Sarnia-Lambton
Community Care Access Centre

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Toll Free: 1-800-265-1445
Website: www.sarnia.ccac-ont.ca

ANNUAL REPORT

April 1, 2003 to March 31, 2004

SUBMITTED BY:

John Himmelman, Board Chair
Betty Kuchta, Executive Director

Year In Review: Key Messages From the Board Chair and Executive Director

Balancing fiscal accountability and assessed client need was a key focus of the Board and staff in the 2003/2004 year. Strategies to live within budget were implemented while maintaining high quality client service as the organization's number one priority. Clients most in need were provided with timely priority service.

The Executive Director and staff made presentations to community groups throughout the year to address community expectations and to ensure that client access to service was not compromised during this time of balancing resources with need. This transparency served to maintain positive relationships with the community.

Community Support Service agencies were called upon to provide alternate resources and services to clients with less urgent needs. These organizations were instrumental in augmenting service plans and in assisting individuals to maintain independence within the community.

Balancing fiscal accountability and assessed client need was a key focus of the Board and staff in the 2003-2004 year.

Steps were taken by the Sarnia-Lambton Community Care Access Centre to ensure maximum utilization of dollars for front-line service. Savings and cost avoidance were achieved through reduction in non-core services, lower cost purchasing and implementation of improved business practices.

Case Managers are key to the delivery of quality client service. Their collaborative work with clients, families, provider agencies and community groups resulted in co-ordinated access to a full range of services and improved health status and quality of life for clients. Case management services continually adapt to changing community and client needs. Enhancements were made in 2003/2004 through implementation of a common assessment tool for all long-stay clients. This comprehensive assessment provides our professional case management staff and the client with more information to assist in identifying an effective plan of care clearly focused on achievement of specific health goals.

Efficiencies were achieved through business process re-design. We successfully implemented a single service caseload model. Post-acute clients being discharged from the hospital and assessed by our Hospital Liaison Case Manager to require only one service at home are linked with a service provider, with Case Manager contact being maintained by telephone. This permits Case Managers to spend more time with clients and families whose care plan development is more complex.

Technology supports all that we do. Automated solutions linking finance and client service permits on-going data analysis to ensure a proper balance between fiscal responsibilities and service utilization. Provincial initiatives such as Community Care Connects (C3), Outcome-Based Resource Allocation (OBRA), and conversion to Financial and Statistical Management System (FSMS) financial reporting will continue to enhance accountability. All required activities to support these initiatives have been implemented in a timely fashion.

Benefits from co-management of the Sarnia-Lambton and Chatham/Kent Community Care Access Centres continue to accrue. A shared service management model was implemented fully this fiscal year. In addition to the Executive Director, all Managers now work

across both Community Care Access Centres. This has resulted in the migration of best practices between CCACs, greater consistency of client service within the two service areas, and cost avoidance through elimination of duplication and the sharing of expertise.

A plan for the procurement of nursing and personal support and homemaking services was approved by the Board in October 2003. Implementation unfolded throughout the year as a Request for Proposal for both services was issued in December 2003. The Request for Proposal was issued jointly with the Chatham/Kent Community Care Access Centre. This will result in the same providers for the combined Chatham/Kent and Sarnia-Lambton service area. This offers greater volume and sustainability for provider agencies and will result in increased consistency and efficiencies for client care. Contract awards, as a result of completion of the procurement process, will be announced in May 2004.

Board leadership was exemplified through development and approval of a realistic Business Plan, monitoring of organizational progress in meeting the Business Plan Goals and Objectives, diligent review of financial and service utilization data, endorsement of strategies to balance fiscal responsibility with client need, and updating of the Board's strategic plan.

We thank those who made it possible for us to balance our fiscal responsibility with client need while ensuring high quality client service – Board members, CCAC staff, service provider staff, and community partners. We are indebted to our clients, their families and the general public, who recognize first-hand the significance of community care and who work in partnership with us to identify effective plans of care. Finally, we wish to acknowledge Ministry staff for their direction and guidance as we carry out our mandate to Ministry and community expectations.

Our Mission

To serve the communities of Sarnia-Lambton responsibly by providing information about, and access to, health and support services.

