

Audited Financial Statements of



Year ended December 31, 2009

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Financial Statements

Year ended December 31, 2009

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AUDITORS' REPORT

To the Members of the Board of Kingston, Frontenac
and Lennox and Addington Public Health

We have audited the statement of financial position of Kingston, Frontenac and Lennox and Addington Public Health as at December 31, 2009 and the statements of operations and accumulated surplus, change in net financial assets (net debt) and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 our opinion, these financial statements present fairly, in all material respects, the financial position of Kingston, Frontenac and Lennox and Addington Public Health as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly wavy line that serves as a decorative underline.

Chartered Accountants, Licensed Public Accountants

Kingston, Canada

February 26, 2010

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Statement of Financial Position

As at December 31, 2009, with comparative figures for 2008

	2009	2008 (Restated, note 2)
Financial assets:		
Cash	\$ 4,501,224	\$ 5,831,022
Sundry accounts receivable	1,091,407	364,065
	<u>5,592,631</u>	<u>6,195,087</u>
Financial liabilities:		
Accounts payable and accrued liabilities	1,281,399	1,653,714
Deferred revenue	311,104	130,131
Agency funds held in trust (note 6)	47,356	35,174
Long-term liabilities (note 4)	6,868,000	7,044,000
Due to Ministry	318,156	336,391
	<u>8,826,015</u>	<u>9,199,410</u>
	<u>(3,233,384)</u>	<u>(3,004,323)</u>
Non-financial assets:		
Tangible capital assets (note 11)	8,540,914	8,812,133
Lease commitment (note 5)		
Accumulated surplus (note 9)	<u>\$ 5,307,530</u>	<u>\$ 5,807,810</u>

See accompanying notes to financial statements.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009 (unaudited)	Actual 2009	Actual 2008 (Restated, note 2)
Revenue:			
Municipal grants:			
City of Kingston	\$ 3,255,685	\$ 2,994,027	\$ 3,201,198
County of Frontenac	629,347	578,830	618,849
County of Lennox and Addington	1,051,391	966,987	1,033,853
	4,936,423	4,539,844	4,853,900
Provincial grants:			
Ministry of Health and Long-Term Care	5,648,298	6,352,142	5,396,454
Ministry of Health Promotion	4,828,482	4,749,270	4,780,144
Ministry of Children & Youth Services	2,462,266	2,423,273	2,597,637
	12,939,046	13,524,685	12,774,235
Other:			
Ontario Works Program	–	458,308	353,845
Special Project Grants	566,042	618,853	400,701
Environmental inspection fees	274,350	304,239	288,059
Interest earned	60,000	27,779	154,210
Mandatory Program recoveries	609,261	633,932	759,211
	1,509,653	2,043,111	1,956,026
	19,385,122	20,107,640	19,584,161
Operating expenditures:			
Mandatory programs	14,141,499	14,207,710	12,788,315
Private sewage program	274,350	319,994	268,845
Ontario Tobacco Strategy	731,566	695,373	945,267
Syndromic Surveillance Project	115,000	117,302	128,433
Infection control	511,500	489,843	431,500
Healthy Babies program	1,206,332	1,151,076	1,192,808
Preschool speech and infant hearing program	1,255,934	1,272,197	1,404,829
Public Health Research, Education and Development	274,692	274,692	199,610
West Nile and Vector Borne Diseases	138,182	93,473	119,139
Small Drinking Water Systems	170,025	170,025	182,108
H1N1 Assessment Centre	–	239,457	–
Ontario Works program	–	458,308	353,845
Special project expenditures	566,042	618,853	400,701
	19,385,122	20,108,303	18,415,400
Amortization (note 11)		499,617	486,201
		20,607,920	18,901,601
Annual surplus (deficit)		(500,280)	682,560
Accumulated surplus, beginning of year		5,807,810	5,125,250
Accumulated surplus, end of year		\$ 5,307,530	\$ 5,807,810

See accompanying notes to financial statements.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Statement of Change in Net Financial Assets (Net Debt)

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
Annual surplus (deficit)	\$ (500,280)	\$ 682,560
Acquisition of tangible capital assets	(228,398)	(203,738)
Amortization of tangible capital assets	499,617	486,201
Net change in cash	(229,061)	965,023
Net financial assets (net debt), beginning of year	(3,004,323)	(3,969,346)
Net financial assets (net debt), end of year	\$ (3,233,384)	\$ (3,004,323)

