purchased services	130,776	114,071	126,265
Staff training and development	2,000	678	1,345
Travel	12,566	16,694	12,413
Allocated administration	50,807	71,300	50,807
Amortization	95,934	95,934	95,934
	818,960	840,617	816,156
Annual Surplus/(Deficit)	(95,934)	(135,898)	(95,934)
Reduction in Invested in Tangible Capital Assets	95,934	95,934	95,934
Amount Due from Province of Ontario	-	(39,964)	-

Peterborough County - City Health Unit

Enhanced Food Safety - Haines Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	25,000	25,000	25,000
Expenses			
Personal services			
Salaries and wages	16,033	14,651	7,850
Employee benefits	4,398	3,792	746
Other operating			
Materials and supplies	4,569	4,569	7,914
Purchased services	-	-	5,708
Travel	-	1,988	484
	25,000	25,000	22,702
Amount Due to Province of Ontario	-	-	2,298

Peterborough County - City Health Unit

Enhanced Safe Water Schedule of Revenue and Expenses For the Year Ended December 31, 2015

	Budget 2015 \$ (Unaudited)	Actual 2015 \$	Actual 2014 \$
Revenues			
Ontario Ministry of Health and Long Term Care	15,500	15,500	15,500
Expenses			
Personal services			
Salaries and wages	11,250	10,743	9,011
Employee benefits	1,350	1,056	856
Other operating			
Materials and supplies	2,900	2,646	1,437
Travel	-	1,055	4,196
	15,500	15,500	15,500
Amount Due to Province of Ontario	-	-	-