

**MANITOULIN-SUDBURY  
DISTRICT SERVICES BOARD**

**Financial Statements**

**Year Ended December 31, 2012**



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## INDEPENDENT AUDITOR'S REPORT

**To the Members of the Manitoulin-Sudbury District Services Board and Members of Councils,  
Inhabitants and Ratepayers of Participating Municipalities as listed in Note 2**

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the **Manitoulin-Sudbury District Services Board**, which comprise the statement of financial position as at **December 31, 2012**, and the statements of operations and changes in accumulated surplus, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of Manitoulin-Sudbury District Services Board as at December 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Other Matter*

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 7 is presented for purposes of management analysis, budgeting and funding provider analysis and is not a required part of the basic financial statements. The supplementary schedules have not been and are not intended to be prepared in accordance with Canadian generally accepted accounting principles. The supplementary schedules have been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, are 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  
Licensed Public Accountants

Espanola, Ontario  
April 25, 2013



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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Statement of Financial Position****Year ended December 31, 2012 with comparative figures for 2011**

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	2012	2011
	\$	\$
<b>Financial Assets</b>		
Cash	7,225,994	7,173,853
Accounts receivable	424,604	445,400
Due from province of Ontario (note 5)	35,696	30,446
	7,686,294	7,649,699
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,042,705	2,951,037
Deferred contributions	1,630,975	1,734,259
Mortgage payable (note 6)	316,390	369,971
	4,990,070	5,055,267
<b>Net assets (note 7)</b>	2,696,224	2,594,432
<b>Non-financial Assets (note 8)</b>		
Tangible capital assets (note 9)	20,314,008	20,822,702
Prepaid expenses	231,894	239,789
Prepaid assistance	142,560	118,607
	20,688,462	21,181,098
<b>Accumulated Surplus</b>	23,384,686	23,775,530

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Contingent liability (note 10)

Approved by the Board  
  
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The accompanying notes are an integral part of the financial statements

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**Statement of Operations and Changes in Accumulated Surplus**  
**Year ended December 31, 2012 with comparative figures for 2011**

	2012 \$	2011 \$
<b>Revenue</b>		
Ontario Works and Disability Support Programs	6,447,830	6,628,746
Land Ambulance / EMS Services	12,722,314	12,297,567
Social Housing	4,678,961	4,739,195
Child Care Programs	3,670,146	3,487,306
Homelessness Programs	103,213	124,003
Other Revenue	237,935	137,155
<b>Total revenue</b>	<b>27,860,399</b>	<b>27,413,972</b>
<b>Expenditures</b>		
Ontario Works and Disability Support Programs	6,315,850	6,496,111
Land Ambulance / EMS Services	12,864,153	12,188,042
Social Housing	5,063,525	4,975,341
Child Care Programs	3,625,712	3,401,008
Homelessness Programs	103,213	124,003
Other Expenditures	278,790	182,424
<b>Total expenditures</b>	<b>28,251,243</b>	<b>27,366,929</b>
<b>Annual surplus (deficit) before undernoted item</b>	<b>(390,844)</b>	<b>47,043</b>
<b>Refund of prior years Municipal Apportionment</b>	<b>–</b>	<b>(393,818)</b>
<b>Annual deficit</b>	<b>(390,844)</b>	<b>(346,775)</b>
<b>Accumulated surplus, beginning of year</b>	<b>23,775,530</b>	<b>24,122,305</b>
<b>Accumulated surplus, end of year</b>	<b>23,384,686</b>	<b>23,775,530</b>

The accompanying notes are an integral part of the financial statements

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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Statement of Changes in Net Assets****Year ended December 31, 2012 with comparative figures for 2011**

