

ANSON GENERAL HOSPITAL
FINANCIAL STATEMENT
TO MARCH 31, 2011

ANSON GENERAL HOSPITAL
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for the year ended March 31, 2011

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J. Clive Dorland, B.Comm. CA

INDEPENDENT AUDITOR'S REPORT

TO: The Members
Anson General Hospital
Iroquois Falls, Ontario

I have audited the accompanying financial statements of Anson General Hospital which comprise the statement of financial position as at March 31, 2011 and the statements of operations, changes in net assets, and cash flow, for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Anson General Hospital as at March 31, 2011 and the results of its operations and the change in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I have not audited budget figures.



Cochrane, Ontario
June 14, 2011

CHARTERED ACCOUNTANT
Licensed Public Accountant

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

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STATEMENT OF FINANCIAL POSITION
March 31, 2011

	2011	2010
ASSETS		
Current Assets:		
Cash	\$ 35,282	371,647
Accounts Receivable and Accrued Capital Contributions (note 2)	1,583,329	1,636,416
Inventories	116,076	150,252
	<u>1,734,687</u>	<u>2,158,315</u>
Non Current Assets:		
Long Term Loan Receivable (note 3(a))	-	68,750
Investments (note 3(b))	1,897,638	1,513,354
Capital assets (note 4)	14,423,010	14,550,090
	<u>16,320,648</u>	<u>16,132,194</u>
	<u>\$ 18,055,335</u>	<u>18,290,509</u>
LIABILITIES and NET ASSETS		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	\$ 945,276	1,133,554
	<u>945,276</u>	<u>1,133,554</u>
Long Term Liabilities:		
Contribution - Capital Asset repayable (note 6(a))	288,000	300,000
Mortgage Payable (note 6(b))	65,500	-
Accrued Benefit Liability - Employee Future Benefits (note 5)	1,091,464	1,028,120
Deferred Contributions - Capital Assets (note 6(c))	10,128,866	10,387,169
	<u>11,573,830</u>	<u>11,715,289</u>
Net Assets		
Investment in Capital Assets (note 7)	4,733,982	4,492,447
Unrestricted	802,247	949,219
	<u>5,536,229</u>	<u>5,441,666</u>
	<u>\$ 18,055,335</u>	<u>18,290,509</u>

See accompanying notes to financial statements

On behalf of the Board:

Director

Director

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

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STATEMENT OF OPERATIONS
MARCH 31, 2011

	Budget	2011 Actual	2010 Actual
REVENUES			
Ministry of Health and Long Term Care			
-Base Allocation	\$ 7,384,550	7,391,450	7,262,157
-Physician Specific	100,000	82,461	97,584
Subtotal Ministry of Health Funding	7,484,550	7,473,911	7,359,741
Recoveries & miscellaneous Revenue	346,063	367,016	370,533
Investment income	20,000	114,438	9,434
Amortization of Grants/Donation Equipment	130,000	57,477	133,812
OHIP Patient Revenue	166,843	195,266	164,491
Other Patient Revenue	319,769	270,494	313,352
	8,467,225	8,478,602	8,351,363
EXPENSES			
Salaries & Wages (Schedule A)	4,107,416	4,125,458	4,111,269
Benefit Contributions	1,137,435	1,146,630	1,061,367
Employee Future Benefit Costs	75,000	63,269	73,740
Medical Staff Remuneration	283,200	278,656	313,665
Supplies & Other Expenses (Schedule A)	1,985,563	1,909,473	1,897,096
Medical/Surgical Supplies	113,000	164,627	111,457
Drugs & Medical Gases	215,000	225,625	185,070
Amortization-equipment	270,000	209,266	264,614
Rental/Lease of Equipment	7,000	3,016	7,083
	8,193,614	8,126,020	8,025,361
SURPLUS FROM HOSPITAL OPERATIONS	273,611	352,582	326,002
Amortization of Deferred Contributions related to Building - Revenue	-	359,479	339,628
Amortization of Building - Expense	-	428,928	364,032
(DEFICIT) FROM ITEMS ABOVE	-	(69,449)	(24,404)
OTHER VOTES- MUNICIPAL LEVY			
Revenue	-	3,150	3,150
Expense	-	3,150	3,150
SURPLUS FROM OTHER VOTES	-	-	-
OTHER PROGRAMS (note 12)			
Revenue	-	5,220,266	5,183,833
Expenses	-	5,375,045	5,086,648
SURPLUS (DEFICIT) FROM OTHER PROGRAMS	0	(154,779)	97,185
SURPLUS FOR YEAR	\$ 273,611	128,355	398,783

