

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

Financial Statements

Year Ended December 31, 2009

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 3.

We have audited the statement of financial position of the **Manitoulin-Sudbury District Social Services Administration Board** as at December 31, 2009, and the statements of operations and changes in accumulated surplus, changes in net assets and cash flows 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 also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Manitoulin-Sudbury District Social Services Administration Board as at December 31, 2009, and the results of its operations and cash flows for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Manitoulin-District Social Services Administration Board as at December 31, 2009, and the results of its operations and cash flows for the year then ended in accordance with the Canadian generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules 1 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination 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 18, 2010

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Statement of Financial Position
December 31, 2009 with comparative figures for 2008

	2009	2008
	\$	\$
Financial Assets		
Cash	5,778,306	5,274,758
Short term investments (note 6)	2,366,055	3,268,242
Due from participating municipalities	43,638	7
Accounts receivable	486,787	299,103
Due from province of Ontario (note 7)	68,137	—
	8,742,923	8,842,110
Liabilities		
Accounts payable and accrued liabilities	2,765,332	2,193,532
Deferred contributions	1,726,086	1,656,652
Due to the province of Ontario (note 7)	—	150,822
Mortgage payable (note 8)	473,858	523,414
	4,965,276	4,524,420
Net assets (note 9)	3,777,647	4,317,690
Non-financial Assets (note 10)		
Tangible capital assets (note 11)	20,258,962	20,858,101
Prepaid expenses	310,424	113,478
Prepaid assistance	135,351	105,369
	20,704,737	21,076,948
Accumulated Surplus	24,482,384	25,394,638

Contingent liability (note 12)

Approved by the Board

The accompanying notes are an integral part of the financial statements

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

Statement of Operations and Changes in Accumulated Surplus
Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Ontario Works and Disability Support Programs	16,789,285	16,320,346	16,497,074
Land Ambulance / EMS Services	11,127,746	11,068,163	11,349,342
Social Housing	4,220,800	4,977,980	5,189,242
Child Care Programs	3,259,665	3,315,773	3,367,632
Homelessness Programs	81,527	88,668	89,777
Eligibility Review / Family Support	37,500	37,500	37,500
Other Revenue	—	12,908	106,007
Total revenue	35,516,523	35,821,338	36,636,574
Expenditures			
Ontario Works and Disability Support Programs	17,058,148	16,290,798	16,458,056
Land Ambulance / EMS Services	10,918,765	11,435,593	10,673,005
Social Housing	4,173,041	5,567,232	5,633,222
Child Care Programs	3,286,252	3,235,146	3,263,822
Other Expenditures	—	88,685	—
Homelessness Programs	72,452	78,638	83,659
Eligibility Review / Family Support	37,500	37,500	37,500
Total expenditures	35,546,158	36,733,592	36,149,264
Annual surplus (deficit)	(29,635)	(912,254)	487,310
Accumulated surplus, beginning of year	25,394,638	25,394,638	24,907,328
Accumulated surplus, end of year	25,365,003	24,482,384	25,394,638

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Statement of Changes in Net Assets
Year ended December 31, 2009 with comparative figures for 2008

	2009	2008
	\$	\$
Annual surplus (deficit)	(912,254)	487,310
Acquisition of tangible capital assets	(535,866)	(901,152)
Amortization of tangible capital assets	1,135,005	1,086,785
Change in prepaid expenses	(196,946)	(12,484)
Change in prepaid assistance	(29,982)	20,010
Change in net assets	(540,043)	680,469
Net assets, beginning of year	4,317,690	3,637,221
Net assets, end of year	3,777,647	4,317,690

