

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

FINANCIAL STATEMENTS

DECEMBER 31, 2009

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## AUDITOR'S REPORT

To the Chairman and Members,

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

I have audited the Balance Sheet of THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT HEALTH UNIT as at December 31, 2009 and the Statements Of Operations - Public Health Programs, Operations - Land Control Program, Operations - Healthy Babies, Heart Health (Healthy Communities) Programs, Operations - Infection Control, Operations - Smoke Free Ontario, Operations - Small Drinking Water Systems 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, Infection Control, Smoke Free Ontario and Small Drinking Water Systems and Reserve Funds of The Corporation Of The Leeds, Grenville And Lanark District Health Unit as at December 31, 2009 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*

Gananoque, Canada  
May 4, 2010

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
HEALTH UNIT**

**PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS  
BALANCE SHEET**

**AS AT DECEMBER 31, 2009**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
<b>UNRESTRICTED</b>		
Cash	\$ 198,162	\$ 362,614
Accounts receivable	1,313,458	192,144
Receivable from Ontario Works program - Lanark	38,364	19,145
Receivable from Ontario Works program - Leeds and Grenville	5,510	7,997
Receivable from the FOCUS Program	-	1,417
Receivable from MCYS - Early Child Development Programs	1,068	1,068
Receivable from MHP - Heart Health (Healthy Communities) Programs	-	4,166
Receivable from MCYS - Healthy Babies - Operations	-	9,263
Receivable from MOHLTC - PHIIT Grant	-	18,722
Prepaid expenses	77,685	71,434
	<u>1,634,247</u>	<u>687,970</u>
CAPITAL ASSETS (note 2)	<u>2,695,357</u>	-
	<u>4,329,604</u>	<u>687,970</u>
<b>RESTRICTED</b>		
Guaranteed investment certificate	2,472	4,055
Money market investments (note 1)	294,602	515,799
	<u>297,074</u>	<u>519,854</u>
	<u>\$ 4,626,678</u>	<u>\$ 1,207,824</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 462,914	\$ 341,817
Payable to MCYS - Healthy Babies - Operations	67,368	-
Payable to MHP - Smoke Free Ontario	102,527	96,256
Payable to MCYS - Language Express	-	17,694
Payable to MOHLTC - Surplus (note 3)	83,588	-
Payable to MHP - CINOT Expansion (note 3)	13,701	-
Payable to CIPHI	1,064	1,107
Payable to MOHLTC - Infection Control	249,588	51,560
Payable to MHP - Heart Health (Healthy Communities) Programs	207	-
Payable to Cancer Care Ontario - Fecal Occult Blood Testing	20	20
Payable to the Language Express Program	51,379	-
Payable to MOHLTC - Small Drinking Water Program	1,111	-
Payable to MOHLTC - Mentorship Program	10	-
Payable to the FOCUS Program	1,447	-
Deferred revenue	28,520	24,750
	<u>1,063,444</u>	<u>533,204</u>
DEFERRED CAPITAL ASSET FUNDING (note 2)	<u>2,695,357</u>	-
	<u>3,758,801</u>	<u>533,204</u>
<b>RESERVE FUNDS</b>		
Payment of sick leave credits	2,576	4,491
General reserve	294,602	515,799
	<u>297,178</u>	<u>520,290</u>
MUNICIPAL SURPLUS (note 3)	<u>509,203</u>	<u>179,259</u>
SURPLUS (DEFICIT) - LAND CONTROL PROGRAM	<u>61,496</u>	<u>(24,929)</u>
	<u>\$ 4,626,678</u>	<u>\$ 1,207,824</u>
ON BEHALF OF THE BOARD:		

