

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

**Year Ended December 31, 2007**

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

**FINANCIAL STATEMENTS**

For The Year Ended December 31, 2007

**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, 2007, and the statements of current fund operations, continuity of reserves and reserve funds 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, 2007, 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 7 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.

**FREELANDT CALDWELL REILLY LLP**

Chartered Accountants  
Licensed Public Accountant

Espanola, Ontario  
February 22, 2008

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

STATEMENT OF FINANCIAL POSITION

As at December 31, 2007

	2007 \$	2006 \$
<b>ASSETS</b>		
Current assets		
Cash and bank	8,892,538	6,809,035
Accounts receivable	514,835	191,944
Due from participating municipalities	28,965	149,441
Prepaid expenses	100,994	108,510
Prepaid assistance	<u>125,379</u>	<u>130,973</u>
<b>Total Assets</b>	<u><b>9,662,711</b></u>	<u><b>7,389,903</b></u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	2,522,005	2,325,651
Due to the Province of Ontario (note 6)	433,138	23,160
Deferred revenue	2,253,450	1,328,288
Long-term debt (note 7)	<u>569,486</u>	<u>612,471</u>
	<u><b>5,778,079</b></u>	<u><b>4,289,570</b></u>
<b>BOARD POSITION</b>		
Operating fund	637,861	206,311
Reserves and reserve funds (note 3)	<u>3,816,257</u>	<u>3,506,493</u>
Fund balances and Board position	<u>4,454,118</u>	<u>3,712,804</u>
Amounts to be recovered - long-term debt	<u>(569,486)</u>	<u>(612,471)</u>
Board position	<u>3,884,632</u>	<u>3,100,333</u>
<b>Total Liabilities and Board Position</b>	<u><b>9,662,711</b></u>	<u><b>7,389,903</b></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, 2007

	<b>2007 Budget \$</b>	<b>2007 Actual \$</b>	<b>2006 Actual \$</b>
<b>REVENUE</b>			
Ontario Works and Disability Support Programs	18,648,662	18,414,735	17,115,400
Land Ambulance / EMS Services	9,848,208	10,304,380	9,741,951
Social Housing	4,071,964	4,424,155	4,074,173
Child Care Programs	2,318,110	2,587,657	2,520,794
Homelessness Program	64,234	82,473	80,446
Eligibility Review / Family Support	37,500	37,500	37,500
Other Revenue	<u>—</u>	<u>101,702</u>	<u>114,866</u>
<b>Total revenue</b>	<b><u>34,988,678</u></b>	<b><u>35,952,602</u></b>	<b><u>33,685,130</u></b>
<b>EXPENDITURES</b>			
Ontario Works and Disability Support Programs	18,597,059	18,193,068	17,061,821
Land Ambulance / EMS Services	9,471,210	10,108,975	10,236,101
Social Housing	3,902,248	4,047,985	3,697,185
Child Care Programs	2,312,576	2,520,006	2,467,892
Homelessness Program	64,234	82,482	80,684
Eligibility Review / Family Support	37,500	37,500	37,500
Other Expenditures	<u>—</u>	<u>—</u>	<u>15,000</u>
<b>Total expenditures</b>	<b><u>34,384,827</u></b>	<b><u>34,990,016</u></b>	<b><u>33,596,183</u></b>
<b>NET REVENUES (EXPENDITURES)</b>	<b><u>603,851</u></b>	<b><u>962,586</u></b>	<b><u>88,947</u></b>
<b>FINANCING AND TRANSFERS</b>			
Transfers from reserves and reserve funds	—	463,884	894,261
Transfers to reserves and reserve funds	(534,410)	(719,168)	(718,241)
Refund of prior years municipal apportionment	(206,311)	(206,311)	(382,191)
Repayment of long-term debt	(69,441)	(69,441)	(69,441)
Net equity from CA MacMillan Place Non Profit Housing Corporation	<u>—</u>	<u>—</u>	<u>10,785</u>
<b>Net financing and transfers</b>	<b><u>(810,162)</u></b>	<b><u>(531,036)</u></b>	<b><u>(264,827)</u></b>
<b>CHANGE IN OPERATING FUND SURPLUS (DEFICIT) BEGINNING OF YEAR</b>	<b>(206,311)</b>	<b>431,550</b>	<b>(175,880)</b>
	<b><u>206,311</u></b>	<b><u>206,311</u></b>	<b><u>382,191</u></b>
<b>SURPLUS (DEFICIT) END OF YEAR</b>	<b><u>—</u></b>	<b><u>637,861</u></b>	<b><u>206,311</u></b>

