

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

FINANCIAL STATEMENTS

For The Year Ended December 31, 2005

INDEX

Auditors' Report

Statement of Financial Position

Statement of Current Fund Operations

Statement of Continuity of Reserves

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedules to the Financial Statements

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, 2005 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, 2005 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 8 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 8, 2006

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

STATEMENT OF FINANCIAL POSITION

As at December 31, 2005

	2005	2004
	\$	\$
ASSETS		
Current assets		
Cash and bank	5,654,857	6,442,826
Accounts receivable	184,112	367,144
Due from participating municipalities	61,340	65,798
Prepaid expenses	105,000	100,428
Prepaid assistance	<u>129,482</u>	<u>150,421</u>
Total Assets	<u>6,134,791</u>	<u>7,126,617</u>
 LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	1,733,669	2,045,207
Due to the Province of Ontario (note 6)	48,951	96,597
Deferred revenue	<u>440,886</u>	<u>778,971</u>
	<u>2,223,506</u>	<u>2,920,775</u>
 BOARD POSITION		
Operating fund	382,191	769,534
Reserves (note 3)	<u>3,529,094</u>	<u>3,436,308</u>
Fund balances and Board position	<u>3,911,285</u>	<u>4,205,842</u>
Total Liabilities and Board Position	<u>6,134,791</u>	<u>7,126,617</u>

Contingent liability (note 7)

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, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Ontario Works and Disability Support Programs	16,676,219	16,655,056	16,192,241
Land Ambulance / EMS Services	9,105,792	8,899,453	7,766,579
Social Housing	3,804,717	3,830,774	4,189,654
Child Care Programs	1,571,618	1,596,920	1,633,768
Homelessness Program	61,800	76,155	65,772
Eligibility Review / Family Support	37,500	37,500	37,500
Enhancement Program	210,548	210,548	106,417
Other Revenue	-	7,721	24,456
Total revenue	<u>31,468,194</u>	<u>31,314,127</u>	<u>30,016,387</u>
EXPENDITURES			
Ontario Works and Disability Support Programs	16,621,024	16,446,569	15,709,456
Land Ambulance / EMS Services	8,757,748	8,904,943	8,097,885
Social Housing	3,733,140	3,616,889	3,618,457
Child Care Programs	1,569,310	1,569,304	1,512,873
Homelessness Program	61,800	76,155	65,051
Eligibility Review / Family Support	37,500	37,500	37,500
Enhancement Program	210,548	210,548	106,417
Other Expenditures	-	-	1,135
Total expenditures	<u>30,991,070</u>	<u>30,861,908</u>	<u>29,148,774</u>
NET REVENUES (EXPENDITURES)	<u>477,124</u>	<u>452,219</u>	<u>867,613</u>
FINANCING AND TRANSFERS			
Transfers from reserves	-	469,244	495,128
Transfers to reserves	(477,124)	(539,272)	(593,207)
Refund of prior years municipal apportionment	(769,534)	(769,534)	(697,345)
Net financing and transfers	<u>(1,246,658)</u>	<u>(839,562)</u>	<u>(795,424)</u>
CHANGE IN OPERATING FUND SURPLUS (DEFICIT) BEGINNING OF YEAR	(769,534)	(387,343)	72,189
SURPLUS (DEFICIT) END OF YEAR	<u>769,534</u>	<u>769,534</u>	<u>697,345</u>
	<u>-</u>	<u>382,191</u>	<u>769,534</u>

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

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

STATEMENT OF CONTINUITY OF RESERVES

For the year ended December 31, 2005

	<i>General</i>					<i>Social Housing</i>				<i>Land Ambulance - EMS</i>				<i>Ontario Works</i>	Total	
	Working Funds Replacement	TWOMO Repayment	Collective Agreement	Employee Standards Act and Pay Equity	Tech Refresh	Federal Capital Funds	Severance Funds	Non-Profit Capital Reserve Funds	Property Reserve	Working Funds	Patient Care Equipment	Severance Funds	Vehicle Replacement	MOHLTC Funding	Vehicle Replacement	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,228,480	122,370	20,000	111,870	55,033	649,630	22,589	168,618	69,248	139,526	150,106	403,278	122,973	112,587	60,000	3,436,308
Revenue Interest earned	-	-	-	-	-	9,744	339	2,529	-	-	2,252	6,049	1,845	-	-	22,758
Appropriations from (to) current	(262,021)	-	-	-	18,424	62,148	-	65,446	-	(39,428)	50,000	-	179,887	(39,428)	35,000	70,028
Balance, end of year	966,459	122,370	20,000	111,870	73,457	721,522	22,928	236,593	69,248	100,098	202,358	409,327	304,705	73,159	95,000	3,529,094