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT**  
**HEALTH UNIT**

**PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
 INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS**

**STATEMENT OF OPERATIONS - PUBLIC HEALTH PROGRAMS**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

	2009	2008
<b>REVENUE</b>		
Municipal funding (schedule 1)	\$ 2,531,780	\$ 2,041,440
MOHLTC	3,335,201	3,179,576
MHP	2,949,001	2,791,014
MOHLTC - Flu Campaign	11,355	48,990
MOHLTC - West Nile Virus - cost shared	19,230	37,555
MOHLTC - HFO Grants	103,262	59,429
MOHLTC - HPV	16,804	10,940
MHP- CINOT Expansion 100%	59,526	6,854
MOHLTC - Meningococcal	12,876	7,998
MOHLTC - one time funding	240,712	77,222
MOHLTC - MMR start-up	2,091	5,000
MOHLTC- H1N1	857,891	-
Allocated costs (schedule 1)	158,059	150,360
Other revenue (schedule 1)	765,305	392,603
Transfer from municipal reserve	264,465	134,331
	<u>11,327,558</u>	<u>8,943,312</u>
Revenue deferred relating to capital asset funding (note 2)	(546,756)	-
Amortization of deferred capital funding (note 2)	304,145	-
	<u>11,084,947</u>	<u>8,943,312</u>
<b>EXPENSE</b>		
Salaries and wages	6,498,548	6,103,578
Benefits	1,394,012	1,262,295
Travel	188,260	208,353
Occupancy	357,264	281,884
Telephone	70,975	51,879
Materials and supplies	166,015	122,120
Office supplies/postage	53,532	46,700
Professional development/recognition	40,077	78,496
Office equipment maintenance and rental	21,694	18,362
Professional fees	98,983	119,634
Physicians/Dentists	192,947	119,072
Bank charges	9,681	8,122
Insurance	70,168	72,939
Honorariums	15,639	12,134
Computer/Internet services	119,423	67,664
Marketing/advertising	40,159	28,382
Other	80,876	68,772
Flu campaign costs	44,438	60,351
West Nile Virus costs - cost shared	19,159	50,068
HPV Campaign and Meningococcal costs	11,210	59,496
H1N1 program costs	857,891	-
H1N1 IT costs	75,365	-
Smiths Falls building project	264,508	-
Non-recurring expenses - 100% funded	21,063	-
Non-recurring expenses - cost-shared	188,447	-
Non-recurring expenses - other	-	103,007
	<u>10,900,334</u>	<u>8,943,308</u>
Items capitalized (note 2)	(546,756)	-
Amortization of capital assets (note 2)	304,145	-
	<u>10,657,723</u>	<u>8,943,308</u>
<b>PUBLIC HEALTH SURPLUS FOR THE YEAR</b>	<u>\$ 427,224</u>	<u>\$ 4</u>

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
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INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS

STATEMENT OF OPERATIONS - LAND CONTROL PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Sewage inspection fees and extensions	\$ 308,090	\$ 276,963
Subdivisions and variances	42,000	7,050
Severance fees and s-permits	96,094	122,930
Interest	(1)	(67)
Miscellaneous	40,758	7,502
File search fees	<u>15,600</u>	<u>18,400</u>
	<u>502,541</u>	<u>432,778</u>
<b>EXPENSE</b>		
Salaries and wages	244,583	301,280
Employee benefits	46,724	63,686
Fees for service	14,176	10,433
Travel	35,768	45,395
Materials and supplies	1,115	4,566
Rent	6,682	6,629
Administrative	6,455	9,120
Allocated costs from public health programs	<u>60,613</u>	<u>57,667</u>
	<u>416,116</u>	<u>498,776</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE FOR THE YEAR</b>	86,425	(65,998)
<b>(DEFICIT) SURPLUS, BEGINNING OF YEAR</b>	<u>(24,929)</u>	<u>41,069</u>
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 61,496</u>	<u>\$ (24,929)</u>

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**PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS  
STATEMENT OF OPERATIONS - HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES)  
PROGRAMS**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

**HEALTHY BABIES PROGRAM**

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Grant - MCYS	\$ 1,010,739	\$ 1,010,739
One-time funding	-	45,262
Interest	-	1,369
Revenue for staff time	43,282	3,332
Gas rebates	114	123
	<u>1,054,135</u>	<u>1,060,825</u>
<b>EXPENSE</b>		
Salaries and wages	763,273	790,176
Employee benefits	154,913	136,364
Lay Home Visitors	-	47,550
Travel	31,664	31,339
Program supplies	2,189	8,940
Administrative	20,818	25,668
Staff development	4,647	6,264
Non-recurring expenses	-	43,084
	<u>977,504</u>	<u>1,089,385</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE FOR THE YEAR</b>	76,631	(28,560)
<b>(DEFICIT) SURPLUS, BEGINNING OF YEAR</b>	(9,263)	96,990
<b>CARRYOVER FOR 2008 OPERATIONS</b>	-	(39,262)
<b>IN YEAR RECOVERY</b>	-	(38,431)
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 67,368</u>	<u>\$ (9,263)</u>

