

Peterborough Public Health

Consolidated Financial Statements

December 31, 2020

Peterborough Public Health
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PETERBOROUGH PUBLIC HEALTH

For The Year Ended December 31, 2020

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.

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 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 auditor, 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 auditor's 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



Medical Officer of Health

June 9, 2021

INDEPENDENT AUDITOR'S REPORT

D: 705.742-3418
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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, 2020, 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, 2020, 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, 2020

	2020	2019
	\$	\$
Financial Assets		
Cash	4,130,862	3,908,798
Accounts receivable	244,007	334,401
Due from the Province of Ontario	40,732	-
Total Financial Assets	4,415,601	4,243,199
Liabilities		
Accounts payable and accrued	1,377,071	1,159,558
Due to Province of Ontario	-	464,506
Employee benefits payable (note 3)	539,028	473,531
Deferred revenue (note 4)	686,913	530,038
Long term debt (note 6)	3,029,258	3,132,955
Total Liabilities	5,632,270	5,760,588
Net Debt	(1,216,669)	(1,517,389)
Non-Financial Assets		
Tangible capital assets (note 5)	8,655,043	8,913,629
Prepaid expenses	15,390	14,204
Total Non-Financial Assets	8,670,433	8,927,833
Accumulated Surplus (note 8)	7,453,764	7,410,444

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, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Revenues			
Province of Ontario	11,222,474	10,600,846	9,400,579
City and County of Peterborough and Curve Lake and Hiawatha First Nations	2,272,319	2,281,817	2,279,256
Fees for service	715,275	521,066	657,427
Other	151,089	116,888	133,983
Interest	60,000	39,460	77,906
Total Revenues	14,421,157	13,560,077	12,549,151
Expenses			
Salaries and wages	8,836,677	8,736,073	7,838,543
Benefits	2,885,926	2,229,233	2,110,735
Program costs	1,257,063	1,460,017	1,454,661
Administration and occupancy	1,471,744	832,848	905,961
Amortization	258,586	258,586	258,586
Total Expenses	14,709,996	13,516,757	12,568,486
Annual Surplus/(Deficit)	(288,839)	43,320	(19,335)
Accumulated Surplus - beginning of year	7,410,444	7,410,444	7,429,779
Accumulated Surplus - end of year	7,121,605	7,453,764	7,410,444

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, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Annual Surplus/(Deficit)	(288,839)	43,320	(19,335)
Amortization of tangible capital assets	258,586	258,586	258,586
Change in prepaid expenses	-	(1,186)	17,784
Change in Net Debt	(30,253)	300,720	257,035
Net Debt - beginning of year	(1,517,389)	(1,517,389)	(1,774,424)
Net Debt - end of year	(1,547,642)	(1,216,669)	(1,517,389)

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, 2020

	2020	2019
	\$	\$
Cash Provided By (Used In)		
Operating Activities		
Annual surplus/(deficit)	43,320	(19,335)
Items not involving cash		
Amortization of tangible capital assets	258,586	258,586
Change in non-cash assets and liabilities		
Accounts receivable	90,394	207,467
Due from the Province of Ontario	(40,732)	-
Prepaid expenses	(1,186)	17,784
Accounts payable and accrued liabilities	217,513	186,133
Due to the Province of Ontario	(464,506)	143,680
Employee benefits payable	65,497	(22,377)
Deferred revenue	156,875	15,236
Net change in cash from operating activities	325,761	787,174
Financing Activities		
Debt principal repayments	(103,697)	(100,307)
Net change in cash	222,064	686,867
Cash - beginning of year	3,908,798	3,221,931
Cash - end of year	4,130,862	3,908,798

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, 2020

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
Leasehold improvements	6 years
Furniture and equipment	5 to 15 years
Dental clinic	50 years

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

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

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

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, 2020

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 \$539,028 (2019 - \$473,531) that are fully funded and will require payment in future periods.