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	2012	2011
	\$	\$
<b>Annual deficit</b>	(390,844)	(346,775)
Acquisition of tangible capital assets	(774,399)	(1,468,710)
Amortization of tangible capital assets	1,268,917	1,216,231
Gain on disposal of tangible capital assets	(325)	(23,570)
Proceeds on disposal of tangible capital assets	14,501	36,221
Change in prepaid expenses	7,895	(65,583)
Change in prepaid assistance	(23,953)	(12,769)
Change in net assets	101,792	(664,955)
<b>Net assets, beginning of year</b>	2,594,432	3,259,387
<b>Net assets, end of year</b>	2,696,224	2,594,432

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The accompanying notes are an integral part of the financial statements



**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Statement of Cash Flows**

Year ended December 31, 2012 with comparative figures for 2011

	2012	2011
	\$	\$
<b>Cash flows from operations</b>		
<b>Annual deficit</b>	(390,844)	(346,775)
<b>Non-cash items including amortization</b>		
Amortization of tangible capital assets	1,268,917	1,216,231
Gain on disposal of tangible capital assets	(325)	(23,570)
<b>Changes in non-cash assets and liabilities</b>		
Due from Province of Ontario	(5,250)	1,942
Accounts receivable	20,796	254,685
Accounts payable and accrued liabilities	91,668	724,175
Deferred contributions	(103,284)	(249,522)
Prepaid assistance	(23,953)	(12,769)
Prepaid expenses	7,895	(65,583)
	865,620	1,498,814
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	14,501	36,221
Cash used to acquire tangible capital assets	(774,399)	(1,468,710)
	(759,898)	(1,432,489)
<b>Investing transactions</b>		
Sale of short-term investments	-	1,872,571
<b>Financing transactions</b>		
Repayment of mortgage payable	(53,581)	(52,758)
Increase (decrease) in cash	52,141	1,886,138
<b>Cash, beginning of year</b>	7,173,853	5,287,715
<b>Cash, end of year</b>	7,225,994	7,173,853

The accompanying notes are an integral part of the financial statements

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# MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

## Notes to the Financial Statements

December 31, 2012

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board are the representation of management. The financial statements are prepared in accordance with Canadian public sector accounting standards 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) 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:

<b>Assets</b>	<b>Basis</b>	<b>Rate %</b>
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



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# MANITOULIN-SADBURY DISTRICT SERVICES BOARD

## Notes to the Financial Statements

December 31, 2012

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### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### d) 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. Government contributions received before these criteria have been met are recorded in the accounts 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, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Provincial Ministries subsidize the operations of the Manitoulin-Sudbury District Services 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.

#### e) 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 contributions, amounts repayable to certain funders and the estimated useful lives of tangible capital assets.

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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Notes to the Financial Statements****Year ended December 31, 2012 with comparative figures for 2011**

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**2. MUNICIPAL APPORTIONMENT**

Municipal apportionment is allocated to programs as follows:

	2012 \$	2011 \$
Ontario Works	1,671,413	1,824,407
Land Ambulance	6,348,981	5,833,202
Social Housing	1,982,069	1,831,964
Child Care	606,068	606,068
Administration	(99,163)	(99,163)
	10,509,368	9,996,478

	2012 %	2011 %
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**Municipal Percentage Share**

Town of Espanola	12.202	13.161
Township of Sables-Spanish Rivers	5.609	6.379
Township of Baldwin	1.005	1.154
Township of Nairn and Hyman	1.428	1.645
Municipality of Markstay – Warren	4.711	5.296
Municipality of St. Charles	3.635	4.055
Municipality of French River	10.403	11.512
Town of Chapleau	2.001	2.427
Township of Cockburn Island	0.371	0.436
Townships of Gordon and Barrie Island	2.561	2.948
Township of Burpee and Mills	1.408	1.650
Town of Gore Bay	1.684	1.911
Township of Billings	3.282	3.711
Township of Central Manitoulin	7.238	8.197
Township of Tehkummah	1.516	1.711
Township of Northeastern Manitoulin and the Islands	11.104	12.506
Township of Assiginack	3.576	4.035
Municipality of Killarney	6.366	7.052
Other unorganized areas within the Manitoulin-Sudbury Districts	19.900	10.214

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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Notes to the Financial Statements****December 31, 2012**

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**3. 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 2012 was \$797,386 (2011 - \$677,887) for current service.

