

## AUDITOR'S REPORT

To the Chairman and Members,

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

I have audited the Balance Sheet of **THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT** as at December 31, 2004 and the Statements Of Operations - Public Health Programs, Operations - Land Control Programs, Operations - Healthy Babies - Heart Health (Healthy Communities) Program, Operations - Early Child Development Programs, Operations - Infection Control and Reserve Funds for the year then ended. These financial statements are the responsibility of the Health Unit's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Public Health, Land Control, Healthy Babies/Communities, Early Child Development Programs and Infection Control of The Corporation Of The Leeds, Grenville And Lanark District Health Unit as at December 31, 2004 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

*Chartered Accountant*

Gananoque, Canada  
February 22, 2005

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

BALANCE SHEET

AS AT DECEMBER 31, 2004

	2004	2003
<b>ASSETS</b>		
UNRESTRICTED		
Cash	\$ 1,004,165	\$ 879,774
Accounts receivable	48,082	115,462
Receivable from Ontario Works program - Lanark	-	3,904
Receivable from Ontario Works program - Leeds/Grenville	15,986	-
Receivable from Ministry of Health - Heart Health (Healthy Communities) Program	3,858	-
Receivable from Ministry of Health - Healthy Babies - Operations	-	2,446
Receivable from Ministry of Health - Public Health Programs	31,526	26,949
Prepaid expenses	46,407	46,482
	<u>1,150,024</u>	<u>1,075,017</u>
RESTRICTED		
Guaranteed investment certificate	7,381	7,381
Money market investments (note 1)	431,484	396,283
	<u>438,865</u>	<u>403,664</u>
	<u>\$ 1,588,889</u>	<u>\$ 1,478,681</u>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 603,052	\$ 492,352
Payable to Ministry of Child and Youth Services - Healthy Babies - Operations	24,978	-
Payable to Ministry of Health - Heart Health (Healthy Communities) Program	-	19,735
Payable to Ministry of Child and Youth Services - Language Express	44,471	57,718
Payable to Ministry of Child and Youth Services - Early Child Development Programs	2,487	2,277
Payable to Ontario Works program - Leeds/Grenville	-	35,610
Payable to Ontario Works program - Lanark	4,767	-
Payable to Ministry of Health - Infection Control	18,755	24,547
Payable to Cancer Care Ontario - Fecal Occult Blood Testing	33,656	-
Payable to the Language Express Program	64,437	49,180
Payable to CGIS Project (HRSDC)	-	500
Payable to Merx (tobacco grant)	-	64,302
Deferred revenue	51,966	43,506
	<u>848,569</u>	<u>789,727</u>
RESERVE FUNDS		
Payment of sick leave credits	6,667	7,102
General reserve	431,484	396,283
	<u>438,151</u>	<u>403,385</u>
MUNICIPAL SURPLUS (note 2)	<u>89,632</u>	<u>75,394</u>
SURPLUS - LAND CONTROL PROGRAM	<u>212,537</u>	<u>210,175</u>
	<u>\$ 1,588,889</u>	<u>\$ 1,478,681</u>

On behalf of the Board:

On behalf of the Board:

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - PUBLIC HEALTH PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2004

	2004	2003
<b>REVENUE</b>		
Municipal		
United Counties	\$ 1,272,114	\$ 1,147,438
Lanark	1,021,676	916,034
Brockville	396,032	371,534
Smiths Falls	171,862	160,744
Gananoque	97,281	91,311
Prescott	74,269	70,381
	<u>3,033,234</u>	<u>2,757,442</u>
Ministry of Health and Long-Term Care	3,049,175	2,784,770
Ministry of Health and Long-Term Care - one time funding	80,980	217,005
Language Express - allocated costs	6,500	6,500
Land Control allocated costs	52,156	45,837
Healthy Babies management costs	47,006	42,950
Other revenue (schedule 1)	384,403	281,429
Transfer to municipal reserve	(13,002)	177,653
	<u>6,640,452</u>	<u>6,313,586</u>
<b>EXPENSE</b>		
Salaries and wages	4,408,594	4,181,642
Benefits	865,009	646,036
Travel	177,606	187,019
Occupancy	180,372	187,407
Telephone	80,893	91,719
Materials and supplies	94,080	128,094
Office supplies/postage	52,043	40,937
Professional development/recognition	59,938	60,531
Office equipment maintenance and rental	18,311	17,925
Professional fees	57,394	21,599
Physicians/Dentists	166,533	129,852
Bank charges	5,496	5,449
Insurance	54,833	44,512
Honorariums	12,831	8,464
Computer/Internet services	116,662	85,988
Marketing/advertising	36,258	36,582
Other	71,699	79,967
Flu campaign costs	80,052	63,810
West Nile Virus costs - cost shared	56,619	291,491
West Nile Virus costs - 100% funded	34,448	685
Non-recurring expenses	15,358	12,370
	<u>6,645,029</u>	<u>6,322,079</u>
<b>MINISTRY SURPLUS (DEFICIT) FOR THE YEAR</b>	<u>\$ (4,577)</u>	<u>\$ (8,493)</u>