See accompanying notes to financial statements.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Statement of Cash Flow

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008 (Restated, note 2)
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (500,280)	\$ 682,560
Items not involving cash:		
Amortization	499,617	486,201
Change in non-cash assets and liabilities:		
Increase in sundry accounts receivable	(727,342)	(31,222)
Decrease in funding due to the Province of Ontario	(18,235)	(417,062)
Increase (decrease) in trade accounts payable and accrued liabilities	(372,315)	639,663
Increase (decrease) in deferred revenue	180,973	(87,995)
Increase (decrease) in agency funds held in trust	12,182	(227,333)
	<u>(925,400)</u>	<u>1,044,812</u>
Capital activities:		
Cash used to acquire tangible capital assets	(228,398)	(203,738)
Financing activities:		
Long-term debt paid	(176,000)	(167,000)
Net change in cash and cash equivalents	<u>(1,329,798)</u>	<u>674,074</u>
Cash and cash equivalents, beginning of year	5,831,022	5,156,948
Cash and cash equivalents, end of year	<u>\$ 4,501,224</u>	<u>\$ 5,831,022</u>

The Agency considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

See accompanying notes to financial statements.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements

Year ended December 31, 2009

Kingston, Frontenac and Lennox and Addington Public Health is governed by a public health board as mandated by the Health Promotion and Protection Act for the purposes of promoting and protecting public health.

1. Significant accounting policies:

The financial statements of Kingston, Frontenac and Lennox and Addington Public Health (the "Agency") are the representation of management prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants ("CICA"). Significant aspects of the accounting policies adopted by the Agency are as follows:

(a) Basis of presentation:

The financial statements reflect the assets, liabilities, revenue and expenditures of the reporting entity.

(b) Deferred revenue:

Deferred revenue represents special program grants which have been received but for which related program costs have yet to be incurred. These amounts will be recognized as revenue in the fiscal year that the program costs are incurred.

(c) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 revenue and expenditures during the period. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

(d) Government transfers:

Government transfers received relate to health programs. Transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized and eligibility criteria have been met and reasonable estimates of the amounts can be made.

(e) Non-financial assets:

Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

1. Significant accounting policies (continued):

(e) Non-financial assets (continued):

Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Buildings	40
Land improvements	15
Furniture and fixtures	10
Equipment	10
Equipment – specialized	5
Computer – hardware	3

Annual amortization is charged at 50% in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2. Change in accounting policies:

The Agency has implemented Public Sector Accounting Board (“PSAB”) sections 1200, *Financial Statement Presentation* and 3160, *Tangible Capital Assets*. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3160 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

Methods used for determining the cost of each major category of tangible capital assets

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The Agency applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, the Non-Residential Building Consumer Price Index (“NRBCPI”) was used as a resource for determining appropriate indices in order to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

2. Change in accounting policies (continued):

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

	2008
Accumulated surplus at January 1, 2008:	
Operating fund balance	\$ 3,109,885
Building fund reserve	131,769
Amounts to be recovered	(7,211,000)
Accumulated surplus, as previously reported	(3,969,346)
Net book value of tangible capital assets recorded	9,094,596
Accumulated surplus at January 1, 2008, as restated	\$ 5,125,250
Annual surplus for 2008:	
Revenues, not previously reported as operating	\$ 798,023
Assets capitalized but previously expensed	203,738
Amortization expense not previously recorded	(486,201)
Debt repayment previously expensed	167,000
Annual surplus, as restated	\$ 682,560

3. Pension agreements:

The Agency makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 183 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.

The amount contributed to OMERS for current services in 2009 was \$842,141 (2008 - \$727,461) and is included as an expenditure on the "Statement of Operations".

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

4. Long-term liabilities:

- (a) The long-term liabilities reported on the "Statement of Financial Position" are made up of the following:

	2009	2008
Fixed rate term loan	\$ 6,868,000	\$ 7,044,000

This debt instrument has a fixed interest rate of 6.09% until the terms for interest rate are renewed in December 2013, and is secured by a first collateral mortgage on the Agency's land and building and a general security agreement. Debt repayment costs will be recovered from future revenue.