The accompanying notes are an integral part of the financial statements

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

Statement of Cash Flows

Year ended December 31, 2009 with comparative figures for 2008

	2009	2008
	\$	\$
Cash flows from operations		
Annual surplus (deficit)	(912,254)	487,310
Non-cash items including amortization		
Amortization of tangible capital assets	1,135,005	1,086,785
Changes in non-cash assets and liabilities		
Due from participating municipalities	(43,631)	28,958
Due from Province of Ontario	(218,959)	—
Accounts receivable	(187,684)	215,732
Accounts payable and accrued liabilities	571,800	(610,789)
Deferred contributions	69,434	(596,798)
Prepaid assistance	(29,982)	20,010
Prepaid expenses	(196,946)	(12,484)
	186,783	618,724
Capital transactions		
Cash used to acquire tangible capital assets	(535,866)	(901,152)
Investing transactions		
Sale of short-term investments	902,187	—
Financing transactions		
Repayment of mortgage payable	(49,556)	(67,110)
Increase (decrease) in cash	503,548	(349,538)
Cash, beginning of year	5,274,758	5,624,296
Cash, end of year	5,778,306	5,274,758

The accompanying notes are an integral part of the financial statements

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

Notes to the Financial Statements

December 31, 2009

1. CHANGE IN ACCOUNTING POLICY

During the year the Manitoulin-Sudbury District Social Services Administration Board ("the Board") adopted the new CICA Public Sector Accounting Handbook Section 1200 "Financial Statement Presentation". Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. The application of this standard had no impact on the financial position or results of operations of the Board.

During the year the Board adopted the new CICA Public Sector Accounting Handbook Section 3150 "Tangible Capital Assets" which establishes standards on how to account for and report tangible capital assets in government financial statements. The changes have been accounted for in these financial statements on a retroactive basis with restatement of comparative figures. This change in accounting policy has resulted in changes to amounts reported in the prior period as follows:

	\$
Accumulated surplus:	
Operating fund surplus	637,861
Reserves and reserve funds	3,816,257
Amounts to be recovered	(570,486)
<hr/>	
Accumulated surplus, as originally stated	3,883,632
Prepaid expenses	(100,994)
Prepaid assistance	(125,379)
Refund of prior years municipal apportionment	206,335
Net book value of tangible capital assets recorded	21,043,734
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Accumulated surplus, as restated	24,907,328
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Annual surplus:	
Net revenues, as originally stated	1,072,933
Tangible capital asset additions previously charged to operations	901,152
Amortization of tangible capital assets not previously charged to operations	(1,086,785)
Refund of prior years municipal apportionment	(399,990)
<hr/>	
	487,310
<hr/>	

The amounts recorded include the actual or estimated cost of tangible capital assets. When historical cost information was not available, other methods were used to estimate the cost and accumulated amortization of tangible capital assets. The Board applied a consistent method of estimating the replacement or reproduction cost of its tangible capital assets for which it did not have historical cost information. After estimating the replacement or reproduction cost of the tangible capital assets, appropriate indices were used to deflate the replacement or reproduction cost to an estimated historical cost for the year of acquisition.

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

Notes to the Financial Statements

December 31, 2009

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board are the representation of management. The financial statements are prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

a) 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.

b) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances held by major financial institutions.

c) Short-term investments

Short-term investments are recorded at the lower of cost and fair market value. The investments are generally held for short-term unspecified purposes and are generally comprised of monthly interest paying investments accounts, term deposits and guaranteed investment certificates with major financial institutions, and have maturities within one year.

d) Tangible capital assets

Tangible capital assets are recorded at cost. The Board provides for the amortization using the declining balance method designed to amortize the cost, less any residual value, of the tangible capital asset over the estimated useful life of the asset. The annual amortization rates are follows:

Assets	Basis	Rate %
Buildings	Declining balance	4
Computer equipment	Declining balance	30
Vehicles, machinery and equipment	Declining balance	30
Furniture and fixtures	Declining balance	20
Software	Declining balance	100

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

Notes to the Financial Statements

December 31, 2009

e) Revenue recognition and deferred contributions

Revenue from government grants and contributions are recognized in the period that the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated. Funding received under the fund arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes are reflected as deferred contributions in the year of receipt and are recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned, the amounts can be reasonably estimated and collection is reasonably assured.

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.

f) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and reported amounts of certain revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are certain accounts receivable, allowance for doubtful accounts, certain deferred revenues, amounts repayable to certain funders and the estimated useful lives of tangible capital assets.