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - LAND CONTROL PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2004

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	2004	2003
<b>REVENUE</b>		
Sewage inspection fees and extensions	\$ 280,500	\$ 253,350
Subdivision and variances	16,273	-
Severance fees and s-permits	87,100	73,129
Interest	3,043	4,831
Miscellaneous	774	133
File search fees	21,525	22,125
	<u>409,215</u>	<u>353,568</u>
<b>EXPENSE</b>		
Salaries and wages	240,058	213,328
Employee benefits	46,137	36,925
Fees for service	8,505	7,494
Travel	35,345	34,558
Materials and supplies	7,666	9,290
Rent	4,007	4,007
Administrative	12,979	15,400
Allocated costs from public health programs	52,156	45,837
Non-recurring expenses	-	6,519
	<u>406,853</u>	<u>373,358</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR</b>	2,362	(19,790)
<b>SURPLUS, BEGINNING OF YEAR</b>	<u>210,175</u>	<u>229,965</u>
<b>SURPLUS, END OF YEAR</b>	<u>\$ 212,537</u>	<u>\$ 210,175</u>

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - HEALTHY BABIES - HEART HEALTH (HEALTHY

COMMUNITIES) PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2004

## HEALTHY BABIES PROGRAM

	2004	2003
<b>REVENUE</b>		
Ministry of Health Grants	\$ 924,200	\$ 865,447
Miscellaneous revenue	2,351	9,200
	<u>926,551</u>	<u>874,647</u>
<b>EXPENSE</b>		
Salaries and wages	537,105	527,557
Employee benefits	90,702	74,285
Lay Home Visitors	206,956	183,867
Travel	18,137	17,290
Program supplies	7,469	31,563
Administrative	33,657	31,236
Staff development	5,101	7,429
Non-recurring	-	3,866
	<u>899,127</u>	<u>877,093</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR</b>	27,424	(2,446)
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	(2,446)	130,978
<b>IN YEAR RECOVERY</b>	-	(130,978)
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 24,978</u>	<u>\$ (2,446)</u>

## HEART HEALTH (HEALTHY COMMUNITIES) PROGRAM

	2004	2003
<b>REVENUE</b>		
Ministry of Health Grant	\$ 24,976	\$ -
Miscellaneous revenue	295	-
	<u>25,271</u>	<u>-</u>
<b>EXPENSE</b>		
Project supplies	335	-
Services	28,230	-
Office supplies	291	-
Communication	273	-
	<u>29,129</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR</b>	(3,858)	-
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	-	-
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ (3,858)</u>	<u>\$ -</u>

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - EARLY CHILD DEVELOPMENT PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2004

## INJURY AND FAMILY ABUSE PREVENTION INITIATIVE

	2004	2003
<b>REVENUE</b>		
Grants	\$ 189,075	\$ 86,373
Interest	973	1,047
Miscellaneous	1,239	4,918
	<u>191,287</u>	<u>92,338</u>
<b>EXPENSE</b>		
Salaries and wages	94,958	50,038
Employee benefits	19,399	8,250
Travel	5,220	3,339
Program and office supplies	40,497	17,390
Audit	206	200
Staff and public education	30,460	12,353
	<u>190,740</u>	<u>91,570</u>
<b>EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR</b>	547	768
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	655	(113)
<b>IN YEAR RECOVERY</b>	<u>(655)</u>	<u>-</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 547</u>	<u>\$ 655</u>

