

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

FINANCIAL STATEMENTS

For The Year Ended December 31, 2006

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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, 2006 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, 2006 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.

Freelandt Caldwell Reilly LLP
FREELANDT CALDWELL REILLY LLP
Chartered Accountants

Espanola, Ontario
April 10, 2007

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

STATEMENT OF FINANCIAL POSITION

As at December 31, 2006

	2006	2005
	\$	\$
ASSETS		
Current assets		
Cash and bank	6,809,035	5,654,857
Accounts receivable	191,944	184,112
Due from participating municipalities	149,441	61,340
Prepaid expenses	108,510	105,000
Prepaid assistance	<u>130,973</u>	<u>129,482</u>
Total Assets	<u>7,389,903</u>	<u>6,134,791</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	2,325,651	1,733,669
Due to the Province of Ontario (note 6)	23,160	48,951
Deferred revenue	1,328,288	440,886
Long-term debt (note 7)	<u>612,471</u>	<u>-</u>
	<u>4,289,570</u>	<u>2,223,506</u>
BOARD POSITION		
Operating fund	206,311	382,191
Reserves and reserve funds (note 3)	<u>3,506,493</u>	<u>3,529,094</u>
Fund balances and Board position	<u>3,712,804</u>	<u>3,911,285</u>
Amounts to be recovered - long-term debt	<u>(612,471)</u>	<u>-</u>
Board position	<u>3,100,333</u>	<u>3,911,285</u>
Total Liabilities and Board Position	<u>7,389,903</u>	<u>6,134,791</u>

Contingent liability (note 8)

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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Ontario Works and Disability Support Programs	16,707,264	17,115,400	16,655,056
Land Ambulance / EMS Services	9,595,508	9,741,951	8,899,453
Social Housing	4,019,293	4,074,173	3,830,774
Child Care Programs	1,641,985	2,537,670	1,596,920
Homelessness Program	61,800	80,446	76,155
Eligibility Review / Family Support Enhancement Program	37,500	37,500	37,500
Other Revenue	(117,838)	114,866	210,548
Total revenue	<u>31,945,512</u>	<u>33,702,006</u>	<u>31,314,127</u>
EXPENDITURES			
Ontario Works and Disability Support Programs	16,658,746	17,061,821	16,446,569
Land Ambulance / EMS Services	9,250,373	10,236,101	8,904,943
Social Housing	3,853,435	3,697,185	3,616,889
Child Care Programs	1,637,479	2,484,768	1,569,304
Homelessness Program	61,800	80,684	76,155
Eligibility Review / Family Support Enhancement Program	37,500	37,500	37,500
Other Expenditures	-	15,000	210,548
Total expenditures	<u>31,499,333</u>	<u>33,613,059</u>	<u>30,861,908</u>
NET REVENUES (EXPENDITURES)	<u>446,179</u>	<u>88,947</u>	<u>452,219</u>
FINANCING AND TRANSFERS			
Transfers from reserves and reserve funds	117,838	894,261	469,244
Transfers to reserves and reserve funds	(494,576)	(718,241)	(539,272)
Refund of prior years municipal apportionment	(382,191)	(382,191)	(769,534)
Repayment of long-term debt	(69,441)	(69,441)	-
Net equity from CA MacMillan Place Non Profit Housing Corporation	-	10,785	-
Net financing and transfers	<u>(828,370)</u>	<u>(264,827)</u>	<u>(839,562)</u>
CHANGE IN OPERATING FUND SURPLUS BEGINNING OF YEAR	<u>(382,191)</u>	<u>(175,880)</u>	<u>(387,343)</u>
SURPLUS END OF YEAR	<u>382,191</u>	<u>382,191</u>	<u>769,534</u>
	<u>-</u>	<u>206,311</u>	<u>382,191</u>

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

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

STATEMENT OF CONTINUITY OF RESERVES

For the year ended December 31, 2006

	General						Social Housing						Land Ambulance - EMS				OW
	Working Funds Replacement	TYVONHO 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
Reserves																	
Balance, beginning of year	966,459	122,370	20,000	111,870	73,457	721,522	22,828	236,593	69,248	-	100,098	202,358	409,327	304,705	73,159	95,000	3,558,094
Revenue	-	-	-	-	-	10,823	344	3,549	-	-	-	3,035	6,140	4,571	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations from (to) current	(428,661)	-	-	52,838	(7,540)	19,718	-	65,446	-	-	-	50,000	(70,000)	89,725	-	35,000	(193,473)
Balance, end of year	537,798	122,370	20,000	164,709	65,917	752,063	23,272	305,588	69,248	100,098	235,393	345,467	399,001	73,159	130,000	3,564,083	
Reserve funds																	
Balance, beginning of year																	
Revenue																	
Interest earned																	
Appropriations from (to) current																	
Balance, end of year																	
Total reserves and reserve funds																	

