

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

FINANCIAL STATEMENTS

For The Year Ended December 31, 2004

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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, 2004 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, 2004 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 17, 2005

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

STATEMENT OF FINANCIAL POSITION

As at December 31, 2004

	2004	2003
	\$	\$
ASSETS		
Current assets		
Cash and bank	6,442,826	5,414,823
Accounts receivable	367,144	322,600
Due from participating municipalities	65,798	36,969
Prepaid expenses	100,428	84,397
Prepaid assistance	<u>150,421</u>	<u>170,217</u>
Total Assets	<u><u>7,126,617</u></u>	<u><u>6,029,006</u></u>
 LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	2,045,207	1,117,420
Due to Province of Ontario (note 6)	96,597	336,529
Deferred revenue	<u>778,971</u>	<u>560,318</u>
	<u>2,920,775</u>	<u>2,014,267</u>
 BOARD POSITION		
Operating fund	769,534	697,345
Reserves (note 3)	<u>3,436,308</u>	<u>3,317,394</u>
Fund balances and Board position	<u>4,205,842</u>	<u>4,014,739</u>
Total Liabilities and Board Position	<u><u>7,126,617</u></u>	<u><u>6,029,006</u></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, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Ontario Works and Disability Support Programs	16,518,235	16,192,241	15,955,757
Land Ambulance / EMS Services	8,232,570	7,766,579	6,743,817
Social Housing	3,841,423	4,189,654	3,992,978
Child Care Programs	1,511,734	1,633,768	1,452,074
Homelessness Program	60,000	65,772	60,000
Eligibility Review / Family Support Enhancement Program	37,500	37,500	27,500
Other Revenue	-	106,417	281,725
	-	24,456	215,055
Total revenue	<u>30,201,462</u>	<u>30,016,387</u>	<u>28,728,906</u>
EXPENDITURES			
Ontario Works and Disability Support Programs	16,483,235	15,709,456	15,589,112
Land Ambulance / EMS Services	7,850,953	8,097,885	6,661,716
Social Housing	3,766,103	3,618,457	3,731,284
Child Care Programs	1,511,734	1,512,873	1,366,764
Homelessness Program	60,000	65,051	60,000
Eligibility Review / Family Support Enhancement Program	37,500	37,500	27,500
Other Expenditures	-	106,417	281,725
	-	1,135	434,364
Total expenditures	<u>29,709,525</u>	<u>29,148,774</u>	<u>28,152,465</u>
NET REVENUES (EXPENDITURES)	<u>491,937</u>	<u>867,613</u>	<u>576,441</u>
FINANCING AND TRANSFERS			
Transfers from reserves	-	495,128	605,630
Transfers to reserves	(491,937)	(593,207)	(484,726)
Refund of prior years municipal apportionment	(697,345)	(697,345)	(929,934)
Net financing and transfers	<u>(1,189,282)</u>	<u>(795,424)</u>	<u>(809,030)</u>
CHANGE IN OPERATING FUND	(697,345)	72,189	(232,589)
SURPLUS (DEFICIT) BEGINNING OF YEAR	<u>697,345</u>	<u>697,345</u>	<u>929,934</u>
SURPLUS (DEFICIT) END OF YEAR	<u><u>-</u></u>	<u><u>769,534</u></u>	<u><u>697,345</u></u>

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, 2004

	<u>General</u>						<u>Social Housing</u>				<u>Land Ambulance - EMS</u>					<u>Ontario Works</u>	Total
	Working Funds Replacement	TWOMO Repayment	Collective Agreement	Employee Standards Act and Pay Equity	OW Central Tech Refresh	EMS 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	42,000	—	333,722	22,200	101,398	69,248	331,207	93,635	396,342	243,244	176,678	25,000	3,317,394
Revenue																	
Interest earned	—	—	—	—	—	—	5,840	389	1,774	—	—	1,639	6,936	4,257	—	—	20,835
Appropriations from (to) current	—	—	—	—	(19,410)	32,443	310,068	—	65,446	—	(191,681)	54,832	—	(124,528)	(64,091)	35,000	98,079
Balance, end of year	<u>1,228,480</u>	<u>122,370</u>	<u>20,000</u>	<u>111,870</u>	<u>22,590</u>	<u>32,443</u>	<u>649,630</u>	<u>22,589</u>	<u>168,618</u>	<u>69,248</u>	<u>139,526</u>	<u>150,106</u>	<u>403,278</u>	<u>122,973</u>	<u>112,587</u>	<u>60,000</u>	<u>3,436,308</u>

