

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

FINANCIAL STATEMENTS

DECEMBER 31, 2007

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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, 2007 and the Statements Of Operations - Public Health Programs, Operations - Land Control Program, Operations - Healthy Babies, Heart Health (Healthy Communities) Programs, Operations - Early Child Development Programs, Operations - Infection Control, Operations - Smoke Free Ontario and Reserve Funds for the year then ended. These financial statements are the responsibility of the Health Unit's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Public Health Programs, Land Control Program, Healthy Babies, Heart Health (Healthy Communities) Programs, Early Child Development Programs, Infection Control and Smoke Free Ontario and Reserve Funds of The Corporation Of The Leeds, Grenville And Lanark District Health Unit as at December 31, 2007 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.

"signed"

Brent J. Burns, Chartered Accountant, Licensed Public Accountant

Gananoque, Canada
March 4, 2008

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

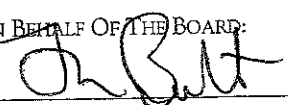
PUBLIC HEALTH, LAND CONTROL, HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES),
 EARLY CHILD DEVELOPMENT, INFECTION CONTROL PROGRAMS AND SMOKE FREE ONTARIO

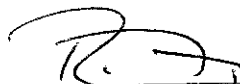
BALANCE SHEET

AS AT DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u>
ASSETS		
UNRESTRICTED		
Cash	\$ 916,549	\$ 1,377,118
Accounts receivable	189,222	90,588
Receivable from Ontario Works program - Lanark	24,463	8,258
Receivable from Ontario Works program - Leeds and Grenville	-	18,000
Receivable from MOHLTC - Heart Health (Healthy Communities) Programs	-	5,034
Receivable from MOHLTC - Mentorship Program	23,899	1,567
Prepaid expenses	67,741	68,544
	<u>1,221,874</u>	<u>1,569,109</u>
RESTRICTED		
Guaranteed investment certificate	4,055	5,441
Money market investments (note 1)	508,575	483,364
	<u>512,630</u>	<u>488,805</u>
	<u>\$ 1,734,504</u>	<u>\$ 2,057,914</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 441,945	\$ 577,119
Payable to Ontario Works program - Leeds and Grenville	28,820	-
Payable to MCYS - Healthy Babies - Operations	96,990	35,511
Payable to MOHLTC - Smoke Free Ontario	101,763	106,991
Payable to MCYS - Language Express	64,338	92,552
Payable to MCYS - Early Child Development Programs	3,732	3,732
Payable to CGIS Project	2,659	-
Payable to MOHLTC - Infection Control	39,752	43,997
Payable to MOHLTC - Heart Health (Healthy Communities) Programs	1,323	-
Payable to Cancer Care Ontario - Fecal Occult Blood Testing	20	20
Payable to the Language Express Program	64,244	58,527
Payable to MOHLTC - Public Health Programs	-	216,630
Payable to the FOCUS Program	19,391	-
Deferred revenue	27,388	42,306
	<u>892,365</u>	<u>1,177,385</u>
RESERVE FUNDS		
Payment of sick leave credits	4,218	4,047
General reserve	508,575	483,364
	<u>512,793</u>	<u>487,411</u>
MUNICIPAL SURPLUS (note 2)	<u>288,277</u>	<u>275,790</u>
SURPLUS - LAND CONTROL PROGRAM	<u>41,069</u>	<u>117,328</u>
	<u>\$ 1,734,504</u>	<u>\$ 2,057,914</u>

ON BEHALF OF THE BOARD:





The accompanying notes are an integral part of the financial statements.