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, 2006

	2006 \$	2005 \$
OPERATIONS		
Net revenues / (expenditures)	<u>120,036</u>	<u>474,977</u>
<u>Uses:</u>		
Increase in prepaid assistance	(1,491)	-
Increase in accounts receivable	(95,933)	-
Increase in prepaid expenses	(3,510)	(4,572)
Decrease in accounts payable	-	(359,184)
Decrease in deferred revenue	<u>-</u>	<u>(338,085)</u>
	<u>(100,934)</u>	<u>(701,841)</u>
<u>Sources:</u>		
Decrease in accounts receivable	-	187,490
Decrease in prepaid assistance	-	20,939
Increase in accounts payable	566,191	-
Increase in deferred revenue	<u>887,402</u>	<u>-</u>
	<u>1,453,593</u>	<u>208,429</u>
Net increase (decrease) in cash from operations	<u>1,472,695</u>	<u>(18,435)</u>
Financing and Transfers		
Repayment of long-term debt	(69,441)	-
Refund of prior years municipal apportionment	(382,191)	(769,534)
Replacement reserve fund	122,330	-
Net equity from CA MacMillan Place Non Profit Housing	10,785	-
	<u>(318,517)</u>	<u>(769,534)</u>
Net change in cash and cash equivalent	1,154,178	(787,969)
Opening cash and cash equivalents	<u>5,654,857</u>	<u>6,442,826</u>
Closing cash and cash equivalents	<u>6,809,035</u>	<u>5,654,857</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, 2006

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, 2006

2. Municipal apportionment

Municipal apportionment is allocated to programs as follows:

	2006	2005
	\$	\$
Ontario Works	4,073,867	4,083,700
Land Ambulance	3,394,332	3,223,126
Social Housing	1,683,557	1,498,451
Administration	(202,838)	(85,000)
Child Care	461,121	415,682
	<u>9,410,039</u>	<u>9,135,959</u>

Municipal percentage share	2006	2005
	%	%
Town of Espanola	15.835	16.629
Township of Sables-Spanish Rivers	6.141	6.166
Township of Baldwin	1.141	1.196
Township of Nairn and Hyman	1.653	1.681
Municipality of Markstay - Warren	4.928	4.923
Municipality of St. Charles	3.421	3.329
Municipality of French River	9.560	9.098
Town of Chapleau	3.466	4.427
Township of Cockburn Island	0.480	0.496
Township of Barrie Island	0.486	0.435
Township of Burpee and Mills	1.621	1.612
Township of Gordon	2.381	2.319
Town of Gore Bay	1.904	1.894
Township of Billings	3.120	3.032
Township of Central Manitoulin	7.595	7.159
Township of Tehkummah	1.723	1.693
Township of Northeastern Manitoulin and the Islands	11.638	11.296
Township of Assiginack	3.807	3.692
Municipality of Killarney	6.378	6.044
Other unorganized areas within the Manitoulin-Sudbury Districts	12.722	12.879

3. Reserves and reserve funds

	2006	2005
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	910,794	1,294,156
Social Housing	1,150,171	1,050,291
Land Ambulance	1,173,118	1,089,647
Ontario Works	130,000	95,000
	<u>3,364,083</u>	<u>3,529,094</u>

Reserve funds set aside for specific purposes by the Board:

Social Housing	<u>142,410</u>	<u>-</u>
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Total	<u>3,506,493</u>	<u>3,529,094</u>
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**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES
ADMINISTRATION BOARD**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2006

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 2006 was \$ 472,526(2005 - \$399,330) 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	\$17,430	2010
Little Current	\$56,284	2010
Noelville	\$31,484	2008
Hagar	\$55,332	2008
Mindemoya	\$40,011	2017
Killamey	\$31,869	2008

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

	2006	2005
	\$	\$
TWOMO - Elections	(15,000)	
EMS - Wikwemikong	-	(11,590)
OW/ODSP Program	400	400
Child Care Programs	37,760	60,141
Total due to (from) MCSS	<u>23,160</u>	<u>48,951</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2006