**4. COMMITMENTS**

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

<b>Location</b>	<b>Annual Rent \$</b>	<b>Expiry Date</b>
Noelville – EMS	41,630	2029
Mindemoya – EMS	37,394	2017
Killarney – EMS	34,226	2013
Warren – OW	12,595	2016

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

**5. DUE FROM PROVINCE OF ONTARIO**

	<b>2012 \$</b>	<b>2011 \$</b>
OW/ODSP Program	–	15,033
Child Care Programs	35,696	15,413
<b>Total due from province of Ontario</b>	<b>35,696</b>	<b>30,446</b>



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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Notes to the Financial Statements**December 31, 2012

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**6. MORTGAGE PAYABLE**

	2012	2011
	\$	\$
<b>C.M.H.C.</b>		
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	316,390	369,971

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**7. NET ASSETS**

The balance on the statement of financial position of net assets at the end of the year is comprised of the following:

	2012	2011
	\$	\$
To be used:		
- For the general increase in (reduction of) annual operations	(485,513)	(429,731)
- For reserves and reserve funds (Schedule 7)	3,181,737	3,024,163
	2,696,224	2,594,432

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**8. 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 SERVICES BOARD

## Notes to the Financial Statements

December 31, 2012

### 9. TANGIBLE CAPITAL ASSETS

	2012						
	Capital Work in Progress	Land \$	Buildings \$	Furniture & Fixtures \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	Total \$
<b>Cost</b>							
Balance, beginning of year	310,841	4,744,410	21,523,886	496,635	99,629	2,977,010	30,152,411
Additions	–	–	574,639	34,748	30,165	445,733	1,085,285
Disposals	(310,841)	–	–	–	–	(39,905)	(350,746)
Balance, end of year	–	4,744,410	22,098,525	531,383	129,794	3,382,838	30,886,950
<b>Accumulated Amortization</b>							
Balance, beginning of year	–	–	7,327,917	337,346	55,918	1,608,528	9,329,709
Disposals	–	–	–	–	–	(25,684)	(25,684)
Amortization expense	–	–	745,693	70,842	21,440	430,942	1,268,917
Balance, end of year	–	–	8,073,610	408,188	77,358	2,013,786	10,572,942
Net book value	–	4,744,410	14,024,915	123,195	52,436	1,369,052	20,314,008
	2011						
	Capital Work in Progress	Land \$	Buildings \$	Furniture & Fixtures \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	Total \$
<b>Cost</b>							
Balance, beginning of year	691,320	4,718,320	20,251,997	441,121	62,908	3,167,952	29,333,618
Additions	270,222	26,090	1,271,889	55,514	36,721	458,975	2,119,411
Disposals	(650,701)	–	–	–	–	(649,917)	(1,300,618)
Balance, end of year	310,841	4,744,410	21,523,886	496,635	99,629	2,977,010	30,152,411
<b>Accumulated Amortization</b>							
Balance, beginning of year	–	–	6,601,092	264,253	38,683	1,846,716	8,750,744
Disposals	–	–	–	–	–	(637,266)	(637,266)
Amortization expense	–	–	726,825	73,093	17,235	399,078	1,216,231
Balance, end of year	–	–	7,327,917	337,346	55,918	1,608,528	9,329,709
Net book value	310,841	4,744,410	14,195,969	159,289	43,711	1,368,482	20,822,702



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**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Notes to the Financial Statements****December 31, 2012**

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**10. CONTINGENT LIABILITY**

The Board is contingently liable for accumulated sick leave in the amount of \$180,779 (2011 - \$180,759) 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.

Provincial Ministries subsidize the operations of the Manitoulin-Sudbury District Services 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.

