

**MANITOULIN-SADBURY
DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

FINANCIAL STATEMENTS

For The Year Ended December 31, 2002

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CHARTERED ACCOUNTANTS
30 McCulloch Drive
Espanola, Ontario P5E 1J1

AUDITORS' REPORT

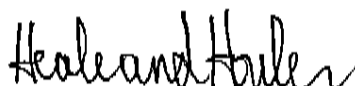
To the Members of the Manitoulin-Sudbury District Social Services Administration Board and Members of Councils, Inhabitants and Ratepayers of Participating Municipalities as listed in Note 2.

We have audited the statement of financial position of the Manitoulin-Sudbury District Social Services Administration Board as at December 31, 2002 and the statements of current fund operations, continuity of reserves and changes in financial position for the year then ended. These financial statements are the responsibility of the Board'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 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 Manitoulin-Sudbury District Social Services Administration Board as at December 31, 2002 and the results of its operations for the year then ended in accordance with Canadian accounting principles disclosed in note 1 to the financial statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The current year's supplementary information included on Schedules 1 to 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



HEALE and HOULE
Chartered Accountants

Espanola, Ontario
March 6, 2003

R.B. Heale, C.A.

K.W. Houle, H.B. Comm., C.A.

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

STATEMENT OF FINANCIAL POSITION

As at December 31, 2002

	2002 \$	2001 \$
ASSETS		
Current assets		
Cash and bank	6,010,267	4,404,774
Accounts receivable	381,167	394,888
Due from participating municipalities	87,878	15,338
Prepaid expenses	26,077	7,227
Prepaid assistance	<u>187,435</u>	<u>192,850</u>
Total Assets	<u>6,692,824</u>	<u>5,015,077</u>
 LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	858,966	652,516
Due to Province of Ontario (note 6)	1,040,014	434,051
Deferred revenue	<u>455,780</u>	<u>742,784</u>
	<u>2,354,760</u>	<u>1,829,351</u>
 BOARD POSITION		
Operating fund	929,934	637,345
Reserves (note 3)	<u>3,408,130</u>	<u>2,548,381</u>
Fund balances and Board position	<u>4,338,064</u>	<u>3,185,726</u>
Total Liabilities and Board Position	<u>6,692,824</u>	<u>5,015,077</u>

Approved by the Board:

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

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**STATEMENT OF CURRENT FUND OPERATIONS
For the year ended December 31, 2002**

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Ontario Works and Disability Support Programs	18,519,409	16,554,401	16,555,657
Land Ambulance / EMS Services	6,222,600	6,173,219	6,525,824
Social Housing	3,420,555	3,518,906	1,550,570
Child Care Programs	1,268,182	1,264,725	1,216,185
Other Revenue	200,000	308,912	639,483
Business Transformation Project	-	9,414	186,670
Innovation Program	-	88,811	68,151
Homelessness Program	60,000	88,772	61,766
Eligibility Review / Family Support Enhancement Program	-	37,500	33,227
Early Years Program	-	359,415	28,395
LSS Program	-	93,865	-
LSS Program	-	46,817	-
Total revenue	<u>29,690,746</u>	<u>28,544,757</u>	<u>26,865,928</u>
EXPENDITURES			
Ontario Works and Disability Support Programs	18,519,409	15,559,139	16,041,064
Land Ambulance / EMS Services	6,168,903	5,756,596	5,668,193
Social Housing	3,420,555	3,472,777	1,295,839
Child Care Programs	1,268,182	1,264,725	1,224,570
Other Expenditures	200,000	-	-
Business Transformation Project	-	9,414	186,670
Innovation Program	-	88,811	68,151
Homelessness Program	60,000	88,772	61,766
Eligibility Review / Family Support Enhancement Program	-	37,500	33,227
Early Years Program	-	359,415	28,395
LSS Program	-	93,865	-
LSS Program	-	46,817	-
Total expenditures	<u>29,637,049</u>	<u>26,777,831</u>	<u>24,607,875</u>
NET REVENUES (EXPENDITURES)	<u>53,697</u>	<u>1,766,926</u>	<u>2,258,053</u>
FINANCING AND TRANSFERS			
Transfers to reserves	(53,697)	(836,992)	(1,620,708)
Refund of prior years municipal apportionment	-	(637,345)	-
Net financing and transfers	<u>-</u>	<u>(1,474,337)</u>	<u>(1,620,708)</u>
CHANGE IN OPERATING FUND SURPLUS (DEFICIT) BEGINNING OF YEAR	-	292,589	637,345
SURPLUS (DEFICIT) END OF YEAR	<u>-</u>	<u>637,345</u>	<u>-</u>
	<u>-</u>	<u>929,934</u>	<u>637,345</u>