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

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

**STATEMENT OF CONTINUITY OF RESERVES**

For the year ended December 31, 2007

	<i>General</i>					<i>Social Housing</i>					<i>Land Ambulance - EMS</i>					<i>Ontario Works</i>	
	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	CAMP Capital Reserve	Working Funds	Patient Care Equipment	Severance Funds	Vehicle Replacement	MOHLTC Funding	Vehicle Replacement	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning of year	537,798	122,370	20,000	164,709	65,917	752,063	23,272	305,588	69,248	-	100,098	255,393	345,467	399,001	73,159	130,000	3,364,083
Revenue Interest earned	-	-	-	-	-	18,802	582	7,640	-	-	-	6,385	8,637	9,975	-	-	52,021
Appropriations from (to) current	28,778	-	-	63,099	(3,708)	-	-	65,448	-	-	47,359	15,000	(64,085)	(24,132)	74,298	35,000	237,057
<b>Balance, end of year</b>	<b>566,576</b>	<b>122,370</b>	<b>20,000</b>	<b>227,808</b>	<b>62,209</b>	<b>770,865</b>	<b>23,854</b>	<b>378,676</b>	<b>69,248</b>	<b>-</b>	<b>147,457</b>	<b>276,778</b>	<b>290,019</b>	<b>384,844</b>	<b>147,457</b>	<b>165,000</b>	<b>3,653,161</b>
<b>Reserve funds</b>																	
Balance, beginning of year										142,410							142,410
Revenue Interest earned										2,460							2,460
Appropriations from (to) current										18,226							18,226
<b>Balance, end of year</b>										<b>163,096</b>							<b>163,096</b>
<b>Total reserves and reserve funds</b>																	<b>3,816,257</b>

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, 2007

	2007 \$	2006 \$
<b>OPERATIONS</b>		
Net revenues / (expenditures)	<u>1,017,067</u>	<u>120,036</u>
<u>Uses:</u>		
Increase in prepaid assistance	-	(1,491)
Increase in accounts receivable	(202,416)	(95,933)
Increase in prepaid expenses	<u>-</u>	<u>(3,510)</u>
	<u>(202,416)</u>	<u>(100,934)</u>
<u>Sources:</u>		
Decrease in prepaid expenses	7,516	-
Decrease in prepaid assistance	5,594	-
Increase in accounts payable	606,332	566,191
Increase in deferred revenue	<u>925,162</u>	<u>887,402</u>
	<u>1,544,604</u>	<u>1,453,593</u>
<b>Net increase (decrease) in cash from operations</b>	<u>2,359,255</u>	<u>1,472,695</u>
<b>Financing and Transfers</b>		
Repayment of long-term debt	(69,441)	(69,441)
Refund of prior years municipal apportionment	(206,311)	(382,191)
Replacement reserve fund	-	122,330
Net equity from CA MacMillan Place Non Profit Housing	<u>-</u>	<u>10,785</u>
	<u>(275,752)</u>	<u>(318,517)</u>
<b>Net change in cash and cash equivalent</b>	2,083,503	1,154,178
<b>Opening cash and cash equivalents</b>	<u>6,809,035</u>	<u>5,654,857</u>
<b>Closing cash and cash equivalents</b>	<u>8,892,538</u>	<u>6,809,035</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, 2007

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, 2007

**2. Municipal apportionment**

Municipal apportionment is allocated to programs as follows:

	2007	2006
	\$	\$
Ontario Works	4,491,818	4,073,867
Land Ambulance	3,167,790	3,394,332
Social Housing	1,746,452	1,683,557
Child Care	461,122	461,121
Administration	<u>(148,745)</u>	<u>(202,838)</u>
	<u>9,718,437</u>	<u>9,410,039</u>