Our Value Statement

- Compassion and Responsiveness
- Equitable Access to Service
- Fairness and Honesty
- Creativity and Flexibility
- Respect for Dignity, Privacy and Individuality
- Quality, Efficiency and Cost-Effectiveness
- Accountability to the Community
- Education
- Co-operation, Collaboration and Partnerships

Executive Director And Board of Directors In 2003-2004

(by OIC Appointment Dates)

Betty Kuchta	Executive Director	02/08/2002 – 02/07/2005
John Himmelman	Chair	02/16/2002 – 02/15/2005
Mary Lou Braekevelt	Member	02/16/2002 – 02/15/2005
John McPhedran	Member	02/16/2002 – 02/15/2006
Gord Simmons	Member	02/16/2002 – 02/15/2006

John Himmelman, Board Chair

Betty Kuchta, Executive Director

Mandate Of The CCAC

The Sarnia-Lambton Community Care Access Centre is a statutory Corporation under the Community Care Access Centre Corporations Act, 2001 with the following mandate:

- To provide, directly or indirectly, health and related social services and supplies and equipment for the care of persons.
- To provide, directly or indirectly, goods and services to assist relatives, friends and others in the provision of care for such persons.
- To manage the placement of persons into long-term care facilities.
- To provide information to the public about community-based services, long-term care facilities, and related health and social services.
- To co-operate with other organizations that have similar objectives.

COMMUNITY PARTNERSHIPS, INITIATIVES AND ACHIEVEMENTS

Partnerships continue to thrive as an important vehicle for improving client service. The Sarnia-Lambton Community Care Access Centre participates in many collaborative initiatives.

Regular meetings are held with representatives from all related health sectors: service provider agencies, long-term care facilities, rest and retirement homes, community support service agencies, District Health Council, the hospital, health unit, children's treatment centre, physicians, cancer services, heart and stroke stakeholder groups, and special resource programs of the Boards of Education. Significant achievements include:

Partnerships continue to thrive as an important vehicle for improving client service.

- Local Cancer Services Network chaired by the District Health Council with strong linkages to pain and symptom management services, Bluewater Health, the London and Windsor Regional Cancer Centres and Sarnia-Lambton Community Care Access Centre.
- Launch of the inter-sectoral Wound and Skin program.

- Placement Case Manager position, co-located at Bluewater Health to streamline discharge of Hospital patients to Long-Term Care Facilities.
- Education program for IV nurses working in the community in collaboration with Bluewater Health, Sarnia-Lambton Community Care Access Centre and service provider agencies.
- Pre-surgical stoma sitings as a collaborative effort between Bluewater Health, Sarnia-Lambton Community Care Access Centre and community nursing agencies.
- Active participation in community fairs and seniors events.

Initiatives include collaborative work with the other Community Care Access Centres across the Province. A key Southwest initiative has been the development of the Southwest Resource Education Network (REN). This project utilizes a shared position to maintain and evaluate assessment tool competency through regional audits and regional education for refresh and new Case Managers. Outcomes include cost savings, consistency, and learning and growth across multiple agencies.

Significant Committees In The Community

The Joint Community Advisory Council is a Committee of the Boards of the Sarnia-Lambton and Chatham/Kent Community Access Centres, mandated by the Community Care Access Corporations Act, 2001. The Council achieved significant results in its second year of operation including the completion of a study to gather feedback on the client's perspective of continuum of care. The information will be used to identify priority areas for local health system improvements. The primary goal of the Joint Community Advisory Council is to improve the delivery and co-ordination of services to people requiring care as they move from one part of the health and community support system to another.

The Sarnia-Lambton Community Care Access Centre also contributes to the work of the following Committees either as Chair or active participant:

- Acquired Brain Injury Committee
- Alzheimer Society Working Group
- Caregiver Support Network
- Community Health Education
- Community Infection Control
- Facilities Operators Group
- Local Cancer Services Network
- Long-Term Care Services Network
- Pain and Symptom Local Advisory Committee
- Partnership for Cultural Respect Committee
- Prevention of Elder Abuse Committee
- Sarnia-Lambton Palliative Care Association
- Sarnia-Lambton Stroke Strategy Working Group
- Specialized Geriatric Services Committee
- Strangway Centre for Seniors Networking Group
- Systems Co-ordination Group (District Health Council)

