

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

FINANCIAL STATEMENTS

DECEMBER 31, 2006

CONTENTS

AUDITOR'S REPORT

FINANCIAL STATEMENTS

BALANCE SHEET	2
STATEMENT OF OPERATIONS - PUBLIC HEALTH PROGRAMS	3
STATEMENT OF OPERATIONS - LAND CONTROL PROGRAM	4
STATEMENT OF OPERATIONS - HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES) PROGRAMS	5
STATEMENT OF OPERATIONS - EARLY CHILD DEVELOPMENT PROGRAMS	6
STATEMENT OF OPERATIONS - INFECTION CONTROL	7
STATEMENT OF OPERATIONS - SMOKE FREE ONTARIO	8
STATEMENT OF RESERVE FUNDS	9
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	10
NOTES TO FINANCIAL STATEMENTS	11
SCHEDULE 1 - OTHER REVENUE	13

BRENT J. BURNS, CHARTERED ACCOUNTANT

92 STONE STREET NORTH
GANANOQUE, ONTARIO K7G 1Y2
TELEPHONE: (813) 382-4731
TELEFAX: (813) 382-4350

MAIN STREET
ELGIN, ONTARIO K0G 1E0
TELEPHONE: (813) 359-8815

AUDITOR'S REPORT

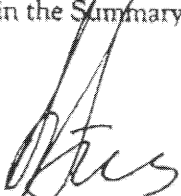
To the Chairman and Members,

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, 2006 and the Statements Of Operations - Public Health Programs, Operations - Land Control Program, Operations - Healthy Babies, Heart Health (Healthy Communities) Programs, Operations - Early Child Development Programs, Operations - Infection Control, Operations - Smoke Free Ontario 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 Programs, Land Control Program, Healthy Babies, Heart Health (Healthy Communities) Programs, Early Child Development Programs, Infection Control and Smoke Free Ontario and Reserve Funds of The Corporation Of The Leeds, Grenville And Lanark District Health Unit as at December 31, 2006 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in the Summary of Significant Accounting Policies.



Brent J. Burns, Chartered Accountant, Licensed Public Accountant

Gananoque, Canada
March 8, 2007

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

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

BALANCE SHEET

AS AT DECEMBER 31, 2006

	2006	2005
ASSETS		
UNRESTRICTED		
Cash	\$ 1,377,118	\$ 1,389,232
Accounts receivable	90,588	13,920
Receivable from Ontario Works program - Lanark	8,258	-
Receivable from Ontario Works program - Leeds and Grenville	18,000	-
Receivable from MOHLTC - Flu grants	-	57,435
Receivable from MOHLTC - Heart Health (Healthy Communities) Programs	5,034	11,177
Receivable from MOHLTC - Mentorship Program	1,567	-
Prepaid expenses	68,544	64,589
	<u>1,569,109</u>	<u>1,536,353</u>
RESTRICTED		
Guaranteed investment certificate	5,441	6,667
Money market investments (note 1)	483,364	444,157
	<u>488,805</u>	<u>450,824</u>
	<u>\$ 2,057,914</u>	<u>\$ 1,987,177</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 577,119	\$ 701,773
Payable to MCYS - Healthy Babies - Operations	35,511	30,651
Payable to MOHLTC - Smoke Free Ontario	106,991	72,890
Payable to MCYS - Language Express	92,552	33,456
Payable to MCYS - Early Child Development Programs	3,732	10,718
Payable to Ontario Works program - Leeds/Grenville	-	44,326
Payable to Ontario Works program - Lanark	-	353
Payable to MOHLTC - Infection Control	43,997	20,791
Payable to Cancer Care Ontario - Fecal Occult Blood Testing	20	21
Payable to the Language Express Program	58,527	61,092
Payable to MOHLTC - Public Health Programs	216,630	161,886
Payable to MOHLTC - Mentorship Program	-	4,625
Payable to the FOCUS Program	-	14,188
Deferred revenue	42,306	56,558
	<u>1,177,385</u>	<u>1,213,328</u>
RESERVE FUNDS		
Payment of sick leave credits	4,047	5,433
General reserve	483,364	444,157
	<u>487,411</u>	<u>449,590</u>
MUNICIPAL SURPLUS (note 2)	<u>275,790</u>	<u>167,582</u>
SURPLUS - LAND CONTROL PROGRAM	<u>117,328</u>	<u>156,677</u>
	<u>\$ 2,057,914</u>	<u>\$ 1,987,177</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, INFECTION CONTROL PROGRAMS AND SMOKE
FREE ONTARIO**