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, 2004

	2004	2003
	\$	\$
OPERATIONS		
Net revenues / (expenditures)	<u>888,448</u>	<u>606,609</u>
<u>Uses:</u>		
Increase in accounts receivable	(73,373)	-
Increase in prepaid expenses	(16,031)	(58,320)
Decrease in accounts payable	<u>-</u>	<u>(445,031)</u>
	<u>(89,404)</u>	<u>(503,351)</u>
<u>Sources:</u>		
Decrease in accounts receivable	-	109,476
Decrease in prepaid assistance	19,796	17,218
Increase in accounts payable	687,855	-
Increase in deferred revenue	<u>218,653</u>	<u>104,538</u>
	<u>926,304</u>	<u>231,232</u>
Net increase (decrease) in cash from operations	<u>1,725,348</u>	<u>334,490</u>
Financing and Transfers		
Refund of prior years municipal apportionment	<u>697,345</u>	<u>929,934</u>
Net change in cash and cash equivalent	1,028,003	(595,444)
Opening cash and cash equivalents	<u>5,414,823</u>	<u>6,010,267</u>
Closing cash and cash equivalents	<u>6,442,826</u>	<u>5,414,823</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, 2004

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.

ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2004

2. Municipal apportionment

Municipal apportionment is allocated to programs as follows:

	2004	2003
	\$	\$
Ontario Works	4,028,986	4,115,963
Land Ambulance	2,626,649	2,130,288
Social Housing	1,539,818	1,630,044
Administration	(107,300)	(25,000)
Child Care	451,942	454,366
	<u>8,540,095</u>	<u>8,305,661</u>

	2004	2003
	%	%
Municipal percentage share		
Town of Espanola	15.349	14.928
Township of Sables-Spanish Rivers	6.105	6.240
Township of Baldwin	1.216	1.174
Township of Nairn and Hyman	1.662	1.647
Municipality of Markstay - Warren	4.972	4.909
Municipality of St. Charles	3.358	3.882
Municipality of French River	9.194	8.961
Town of Chapleau	4.537	4.490
Township of Cockburn Island	0.503	0.503
Township of Barrie Island	0.419	0.431
Township of Burpee and Mills	1.625	1.606
Township of Gordon	2.349	2.299
Town of Gore Bay	1.918	1.827
Township of Billings	3.010	2.970
Township of Central Manitoulin	7.169	7.093
Township of Tehkummah	1.710	1.633
Township of Northeastern Manitoulin and the Islands	11.314	10.969
Township of Assiginack	3.695	3.659
Municipality of Killarney	6.106	5.973
Other unorganized areas within the Manitoulin-Sudbury Districts	13.789	14.806

3. Reserves

	2004	2003
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	1,537,753	1,524,720
Social Housing	910,085	526,568
Land Ambulance	928,470	1,241,106
Ontario Works	60,000	25,000
	<u>3,436,308</u>	<u>3,317,394</u>

MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2004

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 2004 was \$303,574 (2003 - \$37,360) 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

	2004	2003
	\$	\$
LEAP Program	-	14,800
OW/ODSP Program	69,818	198,331
Early Years Program	-	6,003
Child Care Programs	<u>26,779</u>	<u>117,395</u>
Total due to (from) MCSS	<u>96,597</u>	<u>336,529</u>

7. Contingent liability

The Board is contingently liable for accumulated sick leave in the amount of \$233,799 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, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy - ODSP	7,806,206	7,718,180	7,597,304
- OW General	3,468,800	3,263,326	3,203,565
- OW Employment programs	480,000	405,433	365,083
- OW Administration	667,243	667,244	667,242
- FSW	-	6,500	6,600
- CVP Funding	50,000	50,000	-
- Leap Subsidy	-	4,496	-
- LSS and OW equipment	17,000	48,076	-
Municipal Apportionment	4,028,986	4,028,986	4,115,963
	<u>16,518,235</u>	<u>16,192,241</u>	<u>15,955,757</u>
EXPENDITURES			
ODSP	9,980,819	9,886,042	9,726,493
OW General	4,336,000	3,837,671	3,984,846
OW Employment programs (Schedule 1A)	400,000	329,144	300,000
Administration (Schedule 1A)	1,632,416	1,433,197	1,442,932
National Child Benefit	134,000	127,248	134,841
LSS and OW equipment expenses	-	96,154	-
	<u>16,483,235</u>	<u>15,709,456</u>	<u>15,589,112</u>
NET REVENUE (EXPENDITURE)	35,000	482,785	366,645
FINANCING AND TRANSFERS			
Transfer from reserves	-	43,633	-
Transfer to reserves	(35,000)	(67,601)	(46,000)
	<u>(35,000)</u>	<u>(23,968)</u>	<u>(46,000)</u>
PROGRAM SURPLUS (DEFICIT)	<u><u>-</u></u>	<u><u>458,817</u></u>	<u><u>320,645</u></u>