Donation Information

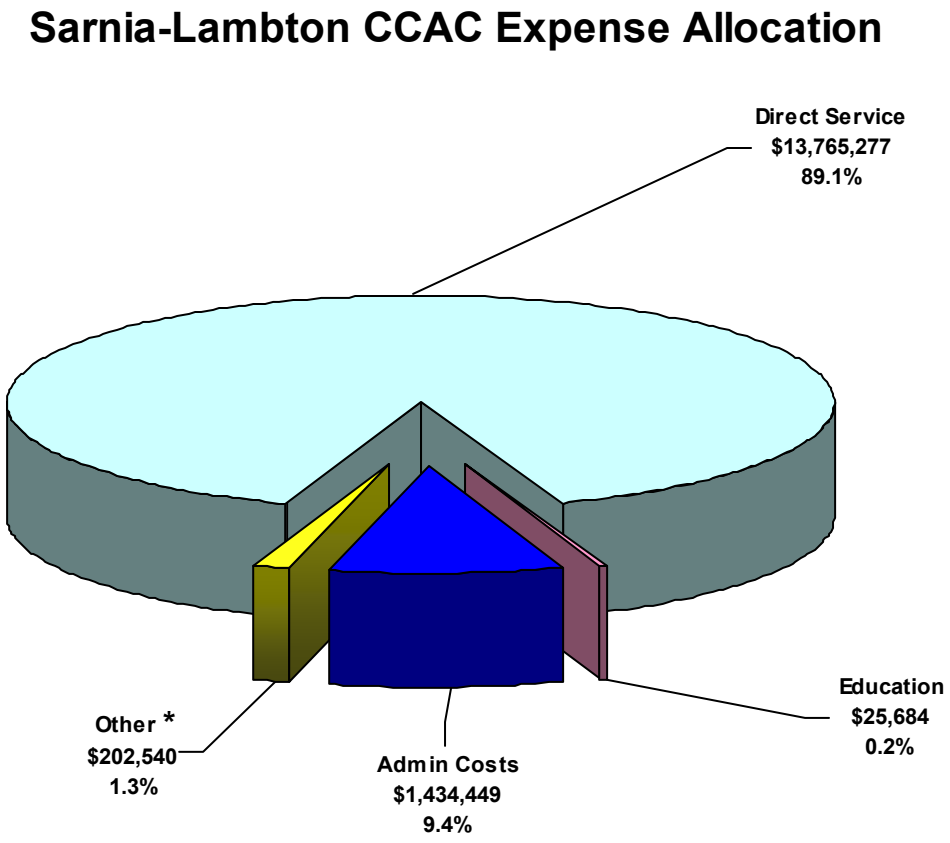
Donations were received for the fiscal year April 2003 to March 2004 in the amount of $1,104. Donations, though not actively solicited, are used to purchase equipment for loan to families such as comfort mattresses and to support direct service education for staff.

FINANCIAL / STATISTICAL INFORMATION

(Auditor's Report for year ending March 31, 2004 attached)

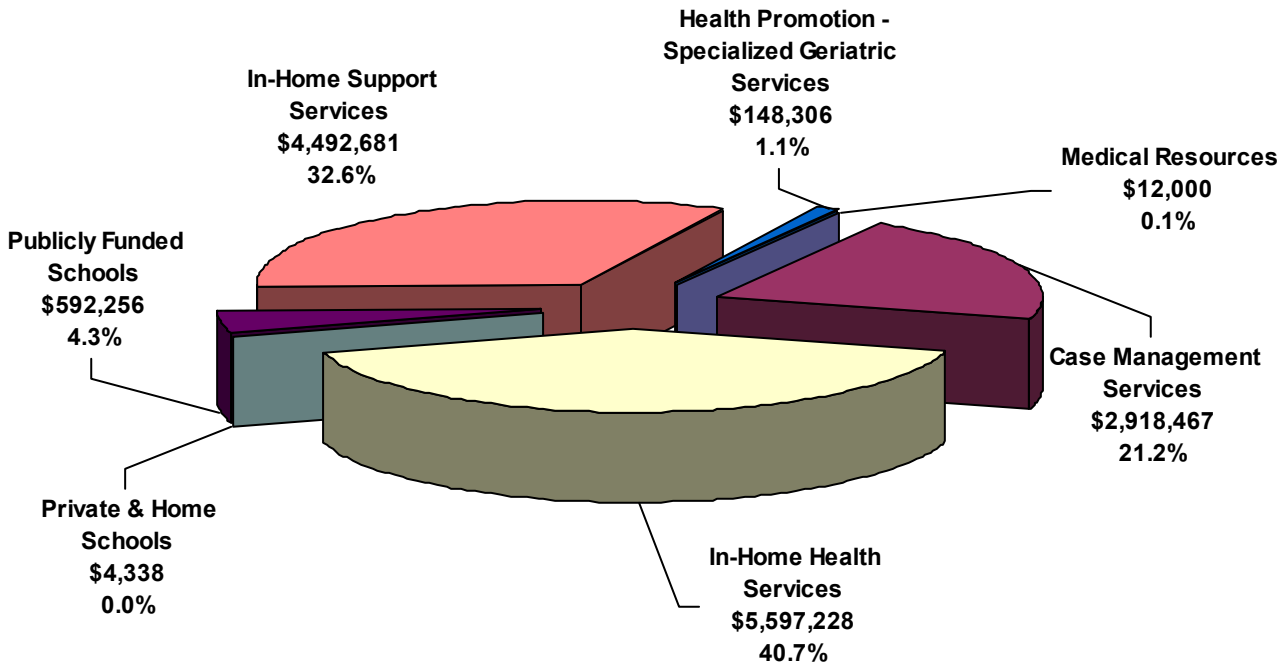
- The approved budget for 2003/04 was $15.5 M.
- In 2003/2004, the Sarnia-Lambton Community Care Access Centre provided 6,119 clients with case management and in-home services. Of these, 514 were children. 755 individuals were assisted in the transition from home to long-term care facility living.
- The Sarnia-Lambton Community Care Access Centre, in partnership with our contracted service providers, provided 89,646 nursing units, 195,130 personal support and homemaking hours and 12,120 therapy visits.