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

Notes to the Financial Statements

Year ended December 31, 2009 with comparative figures for 2008

3. MUNICIPAL APPORTIONMENT

Municipal apportionment is allocated to programs as follows:

	2009	2008
	\$	\$
Ontario Works	3,883,688	4,192,476
Land Ambulance	3,651,372	3,331,650
Social Housing	1,843,262	1,775,582
Child Care	477,000	467,704
Administration	(148,745)	(148,745)
	<hr/> 9,706,577	<hr/> 9,618,667

	2009	2008
	%	%
Municipal Percentage Share		
Town of Espanola	14.546	15.386
Township of Sables-Spanish Rivers	6.361	6.143
Township of Baldwin	1.109	1.106
Township of Nairn and Hyman	1.631	1.675
Municipality of Markstay – Warren	4.963	4.851
Municipality of St. Charles	3.619	3.381
Municipality of French River	10.365	9.732
Town of Chapleau	2.642	3.201
Township of Cockburn Island	0.453	0.468
Township of Barrie Island	0.475	0.480
Township of Burpee and Mills	1.608	1.630
Township of Gordon	2.398	2.408
Town of Gore Bay	1.921	1.898
Township of Billings	3.403	3.249
Township of Central Manitoulin	7.765	7.594
Township of Tehkummah	1.656	1.672
Township of Northeastern Manitoulin and the Islands	11.832	11.594
Township of Assiginack	3.825	3.688
Municipality of Killarney	6.899	6.835
Other unorganized areas within the Manitoulin-Sudbury Districts	12.527	13.008

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

Notes to the Financial Statements

December 31, 2009

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 2009 was \$532,712 (2008 - \$510,695) for current service.

5. COMMITMENTS

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

Location	Annual Rent \$	Expiry Date \$
Massey	12,399	2010
Little Current – OW	18,941	2012
Little Current – EMS	52,602	2010
Noelville	33,557	2010
Mindemoya	37,394	2017
Killarney	31,325	2010
Warren – OW	7,200	2012
Alban – OW	4,800	2010

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

6. SHORT-TERM INVESTMENTS

Short-term investments consist of a Royal Bank Guaranteed Investment Certificate (GIC) bearing interest at 0.50% per annum, maturing on March 9, 2010.

7. DUE FROM (TO) PROVINCE OF ONTARIO

	2009 \$	2008 \$
OW/ODSP Program	61,065	(4,489)
Child Care Programs	7,072	(146,333)
Total due from (to) province of Ontario	68,137	(150,822)

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Notes to the Financial Statements
December 31, 2009

8. MORTGAGE PAYABLE

	2009	2008
	\$	\$
C.M.H.C.		
3.16% mortgage payable \$65,444 per annum including interest due June 1, 2013 secured by land and buildings at 10 O'Neil Street, Webbwood ON	473,858	523,414

9. NET ASSETS

The balance on the Statement of Financial Position of net assets at the end of the year is comprised of the following:

	2009	2008
	\$	\$
To be used:		
- For the general increase in (reduction of) annual operations	(709,123)	87
- For reserves and reserve funds (Schedule 8)	4,486,770	4,317,203
	3,777,647	4,317,690

10. NON-FINANCIAL ASSETS

Tangible capital assets, prepaid expenses and prepaid assistance are accounted for as assets by the Board, because they can be used to provide services in future periods. These assets do not normally provide resources to discharge liabilities of the Board unless they are sold.