Municipal percentage share	2007	2006
	%	%
Town of Espanola	15.488	15.835
Township of Sables-Spanish Rivers	6.189	6.141
Township of Baldwin	1.123	1.141
Township of Nairn and Hyman	1.664	1.653
Municipality of Markstay - Warren	4.908	4.928
Municipality of St. Charles	3.411	3.421
Municipality of French River	9.709	9.560
Town of Chapleau	3.230	3.466
Township of Cockburn Island	0.474	0.480
Township of Barrie Island	0.475	0.486
Township of Burpee and Mills	1.608	1.621
Township of Gordon	2.409	2.381
Town of Gore Bay	1.910	1.904
Township of Billings	3.136	3.120
Township of Central Manitoulin	7.540	7.595
Township of Tehkummah	1.681	1.723
Township of Northeastern Manitoulin and the Islands	11.641	11.638
Township of Assiginack	3.681	3.807
Municipality of Killarney	6.309	6.378
Other unorganized areas within the Manitoulin-Sudbury Districts	13.414	12.722

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2007

<b>3. Reserves and reserve funds</b>	<b>2007</b>	<b>2006</b>
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	998,963	910,794
Social Housing	1,242,643	1,150,171
Land Ambulance	1,246,555	1,173,118
Ontario Works	<u>165,000</u>	<u>130,000</u>
	<u>3,653,161</u>	<u>3,364,083</u>
Reserve funds set aside for specific purposes by the Board:		
Social Housing	<u>163,096</u>	<u>142,410</u>
	<u>3,816,257</u>	<u>3,506,493</u>

**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 2007 was \$ 471,969 (2006 - \$472,526) 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>
Massey	\$12,000	2008
Little Current	\$18,941	2010
Little Current	\$52,602	2010
Noelville	\$29,702	2008
Hagar	\$51,710	2008
Mindemoya	\$37,394	2017
Killarney	\$30,984	2008

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2007

**6. Due to the Province of Ontario**

	<b>2007</b>	<b>2006</b>
	\$	\$
TWOMO - Elections	-	(15,000)
EMS - Wikwemikong	(2,460)	-
OW/ODSP Program	382,321	400
Child Care Programs	<u>53,277</u>	<u>37,760</u>
Total due to (from) MCSS	<u>433,138</u>	<u>23,160</u>

**7. Long-term debt**

	<b>2007</b>	<b>2006</b>
	\$	\$
<b>C.M.H.C.</b>		
4.46% mortgage payable \$69,441 per annum including interest due June 1, 2008 secured by land and buildings at 10 O'Neil Street, Webbwood ON	<u>569,486</u>	<u>612,471</u>

**8. Contingent liability**

The Board is contingently liable for accumulated sick leave in the amount of \$240,132 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, 2007

	2007 Budget \$	2007 Actual \$	2006 Actual \$
<b>REVENUE</b>			
Provincial Subsidy - ODSP	9,918,461	10,015,601	9,032,557
- OW General	3,056,748	2,605,546	2,789,258
- OW Employment programs	455,695	477,022	455,695
- OW Administration	701,167	701,788	701,168
- FSW	-	5,300	6,000
- CVP Funding	24,773	23,354	24,773
- Innovation	-	58,780	-
- Other subsidy	-	35,526	32,082
Municipal Apportionment	<u>4,491,818</u>	<u>4,491,818</u>	<u>4,073,867</u>
	<u>18,648,662</u>	<u>18,414,735</u>	<u>17,115,400</u>
<b>EXPENDITURES</b>			
ODSP	12,614,206	12,741,383	11,506,759
OW General	3,820,935	3,248,662	3,476,607
OW Employment programs (Schedule 1A)	369,619	399,156	373,835
Administration (Schedule 1A)	1,567,668	1,483,187	1,413,352
National Child Benefit	134,000	123,933	125,080
LSS and OW equipment expenses	90,631	106,049	134,106
Innovation	-	58,780	-
Other subsidy expense	-	31,918	32,082
	<u>18,597,059</u>	<u>18,193,068</u>	<u>17,061,821</u>
<b>NET REVENUE (EXPENDITURE)</b>	51,603	221,667	53,579
<b>FINANCING AND TRANSFERS</b>			
Transfer from reserves	-	17,715	15,780
Transfer to reserves	<u>(51,603)</u>	<u>(51,603)</u>	<u>(48,518)</u>
	<u>(51,603)</u>	<u>(33,888)</u>	<u>(32,738)</u>
<b>PROGRAM SURPLUS</b>	<u>-</u>	<u>187,779</u>	<u>20,841</u>