The allocation of spending in 2003/2004 is illustrated in the charts following:



* Other — represents shared staff expenditures offset by external revenue recovery from other CCACs.

Sarnia-Lambton CCAC Direct Service Costs



SERVICE HIGHLIGHTS

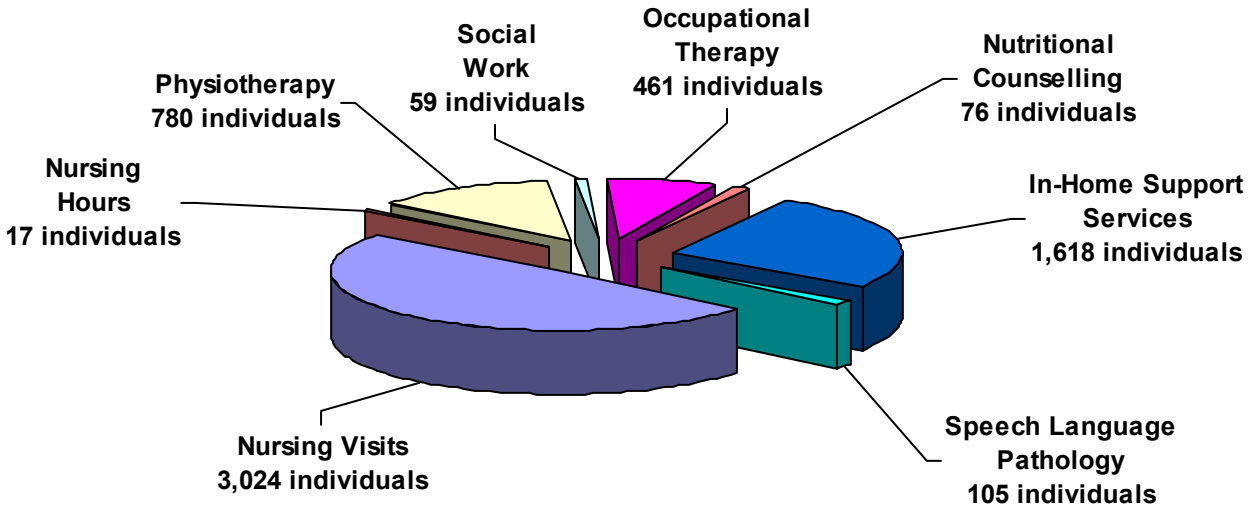
- 99.5% of clients achieved identified health care goals at time of discharge from service.
- 83% of client service plans were consistent with identified need. This represents a decrease from 93% in the previous year and is consistent with the key organizational focus in 2003/2004 to balance fiscal accountability with assessed client need.
- Compliance with guidelines for implementation of the common assessment tool for long-stay clients was high at 91%. Plans were put in place to achieve 100% compliance by the end of the next fiscal year.
- Over 3,000 Caregiver Support Guides were distributed to clients and families to identify the full range of community support services available within the Sarnia-Lambton community.
- 100% of information required for the Sarnia-Lambton Community Access Centre information and referral data-base has been input and the annual update of information is 100% complete.
- Clients who presented as eligible for Long Term Care Facility placement were placed within 3 days following completion of all placement processes.
- On average, 41 individuals per month were successfully placed in available Long-Term Care Facility beds.
- The vacancy rate in Long-Term Care Facilities decreased from 80 available beds at the beginning of the fiscal year to 20 by the end of the fiscal year.
- 1.9% of clients identified concerns with service. Two clients used the Sarnia-Lambton Community Care Access Centre Local Appeal Board process to have their issues heard. In

one case the issue was resolved while the other client has proceeded to request a hearing before the Health Services Appeal and Review Board.