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Notes to the Financial Statements
December 31, 2009

11. TANGIBLE CAPITAL ASSETS

2009						
	Land \$	Buildings \$	Furniture & Fixtures \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	Total \$
Cost						
Balance, beginning of year	4,651,829	20,098,870	259,649	44,724	2,474,578	27,529,650
Additions	—	66,278	52,500	5,012	412,076	535,866
Disposals	—	—	—	—	—	—
Balance, end of year	4,651,829	20,165,148	312,149	49,736	2,886,654	28,065,516
Accumulated Amortization						
Balance, beginning of year	—	5,245,227	117,531	17,176	1,291,615	6,671,549
Disposals	—	—	—	—	—	—
Amortization expense	—	679,299	62,430	9,947	383,329	1,135,005
Balance, end of year	—	5,924,526	179,961	27,123	1,674,944	7,806,554
Net book value	4,651,829	14,240,622	132,188	22,613	1,211,710	20,258,962
2008						
	Land \$	Buildings \$	Furniture & Fixtures \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	Total \$
Cost						
Balance, beginning of year	4,623,282	19,984,734	177,177	22,595	1,820,709	26,628,497
Additions	28,547	114,136	82,472	22,129	653,869	901,153
Disposals	—	—	—	—	—	—
Balance, end of year	4,651,829	20,098,870	259,649	44,724	2,474,578	27,529,650
Accumulated Amortization						
Balance, beginning of year	—	4,572,827	65,601	8,231	938,104	5,584,763
Disposals	—	—	—	—	—	—
Amortization expense	—	672,400	51,930	8,945	353,511	1,086,786
Balance, end of year	—	5,245,227	117,531	17,176	1,291,615	6,671,549
Net book value	4,651,829	14,853,643	142,118	27,548	1,182,963	20,858,101

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Notes to the Financial Statements
December 31, 2009

12. CONTINGENT LIABILITY

The Board is contingently liable for accumulated sick leave in the amount of \$207,496 (2008 - \$209,091) 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.

13. FORGIVEABLE LOANS

Included in the Social Housing Program expenditures is \$743,316 in grants with forgivable conditions. These grants are issued to low income home owners as forgivable loans. The loans are to be written off over 20 years. However, if the house is sold before the 20 year forgiveness period, the home owner must repay a pro-rated amount back to the Board. If the Board receives funds because of a homeowner selling their property, the amount is used by the Board to grant a new loan to another low income home owner.

During the current year, \$NIL (2008 - \$3,938) was recognized as revenue on the sale of a property originally purchased under the forgivable loan program.

14. EXPENDITURES BY OBJECT

As required by Section 1700 of the Public Sector Accounting Board reporting requirements, these financial statements report on the Board's expenditures by function. The Board's expenditures by object are as follows:

	2009	2008
	\$	\$
Salaries, wages and benefits	11,283,475	10,697,498
Materials	7,632,152	5,509,468
Contracted services	15,246,528	17,661,454
Rents and financial items	193,450	220,660
Interest on mortgage payable	15,889	21,038
External transfers	1,227,093	952,361
Amortization of tangible capital assets	1,135,005	1,086,785
	<hr/> 36,733,592	<hr/> 36,149,264

SCHEDULE 1

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
ONTARIO WORKS AND ONTARIO DISABILITY SUPPORT PROGRAM
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial Subsidy – ODSP	8,800,722	8,289,821	8,597,190
- OW General	2,649,600	2,475,356	2,370,747
- OW Employment programs	582,640	491,276	596,093
- OW Administration	701,787	701,787	701,787
- FSW	—	6,400	6,200
- CVP Funding	22,103	20,800	22,103
- Youth Employment	—	181,581	—
- Enhanced Employment	—	46,886	—
- Other subsidy	—	74,006	10,478
Municipal Apportionment	4,032,433	4,032,433	4,192,476
Total Revenue	16,789,285	16,320,346	16,497,074
Expenditures			
ODSP	11,007,561	10,362,276	10,973,601
OW General	3,312,000	3,076,276	2,937,595
Administration (Schedule 1A)	1,588,749	1,427,857	1,620,667
OW Employment programs (Schedule 1A)	693,300	614,095	545,116
Youth Employment	—	181,581	—
National Child Benefit	134,000	134,000	154,000
Other subsidy expense	—	74,006	8,591
Enhanced Employment	—	46,886	—
Total Expenditures	16,735,610	15,916,977	16,239,570
Net revenues	53,675	403,369	257,504
Financing and Transfers			
Transfer from reserves	—	13,461	45,096
Transfer to reserves	(53,675)	(51,877)	(51,875)
	(53,675)	(38,416)	(6,779)
Program Surplus	—	364,953	250,725