## HEALTHY PREGNANCY AND CHILD DEVELOPMENT INITIATIVE

	2004	2003
<b>REVENUE</b>		
Grants	\$ 85,843	\$ 44,901
Interest	632	419
Miscellaneous	9	7
	<u>86,484</u>	<u>45,327</u>
<b>EXPENSE</b>		
Salaries and wages	30,531	14,923
Employee benefits	6,522	2,551
Travel	2,243	1,786
Program and office supplies	33,436	19,881
Audit	155	150
Staff and public education	11,657	5,269
	<u>84,544</u>	<u>44,560</u>
<b>EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR</b>	1,940	767
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	545	(222)
<b>IN YEAR RECOVERY</b>	<u>(545)</u>	<u>-</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 1,940</u>	<u>\$ 545</u>

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - EARLY CHILD DEVELOPMENT PROGRAMS (continued)

FOR THE YEAR ENDED DECEMBER 31, 2004

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## PERINATAL AND CHILD HEALTH SURVEY STRATEGIES PROJECT

	2004	2003
REVENUE		
Grants	\$ -	\$ 50,952
Interest	-	945
	<u>-</u>	<u>51,897</u>
EXPENSE		
Consultant	-	50,350
Audit	-	75
Program materials and supplies	-	395
	<u>-</u>	<u>50,820</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	-	1,077
SURPLUS (DEFICIT), BEGINNING OF YEAR	1,077	-
IN YEAR RECOVERY	<u>(1,077)</u>	<u>-</u>
SURPLUS (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ 1,077</u>

# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF OPERATIONS - INFECTION CONTROL

FOR THE YEAR ENDED DECEMBER 31, 2004

## INFECTION CONTROL

	2004	2003
<b>REVENUE</b>		
Grant	\$ 148,089	\$ 57,710
Miscellaneous	1,463	-
	<u>149,552</u>	<u>57,710</u>
<b>EXPENSE</b>		
Salaries and wages	111,808	8,847
Employee benefits	18,346	1,250
Program and office supplies	25,251	21,736
Staff recruitment	-	1,289
	<u>155,405</u>	<u>33,122</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR</b>	(5,853)	24,588
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	24,588	-
	<u>24,588</u>	<u>-</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 18,735</u>	<u>\$ 24,588</u>

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	2004	2003
<b>REVENUE</b>		
Grant	\$ 3,394	\$ 3,396
<b>EXPENSE</b>		
Public education	<u>3,333</u>	<u>3,437</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR</b>	61	(41)
<b>SURPLUS (DEFICIT), BEGINNING OF YEAR</b>	<u>(41)</u>	<u>-</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 20</u>	<u>\$ (41)</u>



# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

STATEMENT OF RESERVE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	RESERVE FUND PAYMENT OF SICK LEAVE CREDITS		GENERAL RESERVE	TOTAL	TOTAL
				2004	2003
<b>REVENUE</b>					
Interest	\$ 63	\$ -	\$ -	\$ 63	\$ 75
Income from investments	-	35,201	35,201	35,201	24,113
	<u>-</u>	<u>35,201</u>	<u>35,201</u>	<u>35,264</u>	<u>24,188</u>
<b>EXPENSES</b>					
Transfer to operating fund	(498)	-	-	(498)	(1,655)
	<u>(498)</u>	<u>-</u>	<u>-</u>	<u>(498)</u>	<u>(1,655)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR</b>	(435)	35,201	34,766	34,766	22,533
<b>RESERVE FUNDS, BEGINNING OF YEAR</b>	7,102	396,283	403,385	403,385	380,852
	<u>7,102</u>	<u>396,283</u>	<u>403,385</u>	<u>403,385</u>	<u>380,852</u>
<b>RESERVE FUND, END OF YEAR</b>	\$ 6,667	\$ 431,484	\$ 438,151	\$ 438,151	\$ 403,385
	<u>\$ 6,667</u>	<u>\$ 431,484</u>	<u>\$ 438,151</u>	<u>\$ 438,151</u>	<u>\$ 403,385</u>

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DECEMBER 31, 2004

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## NATURE OF BUSINESS

The Health Unit is incorporated under the laws of Ontario. Its mission is to work with the community to protect, promote and enhance health by determining issues, and developing and providing quality preventative health programs and services.