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

MANITOUILLIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD

STATEMENT OF CONTINUITY OF RESERVES

For the year ended December 31, 2002

	General			Social Housing				Land Ambulance - EMS				Total		
	Working Funds	TWO/MO Repayment	Collective Agreement Negotiations	Employee Standards Act and Pay Equity	Federal Capital Funds	Severance Funds	Non-Profit Capital Reserve Funds	Property Reserve	Working Funds	Patient Care Equipment	Severance Funds		Vehicle Replacement	MOHLTC Funding
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance, beginning of year	1,350,850	-	-	-	318,700	21,200	-	-	158,984	-	267,429	274,011	156,207	2,548,381
Revenue	-	-	-	-	5,666	400	-	-	-	-	11,207	5,154	-	22,757
Interest earned	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations from current	-	-	20,000	130,000	-	-	50,369	220,000	142,904	22,340	53,697	54,776	142,904	836,992
Appropriations within reserves	(122,370)	122,370	-	-	-	-	-	-	-	-	-	-	-	-
Balance, end of year	1,228,480	122,370	20,000	130,000	324,696	21,600	50,369	220,000	302,888	22,340	332,333	303,943	299,111	3,408,130

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

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended December 31, 2002

	2002 \$	2001 \$
OPERATIONS		
Net revenues / (expenditures)	<u>1,789,683</u>	<u>2,258,053</u>
<u>Uses:</u>		
Increase in accounts receivable	58,819	272,815
Increase in prepaid expenses	18,850	-
Increase in prepaid assistance	-	63,926
Decrease in deferred revenue	<u>287,004</u>	<u>-</u>
	<u>364,673</u>	<u>336,741</u>
<u>Sources:</u>		
Decrease in prepaid expenses	-	806
Decrease in prepaid assistance	5,415	-
Increase in accounts payable	812,413	759,966
Increase in deferred revenue	<u>-</u>	<u>592,051</u>
	<u>817,828</u>	<u>1,352,823</u>
Net increase (decrease) in cash from operations	<u>2,242,838</u>	<u>3,274,135</u>
Financing and Transfers		
Refund of prior years municipal apportionment	<u>637,345</u>	<u>-</u>
Net change in cash and cash equivalent	1,605,523	3,274,135
Opening cash and cash equivalents	<u>4,404,774</u>	<u>1,130,639</u>
Closing cash and cash equivalents	<u>6,010,267</u>	<u>4,404,774</u>

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

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2002

Effective April 1, 1999, pursuant to provincial legislation, Manitoulin-Sudbury District Social Services Administration Board assumed the operations of the Ontario Works and Other Social Programs.

The Board administers Social Services, Land Ambulance Services, Social Housing and Child Care Programs for the participating municipalities.

1. Accounting Policies

The financial statements of the Board are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs and Housing. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

(a) Basis of Consolidation

These financial statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund and reserves.

All interfund assets and liabilities and sources of financing and expenditures have been eliminated.

(b) Basis of Accounting

(i) Accrual Basis of Accounting

Sources of financing 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.

(ii) Capital Assets

The historical cost and accumulated amortization of capital assets are not reported for Board purposes. Capital assets are reported as an expenditure on the statement of operations in the year of acquisition.

(c) Provincial Subsidies

Provincial Ministries subsidize the operations of the Manitoulin-Sudbury District Social Services Administration Board. Since the operations are reviewed by the Ministries in the subsequent fiscal period, subsidy adjustments, if any, are recorded in the year in which the adjustments are determined.