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

MANITOULIN-SADBURY DISTRICT SOCIAL SERVICES

ADMINISTRATION BOARD

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended December 31, 2005

	2005 \$	2004 \$
OPERATIONS		
Net revenues / (expenditures)	<u>474,977</u>	<u>888,448</u>
<u>Uses:</u>		
Increase in accounts receivable	-	(73,373)
Increase in prepaid expenses	(4,572)	(16,031)
Decrease in accounts payable	(359,184)	-
Decrease in deferred revenue	<u>(338,085)</u>	<u>-</u>
	<u>(701,841)</u>	<u>(89,404)</u>
<u>Sources:</u>		
Decrease in accounts receivable	187,490	-
Decrease in prepaid assistance	20,939	19,796
Increase in accounts payable	-	687,855
Increase in deferred revenue	<u>-</u>	<u>218,653</u>
	<u>208,429</u>	<u>926,304</u>
Net increase (decrease) in cash from operations	<u>(18,435)</u>	<u>1,725,348</u>
Financing and Transfers		
Refund of prior years municipal apportionment	<u>(769,534)</u>	<u>(697,345)</u>
Net change in cash and cash equivalent	(787,969)	1,028,003
Opening cash and cash equivalents	<u>6,442,826</u>	<u>5,414,823</u>
Closing cash and cash equivalents	<u><u>5,654,857</u></u>	<u><u>6,442,826</u></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, 2005

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, 2005

2. Municipal apportionment

Municipal apportionment is allocated to programs as follows:

	2005	2004
	\$	\$
Ontario Works	4,083,700	4,028,986
Land Ambulance	3,223,126	2,626,649
Social Housing	1,498,451	1,539,818
Administration	(85,000)	(107,300)
Child Care	415,682	451,942
	<u>9,135,959</u>	<u>8,540,095</u>

	2005	2004
	%	%
Municipal percentage share		
Town of Espanola	16.629	15.349
Township of Sables-Spanish Rivers	6.166	6.105
Township of Baldwin	1.196	1.216
Township of Nairn and Hyman	1.681	1.662
Municipality of Markstay - Warren	4.923	4.972
Municipality of St. Charles	3.329	3.358
Municipality of French River	9.098	9.194
Town of Chapleau	4.427	4.537
Township of Cockburn Island	0.496	0.503
Township of Barrie Island	0.435	0.419
Township of Burpee and Mills	1.612	1.625
Township of Gordon	2.319	2.349
Town of Gore Bay	1.894	1.918
Township of Billings	3.032	3.010
Township of Central Manitoulin	7.159	7.169
Township of Tehkummah	1.693	1.710
Township of Northeastern Manitoulin and the Islands	11.296	11.314
Township of Assiginack	3.692	3.695
Municipality of Killarney	6.044	6.106
Other unorganized areas within the Manitoulin-Sudbury Districts	12.879	13.789

3. Reserves

	2005	2004
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	1,294,156	1,537,753
Social Housing	1,050,291	910,085
Land Ambulance	1,089,647	928,470
Ontario Works	95,000	60,000
	<u>3,529,094</u>	<u>3,436,308</u>

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2005

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 2005 was \$399,330 (2004 - \$303,574) for current service.

5. Commitments

The Board rents office and EMS service space under leases with terms as follows:

<u>Location</u>	<u>Annual rent</u>	<u>Expiry date</u>
Little Current	\$17,430	2006
Little Current	\$56,284	2010
Noelville	\$36,757	2005
Hagar	\$55,332	2022
Mindemoya	\$40,011	2017

In addition the Board rents office and EMS space in several locations under month to month leases with no specific term.