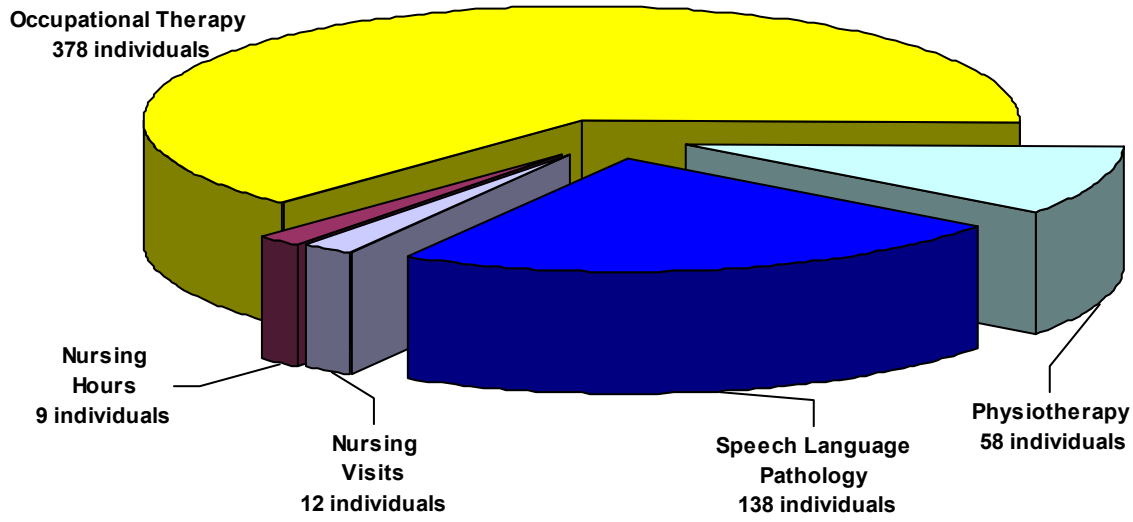
- Our employee absenteeism rate is 4.7%. This compares favourably with the rate of 7.2% reported in 2000 for Canadians in full-time health occupations, as reported by the Canadian Institute for Health Information, in its News Release dated November 26, 2001.

The number of clients served by discipline and type of service is illustrated below.

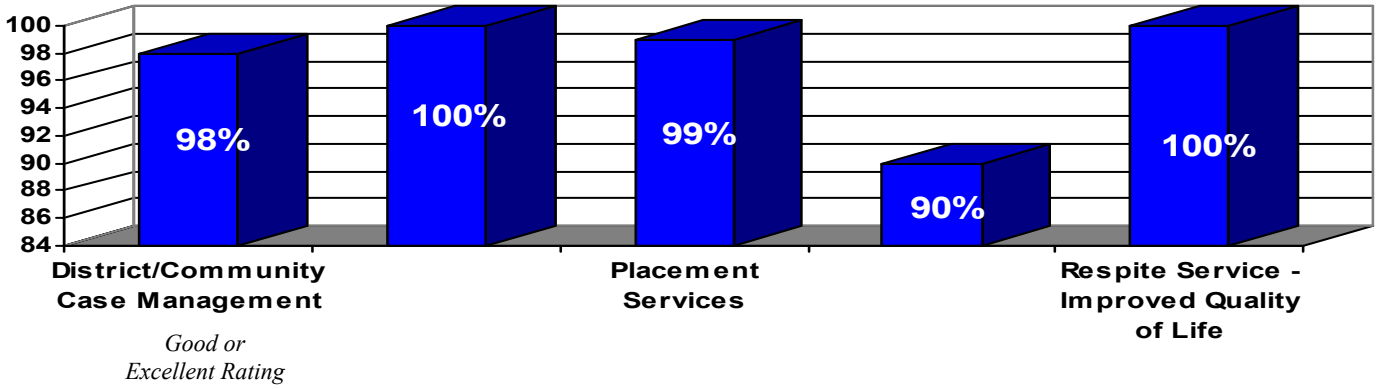
In-Home Health Care
Number of Individuals Served by Type of Service



Private/Home and Publicly Funded Schools
Number of Individuals Served by Type of Service



Client Satisfaction Results



Continuous Quality Improvement Plan And Achievements; Balanced Scorecard Quality Dimension

A comprehensive Performance Management System was implemented this fiscal year. The Board approved a system which measures organizational performance against Memorandum of Understanding requirements, Board-established Strategic Directions, Leadership Objectives and Business Plan Goals and Objectives.

The Balanced Scorecard is used to identify key performance indicators for this review of organizational performance. Quality and accountability are measured in four key areas: Client and Community; Internal Business Processes; Learning and Growth; and Financial/ Resources. Managers report monthly on achievements in each of these key areas. Structural Tension Charts or Action Plans are developed annually and continually revised throughout the year to measure progress, to reflect risks which may prevent goal attainment and to identify corrective action to stay on track.

The system will be continually refined to focus on the most significant performance indicators. Plans for the next fiscal year include preparatory work for future accreditation and launch of a Quality Council to shape and define our organization's continuous quality improvement plan.