See accompanying notes to financial statements

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

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STATEMENT OF CHANGES IN NET ASSETS
March 31, 2011

		2011			2010
	Invested in capital assets	Unrestricted		Total	Total
		Realized	Unrealized		
Balance, beginning of year -previously reported	\$ 4,492,447	962,504	(13,285)	5,441,666	4,734,473
Excess (Deficiency) of Revenues over Expenses	(399,431)	527,786	-	128,355	398,783
Change in unrealized net assets (note 8)	-	-	(33,792)	(33,792)	308,410
Investment in Capital assets	640,966	(640,966)	-	-	-
Balance, end of year	\$ 4,733,982	849,324	(47,077)	5,536,229	5,441,666

See accompanying notes to financial statements

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

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STATEMENT OF CASH FLOW
MARCH 31, 2011

	2011	2010
Cash provided by (used for):		
Operating activities:		
Surplus for the year	\$ 128,355	398,783
Items not involving cash:		
Amortization of capital assets	914,007	776,568
Amortization of deferred contributions related to capital assets	(514,576)	(525,265)
Employee Future Benefit Costs (note 5)	63,344	73,740
	462,775	325,043
Changes in non-cash operating working capital		
Accounts receivable	(56,296)	(338,468)
Inventories	34,176	(55,733)
Accounts payable and accrued liabilities	71,767	38,174
	49,647	(356,027)
Net cash provided by operating activities	640,777	367,799
Financing activities:		
(Decrease) in capital accounts payable	(260,045)	(417,196)
Deferred contributions capital received	365,656	2,185,964
Increase in long term loan payable	65,500	-
Increase(decrease) in contribution-capital asset repayable	(12,000)	300,000
	159,111	2,068,768
Investing activities		
Purchase of capital assets	(786,927)	(2,745,176)
Decrease in long term loan receivable	68,750	7,250
Net (increase) decrease in investments	(418,076)	12,014
	(1,136,253)	(2,725,912)
Net (decrease) in cash	(336,365)	(289,345)
Cash, beginning of year	371,647	660,992
Cash, end of year	\$ 35,282	371,647

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

The Anson General Hospital (the "Hospital") was incorporated under the Corporations Act, 1953 through Letters of Patent issued on April 20, 1955. The Hospital is principally involved in providing essential quality health services for the citizens of Iroquois Falls and area. The Hospital is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles.

Revenue Recognition

The Hospital follows the deferral method of accounting for contributions which include donations and government grants.

The Hospital is funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health. Operating grants and subsidies are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by the Ministry with respect to year ended March 31, 2011.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions are restricted for the purchase of capital assets and are deferred and amortized into revenue on a straight line basis, at a rate corresponding with the amortization rate for the related capital asset.

Restricted investment income is recognized as revenue in the year in which the related expenses are recognized.

Unrestricted investment income is recognized as revenue when earned. Gains/losses on investments held available-for-sale are recognized as income when actually realized on disposition of the investment. Unrealized gains/losses on fair value of investments available-for-sale are reflected directly on the Statement of Changes in Net Assets.

Revenue from the Provincial Insurance Plan, preferred accommodation, and marketed services is recognized when the goods are sold or the service is provided.

Contributed Services

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty in determining the fair market value, contributed services are not recognized in the financial statements.

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 amount of revenues and expenditures during the period. Actual results could differ from these estimates.

Investments

Investments classified as "available for sale" are recorded at fair market value. The excess (deficiency) of fair market value over cost of investments held is reflected in the statement of Net Assets as "Unrealized" net assets. Investments are classified as current/non current in accordance with their intended holding period.

Inventory

Inventories are valued at the lower of average cost and replacement value.

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution where fair value can be reasonably determined. Assets acquired under capital leases are amortized over the estimated life of the asset or over the lease term, as appropriate. Repairs and maintenance are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Hospital's ability to provide services, its carrying amount is written down to its residual value.

Included in capital assets are land, building and equipment that were acquired on the transfer of South Centennial Manor assets to the Hospital from the Board of Management for Cochrane District Home for the Aged. The assets consist of a 69 bed home for the aged and furnishings in Iroquois Falls, Ontario. The building was constructed in 1967 and renovated in 1985. Because of the fair value of assets acquired cannot be reasonably determined, they are recorded at the nominal cost of \$1. Subsequent additions are recorded at cost.