**11. FORGIVEABLE LOANS**

Included in the Social Housing Program expenditures is \$299,550 (2011 - \$261,920) 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.

**12. 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:

	2012	2011
	\$	\$
Salaries, wages and benefits	12,754,608	12,140,618
Materials	1,229,983	1,040,752
Contracted services	7,665,244	7,530,416
Rents and financial items	181,865	166,097
Interest on mortgage payable	11,864	12,686
External transfers	5,138,762	5,260,129
Amortization of tangible capital assets	1,268,917	1,216,231
	<hr/> 28,251,243	<hr/> 27,366,929



**SCHEDULE 1**

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**ONTARIO WORKS AND ONTARIO DISABILITY SUPPORT PROGRAM**  
**Schedule of Revenue and Expenditures**  
**Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial Subsidy			
- OW General	3,229,479	2,926,925	3,004,247
- OW Employment programs	354,957	351,909	417,324
- OW Administration	896,845	937,064	891,275
- FSW	-	-	2,500
- Employment Ontario	265,450	306,794	245,010
- Youth Employment	-	242,870	237,598
- Other subsidy	-	10,855	6,384
Municipal Apportionment	1,671,413	1,671,413	1,824,408
<b>Total Revenue</b>	<b>6,418,144</b>	<b>6,447,830</b>	<b>6,628,746</b>
<b>Expenditures</b>			
ODSP	-	-	5,000
OW General	3,900,336	3,523,421	3,681,003
Administration (Schedule 1A)	1,759,115	1,592,897	1,835,630
OW Employment programs (Schedule 1A)	343,332	523,685	475,383
Employment Ontario	265,450	306,794	245,010
Youth Employment	-	242,870	237,598
National Child Benefit	149,911	149,911	159,911
Other Subsidy Expense	-	9,747	3,201
<b>Total Expenditures</b>	<b>6,418,144</b>	<b>6,349,325</b>	<b>6,642,736</b>
<b>Excess (deficiency) of revenue over expenditures before undernoted items</b>	<b>-</b>	<b>98,505</b>	<b>(13,990)</b>
<b>Financing and Transfers</b>			
Transfer from reserves	-	-	151,046
Transfer to reserves – current	-	(23,864)	(36,331)
Transfer to reserves – prior	-	(102,656)	(15,215)
Net transfer (to) from reserves	-	(126,520)	99,500
<b>Excess (deficiency) of revenue over expenditures before undernoted items</b>	<b>-</b>	<b>(28,015)</b>	<b>85,510</b>
Capital assets included in expenditures	-	93,789	207,209
Proceeds on disposition included in expenditures	-	(14,500)	(10,722)
Amortization of capital assets	-	(45,814)	(49,862)
<b>Excess of revenue over expenditures</b>	<b>-</b>	<b>5,460</b>	<b>232,135</b>

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD****Analysis of Ontario Works Administration Expenditures****Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Administration Funded Expenses</b>			
Salaries and benefits	1,412,224	1,275,594	1,307,626
Travel and training	75,063	61,640	89,562
Accommodation costs	66,597	70,770	84,254
New building	—	—	70,902
Computer software and hardware	64,235	63,093	115,404
Office supplies and postage	36,979	35,419	66,094
Telephone and communications	29,973	23,571	30,296
Board travel, meetings, honoraria	21,128	18,230	20,590
Insurance	36,832	37,349	39,723
Audit and accounting fee	5,500	5,975	5,630
Advertising	829	867	1,004
Legal and consulting fee	3,455	389	3,216
Office furniture	6,300	—	1,329
	1,759,115	1,592,897	1,835,630
<b>Employment Funded Expenses</b>			
Salaries and benefits	—	—	—
CPE and ERE training	343,332	523,685	475,383
	343,332	523,685	475,383