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 AND SMOKE FREE ONTARIO
STATEMENT OF OPERATIONS - PUBLIC HEALTH PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006
REVENUE		
Municipal		
United Counties	\$ 812,311	\$ 1,087,722
Lanark	668,726	873,585
Brockville	249,886	338,628
Smiths Falls	105,622	146,911
Gananoque	61,426	83,180
Prescott	46,259	63,504
	1,944,230	2,593,530
MOHLTC	2,985,296	4,634,855
MHP	2,700,982	-
MOHLTC - Flu Campaign	65,500	57,840
MOHLTC - West Nile Virus - cost shared	37,538	30,609
MOHLTC - HFO Grants	75,105	-
MOHLTC - HPV	4,879	-
MOHLTC - Meningococcal	15,824	39,522
MOHLTC - one time funding	5,738	182,650
Language Express - allocated costs	6,500	6,500
Land Control - allocated costs	67,236	61,777
Healthy Babies management costs	55,869	53,271
FOCUS - allocated costs	4,730	3,547
Infection Control - allocated costs	3,930	3,930
Other revenue (schedule 1)	295,568	384,090
Transfer (to)/from municipal reserve	(37)	1,509
	8,268,888	8,053,630
EXPENSE		
Salaries and wages	5,473,392	4,969,102
Benefits	1,103,966	953,520
Travel	195,053	169,897
Occupancy	316,321	260,849
Telephone	62,550	84,864
Materials and supplies	262,951	123,513
Office supplies/postage	75,753	72,227
Professional development/recognition	72,344	86,326
Office equipment maintenance and rental	17,431	22,548
Professional fees	64,992	56,475
Physicians/Dentists	135,630	140,823
Bank charges	7,097	6,659
Insurance	74,844	72,291
Honorariums	12,583	10,620
Computer/Internet services	82,865	122,899
Marketing/advertising	48,110	47,849
Other	98,292	106,222
Flu campaign costs	70,397	57,840
West Nile Virus costs - cost shared	50,073	42,902
HPV Campaign	3,098	-
IPHIS Implementation	-	1,506
Meningococcal costs	18,529	39,522
Non-recurring expenses	18,885	286,658
	8,265,156	7,735,112
PUBLIC HEALTH SURPLUS FOR THE YEAR	\$ 3,732	\$ 318,518

The accompanying notes are an integral part of the financial statements.

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 AND SMOKE FREE ONTARIO
 STATEMENT OF OPERATIONS - LAND CONTROL PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u>
REVENUE		
Sewage inspection fees and extensions	\$ 295,277	\$ 297,455
Subdivisions and variances	15,400	26,600
Severance fees and s-permits	91,542	102,895
Interest	3,406	4,302
Miscellaneous	1,153	3,257
File search fees	<u>21,700</u>	<u>24,800</u>
	<u>428,478</u>	<u>459,309</u>
EXPENSES		
Salaries and wages	292,842	268,879
Employee benefits	61,996	53,251
Fees for service	14,117	16,261
Travel	41,389	40,053
Materials and supplies	17,705	10,916
Rent	4,264	4,007
Administrative	5,188	14,394
Allocated costs from public health programs	67,236	61,777
Non-recurring expenses	<u>-</u>	<u>29,120</u>
	<u>504,737</u>	<u>498,658</u>
DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR	(76,259)	(39,349)
SURPLUS, BEGINNING OF YEAR	<u>117,328</u>	<u>156,677</u>
SURPLUS, END OF YEAR	<u>\$ 41,069</u>	<u>\$ 117,328</u>

The accompanying notes are an integral part of the financial statements.

**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 AND SMOKE FREE ONTARIO
STATEMENT OF OPERATIONS - HEALTHY BABIES, HEART HEALTH (HEALTHY COMMUNITIES)
PROGRAMS**

FOR THE YEAR ENDED DECEMBER 31, 2007

HEALTHY BABIES PROGRAM

	2007	2006
REVENUE		
Grant - MCYS	\$ 1,081,133	\$ 1,038,184
Miscellaneous revenue	33,348	5,070
	<u>1,114,481</u>	<u>1,043,254</u>
EXPENSE		
Salaries and wages	699,421	630,204
Employee benefits	123,580	113,186
Lay Home Visitors	96,433	171,139
Travel	28,858	21,238
Program supplies	20,823	2,753
Administrative	22,587	32,235
Staff development	10,256	3,313
Non-recurring expenses	51,044	33,675
	<u>1,053,002</u>	<u>1,007,743</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	61,479	35,511
SURPLUS, BEGINNING OF YEAR	35,511	30,651
IN YEAR RECOVERY	-	(30,651)
SURPLUS, END OF YEAR	<u>\$ 96,990</u>	<u>\$ 35,511</u>

HEART HEALTH (HEALTHY COMMUNITIES) PROGRAM

	2007	2006
REVENUE		
Grant - MOHLTC	\$ 71,200	\$ 83,300
Miscellaneous revenue	321	(140)
	<u>71,521</u>	<u>83,160</u>
EXPENSES		
Project supplies	14,796	25,289
Services	49,303	43,264
Office supplies	793	192
Communication	272	708
Non-recurring expenses	-	12,100
	<u>65,164</u>	<u>81,553</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	6,357	1,607
DEFICIT, BEGINNING OF YEAR	(5,034)	(11,177)
IN YEAR RECOVERY	-	4,536
SURPLUS (DEFICIT), END OF YEAR	<u>\$ 1,323</u>	<u>\$ (5,034)</u>

The accompanying notes are an integral part of the financial statements.