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2002

2. Municipal Apportionment

Municipal apportionment is allocated to programs as follows:

Ontario Works	4,575,754
Land Ambulance	1,959,641
Social Housing	1,296,146
Administration	200,000
Child Care	<u>274,121</u>
	<u>\$8,305,662</u>

Municipal percentage share	2002 %	2001 %
Town of Espanola	15.632	17.214
Township of Sables-Spanish Rivers	5.779	5.818
Township of Baldwin	1.177	1.098
Township of Nairn and Hyman	1.556	1.732
Municipality of Markstay - Warren	4.737	4.617
Municipality of St. Charles	4.156	4.050
Municipality of French River	8.764	8.577
Town of Chapleau	4.047	3.894
Township of Cockburn Island	0.485	0.461
Township of Barrie Island	0.365	0.360
Township of Burpee and Mills	1.507	1.469
Township of Gordon	2.258	2.147
Town of Gore Bay	1.922	1.818
Township of Billings	2.935	2.843
Township of Central Manitoulin	6.855	6.652
Township of Tehkummah	1.505	1.461
Township of Northeastern Manitoulin and the Islands	10.209	9.846
Township of Assiginack	3.429	3.271
Municipality of Killarney	3.482	3.474
Other unorganized areas within the Manitoulin-Sudbury Districts	19.200	19.200

3. Reserves

	2002 \$	2001 \$
Reserves set aside for specific purposes by the Board:		
General	1,500,850	1,350,850
Social Housing	616,665	339,900
Land Ambulance	<u>1,290,615</u>	<u>857,631</u>
	<u>3,408,130</u>	<u>2,548,381</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2002

4. Pension Agreements

The Board 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.

The amount contributed to OMERS for 2002 was nil (2001 - nil) for current service and nil (2001 - nil) for past service.

Due to a surplus in the pension plan, OMERS instituted a contribution holiday which became effective August 1, 1998 and is to continue to December 2002. During this period, the Board does not have to make any contributions to the plan.

5. Commitments

The Board rents office space in Chapleau under a lease which expires August 2004, the annual rent for which is \$15,696.

The Board rents office space in Little Current under a month to month lease the annual rent for which is \$16,684. Some of this office space is sub-leased to various parties under a month to month lease.