**HEART HEALTH (HEALTHY COMMUNITIES) PROGRAM**

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Grant - MOHLTC	\$ 71,200	\$ 71,200
Miscellaneous revenue	6	323
	<u>71,206</u>	<u>71,523</u>
<b>EXPENSE</b>		
Project supplies	18,335	9,109
Services	48,040	55,667
Office supplies	69	57
Communication	276	247
Non-recurring expenses	-	6,000
	<u>66,720</u>	<u>71,080</u>
<b>EXCESS OF REVENUE OVER EXPENSE FOR THE YEAR</b>	4,486	443
<b>(DEFICIT) SURPLUS, BEGINNING OF YEAR</b>	(4,166)	1,323
<b>IN YEAR RECOVERY</b>	(113)	(5,932)
<b>SURPLUS (DEFICIT), END OF YEAR</b>	<u>\$ 207</u>	<u>\$ (4,166)</u>

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
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INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS  
STATEMENT OF OPERATIONS - INFECTION CONTROL  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**INFECTION CONTROL**

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Grant - MOHLTC	\$ 392,710	\$ 303,521
Revenue for staff time	163,885	883
Miscellaneous revenue	<u>22</u>	<u>1,498</u>
	<u>556,617</u>	<u>305,902</u>
<b>EXPENSE</b>		
Salaries and wages	262,678	203,209
Employee benefits	52,660	40,794
Travel	3,003	6,182
Program and office supplies	19,493	28,634
Audit	274	263
Staff and public education	<u>2,003</u>	<u>15,012</u>
	<u>340,111</u>	<u>294,094</u>
<b>EXCESS OF REVENUE OVER EXPENSE FOR THE YEAR</b>	216,506	11,808
<b>SURPLUS, BEGINNING OF YEAR</b>	51,560	39,752
<b>IN YEAR RECOVERY</b>	<u>(18,478)</u>	<u>-</u>
<b>SURPLUS, END OF YEAR</b>	<u>\$ 249,588</u>	<u>\$ 51,560</u>

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
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INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS**

**STATEMENT OF OPERATIONS - SMOKE FREE ONTARIO**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

**SMOKE FREE ONTARIO**

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Coordination grant	\$ 100,000	\$ 100,000
Youth grant	90,796	115,000
High school grant	-	10,000
Enforcement grant	143,523	144,267
One-time enforcement grants	15,000	15,000
Revenue for staff time	21,744	-
Interest	4	2,734
Other	52	1,066
	<u>371,119</u>	<u>388,067</u>
<b>EXPENSE</b>		
Salaries and wages	223,033	225,061
Benefits	47,879	50,878
Audit and legal	5,391	9,326
Program materials and administrative costs	8,380	16,182
Travel and meetings	14,170	17,772
Peer leaders	20,623	38,202
Surveillance costs	4,377	5,920
High school grants	(3,000)	6,000
Staff and public education and advertising	7,352	9,233
Youth engagement	8,643	-
	<u>336,848</u>	<u>378,574</u>
<b>EXCESS OF REVENUE OVER EXPENSE FOR THE YEAR</b>	34,271	9,493
<b>SURPLUS, BEGINNING OF YEAR</b>	96,256	101,763
<b>IN YEAR RECOVERY</b>	<u>(28,000)</u>	<u>(15,000)</u>
<b>SURPLUS, END OF YEAR</b>	<u>\$ 102,527</u>	<u>\$ 96,256</u>



**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT**  
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 INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS  
 STATEMENT OF OPERATIONS - SMALL DRINKING WATER SYSTEMS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**SMALL DRINKING WATER SYSTEMS**