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 AND SMOKE FREE ONTARIO
STATEMENT OF OPERATIONS - EARLY CHILD DEVELOPMENT PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2007

INJURY AND FAMILY ABUSE PREVENTION INITIATIVE

	2007	2006
REVENUE		
Grant - MCYS	\$ -	\$ 189,075
Miscellaneous revenue	-	2,837
	-	191,912
EXPENSE		
Salaries and wages	-	89,575
Employee benefits	-	16,793
Travel	-	7,037
Program and office supplies	-	51,670
Audit	-	220
Staff and public education	-	22,997
	-	188,292
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	-	3,620
SURPLUS, BEGINNING OF YEAR	3,620	547
IN YEAR RECOVERY	-	(547)
SURPLUS, END OF YEAR	\$ 3,620	\$ 3,620

HEALTHY PREGNANCY AND CHILD DEVELOPMENT INITIATIVE

	2007	2006
REVENUE		
Grant - MCYS	\$ -	\$ 85,843
Interest	-	-
Miscellaneous revenue	-	1,189
	-	87,032
EXPENSES		
Salaries and wages	-	30,260
Employee benefits	-	6,326
Travel	-	2,752
Program and office supplies	-	33,115
Audit	-	166
Staff and public education	-	14,301
	-	86,920
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	-	112
SURPLUS, BEGINNING OF YEAR	112	1,940
IN YEAR RECOVERY	-	(1,940)
SURPLUS, END OF YEAR	\$ 112	\$ 112

The accompanying notes are an integral part of the financial statements.

**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 AND SMOKE FREE ONTARIO
STATEMENT OF OPERATIONS - INFECTION CONTROL
FOR THE YEAR ENDED DECEMBER 31, 2007

INFECTION CONTROL

	<u>2007</u>	<u>2006</u>
REVENUE		
Grant - MOHLTC	\$ 240,344	\$ 238,613
Miscellaneous revenue	<u>387</u>	<u>1,227</u>
	<u>240,731</u>	<u>239,840</u>
EXPENSE		
Salaries and wages	150,661	133,618
Employee benefits	28,825	26,934
Travel	5,372	3,632
Program and office supplies	18,064	17,693
Audit	560	536
Staff and public education	<u>12,494</u>	<u>13,430</u>
	<u>215,976</u>	<u>195,843</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	24,755	43,997
SURPLUS, BEGINNING OF YEAR	43,997	20,832
IN YEAR RECOVERY	<u>(29,000)</u>	<u>(20,832)</u>
SURPLUS, END OF YEAR	<u>\$ 39,752</u>	<u>\$ 43,997</u>

HEPATITIS A

	<u>2007</u>	<u>2006</u>
REVENUE		
Grant	\$ -	\$ -
EXPENSES		
Public education	<u>-</u>	<u>-</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	-	-
(DEFICIT) SURPLUS, BEGINNING OF YEAR	(41)	(41)
IN YEAR RECOVERY	<u>-</u>	<u>-</u>
DEFICIT, END OF YEAR	<u>\$ (41)</u>	<u>\$ (41)</u>

The accompanying notes are an integral part of the financial statements.

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 AND SMOKE FREE ONTARIO

STATEMENT OF OPERATIONS - SMOKE FREE ONTARIO

FOR THE YEAR ENDED DECEMBER 31, 2007

SMOKE FREE ONTARIO

	<u>2007</u>	<u>2006</u>
REVENUE		
Local capacity building grant - MOHLTC	\$ 357,275	\$ 302,575
High school grant	5,000	18,000
Other one-time grants	21,982	-
Interest	5,590	18
Other	9,242	-
	<u>399,089</u>	<u>320,593</u>
EXPENSE		
Salaries and wages	199,583	133,767
Benefits	34,563	22,808
Audit and legal	5,365	693
Program materials and administrative costs	39,605	25,523
Travel and meetings	18,031	9,558
Peer leaders	26,544	-
Surveillance costs	7,902	4,807
High school grants	5,000	6,000
Staff and public education and advertising	10,160	10,449
One-time costs	9,876	-
	<u>356,629</u>	<u>213,605</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	42,460	106,988
SURPLUS, BEGINNING OF YEAR	106,991	72,890
IN YEAR RECOVERY	<u>(47,688)</u>	<u>(72,887)</u>
SURPLUS, END OF YEAR	<u>\$ 101,763</u>	<u>\$ 106,991</u>

The accompanying notes are an integral part of the financial statements.