6. Due to the Province of Ontario

	2002	2001
	\$	\$
LEAP Program	28,000	13,200
OW/ODSP Program	840,048	327,194
Eligibility Review Program	7,949	-
Early Years Program	6,135	-
Child Care Programs	<u>157,882</u>	<u>96,200</u>
Total due to (from) MCSS	1,040,014	436,594
Social Housing Programs	<u>-</u>	<u>(2,543)</u>
	<u>1,040,014</u>	<u>434,051</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**ONTARIO WORKS AND ONTARIO DISABILITY SUPPORT PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - ODSP	8,369,052	7,616,272	7,584,574
- OW General	4,765,360	3,372,882	3,727,891
- OW Employment Programs	142,000	314,400	284,278
- OW Administration	667,243	667,243	645,867
- FSW	-	7,850	16,300
- LEAP	-	-	1,600
Federal Subsidy	-	-	1,560
Other Revenue	-	-	3,680
Municipal Apportionment	<u>4,575,754</u>	<u>4,575,754</u>	<u>4,289,907</u>
	<u>18,519,409</u>	<u>16,554,401</u>	<u>16,555,657</u>
EXPENDITURES			
ODSP	10,684,377	9,717,587	9,635,260
OW General	5,964,200	4,207,036	4,655,705
OW Employment Programs	90,000	3,674	152,885
Administration (Schedule 1A)	1,780,832	1,505,040	1,595,214
LEAP Program	-	-	2,000
National Child Benefit	<u>-</u>	<u>125,802</u>	<u>-</u>
	<u>18,519,409</u>	<u>15,559,139</u>	<u>16,041,064</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>995,262</u>	<u>514,593</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
Salaries and benefits	1,156,376	824,990	961,959
Board travel, meetings, honoraria	91,050	95,786	86,858
Travel and training	102,695	81,427	78,150
Computer system lease	80,050	64,460	66,408
Audit and accounting fees	9,500	13,054	10,027
Legal and consulting fees	15,000	17,486	16,547
Bank interest and service charges	-	3,385	1,265
Insurance	10,000	11,650	8,411
Accommodation costs	71,000	57,771	105,106
Office furnishing, computer software and hardware	88,699	184,020	75,381
Advertising	3,301	6,836	7,098
Office supplies and postage	83,000	76,097	81,984
Telephone and communications	70,161	66,078	66,156
Negotiation costs	-	-	29,864
Total administration expenditures	<u>1,780,832</u>	<u>1,505,040</u>	<u>1,595,214</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**LAND AMBULANCE / EMS SERVICES
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - Operating	4,124,559	4,130,207	4,130,201
- Equipment replacement	-	11,744	211,240
- Severance payments	-	-	215,296
- Lease payments	-	49,622	
Other	138,400	22,005	26
Municipal apportionment	<u>1,959,641</u>	<u>1,959,641</u>	<u>1,969,061</u>
	<u>6,222,600</u>	<u>6,173,219</u>	<u>6,525,824</u>
EXPENDITURES			
Service provider contracts	5,100,876	4,964,660	4,783,484
Vehicle purchases	490,059	435,281	180,692
Patient care equipment	100,000	77,660	253,324
Program start-up and contingencies	145,993	-	276,551
Salaries and benefits	187,869	122,168	122,028
Legal and consulting fees	6,000	309	6,000
Audit and accounting fees	-	3,000	8,000
Telephone and communications	8,100	4,789	5,760
Office supplies and postage	5,500	3,935	5,230
Office rent	12,800	12,800	13,900
Computer lease and maintenance	4,800	5,719	6,600
Travel and training	16,940	4,440	4,224
Other administrative expenses	24,966	4,778	2,400
Lease costs	-	65,511	-
First response expenses	<u>65,000</u>	<u>51,546</u>	<u>-</u>
	<u>6,168,903</u>	<u>5,756,596</u>	<u>5,668,193</u>
NET REVENUE (EXPENDITURE)	<u>53,697</u>	<u>416,623</u>	<u>857,631</u>
FINANCING AND TRANSFERS			
Transfer to reserves	<u>(53,697)</u>	<u>(416,623)</u>	<u>-</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>857,631</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**SOCIAL HOUSING PROGRAMS
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial subsidy - Transition	-	-	64,839
- Severance	-	-	49,486
- MMAH	-	39,427	-
Federal subsidy	1,098,909	1,165,109	406,537
Municipal apportionment	1,296,146	1,296,147	1,029,708
Rental income	1,025,500	1,002,223	-
Interest revenue	-	1,000	-
Other	-	15,000	-
	<u>3,420,555</u>	<u>3,518,906</u>	<u>1,550,570</u>
EXPENDITURES			
Transition costs	-	-	67,795
Transfer to Local Housing Corporation	-	-	754,063
Transfer to Non-Profit Housing	692,231	762,475	396,026
Severance costs	-	-	38,063
Housing rent supplement	37,633	36,015	15,533
Urban native rent supplement	174,134	172,591	-
Social Housing	-	-	23,697
Legal fees	-	-	662
Housing mortgage costs	628,243	628,243	-
Administration	655,294	640,317	-
Utilities	466,500	440,127	-
Maintenance materials and services	282,150	283,671	-
Capital expenditures	299,970	298,837	-
Municipal taxes	184,400	182,506	-
GST expense	-	258	-
Relocation costs	-	1,437	-
Other	-	26,300	-
	<u>3,420,555</u>	<u>3,472,777</u>	<u>1,295,839</u>
NET REVENUE (EXPENDITURE)	-	46,129	254,731
FINANCING AND TRANSFERS			
Transfer to reserves	-	(270,369)	-
PROGRAM SURPLUS (DEFICIT)	-	<u>(224,240)</u>	<u>254,731</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**CHILD CARE PROGRAMS
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - Ontario Works	40,000	59,250	26,717
- Resource Centre	221,202	221,202	227,822
- Health and Safety	21,711	12,160	-
- Special Needs	87,060	74,260	67,640
- Fee Subsidy	413,969	426,845	431,195
- Wage Subsidy	175,977	162,746	165,362
- Administration	34,142	34,141	34,141
Municipal Apportionment	<u>274,121</u>	<u>274,121</u>	<u>263,308</u>
	<u>1,268,182</u>	<u>1,264,725</u>	<u>1,216,185</u>
EXPENDITURES			
Salaries and benefits	68,283	73,561	68,282
Ontario Works	50,000	74,062	36,051
Purchase of service	517,461	529,142	430,036
Special Needs Resources	108,825	92,825	92,825
Resource Centres	276,503	276,503	276,503
Wage Subsidies	219,971	203,432	206,785
Health and Safety	27,139	15,200	94,744
Consultants costs	<u>-</u>	<u>-</u>	<u>19,344</u>
	<u>1,268,182</u>	<u>1,264,725</u>	<u>1,224,570</u>
PROGRAM SURPLUS (DEFICIT)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(8,385)</u></u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**BUSINESS TRANSFORMATION PROJECT
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - BTP	<u>—</u>	<u>9,414</u>	<u>186,670</u>
EXPENDITURES			
Salaries and benefits	—	2,313	78,087
Supplies and telephone	—	497	22,290
Travel and training	—	6,604	61,293
Computer hardware and software	<u>—</u>	<u>—</u>	<u>25,000</u>
	<u>—</u>	<u>9,414</u>	<u>186,670</u>
PROGRAM SURPLUS (DEFICIT)	<u>—</u>	<u>—</u>	<u>—</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**INNOVATION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - Innovation	<u>—</u>	<u>88,811</u>	<u>68,151</u>
EXPENDITURES			
Program expenses	—	4,414	36,162
Vehicle purchase	<u>—</u>	<u>84,397</u>	<u>31,989</u>
	<u>—</u>	<u>88,811</u>	<u>68,151</u>
PROGRAM SURPLUS (DEFICIT)	<u>—</u>	<u>—</u>	<u>—</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**HOMELESSNESS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial subsidy - Homelessness	<u>60,000</u>	<u>88,772</u>	<u>61,766</u>
EXPENDITURES			
Salaries and benefits	--	9,248	15,541
Program costs and transfers	<u>60,000</u>	<u>79,524</u>	<u>46,225</u>
	<u> --</u>	<u>88,772</u>	<u>61,766</u>
PROGRAM SURPLUS (DEFICIT)	<u> --</u>	<u> --</u>	<u> --</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**ELIGIBILITY REVIEW OFFICER / FAMILY SUPPORT PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - FSW	-	12,500	12,500
- ERO	-	<u>25,000</u>	<u>20,727</u>
	<u>-</u>	<u>37,500</u>	<u>33,227</u>
EXPENDITURES			
Salaries and wages - FSW	-	12,500	12,500
Salaries and wages - ERO	-	24,058	20,727
Travel expense - ERO	-	<u>942</u>	<u>-</u>
	<u>-</u>	<u>37,500</u>	<u>33,227</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**ENHANCEMENT PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - Enhancement	<u> -</u>	<u> 359,415</u>	<u> 28,395</u>
EXPENDITURES			
Salaries and benefits	-	273,763	19,181
Vehicle operation and maintenance	-	-	1,032
Equipment and supplies	<u> -</u>	<u> 85,652</u>	<u> 8,182</u>
	<u> -</u>	<u> 359,415</u>	<u> 28,395</u>
PROGRAM SURPLUS (DEFICIT)	<u> -</u>	<u> -</u>	<u> -</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**EARLY YEARS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy - Early Years	<u> -</u>	<u> 93,865</u>	<u> -</u>
 EXPENSES			
Travel	-	33,544	-
Consultant	-	51,189	-
Administration Costs	<u> -</u>	<u> 9,132</u>	<u> -</u>
	<u> -</u>	<u> 93,865</u>	<u> -</u>
 PROGRAM SURPLUS (DEFICIT)	<u> -</u>	<u> -</u>	<u> -</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