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

ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
Administration Funded Expenses			
Salaries and benefits	1,241,571	1,082,039	947,226
Board travel, meetings, honoraria	30,315	25,597	54,508
Travel and training	67,315	61,672	69,224
Intake Screening Unit	60,000	59,565	57,787
Audit and accounting fees	4,450	5,696	7,656
Legal and consulting fees	9,000	9,668	1,603
Bank interest and service charges	-	861	1,352
Insurance	12,000	11,896	9,267
Accommodation costs	69,153	65,997	76,531
Computer software and hardware	67,809	12,472	76,950
Advertising	3,000	1,595	1,474
Office supplies and postage	39,279	53,643	40,016
Telephone and communications	28,524	28,692	66,050
Security systems	-	-	17,643
Office furniture	-	13,804	15,645
	<u>1,632,416</u>	<u>1,433,197</u>	<u>1,442,932</u>
Employment Funded Expenses			
Salaries and benefits	47,489	45,162	158,771
CPE and ERE training	352,511	283,982	141,229
	<u>400,000</u>	<u>329,144</u>	<u>300,000</u>

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

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

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy- Operating	4,480,996	4,422,527	4,413,370
- Equipment replacement	-	-	121,948
- Severance payments	-	-	11,767
- Lease payments	51,006	51,006	46,643
- Wikwemikong	935,519	631,539	-
Other	138,400	34,858	19,801
Municipal apportionment	<u>2,626,649</u>	<u>2,626,649</u>	<u>2,130,288</u>
	<u>8,232,570</u>	<u>7,766,579</u>	<u>6,743,817</u>
EXPENDITURES			
Salaries and benefits	5,796,939	5,835,143	161,426
Wikwemikong expenses	935,519	631,539	-
Service provider contracts	-	(101,277)	5,640,691
Vehicle purchases	-	406,145	448,954
Equipment purchases	-	45,168	29,326
Administrative expenses	160,907	133,455	61,236
New station costs	-	43,798	-
Transportation and communication	122,700	132,374	2,292
Vehicle expenses	283,889	362,766	-
Building expenses	366,700	364,730	95,936
Medical supplies and equipment	53,900	135,162	-
Other supplies and equipment	66,406	60,828	-
Professional fees	1,000	18,881	5,093
Other expenses	62,993	12,531	216,762
Computer software and hardware	-	16,642	-
	<u>7,850,953</u>	<u>8,097,885</u>	<u>6,661,716</u>
NET REVENUE (EXPENDITURES)	381,617	(331,306)	82,101
FINANCING AND TRANSFERS			
Transfer from reserves	-	450,360	285,996
Transfer to reserves	<u>(381,617)</u>	<u>(136,456)</u>	<u>(368,097)</u>
	<u>(381,617)</u>	<u>313,904</u>	<u>(82,101)</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>(17,402)</u>	<u>-</u>

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

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

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial subsidy - MMAH	-	33,411	107,256
Federal subsidy	1,281,905	1,281,895	1,217,242
Municipal apportionment	1,539,818	1,539,818	1,630,044
Rental income	1,004,700	1,009,462	1,011,491
Property sales	-	310,068	-
Vehicle sales	-	-	18,000
Other	15,000	15,000	15,000
	<u>3,841,423</u>	<u>4,189,654</u>	<u>3,999,033</u>
EXPENDITURES			
Transfer to Non-Profit Housing	730,234	637,816	718,479
Housing rent supplement	46,305	32,121	33,699
Urban native rent supplement	297,315	283,244	207,588
Housing mortgage costs	624,765	624,765	624,770
Administration	65,445	71,591	165,630
Utilities	482,718	467,038	433,265
Maintenance materials and services	264,483	280,241	290,367
Capital expenditures	299,970	299,716	346,883
Municipal taxes	146,593	134,762	133,265
Wages and benefits	632,520	573,595	519,697
Insurance	57,500	52,039	41,347
Other	-	4,092	-
Sultan Water - capital	-	33,411	106,588
Office rent	26,434	29,921	42,459
Bad debts	600	9,739	7,385
Professional fees	10,500	19,685	-
Transportation and equipment	80,721	64,681	65,917
	<u>3,766,103</u>	<u>3,618,457</u>	<u>3,737,339</u>
NET REVENUE (EXPENDITURE)	75,320	571,197	261,694
FINANCING AND TRANSFERS			
Transfer to reserves	<u>(75,320)</u>	<u>(385,388)</u>	<u>(70,629)</u>
PROGRAM SURPLUS (DEFICIT)	<u><u>-</u></u>	<u><u>185,809</u></u>	<u><u>191,065</u></u>