	<u>2009</u>	<u>2008</u>
<b>REVENUE</b>		
Grants - SDWS	\$ 174,200	\$ 164,100
Other	-	1
	<u>174,200</u>	<u>164,101</u>
<b>EXPENSE</b>		
Salaries and wages	129,888	102,088
Benefits	23,007	21,234
Audit and legal	158	224
Program materials and administrative costs	9,314	20,522
Travel and meetings	5,832	379
Staff and public education and advertising	2,537	355
One-time costs	-	19,298
	<u>170,736</u>	<u>164,100</u>
<b>EXCESS OF REVENUE OVER EXPENSE FOR THE YEAR</b>	3,464	1
<b>SURPLUS, BEGINNING OF YEAR</b>	1	-
<b>IN YEAR ADJUSTMENTS</b>	<u>(3,883)</u>	-
<b>DEFICIT, END OF YEAR</b>	<u>\$ (418)</u>	<u>\$ 1</u>

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
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PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS

**STATEMENT OF RESERVE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

	RESERVE FUND PAYMENT OF SICK LEAVE CREDITS		GENERAL RESERVE	TOTAL 2009	TOTAL 2008
<b>REVENUE</b>					
Interest	\$ 16	\$ -	\$ -	\$ 16	\$ 70
Income from investments	-	-	-	-	7,224
Realized gains (losses) on investments	-	43,311	43,311	43,311	-
	<u>16</u>	<u>43,311</u>	<u>43,311</u>	<u>43,327</u>	<u>7,294</u>
<b>EXPENSE</b>					
Transfer (to) from operating fund	<u>(1,931)</u>	<u>(264,508)</u>	<u>(266,439)</u>	<u>(266,439)</u>	<u>203</u>
<b>EXCESS OF REVENUE OVER EXPENSE FOR THE YEAR</b>	(1,915)	(221,197)	(223,112)	(223,112)	7,497
<b>RESERVE FUNDS, BEGINNING OF YEAR</b>	<u>4,491</u>	<u>515,799</u>	<u>520,290</u>	<u>520,290</u>	<u>512,793</u>
<b>RESERVE FUNDS, END OF YEAR</b>	<u>\$ 2,576</u>	<u>\$ 294,602</u>	<u>\$ 297,178</u>	<u>\$ 297,178</u>	<u>\$ 520,290</u>

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# THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT

## HEALTH UNIT

PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL DRINKING WATER SYSTEMS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DECEMBER 31, 2009

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### 1. 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.

### 2. 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 Program
- Heart Health (Healthy Communities) Program
- Infection Control
- Smoke Free Ontario
- Small Drinking Water Systems

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

- Language Express Program
- FOCUS Program

These financial statements present the financial position and results of operations of the Public Health, Land Control, Healthy Babies, Heart Health (Healthy Communities), Infection Control, Smoke Free Ontario and Small Drinking Water Systems only.

### 3. 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 judgements.

### 4. CAPITAL ASSETS/ CHANGE IN ACCOUNTING POLICY

In accordance with Public Service Accounting Board standard 3150, the organization must recognize tangible capital assets at their cost amount net of amortization effective fiscal years beginning on or after January 1, 2009. Capital assets are amortized on a straight-line basis at rates reflecting the asset's useful life as follows:

Land -	N/A
Computer equipment -	3 years
Multi-media equipment -	5 years
Other equipment -	10 years
Furniture -	10 years
Leasehold betterments -	15 years
Building -	40 years

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EARLY CHILD DEVELOPMENT, INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL  
DRINKING WATER SYSTEMS**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**DECEMBER 31, 2009**

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**5. 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.

**6. REVENUE RECOGNITION/DEFERRED REVENUE**

Revenue received during the year that has been allocated to capital asset acquisitions is deferred and amortized at the same rate as the asset to which the funding relates.

**7. FINANCIAL INSTRUMENTS**

The organization's financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities. The book values of accounts receivable, accounts payable and accrued liabilities approximate fair values due to their short-term nature.