- (b) Principal due on long-term liabilities is summarized as follows:

2010	\$ 187,000
2011	201,000
2012	211,000
2013	230,000
2014	245,000
2015 and thereafter	5,794,000
	\$ 6,868,000

- (c) Interest rate risk management:

The Agency entered into an interest rate swap agreement to reduce its exposure to fluctuations in interest expense over a 25 year period. This agreement allows them to raise the above long-term borrowings at floating rates and effectively swap the debt into fixed rates. Under the interest rate swap, the Agency agrees with the counterparty to exchange the difference between fixed-rate and floating-rate interest amounts calculated by reference to the notional amount. The net interest receivable or payable under the contract, including a 0.5% stamping fee, is settled monthly with the counterparty, which is a Canadian chartered bank.

5. Lease commitment:

The Agency leased a branch office in Napanee at an annual rental of \$39,489. The lease was renewed in May 2009 and will be adjusted annually on July 1 based on the CPI.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

6. Agency funds held in trust:

The Agency acts as a host agency, which receives funds in trust and makes disbursements on behalf of the Public Health Branch of the Ontario Ministry of Health and the Federal Government for a variety of programs.

Each of these programs represent provincial and federal activities that are not specific to this Agency or its municipal boundaries. The Agency has no recourse to the funds or obligation to settle any debts incurred by these programs. As a result, program revenue and expenditures are not reported on the "Statement of Operations" of the Agency. Net unspent (unfunded) funds at year end are reported as assets or liabilities on the "Statement of Financial Position".

	2009	2008
Funds held in trust as cash, beginning of year	\$ 35,174	\$ 262,507
Funds received during the year	238,374	534,654
Funds disbursed during the year	(226,192)	(761,987)
Funds held in trust as cash, end of year	\$ 47,356	\$ 35,174

7. Provincial grants:

Provincial grants received from the Ministry of Health and Long-Term Care, Ministry of Health Promotion and the Ministry of Children and Youth Services are subject to annual final reviews and approval by the Ministry. Any adjustments resulting from the review will be reflected in the year of Ministry approval as an adjustment to provincial grant revenue on the Statement of Operations.

8. Fair value of financial instruments:

The carrying values of cash, sundry accounts receivable, trade accounts payable and accrued liabilities and agency funds held in trust approximate their fair values due to the relatively short periods to maturity of these financial instruments.

The carrying value of long-term liabilities at December 31, 2009 approximates its fair value as the terms and conditions of the borrowing arrangements are comparable to current market terms and conditions for similar items.

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

9. Accumulated surplus:

Accumulated surplus consists of individual fund surplus as follows:

	2009	2008
		(Restated, note 2)
Surplus:		
Invested in tangible capital assets	\$ 1,672,914	\$ 1,768,133
Board of Health Reserve Fund	1,496,456	3,842,618
Excess recoveries for private sewage system programs	81,410	97,165
Building fund reserve	2,056,750	99,894
	\$ 5,307,530	\$ 5,807,810

10. Board of Health Reserve Fund:

During the year, the Agency approved to set up the Board of Health Reserve Fund to enable funds to be maintained and used for contingency or emergency expenditures. Any excess in the municipal levy received in any year shall be paid into the Board of Health Reserve Fund in accordance with Board policy.

The change in municipal excess of recoveries over allowable costs retained for future requirements is as follows:

	2009	2008
Balance, beginning of year	\$ 3,842,618	\$ 3,031,934
Interest earned	18,258	77,551
Municipal surplus	32,340	733,133
Refund to municipalities	(300,000)	-
Transfer to building fund reserve	(2,000,000)	-
Transfer to programs	(96,760)	-
Balance, end of year	\$ 1,496,456	\$ 3,842,618

11. Tangible capital assets:

(a) Assets under construction:

Assets under construction having a value of \$43,143 (2008 - \$Nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$Nil (2008 - \$Nil).