4. Deferred Revenue

Deferred revenue consists of:

	2020	2019
	\$	\$
Specific coalition projects	290,929	277,001
Safe sewage disposal program	196,460	202,697
Partner funding	199,524	50,340
	686,913	530,038

5. Tangible Capital Assets

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

	2020	2019
	\$	\$
General		
Buildings	7,798,159	7,971,451
Dental clinic	436,370	445,461
Furniture and equipment	420,514	496,717
	8,655,043	8,913,629

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

During the year there were no write-downs of assets (2019 - \$Nil) and no interest capitalized (2019 - \$Nil).

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

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:

	2020	2019
	\$	\$
Term loan from the Ontario Infrastructure and Lands Corporation, repayable in monthly blended payments of \$17,204, interest at 3.33% per annum, due February 16, 2041	3,029,258	3,132,955

- (b) Interest paid during the year on long term debt amounted to \$102,634 (2019 - \$106,029).
- (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, 2020, 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
	\$	\$	\$
2021	107,204	99,248	206,452
2022	110,829	95,623	206,452
2023	114,576	91,876	206,452
2024	118,451	88,001	206,452
2025	122,456	83,996	206,452
2026 and subsequent years	2,455,742	675,452	3,131,194
	3,029,258	1,134,196	4,163,454

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

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 2020 Annual Report disclosed total actuarial liabilities of \$113,055 million in respect of benefits accrued for service with actuarial assets of \$109,844 million indicating an actuarial deficit of \$3,211 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 2020 were \$748,008 (2019 - \$746,788).

8. Accumulated Surplus

Accumulated surplus consists of the following:

	2020 \$	2019 \$
Surplus		
Safe sewage disposal program	150,997	148,871
Invested In Capital Assets		
Tangible capital assets - net book value	8,655,043	8,913,629
Long term debt	(3,029,258)	(3,132,955)
	5,625,785	5,780,674
Surplus	5,776,782	5,929,545
Reserves		
Occupancy/renovation	598,806	593,122
Local vaccination program	624	619
Food security project	49,804	49,332
Vector Borne Diseases	5,306	5,256
Infant Toddler Development program	3,900	8,662
Program	196,759	194,891
	855,199	851,882
Contingency reserve	821,783	629,017
	7,453,764	7,410,444

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

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:

	2020	2019
	\$	\$
Medical Officer of Health compensation - base salary	250,000	250,000
Community Medicine stipend - 100% Provincial	5,000	5,000
Physician compensation - 100% Provincial	47,097	37,487
After hours availability - 100% Provincial	12,000	12,000
	314,097	304,487

One Time Costs - 100% Provincial Funded

	2020	2019
	\$	\$
Predictive Beach Modelling	-	3,912
Public health inspection student	20,000	10,000
Indigenous program initiative	10,000	-
Menu Labelling	-	10,113
Vaccine Refrigerator	-	10,977
Cannabis Enforcement	-	21,572
One Time Costs - 100% Provincial	30,000	56,574

One Time Provincial Revenue

	2020	2019
	\$	\$
Mitigation funding	1,015,000	-

11. Comparative figures

Certain comparative figures were restated, where required, to conform with the current year presentation.

PETERBOROUGH PUBLIC HEALTH

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

12. Inter-Entity Transactions

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

As part of the budgeting process, the City and County approve a contribution to the Peterborough Public Health which is recorded on the Consolidated Statement of Operations and Accumulated Surplus. The City contributed \$1,338,207 (2019 - \$1,336,208) for the mandatory programs. The County contributed \$929,821 (2019 - \$929,259) for the mandatory programs.

Inter-entity transactions include the City garbage levy in the amount of \$2,594 (2019 - \$1,948).

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

Within the accounts receivable on the Consolidated Statement of Financial Position, the City owes \$Nil (2019 - \$Nil) and the County owes \$Nil (2019 - \$77,340) to the Board of Health. These amounts are unsecured, without interest and have no terms of repayment.

13. 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.