**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**LAND AMBULANCE / EMS SERVICES**  
**Schedule of Revenue and Expenditures**  
**Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial subsidy			
- Operating	7,166,185	5,093,384	5,050,410
- Lease payments	9,348	9,349	9,349
- Wikwemikong (Schedule 2A)	1,300,185	1,223,348	1,344,618
PAD program	-	32,927	30,973
Other	-	14,325	29,015
Municipal apportionment	4,311,579	6,348,981	5,833,202
<b>Total Revenue</b>	<b>12,787,297</b>	<b>12,722,314</b>	<b>12,297,567</b>
<b>Expenditures</b>			
Salaries and benefits	9,456,558	9,474,574	8,782,714
Wikwemikong expenses (Schedule 2A)	1,300,185	1,223,348	1,344,618
Capital expenditures	-	720,725	982,106
Computer expenses	-	-	71,863
Vehicle expenses	533,569	577,243	561,984
Building expenses	388,191	297,313	323,861
Transportation and communication	206,104	240,299	201,082
Administrative expenses	242,164	216,731	179,822
Medical supplies and equipment	126,071	129,965	142,203
Other supplies and equipment	90,956	64,659	53,929
PAD program	-	32,927	30,973
Other expenses	13,563	3,539	8,774
<b>Total Expenditures</b>	<b>12,357,361</b>	<b>12,981,323</b>	<b>12,683,929</b>
<b>Excess (deficiency) of revenue over expenditures before undernoted items</b>	<b>429,936</b>	<b>(259,009)</b>	<b>(386,362)</b>
<b>Financing and Transfers</b>			
Transfer from reserves	-	727,225	1,053,970
Transfer to reserves – current	(427,586)	(531,912)	(526,709)
Transfer to reserves – prior	-	(72,560)	(459,510)
Net transfers (to) from reserves	(427,586)	122,753	67,751
<b>Excess (deficiency) of revenue over expenditures before undernoted items</b>	<b>2,350</b>	<b>(136,256)</b>	<b>(318,611)</b>
Capital assets included in expenditures	-	643,676	1,010,023
Proceeds on disposition included in expenditures	-	-	(25,500)
Amortization of capital assets	-	(526,506)	(488,636)
<b>Excess of revenue over expenditures</b>	<b>2,350</b>	<b>(19,086)</b>	<b>177,276</b>



## MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

## Analysis of Wikwemikong Ambulance Expenditures

Year ended December 31, 2012

	2012 Budget \$	January to March (3 months) \$	April to December (9 months) \$	2012 Total \$	2011 Total \$
<b>Revenue</b>					
Provincial subsidy	1,300,185	330,045	893,303	1,223,348	1,344,618
<b>Expenditures</b>					
Salaries and benefits	1,125,015	249,328	776,478	1,025,806	1,044,588
Administration costs	26,523	6,631	19,892	26,523	26,722
Transportation and communication	18,355	8,696	17,544	26,240	12,401
Vehicle expenses	32,350	8,600	21,091	29,691	32,613
Building expenses	14,902	9,143	12,995	22,138	8,709
Other services	10,540	4,316	4,631	8,947	6,184
Medical supplies and equipment	25,000	2,611	8,671	11,282	22,624
New vehicle purchases	—	21,112	—	21,112	156,222
Other supplies	47,500	19,608	32,001	51,609	34,555
<b>Total expenditures</b>	<b>1,300,185</b>	<b>330,045</b>	<b>893,303</b>	<b>1,223,348</b>	<b>1,344,618</b>