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PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),  
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DRINKING WATER SYSTEMS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

**1. ASSETS OF THE RESERVE FOR EXPENDITURES**

The money market investments and related accrued interest receivable are held in trust 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 with approximately 1.1 acres of property located behind the property on which the Health Unit's head office 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. CAPITAL ASSETS**

	2009		2008	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 250,000	\$ -	\$ 250,000	\$ -
Computer equipment (3 years)	362,725	123,460	239,265	-
Multi-media equipment (5 years)	16,529	6,411	10,118	-
Furniture & equipment (10 years)	795,501	112,254	683,247	-
Leasehold betterments (15 years)	162,415	7,945	154,470	-
Building (40 years)	1,412,333	54,076	1,358,257	-
	<u>\$ 2,999,503</u>	<u>\$ 304,146</u>	<u>\$ 2,695,357</u>	<u>\$ -</u>

**3. MUNICIPAL SURPLUS**

	2009	2008
Ministry surplus for the year	\$ 97,289	\$ 4
Municipal surplus for the year	<u>329,935</u>	-
Total Public Health surplus for the year	427,224	4
Municipal surplus, beginning of year	179,259	288,277
In year utilization of Municipal surplus	-	(115,515)
Interest allocated to municipal surplus	9	6,497
Ministry of Health liability	<u>(97,289)</u>	<u>(4)</u>
Cumulative Municipal surplus, end of year	<u>\$ 509,203</u>	<u>\$ 179,259</u>

Surplus amounts resulting from Ministry of Health funding are repayable to the Ministry at the end of the year. The funding complement consists of 25% municipal contribution and 75% Ministry contribution.

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**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT  
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EARLY CHILD DEVELOPMENT, INFECTION CONTROL PROGRAMS, SMOKE FREE ONTARIO AND SMALL  
DRINKING WATER SYSTEMS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**DECEMBER 31, 2009**

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**4. COMMITMENT**

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

2010	\$	40,170
2011		33,341
2012		21,918
2013		<u>5,480</u>
	\$	<u>100,909</u>

**5. 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.

**6. SUBSEQUENT EVENT**

Land consisting of 1.03 acres in the town of Smiths Falls was purchased in 2009. The Board of Health and a majority of the funding municipalities (as required under the Health Protection and Promotion Act) have agreed to go ahead with the related building project. The total expected cost is approximately \$1,770,000 which will be financed through a mortgage and use of the capital reserve funds. The mortgage will be funded fully by the Ministry of Health and Long-Term Care.

**7. COMPARATIVE AMOUNTS**

In certain instances, 2008 amounts presented for comparative purposes have been restated to conform to the financial statements presentation adopted for the current year.

**THE CORPORATION OF THE LEEDS, GRENVILLE & LANARK DISTRICT**  
**HEALTH UNIT**

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

SCHEDULE 1 - OTHER REVENUE, MUNICIPAL FUNDING AND ALLOCATED COSTS  
 DECEMBER 31, 2009

**OTHER REVENUE**

	<u>2009</u>	<u>2008</u>
Interest	\$ 952	\$ 1,540
Expectant parent classes fees	6,560	8,255
Special treatment clinic	12,415	9,363
Contraceptives	38,718	37,547
Reimbursement for staff time	623,897	133,621
Rent	175	79,152
Vaccines	47,484	54,884
Sundry	35,104	68,241
	<u>\$ 765,305</u>	<u>\$ 392,603</u>

**MUNICIPAL FUNDING**

	<u>2009</u>	<u>2008</u>
Brockville	\$ 325,402	\$ 262,380
Gananoque	79,989	64,498
Lanark	870,817	702,162
Prescott	60,239	48,572
Smiths Falls	137,540	110,902
United Counties Of Leeds And Grenville	1,057,793	852,926
	<u>\$ 2,531,780</u>	<u>\$ 2,041,440</u>

**ALLOCATED COSTS**

	<u>2009</u>	<u>2008</u>
Language Express	\$ 22,835	\$ 6,500
Land Control	60,613	57,667
Healthy Babies	60,431	58,609
FOCUS	4,730	4,730
Infection Control	4,050	20,154
Small Drinking Water Systems	5,400	2,700
	<u>\$ 158,059</u>	<u>\$ 150,360</u>