7. Long-term debt

	2006	2005
	\$	\$
C.M.H.C.		
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>612,471</u>	<u>—</u>

Principal payments due in the next five years are as follows:

	Principal
	\$
2007	42,983
2008	44,921
2009	46,947
2010	49,064
2011	<u>51,277</u>
	<u>235,192</u>

8. Contingent liability

The Board is contingently liable for accumulated sick leave in the amount of \$248,887 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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Provincial Subsidy - ODSP	8,395,782	9,032,557	8,472,608
- OW General	3,101,112	2,789,258	2,900,996
- OW Employment programs	411,333	455,695	410,935
- OW Administration	698,918	701,168	661,314
- FSW	-	6,000	6,073
- CVP Funding	26,252	24,773	26,252
- LSS and OW equipment	-	-	49,932
- Addiction	-	-	7,111
- Other subsidy	-	32,082	36,135
Municipal Apportionment	4,073,867	4,073,867	4,083,700
	<u>16,707,264</u>	<u>17,115,400</u>	<u>16,655,056</u>
EXPENDITURES			
ODSP	10,707,524	11,506,759	10,809,062
OW General	3,876,390	3,476,607	3,619,384
OW Employment programs (Schedule 1A)	314,166	373,835	314,166
Administration (Schedule 1A)	1,535,697	1,413,352	1,433,244
National Child Benefit	134,000	125,080	119,612
LSS and OW equipment expenses	90,969	134,106	107,855
Addiction expenses	-	-	7,111
Other subsidy expense	-	32,082	36,135
	<u>16,658,746</u>	<u>17,061,821</u>	<u>16,446,569</u>
NET REVENUE (EXPENDITURE)	48,518	53,579	208,487
FINANCING AND TRANSFERS			
Transfer from reserves	-	15,780	7,991
Transfer to reserves	(48,518)	(48,518)	(55,195)
	<u>(48,518)</u>	<u>(32,738)</u>	<u>(47,204)</u>
PROGRAM SURPLUS	<u>-</u>	<u>20,841</u>	<u>161,283</u>

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

ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES

For the year ended December 31, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
Administration Funded Expenses			
Salaries and benefits	1,248,175	1,103,677	1,120,052
Board travel, meetings, honoraria	24,251	24,414	23,398
Travel and training	87,515	100,376	79,818
Intake Screening Unit	-	-	19,265
Audit and accounting fee	6,000	6,000	4,143
Legal and consulting fees	7,500	9,860	7,325
Bank interest and service charges	-	916	964
Insurance	12,600	16,798	15,870
Accommodation costs	68,211	61,105	68,339
Computer software and hardware	-	15,780	-
Advertising	3,000	3,003	2,481
Office supplies and postage	48,266	39,564	66,249
Telephone and communications	30,179	22,102	25,340
Office furniture	-	9,757	-
	<u>1,535,697</u>	<u>1,413,352</u>	<u>1,433,244</u>
Employment Funded Expenses			
Salaries and benefits	35,000	47,735	42,374
CPE and ERE training	279,166	326,100	271,792
	<u>314,166</u>	<u>373,835</u>	<u>314,166</u>

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

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

For the year ended December 31, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Provincial Subsidy- Operating	4,882,281	4,955,085	4,500,112
- Equipment replacement	-	128,815	134,310
- Lease payments	51,006	51,006	51,006
- Wikwemikong (Schedule 2A)	1,129,489	1,147,290	975,096
- AVL/GPS	-	65,218	-
Other	138,400	205	15,803
Municipal apportionment	<u>3,394,332</u>	<u>3,394,332</u>	<u>3,223,126</u>
	<u>9,595,508</u>	<u>9,741,951</u>	<u>8,899,453</u>
EXPENDITURES			
Salaries and benefits	6,839,656	6,865,266	6,092,318
Wikwemikong expenses (Schedule 2A)	1,129,489	1,147,290	975,096
Service provider contracts	-	-	2,364
Vehicle purchases	-	191,892	101,729
Equipment purchases	-	128,815	134,392
Administrative expenses	151,233	173,992	144,419
New station costs	-	457,439	340,878
Transportation and communication	134,686	135,016	147,417
Vehicle expenses	410,102	412,139	387,056
Building expenses	372,033	400,716	391,592
Medical supplies and equipment	93,360	98,992	94,420
Other supplies and equipment	85,496	83,867	81,992
Other expenses	34,318	10,241	11,270
AVL/GPS	-	130,436	-
	<u>9,250,373</u>	<u>10,236,101</u>	<u>8,904,943</u>
NET REVENUE (EXPENDITURES)	<u>345,135</u>	<u>(494,150)</u>	<u>(5,490)</u>
FINANCING AND TRANSFERS			
Transfer from reserves	-	735,111	450,598
Transfer to reserves	<u>(345,135)</u>	<u>(373,913)</u>	<u>(348,044)</u>
	<u>345,135</u>	<u>361,198</u>	<u>102,554</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>(132,952)</u>	<u>97,064</u>