6. Due to the Province of Ontario

	2005 \$	2004 \$
EMS - Wikwemikong	(11,590)	-
OW/ODSP Program	400	69,818
Child Care Programs	<u>60,141</u>	<u>26,779</u>
Total due to (from) MCSS	<u>48,951</u>	<u>96,597</u>

7. Contingent liability

The Board is contingently liable for accumulated sick leave in the amount of \$247,314 for EMS employees. Accumulated sick leave is only payable to cover illness related absences and there is no liability to pay any amounts to employees on change or termination of employment.

No liability is reflected in these financial statements for the accumulated sick leave to EMS employees.

**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, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy - ODSP	8,080,034	8,472,608	7,718,180
- OW General	3,362,800	2,900,996	3,263,326
- OW Employment programs	405,434	410,935	405,433
- OW Administration	667,243	661,314	667,244
- FSW	-	6,073	6,500
- CVP Funding	27,529	26,252	50,000
- Leap Subsidy	-	-	4,496
- LSS and OW equipment	49,479	49,932	48,076
- Addiction	-	7,111	-
- Other subsidy	-	36,135	-
Municipal Apportionment	4,083,700	4,083,700	4,028,986
	<u>16,676,219</u>	<u>16,655,056</u>	<u>16,192,241</u>
EXPENDITURES			
ODSP	10,332,460	10,809,062	9,886,042
OW General	4,203,500	3,619,384	3,837,671
OW Employment programs (Schedule 1A)	306,792	314,166	329,144
Administration (Schedule 1A)	1,545,314	1,433,244	1,433,197
National Child Benefit	134,000	119,612	127,248
LSS and OW equipment expenses	98,958	107,855	96,154
Addiction expenses	-	7,111	-
Other subsidy expense	-	36,135	-
	<u>16,621,024</u>	<u>16,446,569</u>	<u>15,709,456</u>
NET REVENUE (EXPENDITURE)	55,195	208,487	482,785
FINANCING AND TRANSFERS			
Transfer from reserves	-	7,991	43,633
Transfer to reserves	(55,195)	(55,195)	(67,601)
	<u>(55,195)</u>	<u>(47,204)</u>	<u>(23,968)</u>
PROGRAM SURPLUS (DEFICIT)	-	161,283	458,817

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

ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES

For the year ended December 31, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
Administration Funded Expenses			
Salaries and benefits	1,189,150	1,120,052	1,082,039
Board travel, meetings, honoraria	27,251	23,398	25,597
Travel and training	91,079	79,818	61,672
Intake Screening Unit	60,000	19,265	59,565
Audit and accounting fees	4,500	4,143	5,696
Legal and consulting fees	9,000	7,325	9,668
Bank interest and service charges	–	964	861
Insurance	10,500	15,870	11,896
Accommodation costs	74,450	68,339	65,997
Computer software and hardware	–	–	12,472
Advertising	3,000	2,481	1,595
Office supplies and postage	46,018	66,249	53,643
Telephone and communications	30,366	25,340	28,692
Office furniture	–	–	13,804
	<u>1,545,314</u>	<u>1,433,244</u>	<u>1,433,197</u>
Employment Funded Expenses			
Salaries and benefits	–	42,374	45,162
CPE and ERE training	306,792	271,792	283,982
	<u>306,792</u>	<u>314,166</u>	<u>329,144</u>