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

**ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES**

For the year ended December 31, 2007

	<b>2007 Budget \$</b>	<b>2007 Actual \$</b>	<b>2006 Actual \$</b>
<b>Administration Funded Expenses</b>			
Salaries and benefits	1,284,249	1,207,132	1,103,677
Board travel, meetings, honoraria	24,250	28,818	24,414
Travel and training	87,012	58,348	100,376
Audit and accounting fee	6,000	8,291	6,000
Legal and consulting fees	7,500	1,622	9,860
Bank interest and service charges	-	1,041	916
Insurance	16,500	18,103	16,798
Accommodation costs	65,009	66,311	61,105
Computer software and hardware	-	17,715	15,780
Advertising	3,000	2,293	3,003
Office supplies and postage	46,824	47,875	39,564
Telephone and communications	27,324	25,638	22,102
Office furniture	-	-	9,757
	<u>1,567,668</u>	<u>1,483,187</u>	<u>1,413,352</u>
<b>Employment Funded Expenses</b>			
Salaries and benefits	35,000	49,011	47,735
CPE and ERE training	<u>334,619</u>	<u>350,145</u>	<u>326,100</u>
	<u>369,619</u>	<u>399,156</u>	<u>373,835</u>

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

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

For the year ended December 31, 2007

	2007 Budget \$	2007 Actual \$	2006 Actual \$
<b>REVENUE</b>			
Provincial Subsidy - Operating	5,410,058	5,615,378	4,955,085
- Equipment replacement	-	-	128,815
- Lease payments	51,006	50,760	51,006
- Wikwemikong (Schedule 2A)	1,080,954	1,093,451	1,147,290
- AVL/GPS	-	22,090	65,218
PAD program	-	98,099	-
Cross border	-	256,617	-
Other	138,400	195	205
Municipal apportionment	<u>3,167,790</u>	<u>3,167,790</u>	<u>3,394,332</u>
	<u>9,848,208</u>	<u>10,304,380</u>	<u>9,741,951</u>
<b>EXPENDITURES</b>			
Salaries and benefits	7,108,605	7,029,082	6,865,266
Wikwemikong expenses (Schedule 2A)	1,080,954	1,093,451	1,147,290
Vehicle purchases	-	305,749	191,892
Equipment purchases	-	77,444	128,815
Administrative expenses	149,252	167,343	173,992
New station costs	-	-	457,439
Transportation and communication	154,101	175,157	135,016
Vehicle expenses	422,940	427,618	412,139
Building expenses	352,531	414,547	400,716
Medical supplies and equipment	93,360	167,017	98,992
Other supplies and equipment	90,646	94,091	83,867
Other expenses	18,821	15,197	10,241
AVL/GPS	-	44,180	130,436
PAD	<u>-</u>	<u>98,099</u>	<u>-</u>
	<u>9,471,210</u>	<u>10,108,975</u>	<u>10,236,101</u>
<b>NET REVENUE (EXPENDITURES)</b>	<u>376,998</u>	<u>195,405</u>	<u>(494,150)</u>
<b>FINANCING AND TRANSFERS</b>			
Transfer from reserves	-	422,549	735,111
Transfer to reserves	<u>(376,998)</u>	<u>(498,655)</u>	<u>(373,913)</u>
	<u>(376,998)</u>	<u>(76,106)</u>	<u>361,198</u>
<b>PROGRAM SURPLUS (DEFICIT)</b>	<u>-</u>	<u>119,299</u>	<u>(132,952)</u>

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

**ANALYSIS OF WIKWEMIKONG AMBULANCE SERVICE**

For the year ended December 31, 2007

	Budget \$	January to March 2007 \$	April to December 2007 \$	Total 2007 \$	Total 2006 \$
<b>REVENUE</b>					
Provincial subsidy	<u>1,080,954</u>	<u>274,015</u>	<u>819,436</u>	<u>1,093,451</u>	<u>1,147,290</u>
<b>EXPENDITURES</b>					
Salaries and benefits	947,866	237,422	715,273	952,695	974,255
Administration costs	32,223	8,205	24,614	32,819	29,569
Transportation and communication	16,344	4,228	10,966	15,194	14,094
Vehicle expenses	48,550	16,328	35,024	51,352	43,566
Building expenses	10,801	5,234	15,382	20,616	20,247
Other services	4,565	-	-	-	306
Medical supplies and equipment	12,800	2,417	9,998	12,415	32,746
Other supplies	7,805	181	8,179	8,360	5,147
AVL/GPS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,360</u>
	<u>1,080,954</u>	<u>274,015</u>	<u>819,436</u>	<u>1,093,451</u>	<u>1,147,290</u>