Quality and accountability are measured in four key areas:

- ***Client and Community***
- ***Internal Business Processes***
- ***Learning and Growth***
- ***Financial / Resources***

INFORMATION ON SERVICE PROVIDERS AND STAFF

List Of Contracted Service Providers By Service

Nursing
- Comcare Health Services
- Victorian Order of Nurses – Sarnia Branch
- Bayshore HealthCare

Homemaking
- Comcare Health Services
- Canadian Red Cross - Community Health Services
- WeCare Home Health Services
- Town and Country Support Services

Physiotherapy
- Comcare Health Services
- Pathways Health Centre for Children
- Sarnia-Lambton Physiotherapy

Occupational Therapy
- Pathways Health Centre for Children
- Victorian Order of Nurses

Dietetic Counselling
- Bluewater Health
- Seasons Care

Social Work
- Bluewater Health

Speech Therapy
- Bluewater Health
- Pathways Health Centre for Children

Enterostomal Therapy
- Comcare Health Services
- Victorian Order of Nurses

Private Schools

Contracts with Private Schools for funding to provide professional and support services to eligible children in Private Schools
- Bluewater Lighthouse
- John Knox Christian School
- Sarnia Christian School

Staff Development / Achievement Summary

The Sarnia-Lambton Community Care Access Centre supports learning and growth within the organization. Health care is dynamic; changes in health care delivery service and standards must continually be supported through a comprehensive program of leadership development, skills upgrading, performance evaluation and change strategies.

An ambitious Leadership Development program was launched by the Executive Director. A primary goal of the program is to develop a high performance and high energy management team capable of accomplishing the organization's vision of client confidence through service excellence and innovation. The program includes a monthly education series, development of Leadership Principles for the organization, communication strategies based on personal responsibilities and accountability, and specific deliverables to meet organizational goals and objectives.

Health care is dynamic; changes in health care service delivery and standards are supported through a comprehensive program of leadership development, skills upgrading, performance evaluation and change strategies.

A new performance evaluation tool for all employees was implemented. The performance mapping process is now more comprehensive yet takes less time to complete. Efficiencies and consistency with overall organizational performance were both achieved. 100% of employees will have their performance evaluated every two years. Our goal was met in this fiscal year.

The rapid pace of change within the health care and Community Care Access environment must continually be addressed. A comprehensive strategy was successfully utilized to help employees adapt to change. Change strategies include: a Change Team structure, Changing Times Newsletter, software training, intranet messaging, email and help desk approaches to questions and answers, regular de-briefing on change implementations, and open communication with Bargaining Units representing CCAC staff.

Other Initiatives

Wound and Skin

A comprehensive wound and skin program for community care was launched in 2003/2004 with a prevalence study conducted in March 2004. The study was conducted in collaboration with our contracted service providers and will provide the baseline data required to identify training needs and to set expectations for improvements in wound care treatment.

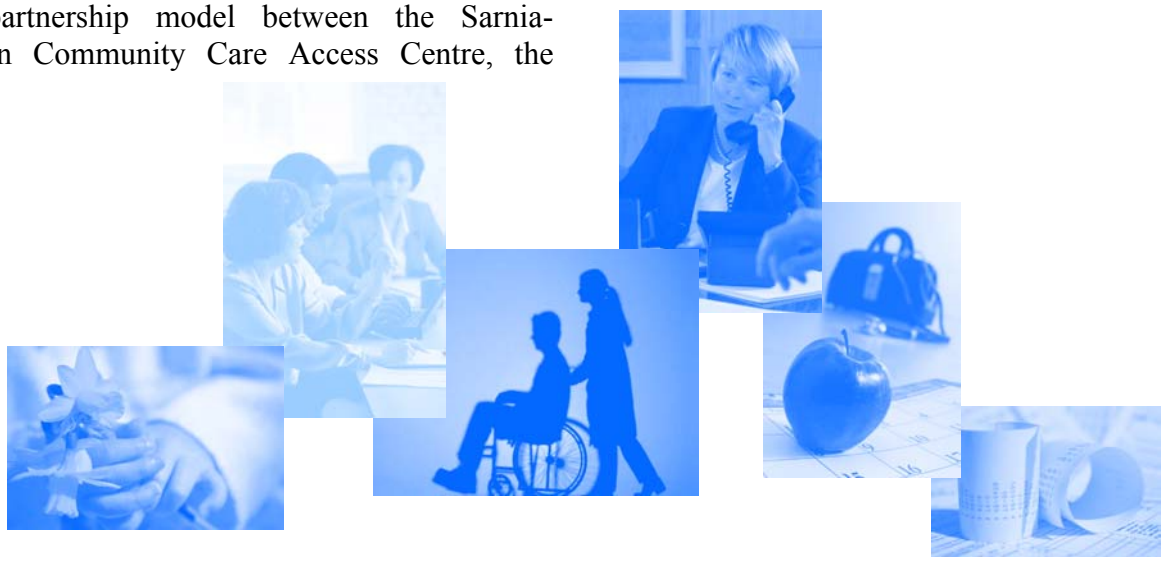
Physician Collaboration

The Sarnia-Lambton Community Care Access Centre enjoys a collaborative relationship with area physicians. In addition to a well-developed working relationship between Case Managers, visiting nurses and physicians, Dr. William A. Buckton, CCAC Medical Advisor, serves as a formal link between the physician community and the Community Care Access Centre.