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

11. Tangible capital assets (continued):

Cost	Balance at December 31, 2007	Additions	Disposals	Balance at December 31, 2008
Furniture and fixtures	\$ 458,545	\$ 30,441	\$ -	\$ 488,986
Industrial/general equipment	46,050	3,900	-	49,950
Specialized equipment	250,966	-	-	250,966
Computer equipment	172,872	140,510	-	313,382
Office equipment and audio visual	162,706	28,887	-	191,593
Building - Kingston	9,035,950	-	-	9,035,950
Land improvements - Kingston	148,000	-	-	148,000
Building - Cloyne	119,000	-	-	119,000
Building - Sharbot Lake	23,800	-	-	23,800
Land - Kingston	16,000	-	-	16,000
Land - Cloyne	21,000	-	-	21,000
Land - Sharbot Lake	4,200	-	-	4,200
Total	\$ 10,459,089	\$ 203,738	\$ -	\$ 10,662,827

Accumulated amortization	Balance at December 31, 2007	Disposals	Amortization expense	Balance at December 31, 2008
Furniture and fixtures	\$ 183,159	\$ -	\$ 48,899	\$ 232,058
Industrial/general equipment	18,890	-	4,995	23,885
Specialized equipment	129,911	-	50,193	180,104
Computer equipment	84,686	-	104,461	189,147
Office equipment and audio visual	101,247	-	38,319	139,566
Building - Kingston	790,646	-	225,898	1,016,544
Land improvements - Kingston	34,533	-	9,867	44,400
Building - Cloyne	7,438	-	2,975	10,413
Building - Sharbot Lake	13,983	-	594	14,577
Total	\$ 1,364,493	\$ -	\$ 486,201	\$ 1,850,694

	Net book value December 31, 2007	Net book value December 31, 2008
Furniture and fixtures	\$ 275,386	\$ 256,928
Industrial/general equipment	27,160	26,065
Specialized equipment	121,055	70,862
Computer equipment	88,186	124,235
Office equipment and audio visual	61,459	52,027
Building - Kingston	8,245,304	8,019,406
Land improvements - Kingston	113,467	103,600
Building - Cloyne	111,562	108,587
Building - Sharbot Lake	9,817	9,223
Land - Kingston	16,000	16,000
Land - Cloyne	21,000	21,000
Land - Sharbot Lake	4,200	4,200
Total	\$ 9,094,596	\$ 8,812,133

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Notes to Financial Statements (continued)

Year ended December 31, 2009

11. Tangible capital assets (continued):

Cost	Balance at December 31, 2008	Additions	Disposals	Balance at December 31, 2009
Furniture and fixtures	\$ 488,986	\$ 2,703	\$ -	\$ 491,689
Industrial/general equipment	49,950	7,700	-	57,650
Specialized equipment	250,966	2,798	-	253,764
Computer equipment	313,382	158,490	-	471,872
Office equipment and audio visual	191,593	13,564	-	205,157
Building - Kingston	9,035,950	-	-	9,035,950
Land improvements - Kingston	148,000	-	-	148,000
Building - Cloyne	119,000	-	-	119,000
Building - Sharbot Lake	23,800	-	-	23,800
Land - Kingston	16,000	-	-	16,000
Land - Cloyne	21,000	-	-	21,000
Land - Sharbot Lake	4,200	-	-	4,200
Construction-in-progress	-	43,143	-	43,143
Total	\$ 10,662,827	\$ 228,398	\$ -	\$ 10,891,225

Accumulated amortization	Balance at December 31, 2008	Disposals	Amortization expense	Balance at December 31, 2009
Furniture and fixtures	\$ 232,058	\$ -	\$ 49,169	\$ 281,227
Industrial/general equipment	23,885	-	5,765	29,650
Specialized equipment	180,104	-	50,553	230,657
Computer equipment	189,147	-	130,228	319,375
Office equipment and audio visual	139,566	-	24,566	164,132
Building - Kingston	1,016,544	-	225,899	1,242,443
Land improvements - Kingston	44,400	-	9,867	54,267
Building - Cloyne	10,413	-	2,975	13,388
Building - Sharbot Lake	14,577	-	595	15,172
Total	\$ 1,850,694	\$ -	\$ 499,617	\$ 2,350,311

	Net book value December 31, 2008	Net book value December 31, 2009
Furniture and fixtures	\$ 256,928	\$ 210,462
Industrial/general equipment	26,065	28,000
Specialized equipment	70,862	23,107
Computer equipment	124,235	152,497
Office equipment and audio visual	52,027	41,025
Building - Kingston	8,019,406	7,793,507
Land improvements - Kingston	103,600	93,733
Building - Cloyne	108,587	105,612
Building - Sharbot Lake	9,223	8,628
Land - Kingston	16,000	16,000
Land - Cloyne	21,000	21,000
Land - Sharbot Lake	4,200	4,200
Construction-in-progress	-	43,143
Total	\$ 8,812,133	\$ 8,540,914