Capital Assets are amortized on a straight line basis using the following annual rates:

Buildings and Residential Properties	2.5% - 5%
Major Equipment	5% - 20%

Compensated absences

Compensation expense is accrued for all employees as entitlement to these payments is earned, in accordance with the Hospital's benefit plans.

2. ACCOUNTS RECEIVABLE AND ACCRUED CAPITAL CONTRIBUTIONS

	2011	2010
Ministry of Health (net)	\$ 18,421	25,046
Accrued capital assistance	211,750	321,133
Other	290,004	234,592
Due from MICs Partnership (note 17)	1,063,154	1,055,645
	<u>\$ 1,583,329</u>	<u>1,636,416</u>

3 (a). LONG TERM NOTE RECEIVABLE - \$0 (2010- \$68,750)

Under a recruitment incentive agreement the Hospital and the municipality committed to an interest free loan to an individual in the amount of \$200,000 in equal share. Subject to conditions specified in the agreement, the loan was repayable in monthly installments of \$1,500 commencing May 1, 2007. The loan was secured by a first mortgage on real estate property.

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

3 (b). INVESTMENTS

	2011 Market	Cost	2010 Market	Cost
Managed and Mutual Funds available-for-sale	\$ 1,868,084	1,915,161	1,439,361	1,452,646
Mortgage on real property and chattels	29,554	29,554	73,993	73,933
	<u>\$ 1,897,638</u>	<u>1,944,715</u>	<u>1,513,354</u>	<u>1,526,579</u>

The Hospital is exposed to market risk on its publicly traded investments.

4. CAPITAL ASSETS

	2011		2010	
	Cost	Accumulated Amortization	Net	Net
Land and land improvements	\$ 100,247	1,852	98,395	59,593
Buildings	20,565,773	7,200,240	13,365,533	13,516,464
Software	40,395	31,277	9,118	-
Furnishing and equipment	4,175,100	3,225,136	949,964	974,033
Joint Venture - equipment (note 10)	735,579	735,579	-	-
	<u>\$ 25,617,094</u>	<u>11,194,084</u>	<u>14,423,010</u>	<u>14,550,090</u>

5. EMPLOYEE FUTURE BENEFITS

The Anson General Hospital and the MICs Group of Health Services provide extended health care, dental and life insurance benefits to substantially all employees.

The accrued benefit obligation and accrued benefit liability related to employees of MICs and participating hospitals is determined by actuarial calculations in aggregate for all employees. The latest actuarial valuation was dated June 2010 for the fiscal year ending March 31, 2010. Expenses are allocated to respective facilities according to where services are provided by the respective employees. Current year amounts are determined by extrapolating figures from the valuation along with particular estimates.

Experience gains and losses are amortized as follows:

Net gains or losses are combined with the unamortized balance of previous gains or losses, and the portion that exceeds 10% of the accrued benefit obligation is amortized over the remaining service period of active employees.

The Anson General Hospital's accrued benefit liability related to post-retirement benefit plans for its employees and its proportionate share of accrued benefit liability for MICs of the balance sheet at March 31, 2011 is determined as follows:

	Anson General Hospital	Share of MICs	2011 Total	2010 Total
Balance beginning of year	\$ 918,600	109,520	1,028,120	954,380
Additional Benefit Expense	95,100	12,432	107,532	99,140
Contributions by Employer	(44,188)	-	(44,188)	(25,400)
Net Benefit Expense	<u>50,912</u>	<u>12,432</u>	<u>63,344</u>	<u>73,740</u>
Balance of accrued benefit liability at end of year	<u>\$ 969,512</u>	<u>121,952</u>	<u>1,091,464</u>	<u>1,028,120</u>

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

5. EMPLOYEE FUTURE BENEFITS (continued)

Additional benefit expense is comprised as follows:	Hospital	Share of MICs	2011 Total	2010 Total
Cost of benefits	\$ 43,200	6,882	50,082	49,093
Interest on Accrued Benefit Obligation	51,000	5,550	56,550	49,147
Amortization of past service costs	900	0	900	900
Benefit Expense	<u>\$ 95,100</u>	<u>12,432</u>	<u>107,532</u>	<u>99,140</u>

The measurement date used to determine the accrued benefit obligation is March 31, 2011.