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

ANALYSIS OF WIKWEMIKONG AMBULANCE SERVICE

For the year ended December 31, 2006

	Budget \$	January to March 2006 \$	April to December 2006 \$	Total 2006 \$
REVENUE				
Provincial subsidy	<u>1,129,489</u>	<u>330,212</u>	<u>817,078</u>	<u>1,147,290</u>
EXPENDITURES				
Salaries and benefits	993,040	282,543	691,712	974,255
Administration costs	31,243	6,326	23,243	29,569
Transportation and communication	15,852	2,466	11,628	14,094
Vehicle expenses	39,171	9,883	33,683	43,566
Building expenses	12,932	5,732	14,515	20,247
Other services	4,096	72	234	306
Medical supplies and equipment	27,227	23,116	9,630	32,746
Other supplies	5,928	74	5,073	5,147
AVL/GPS	-	-	27,360	27,360
	<u>1,129,489</u>	<u>330,212</u>	<u>817,078</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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Federal subsidy	1,286,566	1,284,080	1,286,566
Municipal apportionment	1,683,558	1,683,557	1,498,451
Rental income	941,412	992,995	968,608
Property sales	-	19,718	62,149
Other	15,000	15,000	15,000
CA MacMillan Place (Schedule 3A)	92,757	78,823	-
	<u>4,019,293</u>	<u>4,074,173</u>	<u>3,830,774</u>
EXPENDITURES			
Transfer to Non-Profit Housing	606,953	624,916	629,335
Housing rent supplement	39,600	21,286	26,396
Urban native rent supplement	293,721	241,776	290,360
Housing mortgage costs	624,765	624,764	624,765
Administration	75,401	86,538	68,911
Utilities	484,576	434,900	421,708
Maintenance materials and services	229,035	249,424	310,792
Capital expenditures	281,970	281,976	299,970
Municipal taxes	141,210	145,201	135,135
Wages and benefits	747,473	701,738	635,602
CA MacMillan Place (Schedule 3A)	112,436	110,209	-
Insurance	52,960	51,650	48,798
Other	-	16,116	8,009
Office rent	19,485	29,229	24,653
Bad debts - Rental	-	1,691	3,545
Bad debts - Maintenance	-	-	15,582
Professional fees	8,000	3,990	7,445
Transportation and equipment	74,447	71,781	65,883
Rent allowance agreement	61,403	-	-
	<u>3,853,435</u>	<u>3,697,185</u>	<u>3,616,889</u>
NET REVENUE (EXPENDITURE)	<u>165,858</u>	<u>376,988</u>	<u>213,885</u>
FINANCING AND TRANSFERS			
Transfer to reserves and reserve funds	(96,417)	(238,465)	(133,725)
Transfer from reserves and reserve funds	-	138,110	7,991
Repayment of long-term debt	(69,441)	(69,441)	-
Net equity from CA MacMillan Place Non Profit Housing Corporation	-	10,785	-
	<u>(165,858)</u>	<u>(159,011)</u>	<u>(125,734)</u>
PROGRAM SURPLUS	<u>-</u>	<u>217,977</u>	<u>88,151</u>