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

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

For the year ended December 31, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy- Operating	4,668,040	4,500,112	4,422,527
- Equipment replacement	-	134,310	-
- Lease payments	51,006	51,006	51,006
- Wikwemikong (Schedule 2A)	1,025,220	975,096	631,539
Other	138,400	15,803	34,858
Municipal apportionment	<u>3,223,126</u>	<u>3,223,126</u>	<u>2,626,649</u>
	<u>9,105,792</u>	<u>8,899,453</u>	<u>7,766,579</u>
EXPENDITURES			
Salaries and benefits	6,575,246	6,092,318	5,835,143
Wikwemikong expenses (Schedule 2A)	1,025,220	975,096	631,539
Service provider contracts	-	2,364	(101,277)
Vehicle purchases	-	101,729	406,145
Equipment purchases	-	134,392	45,168
Administrative expenses	148,450	144,419	133,455
New station costs	-	340,878	43,798
Transportation and communication	128,968	147,417	132,374
Vehicle expenses	318,949	387,056	362,766
Building expenses	373,903	391,592	364,730
Medical supplies and equipment	79,837	94,420	135,162
Other supplies and equipment	62,322	81,992	60,828
Professional fees	1,000	-	18,881
Other expenses	43,853	11,270	12,531
Computer software and hardware	-	-	16,642
	<u>8,757,748</u>	<u>8,904,943</u>	<u>8,097,885</u>
NET REVENUE (EXPENDITURES)	<u>348,044</u>	<u>(5,490)</u>	<u>(331,306)</u>
FINANCING AND TRANSFERS			
Transfer from reserves	-	450,598	450,360
Transfer to reserves	<u>(348,044)</u>	<u>(348,044)</u>	<u>(136,456)</u>
	<u>(348,044)</u>	<u>102,554</u>	<u>313,904</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>97,064</u>	<u>(17,402)</u>

Schedule 2A

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

ANALYSIS OF WIKWEMIKONG AMBULANCE SERVICE

For the year ended December 31, 2005

	Budget \$	January to March 2005 \$	April to December 2005 \$	Total 2005 \$
REVENUE				
Provincial subsidy	<u>1,025,220</u>	<u>264,877</u>	<u>710,219</u>	<u>975,096</u>
EXPENDITURES				
Salaries and benefits	906,345	207,264	606,538	813,802
Administration costs	25,563	6,250	19,313	25,563
Transportation and communication	8,910	2,395	12,220	14,615
Vehicle expenses	16,000	4,492	14,669	19,161
Building expenses	18,160	4,300	13,560	17,860
Other services	12,740	9,052	10,449	19,501
Medical supplies and equipment	5,800	27,154	11,967	39,121
Other supplies	<u>31,702</u>	<u>3,967</u>	<u>21,506</u>	<u>25,473</u>
	<u>1,025,220</u>	<u>264,874</u>	<u>710,222</u>	<u>975,096</u>

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

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

For the year ended December 31, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial subsidy - MMAH	-	-	33,411
Federal subsidy	1,286,566	1,286,566	1,281,895
Municipal apportionment	1,498,451	1,498,451	1,539,818
Rental income	1,004,700	968,608	1,009,462
Property sales	-	62,149	310,068
Other	15,000	15,000	15,000
	<u>3,804,717</u>	<u>3,830,774</u>	<u>4,189,654</u>
EXPENDITURES			
Transfer to Non-Profit Housing	678,891	629,335	637,816
Housing rent supplement	46,305	26,396	32,121
Urban native rent supplement	296,592	290,360	283,244
Housing mortgage costs	624,765	624,765	624,765
Administration	72,175	68,911	71,591
Utilities	475,798	421,708	467,038
Maintenance materials and services	264,483	310,792	280,241
Capital expenditures	299,970	299,970	299,716
Municipal taxes	139,492	135,135	134,762
Wages and benefits	682,250	635,602	573,595
Insurance	54,451	48,798	52,039
Other	-	8,009	4,092
Sultan Water - capital	-	-	33,411
Office rent	14,814	24,653	29,921
Bad debts - Rental	600	3,545	9,739
Bad debts - Maintenance	-	15,582	-
Professional fees	10,500	7,445	19,685
Transportation and equipment	72,054	65,883	64,681
	<u>3,733,140</u>	<u>3,616,889</u>	<u>3,618,457</u>
NET REVENUE (EXPENDITURE)	<u>71,577</u>	<u>213,885</u>	<u>571,197</u>
FINANCING AND TRANSFERS			
Transfer to reserves	(71,577)	(133,725)	(385,388)
Transfer from reserves	-	7,991	-
	<u>(71,577)</u>	<u>(125,734)</u>	<u>(385,388)</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>88,151</u>	<u>185,809</u>