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**SOCIAL HOUSING PROGRAMS**  
**Schedule of Revenue and Expenditures**  
**Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial subsidy			
- AHP and SHRRP Program	496,811	341,972	575,440
Federal subsidy	1,282,832	1,282,832	1,282,831
Municipal apportionment	1,982,069	1,982,069	1,831,964
Rental income	1,056,105	1,060,684	1,048,960
Other	-	11,404	-
<b>Total Revenue</b>	<b>4,817,817</b>	<b>4,678,961</b>	<b>4,739,195</b>
<b>Expenditures</b>			
Wages and benefits	954,338	712,391	801,793
AHP and SHRRP Program	437,561	341,972	575,440
Housing mortgage costs	628,243	624,764	624,764
Transfer to Non-Profit Housing	599,163	605,309	588,233
Utilities	619,159	531,215	539,650
Maintenance materials and services	331,856	455,026	368,860
Capital expenditures	-	316,870	268,790
Urban native rent supplement	280,996	294,716	265,577
Municipal taxes	222,371	224,792	215,458
Administration	84,788	94,507	89,539
Transportation and equipment	77,914	71,225	77,037
Rent allowance agreement	61,403	68,715	47,840
Insurance	53,308	47,178	46,122
Office rent	23,860	26,614	19,467
Housing rent supplement	15,600	15,766	14,536
Professional fees	9,752	6,647	10,158
Other	5,000	7,319	33,508
Interest on long-term debt	-	11,864	12,686
Bad debts – rental	-	13,045	6,067
<b>Total Expenditures</b>	<b>4,405,312</b>	<b>4,469,935</b>	<b>4,605,525</b>
<b>Excess of revenue over expenditures before undernoted items</b>	<b>412,505</b>	<b>209,026</b>	<b>133,670</b>
<b>Financing and Transfers</b>			
Transfer from reserves	-	316,870	294,563
Transfer to reserves – current	(345,395)	(356,799)	(367,228)
Transfer to reserves – prior	-	(8,247)	-
<b>Net transfer to reserves</b>	<b>(345,395)</b>	<b>(48,176)</b>	<b>(72,665)</b>
<b>Excess of revenue over expenditures before undernoted items</b>	<b>67,110</b>	<b>160,850</b>	<b>61,005</b>
Capital assets included in expenditures	-	28,660	251,478
Amortization of capital assets	(67,110)	(567,816)	(568,536)
Repayment of mortgage payable	-	(54,434)	(52,758)
<b>Deficiency of revenue over expenditures</b>	<b>-</b>	<b>(432,740)</b>	<b>(308,811)</b>



## MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

## CHILD CARE PROGRAMS

## Statement of Revenue and Expenditures

Year ended December 31, 2012

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial subsidy			
- Ontario Works	97,139	97,140	97,140
- Resource Centre	432,000	432,000	432,000
- Special Needs	169,200	169,200	169,200
- Fee Subsidy	155,975	155,976	155,974
- Wage Subsidy	162,746	162,748	162,746
- Administration	42,734	42,736	42,734
- Pay Equity	25,405	25,408	25,405
- ELCC Stability Subsidy	91,300	91,300	91,300
- Best Start Subsidy	1,670,645	1,887,570	1,704,739
Municipal Apportionment	606,068	606,068	606,068
<b>Total Revenue</b>	<b>3,453,212</b>	<b>3,670,146</b>	<b>3,487,306</b>
<b>Expenditures</b>			
Best start – ongoing	1,632,707	1,887,570	1,703,340
Purchase of service	194,969	194,969	194,969
Resource Centres	540,000	540,000	540,000
Wage Subsidies	203,433	203,433	203,433
Ontario Works	121,424	121,424	121,424
ELCC Expenses	118,250	118,250	118,250
Special Needs Resources	211,500	211,500	211,500
Administration costs	88,476	86,918	77,390
Salaries and benefits	317,048	236,243	203,897
Health and safety	–	–	1,400
Pay equity	25,405	25,405	25,405
<b>Total Expenditures</b>	<b>3,453,212</b>	<b>3,625,712</b>	<b>3,401,008</b>
<b>Excess of revenue over expenditures before undernoted items</b>	<b>–</b>	<b>44,434</b>	<b>86,298</b>
<b>Financing and Transfers</b>			
Transfer from reserves	–	–	2,712
Transfer to reserves - prior	–	(87,659)	(1,351)
	–	(87,659)	1,361
<b>Excess of revenue over expenditures</b>	<b>–</b>	<b>(43,225)</b>	<b>87,659</b>