**STATEMENT OF OPERATIONS - PUBLIC HEALTH PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2006**

	2006	2005
REVENUE		
Municipal		
United Counties	\$ 1,087,722	\$ 1,272,114
Lanark	873,585	1,021,676
Brockville	338,628	396,032
Smiths Falls	146,911	171,816
Gananoque	83,180	97,281
Prescott	63,504	74,276
	<u>2,593,530</u>	<u>3,033,195</u>
MOHLTC	4,634,855	3,602,255
MOHLTC - Flu Campaign	57,840	60,740
MOHLTC - West Nile Virus - cost shared	30,609	18,208
MOHLTC - West Nile Virus - 100% funded	-	22,183
MOHLTC - IPHIS Implementation	-	42,338
MOHLTC - Meningococcal	39,522	20,920
MOHLTC - one time funding	182,650	140,250
Language Express - allocated costs	6,500	10,596
Land Control - allocated costs	61,777	57,494
Healthy Babies management costs	53,271	50,469
FOCUS - allocated costs	3,547	3,548
Infection Control - allocated costs	3,930	-
Other revenue (schedule 1)	384,090	356,847
Transfer from/(to) municipal reserve	1,509	22,967
	<u>8,053,630</u>	<u>7,442,010</u>
EXPENSE		
Salaries and wages	4,969,102	4,686,896
Benefits	953,520	864,346
Travel	169,897	181,392
Occupancy	260,849	227,130
Telephone	84,864	113,521
Materials and supplies	123,513	161,858
Office supplies/postage	72,227	43,731
Professional development/recognition	86,326	69,593
Office equipment maintenance and rental	22,548	21,368
Professional fees	60,218	109,391
Physicians/Dentists	140,823	143,386
Bank charges	6,659	6,191
Insurance	72,291	65,635
Honorariums	10,620	12,272
Computer/Internet services	122,899	109,766
Marketing/advertising	44,106	59,337
Other	106,222	69,467
Flu campaign costs	57,840	72,579
West Nile Virus costs - cost shared	42,902	18,158
West Nile Virus costs - 100% funded	-	18,126
IPHIS Implementation	1,506	25,252
Meningococcal costs	39,522	49,284
Non-recurring expenses	286,658	97,280
	<u>7,735,112</u>	<u>7,225,959</u>
PUBLIC HEALTH SURPLUS FOR THE YEAR	<u>\$ 318,518</u>	<u>\$ 216,051</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, INFECTION CONTROL PROGRAMS AND SMOKE
FREE ONTARIO

STATEMENT OF OPERATIONS - LAND CONTROL PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2006

	2006	2005
REVENUE		
Sewage inspection fees and extensions	\$ 297,455	\$ 291,011
Subdivision and variances	26,600	10,000
Severance fees and s-permits	102,895	108,868
Interest	4,302	3,685
Miscellaneous	3,257	375
File search fees	24,800	22,875
	<u>459,309</u>	<u>436,814</u>
EXPENSE		
Salaries and wages	268,879	259,777
Employee benefits	53,251	49,643
Fees for service	16,261	20,994
Travel	40,053	39,557
Materials and supplies	10,916	32,335
Rent	4,007	4,007
Administrative	14,394	18,787
Allocated costs from public health programs	61,777	57,494
Non-recurring expenses	29,120	10,080
	<u>498,658</u>	<u>492,674</u>
DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR	(39,349)	(55,860)
SURPLUS, BEGINNING OF YEAR	<u>156,677</u>	<u>212,537</u>
SURPLUS, END OF YEAR	<u>\$ 117,328</u>	<u>\$ 156,677</u>