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

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

For the year ended December 31, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy - Ontario Works	97,140	42,856	17,068
- Resource Centre	221,202	221,202	221,202
- Health and Safety - Reg	-	1,022	30,483
- ELCC	-	-	9,418
- Special Needs	74,260	74,260	74,252
- Fee Subsidy	461,711	461,711	433,214
- Wage Subsidy	162,746	162,746	165,389
- Administration	48,234	42,734	42,733
- Pay Equity Subsidy	4,843	24,928	74,067
- ELCC Stability Subsidy - Reg	85,800	85,800	80,500
- H & S	-	-	33,500
- Best start subsidy	-	33,077	-
- OCCMS computer subsidy	-	30,902	-
Municipal Apportionment	<u>415,682</u>	<u>415,682</u>	<u>451,942</u>
	<u>1,571,618</u>	<u>1,596,920</u>	<u>1,633,768</u>
EXPENDITURES			
Salaries and benefits	127,524	121,387	76,592
Ontario Works	121,423	53,680	21,334
Purchase of service	577,139	577,139	537,748
Special Needs Resources	92,825	92,825	92,821
Resource Centres	276,503	276,503	276,503
Wage Subsidies	203,432	203,433	203,432
Health and Safety - ELCC	-	-	9,418
- Reg	-	-	6,670
- Reg 100%	-	-	31,433
Administrative Costs	57,160	48,180	50,955
Pay Equity	6,054	24,928	74,067
ELCC Expenses - Reg	107,250	107,250	98,400
- H & S	-	-	33,500
Best start	-	33,077	-
OCCMS computer expense	-	30,902	-
	<u>1,569,310</u>	<u>1,569,304</u>	<u>1,512,873</u>
NET REVENUE (EXPENDITURE)	<u>2,308</u>	<u>27,616</u>	<u>120,895</u>
FINANCING AND TRANSFERS			
Transfer to reserves	(2,308)	(2,308)	(3,762)
Transfer from reserves	-	2,664	-
	<u>(2,308)</u>	<u>356</u>	<u>(3,762)</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>27,972</u>	<u>117,133</u>

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

**HOMELESSNESS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy - Homelessness	61,800	61,800	61,621
Provincial Subsidy - Rent bank	-	4,348	1,174
Provincial Subsidy - Energy Program	-	10,007	2,977
	<u>61,800</u>	<u>76,155</u>	<u>65,772</u>
EXPENDITURES			
Salaries and benefits	6,180	6,180	7,533
Program expense	55,620	55,620	53,367
Rent bank	-	4,348	1,174
Energy program	-	10,007	2,977
	<u>61,800</u>	<u>76,155</u>	<u>65,051</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>721</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, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy - FSW	12,500	12,500	12,500
- ERO	25,000	25,000	25,000
	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
EXPENDITURES			
Salaries and wages - FSW	12,500	-	-
Salaries and wages - ERO	25,000	37,500	37,500
	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
PROGRAM SURPLUS (DEFICIT)	<u><u>-</u></u>	<u><u>-</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, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Provincial Subsidy - Enhancement	<u>210,548</u>	<u>210,548</u>	<u>106,417</u>
 EXPENSES			
Unmet Human Services expense	<u>210,548</u>	<u>210,548</u>	<u>106,417</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, 2005

	2005 Budget \$	2005 Actual \$	2004 Actual \$
REVENUE			
Interest income	85,000	92,721	86,275
GST rebate	-	-	45,281
Other	-	-	200
Municipal apportionment	<u>(85,000)</u>	<u>(85,000)</u>	<u>(107,300)</u>
	<u>-</u>	<u>7,721</u>	<u>24,456</u>
 EXPENDITURES			
Computer software and hardware	<u>-</u>	<u>-</u>	<u>1,135</u>
 NET REVENUE (EXPENDITURE)	<u>-</u>	<u>7,721</u>	<u>23,321</u>
 FINANCING AND TRANSFERS			
Transfer from reserves	-	-	1,135
Transfer to reserves	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>1,135</u>
 SURPLUS (DEFICIT)	<u>-</u>	<u>7,721</u>	<u>24,456</u>