LSS PROGRAM

STATEMENT OF REVENUE AND EXPENDITURES

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Provincial Subsidy	<u> -</u>	<u> 46,817</u>	<u> -</u>
 EXPENDITURES			
Salaries & Benefits	<u> -</u>	<u> 46,817</u>	<u> -</u>
 PROGRAM SURPLUS (DEFICIT)	<u> -</u>	<u> -</u>	<u> -</u>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

**STATEMENT OF OTHER REVENUE AND EXPENDITURES
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2002

	2002 Budget \$	2002 Actual \$	2001 Actual \$
REVENUE			
Interest income	-	108,912	104,413
Subsidy adjustments - non recurring	-	-	115,070
Municipal apportionment	<u>200,000</u>	<u>200,000</u>	<u>420,000</u>
	<u>200,000</u>	<u>308,912</u>	<u>639,483</u>
EXPENDITURES			
One - time capital	-	-	-
Contingency allowance	<u>200,000</u>	<u>-</u>	<u>-</u>
	<u>200,000</u>	<u>-</u>	<u>-</u>
NET REVENUE (EXPENDITURE)	-	308,912	639,483
FINANCING AND TRANSFERS			
Transfer to reserves	<u>-</u>	<u>(150,000)</u>	<u>-</u>
SURPLUS (DEFICIT)	<u>-</u>	<u>158,912</u>	<u>639,483</u>