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**
Analysis of Ontario Works Administration Expenditures

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Administration Funded Expenses			
Salaries and benefits	1,280,046	1,037,631	1,197,128
Travel and training	88,968	95,167	82,771
Accommodation costs	82,219	83,610	113,548
Computer software and hardware	—	58,009	62,523
Office supplies and postage	47,324	54,290	52,543
Telephone and communications	29,423	29,302	48,328
Board travel, meetings, honoraria	24,251	27,661	33,865
Insurance	18,518	18,967	18,092
Audit and accounting fee	6,600	13,854	6,150
Advertising	2,100	4,454	1,681
Legal and consulting fee	6,900	2,137	2,344
Bank interest and service charges	—	1,965	1,694
Office furniture	2,400	810	—
	1,588,749	1,427,857	1,620,667
Employment Funded Expenses			
Salaries and benefits	100,000	129,715	50,953
CPE and ERE training	593,300	484,380	494,163
	693,300	614,095	545,116

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
LAND AMBULANCE / EMS SERVICES
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy			
- Operating	6,231,103	6,103,181	6,079,130
- Lease payments	51,006	51,006	45,938
- Wikwemikong (Schedule 2A)	1,170,265	1,173,310	1,062,073
- AVL / GPS	—	—	8,390
PAD program	—	62,401	81,247
Cross border	24,000	26,000	737,498
Other	—	893	3,416
Municipal apportionment	3,651,372	3,651,372	3,331,650
Total Revenue	11,127,746	11,068,163	11,349,342
Expenditures			
Salaries and benefits	8,060,476	8,043,891	7,625,074
Wikwemikong expenses (Schedule 2A)	1,170,265	1,173,310	1,062,073
Vehicle expenses	490,282	468,835	522,239
Building expenses	413,089	404,313	382,604
Vehicle purchases	—	368,790	492,990
Transportation and communication	187,212	195,525	185,287
Administrative expenses	163,070	170,180	182,835
Medical supplies and equipment	112,838	131,192	122,917
Other supplies and equipment	78,378	103,849	75,712
Equipment purchases	—	69,156	61,679
PAD program	—	62,401	81,247
Other expenses	16,261	25,894	16,923
New station costs	—	—	143,682
AVL / GPS	—	—	16,780
Total Expenditures	10,691,871	11,217,336	10,972,042
Net revenues (expenditures)	435,875	(149,173)	377,300
Financing and Transfers			
Transfer from reserves	—	437,945	872,223
Transfer to reserves	(435,875)	(435,877)	(964,653)
	(435,875)	2,068	(92,430)
Program Surplus (deficit)	—	(147,105)	284,870

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**
Analysis of Wikwemikong Ambulance Service

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	January to March 2009 \$	April to December 2009 \$	2009 Total \$	2008 Total \$
Revenue					
Provincial subsidy	1,170,265	335,300	838,010	1,173,310	1,062,073
Expenditures					
Salaries and benefits	991,854	232,657	731,152	963,809	928,409
Administration costs	26,523	6,631	19,892	26,523	25,926
Transportation and communication	16,344	3,445	13,329	16,774	13,144
Vehicle expenses	23,500	4,783	22,980	27,763	53,436
Building expenses	14,901	4,515	7,869	12,384	14,401
Other services	42,440	1,460	4,125	5,585	5,540
Medical supplies and equipment	13,500	70,217	8,903	79,120	12,748
Other supplies	41,203	11,592	29,760	41,352	8,469
	1,170,265	335,300	838,010	1,173,310	1,062,073