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Schedule of Operating Fund

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009 (unaudited)	Actual 2009	Actual 2008 (Restated, note 2)
REVENUE:			
Municipal grants:			
City of Kingston	\$ 3,255,685	\$ 2,994,027	\$ 3,201,198
County of Frontenac	629,347	578,830	618,849
County of Lennox and Addington	1,051,391	966,987	1,033,853
	4,936,423	4,539,844	4,853,900
Provincial grants:			
Ministry of Health and Long-Term Care	5,648,298	6,352,142	5,396,454
Ministry of Health Promotion	4,828,482	4,749,270	4,780,144
Ministry of Children & Youth Services	2,462,266	2,423,273	2,597,637
	12,939,046	13,524,685	12,774,235
Other revenue:			
Ontario Works Program	—	458,308	353,845
Onetime Grants Special Projects	290,279	165,394	—
Special Project Grants	275,763	453,459	400,701
Environmental inspection fees	274,350	304,239	288,059
Interest earned	60,000	27,779	154,210
Mandatory Program recoveries	609,261	633,932	759,211
	1,509,653	2,043,111	1,956,026
TOTAL REVENUE	\$ 19,385,122	\$ 20,107,640	\$ 19,584,161

MANDATORY PROGRAMS:

Salaries, fees and benefits:

Salaries:

Medical	\$ 507,475	\$ 515,508	\$ 370,136
Program planning and evaluation	573,816	572,504	541,942
Family health	1,048,678	1,012,136	961,893
School health	1,316,775	1,323,989	1,192,344
Adult health	1,427,046	1,353,528	1,321,620
Infectious diseases	1,539,778	1,930,072	1,424,973
Environmental health	634,934	696,379	809,418
Corporate services	1,374,830	1,416,619	1,203,123
Dental program	374,610	379,429	296,342
	8,797,942	9,200,164	8,121,791

Fees for service and honoraria:

Board members	12,600	4,209	7,714
Consultants and professional fees	5,000	8,247	8,413
Legal	40,000	20,484	48,609
Audit	12,000	14,000	14,976
Children in need of treatment fees	376,992	254,084	203,974
	446,592	301,024	283,686

Carried forward	9,244,534	9,501,188	8,405,477
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KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Schedule of Operating Fund (continued)

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009 (unaudited)	Actual 2009	Actual 2008
MANDATORY PROGRAMS (continued):			
Brought forward	\$ 9,244,534	\$ 9,501,188	\$ 8,405,477
Benefits	2,009,405	1,777,610	1,693,500
	11,253,939	11,278,798	10,098,977
Travel:			
Mileage and fixed allowances	181,000	171,603	144,918
	11,434,939	11,450,401	10,243,895
Building occupancy – interest	631,410	449,398	461,422
	12,066,349	11,899,799	10,705,317
Materials and supplies:			
Infectious disease program	690,261	776,100	688,571
Medical and health promotion	213,044	341,285	268,352
Corporate services	200,100	141,940	146,002
Information technology	150,000	164,500	116,245
	1,253,405	1,423,825	1,219,170
Building occupancy:			
Main office:			
Heat and utilities	126,300	126,938	112,034
Maintenance of equipment, building and grounds and housekeeping supplies	194,985	220,520	207,752
Branch offices:			
Rent and utilities, maintenance	67,600	69,626	76,654
	388,885	417,084	396,440
Other:			
Postage	25,000	28,082	32,238
Insurance	47,000	62,491	62,346
Telephone	99,500	126,504	111,080
Subscriptions and membership fees	30,000	26,252	26,208
Bank charges and payroll	10,000	14,973	13,376
Maintenance and repairs of office equipment	62,500	92,607	92,595
Donations, staff meetings and remembrances	12,500	12,244	13,753
Professional development and staff education	136,360	87,687	99,943
Express, freight and miscellaneous	10,000	16,162	15,849
	432,860	467,002	467,388
MANDATORY PROGRAM EXPENDITURES	\$ 14,141,499	\$ 14,207,710	\$ 12,788,315

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Schedule of Operating Fund (continued)