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

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

For the year ended December 31, 2007

	2007 Budget \$	2007 Actual \$	2006 Actual \$
<b>REVENUE</b>			
Provincial subsidy - AHP program	-	254,966	-
- DOOR program	-	35,662	-
Federal subsidy	1,282,832	1,282,832	1,284,080
Municipal apportionment	1,746,452	1,746,452	1,683,557
Rental income	962,680	1,027,063	992,995
Property sales	-	-	19,718
Other	15,000	15,000	15,000
CA MacMillan Place (Schedule 3A)	<u>65,000</u>	<u>62,180</u>	<u>78,823</u>
	<u>4,071,964</u>	<u>4,424,155</u>	<u>4,074,173</u>
<b>EXPENDITURES</b>			
Transfer to Non-Profit Housing	609,710	537,061	624,916
Housing rent supplement	30,000	21,601	21,286
Urban native rent supplement	304,169	293,858	241,776
Housing mortgage costs	624,765	624,765	624,764
Administration	72,315	78,471	86,538
Utilities	484,253	469,811	434,900
Maintenance materials and services	235,622	261,135	249,424
Capital expenditures	299,970	299,906	281,976
Municipal taxes	151,250	149,634	145,201
Wages and benefits	781,950	699,980	701,738
CA MacMillan Place (Schedule 3A)	87,104	108,149	110,209
Insurance	57,500	57,766	51,650
Other	-	20,957	16,116
Office rent	19,485	20,934	29,229
Bad debts - Rental	-	7,565	1,691
Professional fees	8,000	1,369	3,990
Transportation and equipment	74,752	76,125	71,781
Rent allowance agreement	61,403	28,270	-
DOOR program	-	35,662	-
AHP Program	-	<u>254,966</u>	-
	<u>3,902,248</u>	<u>4,047,985</u>	<u>3,697,185</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>169,716</u>	<u>376,170</u>	<u>376,988</u>
<b>FINANCING AND TRANSFERS</b>			
Transfer to reserves and reserve funds	(100,275)	(100,277)	(238,465)
Transfer from reserves and reserve funds	-	17,715	138,110
Repayment of long-term debt	(69,441)	(69,441)	(69,441)
Net equity from CA MacMillan Place Non Profit Housing Corporation	-	-	<u>10,785</u>
	<u>(169,716)</u>	<u>(152,003)</u>	<u>(159,011)</u>
<b>PROGRAM SURPLUS</b>	<u>-</u>	<u>224,167</u>	<u>217,977</u>



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

**ANALYSIS OF CA MACMILLAN PLACE**

For the year ended December 31, 2007

	2007 Budget \$	2007 Actual \$	2006 Actual \$
<b>REVENUE</b>			
Rental	65,000	60,512	76,986
Other	<u>—</u>	<u>1,668</u>	<u>1,837</u>
	<u>65,000</u>	<u>62,180</u>	<u>78,823</u>
<b>EXPENDITURES</b>			
Maintenance, salaries, wages and benefits	17,000	26,465	25,992
Maintenance, material and services	15,000	14,718	16,295
Utilities	25,223	33,229	32,978
Administration	15,000	15,650	16,880
Other	—	4,813	4,790
Municipal taxes	<u>14,881</u>	<u>13,274</u>	<u>13,274</u>
	<u>87,104</u>	<u>108,149</u>	<u>110,209</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>(22,104)</u>	<u>(45,969)</u>	<u>(31,386)</u>
<b>FINANCING AND TRANSFERS</b>			
Replacement reserve fund	—	—	122,330
Transfers to reserve funds	(18,226)	(18,226)	(139,783)
Repayment of long-term debt	(69,441)	(69,441)	(69,441)
Net equity frm CA MacMillan Place Non Profit Housing Corporation	<u>—</u>	<u>—</u>	<u>10,785</u>
	<u>(87,667)</u>	<u>(87,667)</u>	<u>(76,109)</u>
<b>SURPLUS (DEFICIT)</b>	<u>(109,771)</u>	<u>(133,636)</u>	<u>(107,495)</u>