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

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

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy- Ontario Works	97,140	17,068	42,648
- Resource Centre	221,202	221,202	221,202
- Health and Safety - Reg	-	30,483	91,789
- ELCC	-	9,418	-
- Special Needs	74,260	74,252	59,176
- Fee Subsidy	461,711	433,214	374,106
- Wage Subsidy	162,746	165,389	166,051
- Administration	42,733	42,733	42,734
- Pay Equity Subsidy	-	74,067	-
- ELCC Stability Subsidy - Reg	-	80,500	-
- H & S	-	33,500	-
Municipal Apportionment	<u>451,942</u>	<u>451,942</u>	<u>454,368</u>
	<u>1,511,734</u>	<u>1,633,768</u>	<u>1,452,074</u>
EXPENDITURES			
Salaries and benefits	187,261	76,592	126,930
Ontario Works	121,424	21,334	53,310
Purchase of service	577,139	537,748	467,632
Special Needs Resources	92,825	92,821	73,970
Resource Centres	276,503	276,503	276,503
Wage Subsidies	203,432	203,432	206,737
Health and Safety - ELCC	-	9,418	-
- Reg	-	6,670	-
- Reg 100%	-	31,433	109,162
Administrative Costs	53,150	50,955	52,520
Pay Equity	-	74,067	-
ELCC Expenses - Reg	-	98,400	-
- H & S	-	33,500	-
	<u>1,511,734</u>	<u>1,512,873</u>	<u>1,366,764</u>
NET REVENUE (EXPENDITURE)	-	120,895	85,310
FINANCING AND TRANSFERS			
Transfer to reserves	<u>-</u>	<u>(3,762)</u>	<u>-</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>117,133</u>	<u>85,310</u>

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

**HOMELESSNESS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy - Homelessness	60,000	61,621	-
Provincial Subsidy - Rent bank	-	1,174	-
Provincial Subsidy - Energy Program	-	2,977	-
	<u>60,000</u>	<u>65,772</u>	<u>-</u>
 EXPENDITURES			
Salaries and benefits	6,000	7,533	-
Equipment and supplies	54,000	53,367	-
Rent bank	-	1,174	-
Energy program	-	2,977	-
	<u>60,000</u>	<u>65,051</u>	<u>-</u>
 PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>721</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, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy - FSW	12,500	12,500	2,500
- ERO	25,000	25,000	25,000
	<u>37,500</u>	<u>37,500</u>	<u>27,500</u>
EXPENDITURES			
Salaries and wages - FSW	12,500	-	2,500
Salaries and wages - ERO	25,000	37,500	25,000
	<u>37,500</u>	<u>37,500</u>	<u>27,500</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, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Provincial Subsidy - Enhancement	—	106,417	281,725
	<hr/>	<hr/>	<hr/>
 EXPENSES			
Salaries and benefits	—	106,417	281,725
	<hr/>	<hr/>	<hr/>
	—	—	281,725
	<hr/>	<hr/>	<hr/>
 PROGRAM SURPLUS (DEFICIT)	—	—	—
	<hr/>	<hr/>	<hr/>

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

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

For the year ended December 31, 2004

	2004 Budget \$	2004 Actual \$	2003 Actual \$
REVENUE			
Restructuring fund	-	-	99,686
Interest income	59,300	86,275	125,369
TWOMO Election Subsidy	-	-	15,000
GST rebate	48,000	45,281	-
Other	-	200	-
Municipal apportionment	<u>(107,300)</u>	<u>(107,300)</u>	<u>(25,000)</u>
	<u>-</u>	<u>24,456</u>	<u>215,055</u>
EXPENDITURES			
Computer software and hardware	-	1,135	-
Pay equity	-	-	18,130
One - time capital	-	-	401,190
TWOMO election	-	-	15,044
	<u>-</u>	<u>1,135</u>	<u>434,364</u>
NET REVENUE (EXPENDITURE)	<u>-</u>	<u>23,321</u>	<u>(219,309)</u>
FINANCING AND TRANSFERS			
Transfer from reserves	-	1,135	319,634
Transfer to reserves	-	-	-
	<u>-</u>	<u>1,135</u>	<u>319,634</u>
SURPLUS (DEFICIT)	<u>-</u>	<u>24,456</u>	<u>100,325</u>