Communication with physicians is transparent and open. A Physician Newsletter and annual CCAC attendance at Medical Advisory Committee provides updates on services available and home care treatment protocols. In addition, as required, meetings are held to identify improvements for service delivery and to facilitate implementation of effective treatment options.

Specialized Geriatric Services

Specialized geriatric services are provided using a local partnership model between the Sarnia-Lambton Community Care Access Centre, the Lambton Psychogeriatric Services of Bluewater Health and the Alzheimer Society with linkages to Regional Geriatric Services provided by Parkwood Hospital in London. A Case Manager, co-located with Lambton Psychogeriatric Services, provides geriatric assessments, case co-ordination, and education for clients, families and CCAC professional staff and shares expertise with the CCAC Case Managers and other members of the geriatric assessment and care team.



Contact Information Including Referral and Charitable Registration

Normal Business Hours

8:00 a.m. – 4:30 p.m.

Monday to Friday

1150 Pontiac Drive, P.O. Box 185, Sarnia, ON N7T 7H9

Phone: (519) 337-1000 FAX: (519) 337-4331

Toll Free: 1-800-265-1445

For referral information call the above numbers and ask for Intake.

After Normal Business Hours

- Monday to Friday – On-Call Case Manager from 4:30 – 8:30 p.m.
- Saturday and Sunday – On-Call Case Manager from 8:30 a.m. to 4:30 p.m.
- Statutory Holidays – On-Call Case Manager from 8:30 a.m. to 4:30 p.m.
- Administration staff available On-Call 4:30 p.m. to 8:00 a.m., seven (7) days per week.

Charitable Registration

For the purposes of charitable donations, the Sarnia-Lambton Community Care Access Centre is a registered charity under the Income Tax Act.

Sarnia-Lambton Community Care Access Centre

Financial Statements

For the year ended March 31, 2004

Sarnia-Lambton Community Care Access Centre

Financial Statements

For the year ended March 31, 2004

Contents

BDO Dunwoody LLP
Chartered Accountants
and Consultants

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Kenwick Place
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Fax: (519) 332-4828

Auditors' Report

To the Members of the
Sarnia-Lambton Community Care Access Centre

We have audited the balance sheet of the Sarnia-Lambton Community Care Access Centre as at March 31, 2004 and the statements of changes in net assets, receipts and expenditures and cash flow for the year then ended. These financial statements are the responsibility of the organization'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 the organization as at March 31, 2004 and the results of its operations and changes in net assets and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Dunwoody LLP

Chartered Accountants

Sarnia, Ontario
June 21, 2004

Sarnia-Lambton Community Care Access Centre

Balance Sheet

March 31	2004	2003
Assets		
Current		
Cash	$ 551,490	$ 925,310
Sundry receivables	67,000	140,829
Prepaid expenses	169,540	169,196
	788,030	1,235,335
Capital assets (Note 2)	453,793	534,988
	$ 1,241,823	$ 1,770,323
Liabilities		
Current		
Accounts payable and accrued liabilities	$ 735,397	$ 1,321,334
Due to the Province of Ontario	4,739	1,431
	740,136	1,322,765
Deferred receipts (Note 3)	47,906	65,856
	788,042	1,388,621
Net Assets		
Net assets invested in capital assets	453,793	534,988
Unrestricted net assets (Note 1)	(12)	(153,286)
	453,781	381,702
	$ 1,241,823	$ 1,770,323

On behalf of the Board:

_____ Chairperson

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

BDO

Sarnia-Lambton Community Care Access Centre

Statement of Changes in Net Assets

For the year ended March 31			2004	2003
	Invested in capital assets	Unrestricted	Total	Total
Balance, beginning of year	$ 534,988	$ (153,286)	**$ 381,702**	$ 79,851
Received from Ministry of Health (Note 1)	-	153,000	**153,000**	-
Excess (deficiency) of receipts over expenditures	(93,870)	12,949	**(80,921)**	301,851
Investment in capital assets	12,675	(12,675)	**-**	-
Balance, end of year	$ 453,793	$ (12)	**$ 453,781**	$ 381,702

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sarnia-Lambton Community Care Access Centre

Statement of Receipts and Expenditures

For the year ended March 31	2004	2003
Revenue		
MOH Provincial Grant	$ 14,883,743	$ 15,134,180
MOH Provincial Grant - BTI/C3	120,294	110,452
MOH Provincial Grant - SARS	1,034	-
MOH Provincial Grant - Pay Equity	21,295	-
Recovery External - Service Recipient	65,109	36,725
Recovery External - Staff	16,279	-
Recovery External - Co-managed	181,245	-
Bank Interest	13,992	26,760
Miscellaneous	44,038	117,106
	15,347,029	15,425,223
Expenses		
Program Expenses		
Administrative and Support Services	1,434,449	1,732,174
Community and Social Services (Patient Care)	13,616,970	13,292,845
Psychogeriatric Services	148,307	69,765
Education	25,684	28,588
	15,225,410	15,123,372
Other Expenses		
Undistributed Marketed Services - Co-managed	181,245	-
Pay Equity Third Party Payments	21,295	-
	202,540	-
	15,427,950	15,123,372
Excess (deficiency) of receipts over expenditures for the year	$ (80,921)	$ 301,851