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
SOCIAL HOUSING PROGRAMS
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy			
- AHP program	—	762,790	510,005
- DOOR program	—	—	268,984
Capital program	—	—	200,827
Federal subsidy	1,284,225	1,282,832	1,284,225
Municipal apportionment	1,843,262	1,843,262	1,775,582
Rental income	1,010,513	999,708	1,016,405
Other	15,000	15,000	15,000
CA MacMillan Place (Schedule 3A)	67,800	74,388	118,214
Total Revenue	4,220,800	4,977,980	5,189,242
Expenditures			
Wages and benefits	821,016	834,729	745,643
AHP Program	—	762,790	510,005
Housing mortgage costs	624,765	624,765	624,764
Transfer to Non-Profit Housing	600,966	555,495	552,371
Utilities	493,688	478,283	474,313
Maintenance materials and services	274,492	305,637	248,862
Capital expenditures	299,970	299,104	299,966
Urban native rent supplement	307,038	290,822	293,931
Municipal taxes	163,210	172,426	156,863
CA MacMillan Place (Schedule 3A)	125,755	122,752	172,049
Administration	66,934	117,284	93,474
Transportation and equipment	90,772	83,762	81,309
Rent allowance agreement	61,405	60,269	55,777
Insurance	52,297	58,501	63,271
Office rent	23,767	30,407	24,055
Housing rent supplement	27,000	19,013	21,279
Professional fees	14,000	15,991	78,200
Other	—	13,461	7,742
Bad debts – rental	1,000	8,243	6,204
DOOR program	—	—	268,984
Capital program	—	—	200,827
Total Expenditures	4,048,075	4,853,734	4,979,889
Net revenues	172,725	124,246	209,353
Financing and Transfers			
Transfer from reserves and reserve funds	—	13,461	7,742
Transfer to reserves and reserve funds	(103,284)	(101,488)	(100,926)
Repayment of mortgage payable	(69,441)	(65,444)	(67,110)
	172,725	(153,471)	(160,294)
Program Surplus (deficit)	—	(29,225)	49,059

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
Analysis of CA MacMillan Place**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy – capital program	—	—	42,421
Rental	66,000	71,686	73,604
Other	1,800	2,702	2,189
Total Revenue	67,800	74,388	118,214
Expenditures			
Maintenance, salaries, wages and benefits	28,756	27,873	28,016
Utilities	28,541	27,015	26,573
Maintenance, material and services	26,450	25,104	34,549
Municipal taxes	20,258	20,644	19,293
Administration	16,500	16,500	16,500
Other	5,250	5,616	4,697
Capital program	—	—	42,421
Total Expenditures	125,755	122,752	172,049
Net expenditures	(57,955)	(48,364)	(53,835)
Financing and Transfers			
Transfers to reserve funds	(19,163)	(19,163)	(18,605)
Repayment of long-term debt	(69,441)	(65,444)	(67,110)
	(88,604)	(84,607)	(85,715)
Program deficit	(146,559)	(132,971)	(139,550)

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
CHILD CARE PROGRAMS
Statement of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy			
- Ontario Works	97,139	97,140	77,665
- Resource Centre	221,202	221,202	221,202
- Health and Safety	—	70,000	76,000
- Special Needs	74,260	74,260	74,260
- Fee Subsidy	461,711	461,711	405,711
- Wage Subsidy	162,746	162,746	162,746
- Administration	42,734	42,734	42,734
- Pay Equity Subsidy	28,273	25,405	25,405
- ELCC Stability Subsidy	91,300	91,300	91,300
- Best Start Subsidy	1,603,300	1,592,275	1,722,905
Municipal Apportionment	477,000	477,000	467,704
Total Revenue	3,259,665	3,315,773	3,367,632
Expenditures			
Best start – ongoing	1,603,301	1,592,275	1,722,905
Purchase of service	577,139	577,139	507,139
Resource Centres	276,503	276,503	276,503
Wage Subsidies	203,433	203,433	203,433
Ontario Works	121,424	121,424	97,080
ELCC Expenses	118,250	118,250	107,250
Special Needs Resources	92,825	92,825	92,825
Administrative costs	62,246	71,980	68,832
Salaries and benefits	170,048	68,832	50,910
Health and safety	—	56,000	90,000
Pay equity	28,270	25,405	25,405
Computer expenses	—	—	2,581
Total Expenditure	3,253,440	3,204,066	3,244,863
Net revenues	6,225	111,707	122,769
Financing and Transfers			
Transfer from reserves	—	4,487	2,581
Transfer to reserves	(6,225)	(5,626)	(5,625)
	(6,225)	(1,139)	(3,044)
Program Surplus	—	110,568	119,725