14. Contingent Liabilities

Peterborough Public Health, in the course of its operations, can be named in lawsuits and other legal issues 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

Notes To The Consolidated Financial Statements For the Year Ended December 31, 2020

15. Ontario Ministry of Health Funding

As a result of a funding change from the Ontario Ministry of Health, certain specifically 100% Ministry funded programs were changed to be part of the mandatory programs that are cost shared with the local partners. The mandatory programs are funded 70% by the Ministry and 30% by the local partners. As a result, the 2019 amounts reported on the Public Health Programs and Services - Schedule of Revenue and Expenses now include the amounts that previously were not part of the mandatory programs. The Ministry has provided mitigation funding to assist with the funding transition.

The Ontario Ministry of Health contribution on the Public Health Programs and Services - Schedule of Revenue and Expense is comprised of the following:

	2020	2019
	\$	\$
Mandatory programs	7,059,900	5,906,600
Vector Borne Diseases	-	53,582
Small Drinking Water Systems	-	81,114
Chief Nursing Officer	-	121,500
Infection Prevention and Control Nurse	-	89,028
Infection Diseases Control	-	222,300
Social Determinants of Health	-	180,500
Smoke Free Ontario	-	350,765
Electronic Cigarettes Act	-	29,300
Healthy Smiles Ontario	-	723,569
Enhanced Food Safety	-	25,000
Enhanced Safe Water	-	15,500
Harm Reduction Enhancement Initiative	-	146,595
Needle Exchange	-	53,902
	7,059,900	7,999,255

The comparative expenses amounts related to the above noted programs have also been reallocated to the Public Health Programs and Services - Schedule of Revenue and Expense.

PETERBOROUGH PUBLIC HEALTH

Consolidated Schedule of Tangible Capital Assets For the Year Ended December 31, 2020

	Buildings \$	Dental Clinic \$	Furniture and Equipment \$	Totals \$
Cost				
Balance, beginning of year	8,664,623	454,552	801,531	9,920,706
Balance, end of year	8,664,623	454,552	801,531	9,920,706
Accumulated Amortization				
Balance, beginning of year	693,172	9,091	304,814	1,007,077
Add: additions during the year	173,292	9,091	76,203	258,586
Balance, end of year	866,464	18,182	381,017	1,265,663
Net Book Value of Tangible Capital Assets	7,798,159	436,370	420,514	8,655,043

PETERBOROUGH PUBLIC HEALTH

Consolidated Schedule Expenses by Program For the Year Ended December 31, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Expenses			
Public Health Programs and Services	11,264,856	7,610,883	10,954,141
Healthy Babies/Health Children Program	928,413	777,845	888,276
Infant Toddler Development Program	262,074	221,836	259,869
Safe Sewage Disposal Program	500,275	397,078	461,450
Ontario Seniors Dental	700,100	527,384	63,086
Covid-19	1,091,000	3,948,226	-
Five Counties Speech	3,438	3,438	12,670
Compensation Funding Adjustment	73,188	73,188	61,674
One time expenditures - 100% funded	30,000	30,000	56,574
Travel Clinic	-	-	1,309
Early Warning Surveillance Systems	30,000	30,000	-
Breakfast Club and Food for Kids	80,000	79,217	55,682
Collective Kitchens	3,000	639	3,370
Locally Driven Collaboration Project	-	-	9,062
Other programs - 130th Anniversary	-	-	3,893
	14,966,344	13,699,734	12,831,056
Expenses recovered from 100% funded programs	(250,000)	(182,977)	(262,570)
Total Consolidated Expenses	14,716,344	13,516,757	12,568,486