## BASIS OF PRESENTATION

The Corporation of Leeds, Grenville and Lanark District Health Unit operates the following programs:

Fiscal years ending December 31:

- Public Health Programs
- Land Control Program
- Healthy Babies - Heart Health (Healthy Communities) Program
- Early Child Development Programs
- Infection Control

Fiscal years ending March 31 (100% Ministry of Health funded):

- Language Express Program

These financial statements present the financial position and results of operations of the Public Health, Land Control, Healthy Babies - Heart Health (Healthy Communities), Early Child Development Programs and Infection Control only.

## MANAGEMENT RESPONSIBILITY

These financial statements are the representation of management prepared in accordance with accounting policies discussed below. Since precise determination of many assets and liabilities is dependent upon future events, the presentation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

## CAPITAL ASSETS

Capital assets are reported as an expenditure on the Statement Of Operations.

## ACCRUAL ACCOUNTING

Revenues and expenditures are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2004

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## 1. ASSETS OF THE RESERVE FOR EXPENDITURES

The money market investments and related accrued interest receivable are held in trust by the Brockville General Hospital for the use and benefit of the Health Unit as it shall direct. In 1992 the Brockville General Hospital satisfied its December 31, 1991 indebtedness to the Health Unit, approximately 1.1 acres of property located behind the property on which the Health Unit's building is situated.

The Health Unit entered into an agreement with the City of Brockville granting the city the right of first refusal on the 1.1 acres of property at its original cost. The right of first refusal expired in 1995 and has not been formally renewed.

## 2. MUNICIPAL SURPLUS

	2004	2003
Ministry surplus (deficit) for the year per statement of operations	\$ (4,577)	\$ (8,493)
Municipal surplus (deficit)	<u>13,002</u>	<u>-</u>
Total Public Health surplus (deficit) for the year	8,425	(8,493)
Municipal surplus, beginning of year	75,394	246,092
Interest allocated to municipal surplus	1,236	5,287
Use of municipal surplus funds	-	(175,985)
Ministry of Health liability	<u>4,577</u>	<u>8,493</u>
Municipal surplus, end of year	<u>\$ 89,632</u>	<u>\$ 75,394</u>

Surplus amounts resulting from Ministry of Health funding are repayable to the Ministry at the end of the year.

## 3. COMMITMENT

The Health Unit rents office space under operating leases. The aggregate lease payments for rent over the next three years are estimated as follows:

2005	\$ 94,492
2006	93,438
2007	<u>82,044</u>
	<u>\$ 269,974</u>

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2004

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#### 4. PENSION AGREEMENT

The Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of the members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

There were no amounts contributed to OMERS for 1999, 2000, 2001 or 2002. Due to a plan surplus in OMERS, there were no member or employer contributions required to the plan until January 1, 2003 when member and employer contributions commenced on a gradual basis (starting at 2.1%). This rate has increased to 6% in 2004.

#### 5. COMPARATIVE AMOUNTS

In certain instances, 2003 amounts presented for comparative purposes have been restated to conform to the financial statements presentation adopted for the current year.

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# THE CORPORATION OF THE LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES - HEART HEALTH (HEALTHY  
COMMUNITIES), EARLY CHILD DEVELOPMENT AND INFECTION CONTROL PROGRAMS

SCHEDULE 1 - OTHER REVENUE

DECEMBER 31, 2004

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	2004	2003
Interest	\$ 6,630	\$ 6,395
Nursing and assessment fees	-	202
Expectant parents classes fees	10,455	11,105
Special treatment clinic	13,405	7,085
Contraceptives	40,096	35,629
Reimbursement for staff time	134,758	41,519
Rent	120,740	116,814
Sundry	58,319	62,680
	<u>\$ 384,403</u>	<u>\$ 281,429</u>

THE CORPORATION OF THE  
LEEDS, GRENVILLE AND LANARK  
DISTRICT HEALTH UNIT

FINANCIAL STATEMENTS

DECEMBER 31, 2004

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