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
HOMELESSNESS CARE PROGRAMS
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy – Homelessness	66,097	67,804	65,773
Provincial subsidy – Rent bank	7,500	12,933	16,147
Provincial subsidy – Energy program	7,930	7,931	7,857
Total Revenue	81,527	88,668	89,777
Expenditures			
Program expense	66,097	67,804	65,773
Rent bank	7,500	12,933	16,147
Energy program	7,930	7,931	7,857
Total Expenditures	81,527	88,668	89,777
Program surplus	—	—	—

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
ELIGIBILITY REVIEW OFFICER / FAMILY SUPPORT PROGRAM
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Provincial subsidy			
- FSW	12,500	12,500	12,500
- ERO	25,000	25,000	25,000
Total Revenue	37,500	37,500	37,500
Expenditures			
Salaries and wages – ERO	37,500	37,500	37,500
Total Expenditures	37,500	37,500	37,500
Program Surplus	—	—	—

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD
STATEMENT OF OTHER REVENUE AND EXPENDITURES
Schedule of Revenue and Expenditures**

Year ended December 31, 2009 with comparative figures for 2008

	2009 Budget \$	2009 Actual \$	2008 Actual \$
Revenue			
Interest income	148,745	39,572	185,392
Other	—	20,488	1,722
Total Revenue	148,745	60,060	187,114
Expenditures			
Municipal apportionment	148,745	148,745	148,745
Net revenues (expenditures)	—	(88,685)	38,369
Financing and Transfers			
Transfer to reserves	—	—	—
Program surplus (deficit)	—	(88,685)	38,369

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**
Schedule of Continuity of Reserves
Year ended December 31, 2009

SCHEDULE 8

	GENERAL				SOCIAL HOUSING				LAND AMBULANCE -EM					ONTARIO WORKS		
	Working Funds Replacement \$	TWOMO Repayment \$	Collective Agreement \$	Tech Refresh \$	Federal Capital Funds \$	Severance Funds \$	Non-Profit Capital Reserve Funds \$	CAMP Capital Reserve \$	Working Funds \$	Patient Care Equipment \$	Severance Funds \$	Vehicle Replacement \$	MOHLTC Funding	EMS IT \$	Vehicle Replacement \$	Total \$
Balance, beginning of year	1,167,564	122,370	20,000	92,652	862,757	24,554	455,245	—	38,525	265,099	298,538	525,455	38,525	19,000	200,000	4,130,284
Revenue																
Interest earned	—	—	—	—	4,185	119	2,208	—	—	1,624	1,448	1,216	—	—	—	10,800
Appropriations from (to) current	186,985	(122,370)	(20,000)	49,381	547,572	(24,673)	(457,453)	—	—	(19,156)	—	(18,790)	—	(19,000)	35,000	137,496
Balance, end of year	1,354,549	—	—	142,033	1,414,514	—	—	—	38,525	247,567	299,986	507,881	38,525	—	235,000	4,278,580
Reserve funds																
Balance, beginning of year		—	—	—	—	—	—	186,919	—	—	—	—	—	—	—	186,919
Revenue																
Interest earned		—	—	—	—	—	—	2,108	—	—	—	—	—	—	—	2,108
Appropriations from (to) current		—	—	—	—	—	—	19,163	—	—	—	—	—	—	—	19,163
Balance, end of year		—	—	—	—	—	—	208,190	—	—	—	—	—	—	—	208,190
Total reserves and reserve funds	1,354,549	—	—	142,033	1,414,514	—	—	208,190	38,525	247,567	299,986	507,881	38,525	—	235,000	4,486,770

The accompanying notes are an integral part of the financial statements