PETERBOROUGH PUBLIC HEALTH

Public Health Programs and Services Schedule of Revenue and Expenses For the Year Ended December 31, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Revenue			
Partner Contributions			
Ontario Ministry of Health	7,059,900	7,059,900	7,999,255
City of Peterborough	1,330,450	1,338,207	1,336,208
County of Peterborough	928,080	929,821	929,259
Curve Lake First Nation	10,412	10,412	10,412
Hiawatha First Nation	3,377	3,377	3,377
Other			
Vaccine Reimbursement programs	26,000	19,208	34,076
Dental fees	-	108,894	198,501
Ontario Health Insurance program	38,500	41,259	37,537
Recovery of administration and occupancy	250,000	182,977	262,570
Interest	66,000	23,864	63,038
Fee for service	24,700	13,685	27,588
Other	133,441	33,219	58,208
	9,870,860	9,764,823	10,960,029
Expenses			
Salaries and wages	6,926,576	4,358,830	6,596,188
Employee benefits	1,975,860	1,410,438	1,800,858
Travel	64,548	29,539	66,160
Program materials and printing	339,372	335,548	573,603
Communication and public education	268,120	138,716	233,519
Purchased program services	540,048	219,233	306,935
Administrative	182,356	190,026	377,472
Occupancy	615,972	605,316	647,710
Staff education	44,819	27,628	47,990
Board costs	48,598	37,023	45,120
Amortization	258,586	258,586	258,586
	11,264,855	7,610,883	10,954,141
Annual Surplus/(Deficit)	(1,393,995)	2,153,940	5,888

PETERBOROUGH PUBLIC HEALTH

Safe Sewage Disposal Program Schedule of Revenue and Expenses For the Year Ended December 31, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Revenue			
Inspection fees	384,950	310,678	320,109
Lawyer research fees	17,825	7,090	11,945
Clean water - mandatory re-inspection fees	97,500	71,235	95,700
- non-mandatory re-inspection fees	-	8,775	2,275
Interest	-	1,426	1,785
	500,275	399,204	431,814
Expenses			
Salaries and wages	306,221	222,772	281,888
Employee benefits	79,699	57,211	74,219
Travel	33,000	25,662	32,331
Equipment, materials and supplies	9,500	13,513	9,730
Legal fees	8,000	18,024	-
Audit	3,500	3,500	3,000
Rent	7,000	7,000	7,000
Allocated costs	51,355	47,401	50,671
Staff education	2,000	1,995	2,611
	500,275	397,078	461,450
Annual Surplus/(Deficit)	-	2,126	(29,636)
Opening Fund Balance - beginning of year	148,871	148,871	178,507
Closing Fund Balance - end of year	148,871	150,997	148,871

PETERBOROUGH PUBLIC HEALTH

Covid-19 Schedule of Revenue and Expenses For the Year Ended December 31, 2020

	Budget 2020 \$ (Unaudited)	Extraordina y Costs \$	Case and Contact Management \$	School- Focused Nurses \$	Temporary Pandemic Pay \$	Total Actual 2020 \$
Revenue						
Ministry of Health funding	1,091,000	597,353	15,697	190,582	7,747	811,379
Expenses						
Personal services						
Salaries and wages	828,332	3,006,374	12,391	158,800	7,079	3,184,644
Employee benefits	125,266	469,499	3,306	31,782	668	505,255
Other operating						
Administration, office and accommodation	90,402	20,581	-	-	-	20,581
Purchased services	47,000	13,160	-	-	-	13,160
Program materials and supplies	-	171,219	-	-	-	171,219
Communications and advertising	-	51,897	-	-	-	51,897
Travel	-	1,470	-	-	-	1,470
	1,091,000	3,734,200	15,697	190,582	7,747	3,948,226
Annual Surplus/(Deficit)	-	(3,136,847)	-	-	-	(3,136,847)

PETERBOROUGH PUBLIC HEALTH

Ontario Seniors Dental Schedule of Revenue and Expenses For the Year Ended December 31, 2020

	Budget 2020 \$ (Unaudited)	Actual 2020 \$	Actual 2019 \$
Revenue			
Ontario Ministry of Health	700,100	526,115	63,086
Dental fees	-	1,269	-
	700,100	527,384	63,086
Expenses			
Salaries and wages	202,601	152,640	24,521
Employee benefits	60,482	37,431	4,529
Purchased services	270,000	102,033	500
Materials and supplies	98,017	170,962	25,716
Occupancy	9,000	4,318	720
Allocated administration	60,000	60,000	7,100
	700,100	527,384	63,086
Annual Surplus/(Deficit)	-	-	-