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

ANALYSIS OF CA MACMILLAN PLACE NON PROFIT HOUSING CORPORATION

For the year ended December 31, 2006

	2006 Budget \$	2006 Actual \$
REVENUE		
Rental income	91,067	76,986
Other	<u>1,690</u>	<u>1,837</u>
	<u>92,757</u>	<u>78,823</u>
EXPENDITURES		
Maintenance, salaries, wages and benefits	14,174	25,992
Maintenance, material and services	27,021	16,295
Utilities	34,406	32,978
Administration	19,965	16,880
Other	7,235	4,790
Municipal taxes	<u>9,635</u>	<u>13,274</u>
	<u>112,436</u>	<u>110,209</u>
NET REVENUE (EXPENDITURE)	<u>(19,679)</u>	<u>(31,386)</u>
FINANCING AND TRANSFERS		
Replacement reserve fund	-	122,330
Transfers to reserve funds	(17,453)	(139,783)
Repayment of long-term debt	(69,441)	(69,441)
Net equity from CA MacMillan Place Non Profit Housing Corporation	<u>-</u>	<u>10,785</u>
	<u>(86,894)</u>	<u>(76,109)</u>
SURPLUS (DEFICIT)	<u>(16,573)</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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Provincial Subsidy			
- Ontario Works	97,140	46,500	42,856
- Resource Centre	221,202	221,202	221,202
- Health and Safety - Reg	-	-	1,022
- Special Needs	74,260	74,260	74,260
- Fee Subsidy	461,711	461,711	461,711
- Wage Subsidy	162,746	162,476	162,746
- Administration	42,734	42,732	42,734
- Pay Equity Subsidy	24,928	28,272	24,928
- ELCC Stability Subsidy	96,143	91,300	85,800
- Best start subsidy	-	920,540	33,077
- OCCMS computer subsidy	-	7,286	30,902
- LEAP Subsidy	-	20,000	33,077
Municipal Apportionment	<u>461,121</u>	<u>461,121</u>	<u>415,682</u>
	<u>1,641,985</u>	<u>2,537,670</u>	<u>1,596,920</u>
EXPENDITURES			
Salaries and benefits	177,246	131,085	121,387
Ontario Works	121,424	58,125	53,680
Purchase of service	577,139	577,139	577,139
Special Needs Resources	92,825	92,825	92,825
Resource Centres	276,503	276,503	276,503
Wage Subsidies	203,432	203,432	203,433
Computer expenses	-	5,260	-
Administrative Costs	50,678	53,707	48,180
Pay Equity	30,982	31,616	24,928
ELCC Expenses	107,250	107,250	107,250
Best start - unconditional	-	446,992	33,077
Best start - ongoing	-	473,548	-
OCCMS computer expense	-	7,286	30,902
LEAP expenses	-	20,000	-
	<u>1,637,479</u>	<u>2,484,768</u>	<u>1,569,304</u>
NET REVENUE (EXPENDITURE)	<u>4,506</u>	<u>52,902</u>	<u>27,616</u>
FINANCING AND TRANSFERS			
Transfer to reserves	(4,506)	(4,506)	(2,308)
Transfer from reserves	-	5,260	2,664
	<u>(4,506)</u>	<u>754</u>	<u>356</u>
PROGRAM SURPLUS	<u>-</u>	<u>53,656</u>	<u>27,972</u>

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

**HOMELESSNESS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Provincial Subsidy - Homelessness	61,800	62,180	61,800
Provincial Subsidy - Rent bank	-	4,961	4,348
Provincial Subsidy - Energy Program	-	13,305	10,007
	<u>61,800</u>	<u>80,446</u>	<u>76,155</u>
 EXPENDITURES			
Administration	-	6,242	6,180
Program expense	61,800	56,176	55,620
Rent bank	-	4,961	4,348
Energy program	-	13,305	10,007
	<u>61,800</u>	<u>80,684</u>	<u>76,155</u>
 PROGRAM SURPLUS (DEFICIT)	 <u>-</u>	 <u>(238)</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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
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>
EXPENDITURES			
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>
PROGRAM SURPLUS	<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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Provincial Subsidy - Enhancement	<u>-</u>	<u>-</u>	<u>210,548</u>
EXPENSES			
Unmet Human Services expense	<u>-</u>	<u>-</u>	<u>210,548</u>
PROGRAM SURPLUS	<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, 2006

	2006 Budget \$	2006 Actual \$	2005 Actual \$
REVENUE			
Interest income	85,000	246,385	92,721
TWOM Subsidy - elections	-	15,000	-
Other	-	56,319	-
Municipal apportionment	<u>(202,838)</u>	<u>(202,838)</u>	<u>(85,000)</u>
	<u>(117,838)</u>	<u>114,866</u>	<u>7,721</u>
 EXPENDITURES			
TWOMO elections	<u>-</u>	<u>15,000</u>	<u>-</u>
 NET REVENUE (EXPENDITURE)	<u>(117,838)</u>	<u>99,866</u>	<u>7,721</u>
 FINANCING AND TRANSFERS			
Transfer from reserves	117,838	-	-
Transfer to reserves	<u>-</u>	<u>(52,839)</u>	<u>-</u>
	<u>117,838</u>	<u>(52,839)</u>	<u>-</u>
 SURPLUS	<u>-</u>	<u>47,027</u>	<u>7,721</u>