The accrued benefit liability at March 31, 2011 is reconciled with the Accrued Benefit Obligation at March 31, 2011 as follows:

	Hospital	Share of MICs	2011 Total	2010 Total
Accrued Benefit obligation at March 31, 2011 as determined by actuarial valuation extrapolation	\$ 985,312	112,036	1,097,348	1,034,904
Less: Unamortized amounts at March 31, 2011				
Actuarial experience loss	(10,700)	9,916	(784)	(784)
Past Service Costs	(5,100)	-	(5,100)	(6,000)
Accrued employee benefit liability at March 31	<u>\$ 969,512</u>	<u>121,952</u>	<u>1,091,464</u>	<u>1,028,120</u>

The significant actuarial assumptions adopted in estimating the accrued benefit obligation are as follows:

	2011	2010
Discount Rate	5.50% per annum	4.75% per annum
Dental benefits cost escalation	4.00% per annum	4.00% per annum
Medical benefits cost escalation-extended health care	7.40% decreasing linearly each year to a rate of 4.5% /annum after 6 years	8.00% decreasing linearly each year to a rate of 4.5% /annum after 6 years

6 (a). Contribution - Capital Assets Repayable \$288,000 (2010 - \$300,000)

The Hospital entered into a Capital Grant Agreement with the Ministry of Health and Long-Term Care for a contribution to the capital cost of a Family Health Team facility. The Ministry contribution is in the amount of \$2,000,000 with the understanding that \$300,000 of that will be recovered by the Ministry at \$1,000 per month for 25 years. The recovery will be made through reduction of annual Family Health Team operating funding that would otherwise have been provided, by \$12,000 annually.

The \$1,700,000 balance of the contribution is included in the Deferred Contributions - Capital Assets.

The agreement requires that the Family Health Team be able to occupy the facility rent - free for a period of 25 years.

The agreement restricts the use of the funding for construction of a facility for a Family Health Team.

The agreement provides for the requirement for repayment of the contribution to the Ministry on a declining balance basis as set out in the agreement, in the event of sale of the building or termination of the agreement by the Hospital unless otherwise agreed to by the Ministry in writing.

6 (b) Mortgage Payable- \$65,500

Mortgage bears no interest, with payments of \$1,500 per month, secured by a first mortgage on real property. The balance is due August 31, 2015.

6 (c). Deferred Contributions - Capital Assets

Deferred capital contributions related to capital assets represent the unamortized amount and unspent amount of donations and grants received and accrued for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2011	2010
Balance, beginning of year	\$ 10,387,169	9,308,180
Contributions during the year	256,273	1,604,254
Less amounts amortized to revenue	(514,577)	(525,265)
Balance, end of year	<u>\$ 10,128,865</u>	<u>10,387,169</u>

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

7. INVESTMENT IN CAPITAL ASSETS

	2011	2010
Capital assets	\$ 14,423,010	14,550,090
Less amounts financed by:		
Deferred contributions balance end of year	\$ (10,128,866)	
Less unexpended funding	439,838 (9,689,028)	(10,057,643)
	<u>\$ 4,733,982</u>	<u>4,492,447</u>

8. CHANGE IN UNREALIZED NET ASSETS

	2011	2010
Comprised as follows:		
Realization of gains	\$ (105,592)	0
Reduction of amount of unrealized losses on investments	71,800	308,410
arising from increase in market value of available-for-sale investments	<u>\$ (33,792)</u>	<u>308,410</u>

9. PENSION PLAN

Substantially all of the employees of the Hospital are eligible to be members of the Hospital of Ontario Pension Plan, which is a multi-employer final average pay contributory pension plan. Employer contributions made to the plan during the year by the Hospital amounted to \$529,307 (2010 - \$503,917). These amounts are included in expenses in the operating fund Statement of Operations.

10. JOINT VENTURE

In 2001, the North Eastern Health Services Alliance, which is a group of 8 hospitals in Northeastern Ontario, agreed to jointly participate in the installation of a Picture Archiving Communication System (PACS). This system provides digital diagnostic imaging communication capability amongst all hospitals in the group. Timmins and District Hospital / l'Hôpital de Timmins et du district was given the responsibility to administer the funds on behalf of this group.

During the 2008\09 fiscal year the remaining net liquid assets were distributed back to the original partners. The capital assets of the joint venture were fully amortized as of March 31, 2008 as were the related deferred donations and grants.

11. SOUTH CENTENNIAL MANOR

Anson General Hospital operates the long term care facility, South Centennial Manor, under agreement with the Ministry of Health. Services are provided in accordance with the applicable provincial legislation.