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009 (unaudited)	Actual 2009	Actual 2008
PRIVATE SEWAGE PROGRAM:			
Salaries and benefits	\$ 217,135	\$ 262,070	\$ 217,479
Materials, supplies and travel	57,215	57,924	51,366
TOTAL PRIVATE SEWAGE PROGRAM EXPENDITURES	\$ 274,350	\$ 319,994	\$ 268,845
INFECTION CONTROL:			
Salaries and benefits	\$ 444,765	\$ 436,298	\$ 359,181
Materials, supplies, and travel	66,735	53,545	72,319
TOTAL INFECTION CONTROL PROGRAM EXPENDITURES	\$ 511,500	\$ 489,843	\$ 431,500
HEALTHY BABIES PROGRAM:			
Salaries and benefits	\$ 1,120,365	\$ 1,027,835	\$ 1,057,686
Materials, supplies, and travel	85,967	123,241	135,122
TOTAL HEALTHY BABIES PROGRAM EXPENDITURES	\$ 1,206,332	\$ 1,151,076	\$ 1,192,808
PRESCHOOL SPEECH AND INFANT HEARING PROGRAMS:			
Salaries and benefits	\$ 844,977	\$ 860,786	\$ 1,030,285
Materials, supplies and travel	410,957	411,411	374,544
TOTAL PRESCHOOL SPEECH AND INFANT HEARING PROGRAMS	\$ 1,255,934	\$ 1,272,197	\$ 1,404,829
SYNDROMIC SURVEILLANCE PROJECT:			
Salaries and benefits	\$ 81,000	\$ 85,010	\$ 100,259
Materials, supplies and travel	34,000	32,292	28,174
TOTAL SYNDROMIC SURVEILLANCE PROJECT	\$ 115,000	\$ 117,302	\$ 128,433

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Schedule of Operating Fund (continued)

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009	Actual 2009	Actual 2008
	(unaudited)		
PUBLIC HEALTH RESEARCH, EDUCATION AND DEVELOPMENT:			
Salaries and benefits	\$ 132,033	\$ 134,904	\$ 83,770
Materials, supplies and travel	142,659	139,788	115,840
TOTAL PUBLIC HEALTH RESEARCH, EDUCATION AND DEVELOPMENT	\$ 274,692	\$ 274,692	\$ 199,610
WEST NILE AND VECTOR BORNE DISEASES:			
Salaries and benefits	\$ 123,290	\$ 85,992	\$ 107,600
Materials, supplies and travel	14,892	7,481	11,539
TOTAL WEST NILE AND VECTOR BORNE DISEASES	\$ 138,182	\$ 93,473	\$ 119,139
SMALL DRINKING WATER SYSTEMS:			
Salaries and benefits	\$ 156,966	\$ 155,247	\$ 91,942
Materials, supplies and travel	13,059	14,778	90,166
TOTAL SMALL DRINKING WATER SYSTEMS	\$ 170,025	\$ 170,025	\$ 182,108
ONTARIO TOBACCO STRATEGY:			
Salaries and benefits	\$ 469,793	\$ 452,189	\$ 517,355
Materials, supplies and travel	261,773	243,184	427,912
TOTAL ONTARIO TOBACCO STRATEGY	\$ 731,566	\$ 695,373	\$ 945,267
H1N1 ASSESSMENT CENTRES:			
Salaries and benefits	\$ -	\$ 197,784	\$ -
Materials, supplies and travel	-	41,673	-
H1N1 ASSESSMENT CENTRES	\$ -	\$ 239,457	\$ -

KINGSTON, FRONTENAC AND LENNOX AND ADDINGTON PUBLIC HEALTH

Schedule of Operating Fund (continued)

Year ended December 31, 2009, with comparative figures for 2008

	Budget 2009 (unaudited)	Actual 2009	Actual 2008
ONTARIO WORKS PROGRAM – CONTRACT SERVICES	\$ –	\$ 458,308	\$ 353,845
SPECIAL PROJECT EXPENDITURES			
Salaries and benefits	\$ –	\$ 239,923	\$ 149,394
Materials, supplies and travel	–	213,536	251,307
TOTAL SPECIAL PROJECT EXPENDITURE	\$ 275,763	\$ 453,459	\$ 400,701
ONE TIME GRANTS – SPECIAL PROJECTS	\$ 290,279	\$ 165,394	\$ –
TOTAL OPERATING EXPENDITURE	\$ 19,385,122	\$ 20,108,303	\$ 18,415,400