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

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

For the year ended December 31, 2007

	2007 Budget \$	2007 Actual \$	2006 Actual \$
<b>REVENUE</b>			
Provincial Subsidy			
- Ontario Works	97,139	30,983	46,500
- Resource Centre	221,202	221,202	221,202
- Health and Safety	-	142,028	-
- Special Needs	74,260	74,260	74,260
- Fee Subsidy	461,711	338,683	461,711
- Wage Subsidy	162,746	162,746	162,746
- Administration	42,734	42,734	42,732
- Pay Equity Subsidy	28,272	28,272	28,272
- ELCC Stability Subsidy	91,300	91,300	91,300
- Best start subsidy	677,624	994,327	903,664
- OCCMS computer subsidy	-	-	7,286
- LEAP Subsidy	-	-	20,000
Municipal Apportionment	<u>461,122</u>	<u>461,122</u>	<u>461,121</u>
	<u>2,318,110</u>	<u>2,587,657</u>	<u>2,520,794</u>
<b>EXPENDITURES</b>			
Salaries and benefits	230,718	110,999	131,085
Ontario Works	121,424	38,730	58,125
Purchase of service	577,139	423,354	577,139
Special Needs Resources	92,825	92,825	92,825
Resource Centres	276,503	276,503	276,503
Health and safety	-	172,785	-
Wage Subsidies	203,432	203,433	203,432
Computer expenses	-	5,905	5,260
Administrative Costs	56,950	65,623	53,707
Pay Equity	28,272	28,272	31,616
ELCC Expenses	107,250	107,250	107,250
Best start - unconditional	-	(26,000)	473,548
Best start - ongoing	618,063	1,020,327	430,116
OCCMS computer expense	-	-	7,286
LEAP expenses	-	-	20,000
	<u>2,312,576</u>	<u>2,520,006</u>	<u>2,467,892</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>5,534</u>	<u>67,651</u>	<u>52,902</u>
<b>FINANCING AND TRANSFERS</b>			
Transfer to reserves	(5,534)	(5,534)	(4,506)
Transfer from reserves	-	5,905	5,260
	<u>(5,534)</u>	<u>371</u>	<u>754</u>
<b>PROGRAM SURPLUS</b>	<u>-</u>	<u>68,022</u>	<u>53,656</u>

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

**HOMELESSNESS PROGRAM  
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2007

	<b>2007 Budget \$</b>	<b>2007 Actual \$</b>	<b>2006 Actual \$</b>
<b>REVENUE</b>			
Provincial Subsidy - Homelessness	64,234	64,234	62,180
Provincial Subsidy - Rent bank	-	8,624	4,961
Provincial Subsidy - Energy Program	<u>-</u>	<u>9,615</u>	<u>13,305</u>
	<u>64,234</u>	<u>82,473</u>	<u>80,446</u>
 <b>EXPENDITURES</b>			
Administration	-	-	6,242
Program expense	64,234	64,234	56,176
Rent bank	-	8,633	4,961
Energy program	<u>-</u>	<u>9,615</u>	<u>13,305</u>
	<u>64,234</u>	<u>82,482</u>	<u>80,684</u>
 <b>PROGRAM SURPLUS (DEFICIT)</b>	<u><u>-</u></u>	<u><u>(9)</u></u>	<u><u>(238)</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, 2007

	<b>2007 Budget \$</b>	<b>2007 Actual \$</b>	<b>2006 Actual \$</b>
<b>REVENUE</b>			
Provincial Subsidy - FSW	12,500	12,500	12,500
- ERO	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
 <b>EXPENDITURES</b>			
Salaries and wages - FSW	12,500	-	-
Salaries and wages - ERO	<u>25,000</u>	<u>37,500</u>	<u>37,500</u>
	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
 <b>PROGRAM SURPLUS</b>	<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, 2007

	<b>2007 Budget \$</b>	<b>2007 Actual \$</b>	<b>2006 Actual \$</b>
<b>REVENUE</b>			
Interest income	148,745	187,348	246,385
TWOM Subsidy - elections	-	-	15,000
Other	-	63,049	56,319
Municipal apportionment	<u>(148,745)</u>	<u>(148,745)</u>	<u>(202,838)</u>
	<u>-</u>	<u>101,702</u>	<u>(114,866)</u>
<b>EXPENDITURES</b>			
TWOMO elections	<u>-</u>	<u>-</u>	<u>15,000</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>-</u>	<u>101,702</u>	<u>99,866</u>
<b>FINANCING AND TRANSFERS</b>			
Transfer to reserves	<u>-</u>	<u>(63,099)</u>	<u>(52,839)</u>
<b>SURPLUS</b>	<u>-</u>	<u>38,603</u>	<u>47,027</u>