Revenues are as follows:

	2011	2010
Provincial Subsidies	\$ 2,953,702	2,819,789
Charges to residents	1,204,041	1,174,984
Other	112,108	62,240
	<u>\$ 4,269,851</u>	<u>4,057,013</u>

ANSON GENERAL HOSPITAL
Iroquois Falls, Ontario

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2011

12. OTHER PROGRAMS

2011

	Revenue	Expense	(Deficit)
South Centennial Manor	\$ 4,269,851	4,339,165	(69,316)
Cochrane Regional Lab Program	306,050	306,050	0
Family Health Team	644,365	729,829	(85,464)
	<u>\$ 5,220,266</u>	<u>5,375,045</u>	<u>(154,779)</u>

2010

	Revenue	Expense	Surplus/ (Deficit)
South Centennial Manor	\$ 4,057,013	4,059,445	(2,432)
Cochrane Regional Lab Program	306,050	306,050	0
Family Health Team	820,770	721,153	99,617
	<u>\$ 5,183,833</u>	<u>5,086,648</u>	<u>97,185</u>

13. BUDGET FIGURES

Budgets for South Centennial Manor are prepared on a calendar year basis consequently budget figures are not presented for Other Funding Sources.

14. FINANCIAL INSTRUMENTS

Fair Value - unless otherwise noted, the carrying values of financial instruments approximate their fair value.

Credit Risk - Credit risk arises from the potential that debtors will fail to honour their obligations. Included in Accounts Receivable and Accrued Capital Contributions is an amount receivable from the MICs Partnership of \$1,063,154 (2010-\$1,055,645). Management considers there is no significant credit risk associated with this receivable. The Hospital does not have significant exposure to credit risk arising from accounts receivable from any other party. A significant portion of the Hospital's Accounts Receivable and Accrued Capital assistance is from Provincial or Federal governments.

15. CONTINGENT LIABILITIES

The MICs Group of Health Services is part of a collective group of employers participating in the process of formulating a central pay equity plan for a particular employee group. The possible ultimate liability arising to Anson General Hospital on completion of the plan is not determinable.

16. RELATED PARTY TRANSACTIONS

The Hospital exercises significant influence over the The MICs Group of Health Services (MICs) by virtue of its being a member of the partnership and its ability to appoint some of the Board of Directors. The Partnership was established to increase opportunities for collaboration between its member hospitals in the sharing of costs and provision of health services. It is a non-profit organization.

Included in the Hospital expenses for the year is \$9,118,830 (2010 - \$8,957,049) paid (or payable) to the partnership for the Hospital's share of costs functions, primarily general administration, paramedical and support services. Share of costs to participating hospitals are set by a methodology agreed to by the Board on a cost recovery basis.

The excess of amounts paid from the Hospital to MICs over amounts paid or to be paid by MICs on behalf of the Hospital at March 31, 2011 (\$1,063,154) is included in Accounts Receivable and Accrued Capital Contributions (2010- \$1,055,645). Amounts due to/from MICs bear no interest.

In 2007/2008 the Partnership began a major Information System implementation to allow participation in the regional NEON information systems network on behalf of the three MICs partners. The total capital cost of the software licences, contribution to hardware and implementation is approximately \$1,317,000. Government assistance to the participating MICs hospitals in total towards the cost was \$685,212, leaving a balance to be borne by the hospitals. The capital cost of the system to March 31, 2011 and the related deferred Government assistance is reflected on the financial statement of the partnership. The respective hospitals' share of costs after applying government assistance will be recognized in the future years as the capital cost of the system and the related government assistance are amortized. The ultimate cost to be borne by Anson General Hospital after applying government assistance is approximately \$246,000.

**ANSON GENERAL HOSPITAL
IROQUOIS FALLS, ONTARIO**

**SCHEDULE OF SALARIES & WAGES, AND SUPPLIES & OTHER EXPENSES
YEAR ENDED MARCH 31, 2011**

Department	Salaries and Wages	Supplies and Other	2011	2010
Nursing Services	\$ 2,146,542	17,502	2,164,044	2,288,653
Diagnostic and Therapeutic	763,282	586,660	1,349,942	1,307,379
Education	18,162	36,662	54,824	69,121
Administration and Other	1,197,472	1,268,649	2,466,121	2,343,212
	\$ 4,125,458	1,909,473	6,034,931	6,008,365