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

BDO

Sarnia-Lambton Community Care Access Centre

Statement of Cash Flow

For the year ended March 31	2004	2003
Cash flow from operating activities		
Excess (deficiency) of receipts over expenditures	$ (80,921)	$ 301,851
Item not involving cash		
Amortization of capital assets	93,870	131,764
	12,949	433,615
Changes in non-cash working capital balances		
Sundry receivables	73,829	(117,023)
Prepaid expenses	(344)	(112,342)
Accounts payable and accrued liabilities	(585,937)	(115,974)
Due to the Province of Ontario	3,308	-
	(496,195)	88,276
Cash flow from investing activities		
Purchase of capital assets	(12,675)	(586,900)
Cash flow from financing activities		
Recovery of prior period deficit (Note 1)	153,000	-
Deferred receipts	(17,950)	(457,242)
	135,050	(457,242)
Decrease in cash during the year	(373,820)	(955,866)
Cash, beginning of year	925,310	1,881,176
Cash, end of year	$ 551,490	$ 925,310

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Sarnia-Lambton Community Care Access Centre

Summary of Significant Accounting Policies

March 31, 2004

Nature of Business

The organization is incorporated under the laws of Ontario and is engaged in the provision of long-term care health and social services in Lambton County.

The organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.

During 2001, the Ontario Government introduced Bill 130, the Community Care Access Corporations Act, 2001, which deemed the Sarnia-Lambton Community Care Access Centre to be a statutory corporation and an approved agency under the Long-Term Care Act, 1994. As such, there is no longer a general membership structure and the Board of Directors and the Executive Director are appointed by the Lieutenant Governor in Council rather than being elected by the general membership.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principals requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of receipts and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when reasonably estimated and collection is reasonably assured.

Capital Assets

Capital assets are recorded at cost. Amortization based on the estimated useful life of the asset is as follows:

Furniture and equipment	- 20% straight line basis
Computer equipment	- 33% straight line basis
Leasehold improvements	- 10% straight line basis

Financial Instruments

The organizations's financial instruments consist of cash, sundry receivables and accounts payable. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximates their carrying values unless otherwise noted.

1. Unrestricted Net Assets

The Sarnia-Lambton Community Care Access Centre receives substantially all of its funding from the Ontario Ministry of Health under an annual contract for services. The ministry will match, dollar for dollar, all allowable expenditures by the organization. Therefore any unrestricted net asset balance at the end of the period is considered to be funds receivable or payable to the Province of Ontario.

During the 2004 fiscal year, $153,000 was recovered from the Ministry of Health for the 2002/03 funding period deficit.

If the Ontario Ministry of Health does not renew the contract with the Sarnia-Lambton Community Care Access Centre, any assets purchased with funds received from the Ontario Ministry of Health will become the property of the Ontario Ministry of Health.

2. Capital Assets

	2004		2003	
	Cost	**Accumulated Amortization**	Cost	Accumulated Amortization
Furniture and equipment	**327,327**	**238,126**	$ 327,327	$ 204,486
Computer equipment	**331,870**	**320,999**	319,195	304,984
Leasehold improvements	**442,151**	**88,430**	442,151	44,215
	1,101,348	**647,555**	$ 1,088,673	$ 553,685
Net book value		**$ 453,793**		$ 534,988

During the year, amortization of $93,870 (2003 - $131,764) was recorded and is included with Administrative and Support Services on the Statement of Receipts and Expenditures.

3. Deferred Receipts

Funds received to fund the BTI Program have been deferred to match the expected BTI expenses.

4. Commitment

The organization is committed to lease payments for space of $158,675 annually plus applicable taxes until December 31, 2007 and thereafter $167,330 annually plus applicable taxes until December 31, 2012.

The organization is committed to leases of office and computer equipment as follows:

2005	$	91,000
2006	$	42,000
2007	$	16,000
2008	$	16,000
2009	$	16,000
2010	$	8,000

5. Comparative Information

For the 2004 fiscal year, the Ministry of Health changed the trial balance and setup of the financial statement to the present format. Due to those changes, the prior year's financial statements could not be formated and matched for all revenues and expenditures to create meaningful comparisons in all financial statement areas.

The comparative amounts presented in the financial statements have been restated to conform as much as possible to the current year's presentation.