**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**HOMELESSNESS PROGRAMS**  
**Schedule of Revenue and Expenditures**  
**Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial subsidy – STRSP	–	19,915	28,244
Provincial subsidy – Homelessness	68,372	68,372	83,372
Provincial subsidy – Rent bank	33,624	6,996	4,457
Provincial subsidy – Energy program	7,930	7,930	7,930
<b>Total Revenue</b>	<b>109,926</b>	<b>103,213</b>	<b>124,003</b>
<b>Expenditures</b>			
Program expense – STRSP	–	19,915	28,244
Program expense – Homelessness	68,372	68,372	83,372
Program expense – Rent bank	33,624	6,996	4,457
Energy program – Energy program	7,930	7,930	7,930
<b>Total Expenditures</b>	<b>109,926</b>	<b>103,213</b>	<b>124,003</b>
<b>Excess of revenue over expenditures</b>	<b>–</b>	<b>–</b>	<b>–</b>

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**  
**OTHER REVENUE AND EXPENDITURES**  
**Schedule of Revenue and Expenditures**  
**Year ended December 31, 2012**

	2012 Budget \$	2012 Actual \$	2011 Actual \$
<b>Revenue</b>			
Provincial NOHFC	–	26,968	8,090
TWOMO Subsidy	–	–	9,000
Interest income	99,163	90,589	90,389
Other	98,372	120,378	29,676
<b>Total Revenue</b>	<b>197,535</b>	<b>237,935</b>	<b>137,155</b>
<b>Expenditures</b>			
TWOMO Elections	–	–	9,000
NOSDA web design expense	–	30,674	17,822
IT expenses	–	82,925	–
Municipal apportionment	99,163	99,163	99,163
<b>Total expenditures</b>	<b>99,163</b>	<b>212,762</b>	<b>125,985</b>
<b>Excess of revenue over expenditures before undernoted item</b>	<b>98,372</b>	<b>25,173</b>	<b>11,170</b>
<b>Financing and Transfers</b>			
Transfer from reserves - current	–	82,925	–
Transfer from reserves – prior	–	15,774	–
Transfer to reserves	(98,372)	(116,672)	(26,500)
Net transfer to reserves	(98,372)	(17,973)	(26,500)
<b>Excess of revenue over expenditures before undernoted item</b>	<b>–</b>	<b>7,200</b>	<b>(15,330)</b>
Capital assets included in expenditures	–	8,319	–
Amortization of capital assets	–	(74,347)	(56,439)
<b>Deficiency of revenue over expenditures</b>	<b>–</b>	<b>(58,828)</b>	<b>(71,769)</b>

**MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**

**SCHEDULE 7**

**Schedule of Continuity of Reserves**

**Year ended December 31, 2012**

	<u>GENERAL</u>		<u>SOCIAL HOUSING</u>	<u>LAND AMBULANCE – EM</u>			<u>ONTARIO WORKS</u>	Total \$
	Working Funds Replacement \$	Tech Refresh \$	Capital Funds \$	Working Fund MOHLTC /DSB \$	Vehicle and Equipment \$	Severance Funds \$	Vehicle Replacement \$	
Balance, beginning of year	134,528	74,407	1,444,426	77,050	622,821	242,492	234,735	2,830,459
Appropriations from (to) current	130,875	28,747	20,317	(77,050)	26,573	(6,500)	15,000	137,962
Balance, end of year	265,403	103,154	1,464,743	–	649,394	235,992	249,735	2,968,421
<b>Reserve funds</b>								
Balance, beginning of year	–	–	193,704	–	–	–	–	193,704
Appropriations from (to) current	–	–	19,612	–	–	–	–	19,612
Balance, end of year	–	–	213,316	–	–	–	–	213,316
Total reserves and reserve funds	265,403	103,154	1,678,059	–	649,394	235,992	249,735	3,181,737