**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 AND SMOKE FREE ONTARIO

STATEMENT OF RESERVE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2007

	RESERVE FUND PAYMENT OF SICK LEAVE CREDITS		GENERAL RESERVE	TOTAL 2007	TOTAL 2006
REVENUE					
Interest	\$ 104	\$ -	\$ -	\$ 104	\$ 91
Income from investments	-	25,211	25,211	25,211	39,207
	<u>104</u>	<u>25,211</u>		<u>25,315</u>	<u>39,298</u>
EXPENSES					
Transfer from (to) operating fund	67	-	-	67	(1,477)
	<u>67</u>	<u>-</u>		<u>67</u>	<u>(1,477)</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	171	25,211	25,211	25,382	37,821
	<u>171</u>	<u>25,211</u>	<u>25,211</u>	<u>25,382</u>	<u>37,821</u>
RESERVE FUNDS, BEGINNING OF YEAR	4,047	483,364	483,364	487,411	449,590
	<u>4,047</u>	<u>483,364</u>	<u>483,364</u>	<u>487,411</u>	<u>449,590</u>
RESERVE FUNDS, END OF YEAR	\$ <u>4,218</u>	\$ <u>508,575</u>	\$ <u>508,575</u>	\$ <u>512,793</u>	\$ <u>487,411</u>

The accompanying notes are an integral part of the financial statements.

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 AND SMOKE FREE ONTARIO
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
DECEMBER 31, 2007

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.

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
- Early Child Development Programs
- Infection Control
- Smoke Free Ontario

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), Early Child Development Programs, Infection Control and Smoke Free Ontario only.

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 judgments.

CAPITAL ASSETS

Capital assets are reported as an expenditure on the Statement Of Operations.

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.

**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 AND SMOKE FREE ONTARIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2007

1. ASSETS OF THE RESERVE FOR EXPENDITURES

The money market investments and related accrued interest receivable are held in trust by the Brockville General Hospital 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, approximately 1.1 acres of property located behind the property on which the Health Unit's 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. MUNICIPAL SURPLUS

	<u>2007</u>	<u>2006</u>
Ministry (deficit) surplus for the year	\$ -	\$ 216,630
Municipal surplus	<u>3,732</u>	<u>101,888</u>
Total Public Health surplus for the year	3,732	318,518
Municipal surplus, beginning of year	275,790	167,582
Interest allocated to municipal surplus	8,755	6,320
Ministry of Health asset/(liability)	<u>-</u>	<u>(216,630)</u>
 Municipal surplus, end of year	 <u>\$ 288,277</u>	 <u>\$ 275,790</u>

Surplus amounts resulting from Ministry of Health funding are repayable to the Ministry at the end of the year.

The funding complement has been returned back to its original status of 25% municipal contribution and 75% Ministry contribution in 2007 from the 35%/65% formula in place for 2006.

3. 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:

2008	\$ 172,147
2009	163,053
2010	44,472
2011	<u>11,423</u>
	<u>\$ 391,095</u>

**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 AND SMOKE FREE ONTARIO

NOTES TO FINANCIAL STATEMENTS (continued)

DECEMBER 31, 2007

4. 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.

5. COMPARATIVE AMOUNTS

In certain instances, 2006 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 AND SMOKE FREE ONTARIO

SCHEDULE 1 - OTHER REVENUE

DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u>
Interest	\$ 19,869	\$ 23,685
Expectant parent classes fees	8,900	9,475
Special treatment clinic	10,068	11,790
Contraceptives	49,256	40,917
Reimbursement for staff time	38,966	117,559
Rent	125,059	118,953
Vaccines	16,904	31,566
Sundry	<u>26,546</u>	<u>30,145</u>
	<u>\$ 295,568</u>	<u>\$ 384,090</u>