

**MANITOULIN-SUDBURY
DISTRICT SERVICES BOARD**

Financial Statements

Year Ended December 31, 2013

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, 2013**, 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, 2013, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

INDEPENDENT AUDITOR'S REPORT (continued)

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 24, 2014

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Financial Position****Year ended December 31, 2013 with comparative figures for 2012**

	2013	2012
	\$	\$
Financial Assets		
Cash	7,863,243	7,225,994
Accounts receivable	731,696	424,604
Due from province of Ontario (note 5)	1,480	35,696
	8,596,419	7,686,294
Liabilities		
Accounts payable and accrued liabilities	3,280,077	3,042,705
Deferred contributions	1,787,160	1,630,975
Mortgage payable (note 6)	258,985	316,390
	5,326,222	4,990,070
Net assets (note 7)	3,270,197	2,696,224
Non-financial Assets (note 8)		
Tangible capital assets (note 9)	19,691,927	20,314,008
Prepaid expenses	206,191	231,894
Prepaid assistance	161,599	142,560
	20,059,717	20,688,462
Accumulated Surplus	23,329,914	23,384,686

Contingent liabilities (note 10)

Approved by the Board

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, 2013 with comparative figures for 2012

	2013	2013	2012
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Ontario Works Administration Programs	6,348,121	6,189,268	6,447,830
Land ambulance / EMS Services	13,219,845	13,859,181	12,722,314
Social Housing	4,878,831	4,806,611	4,678,961
Child Care Programs	3,671,301	4,731,272	3,670,146
Homelessness Programs	190,196	300,788	103,213
Other revenue	232,507	243,889	237,935
Total revenue	28,540,801	30,131,009	27,860,399
Expenditures			
Ontario Works Administration Programs	6,338,121	6,166,333	6,315,850
Land ambulance / EMS Services	13,206,622	13,458,698	12,864,153
Social Housing	4,771,588	5,093,085	5,063,525
Child Care Programs	3,671,301	4,731,272	3,625,712
Homelessness Programs	190,196	300,788	103,213
Other expenditures	99,163	275,343	278,790
Total expenditures	28,276,991	30,025,519	28,251,243
Annual surplus (deficit) before undernoted item	263,810	105,490	(390,844)
Refund of prior years Municipal Apportionment	-	(160,262)	-
Annual deficit	263,810	(54,772)	(390,844)
Accumulated surplus, beginning of year	23,329,914	23,384,686	23,775,530
Accumulated surplus, end of year	23,593,724	23,329,914	23,384,686

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Changes in Net Assets****Year ended December 31, 2013 with comparative figures for 2012**

	2013	2013	2012
	Budget	Actual	Actual
	\$	\$	\$
Annual deficit	263,810	(54,772)	(390,844)
Acquisition of tangible capital assets	-	(733,153)	(774,399)
Amortization of tangible capital assets	56,925	1,319,532	1,268,917
Gain on disposal of tangible capital assets	-	(1,068)	(325)
Proceeds on disposal of tangible capital assets	-	36,770	14,501
Change in prepaid expenses	-	25,703	7,895
Change in prepaid assistance	-	(19,039)	(23,953)
Change in net assets	320,735	573,973	101,792
Net assets, beginning of year	2,696,224	2,696,224	2,594,432
Net assets, end of year	3,016,959	3,270,197	2,696,224

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Cash Flows****Year ended December 31, 2013 with comparative figures for 2012**

	2013	2012
	\$	\$
Cash flows from operations		
Annual deficit	(54,772)	(390,844)
Non-cash items including amortization		
Amortization of tangible capital assets	1,319,532	1,268,917
Gain on disposal of tangible capital assets	(1,068)	(325)
Changes in non-cash assets and liabilities		
Due from Province of Ontario	34,216	(5,250)
Accounts receivable	(307,092)	20,796
Accounts payable and accrued liabilities	237,372	91,668
Deferred contributions	156,185	(103,284)
Prepaid assistance	(19,039)	(23,953)
Prepaid expenses	25,703	7,895
	1,391,037	865,620
Capital transactions		
Proceeds on disposal of tangible capital assets	36,770	14,501
Cash used to acquire tangible capital assets	(733,153)	(774,399)
	(696,383)	(759,898)
Investing transactions		
Acquisitions and disposals of short-term investments	-	-
Financing transactions		
Repayment of mortgage payable	(57,405)	(53,581)
Increase in cash	637,249	52,141
Cash, beginning of year	7,225,994	7,173,853
Cash, end of year	7,863,243	7,225,994

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

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:

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

Additions are amortized at one-half of the annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

Notes to the Financial Statements

Year ended December 31, 2013

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.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

2. MUNICIPAL APPORTIONMENT

Municipal apportionment is allocated to programs as follows:

	2013	2012
	\$	\$
Ontraio Works	1,479,016	1,671,413
Land Ambulance	6,719,472	6,348,981
Social Housing	2,053,899	1,982,069
Child Care	642,419	606,068
Administration	(99,163)	(99,163)
	10,795,643	10,509,368

	2013	2012
	\$	\$
Municipal Percentage Share		
Town of Espanola	11.764	12.202
Township of Sables-Spanish Rivers	5.832	5.609
Township of Baldwin	1.035	1.005
Township of Nairn and Hyman	1.505	1.428
Municipality of Markstay - Warren	4.940	4.711
Municipality of St. Charles	3.751	3.635
Municipality of French River	10.862	10.403
Town of Chapleau	1.924	2.001
Township of Cockburn Island	0.305	0.371
Township of Gordon and Barrie Island	2.544	2.561
Township of Burpee and Mills	1.372	1.408
Town of Gore Bay	1.605	1.684
Township of Billings	3.407	3.282
Township of Central Manitoulin	7.409	7.238
Township of Tehkummah	1.477	1.516
Township of Northeastern Manitoulin and the Islands	11.093	11.104
Township of Assiginack	3.605	3.576
Municipality of Killarney	5.670	6.366
Other unorganized areas within the Manitoulin-Sudbury Districts	19.900	19.900

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

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 2013 was \$970,394 (2012 - \$797,386) for current service.

4. COMMITMENTS

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

Location	Annual Rent \$	Expiry Date
Noelville – EMS	41,630	2029
Mindemoya – EMS	37,394	2017
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

	2013 \$	2012 \$
Child Care Programs	1,480	35,696
Total due from province of Ontario	1,480	35,696

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

6. MORTGAGE PAYABLE

	2013	2012
	\$	\$
C.M.H.C.		
1.67% mortgage payable \$64,300 per annum including interest due April 1, 2018 secured by land and buildings at 10 O'Neil Street, Webbwood ON	258,985	316,390

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:

	2013	2012
	\$	\$
To be used:		
for the general increase in (reduction of) annual operations	(113,865)	(485,513)
for reserves and reserve funds (Schedule 7)	3,384,062	3,181,737
Total net assets	3,270,197	2,696,224

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

Year ended December 31, 2013

9. TANGIBLE CAPITAL ASSETS

	Capital Work in Progress \$	Land \$	Buildings \$	Furniture, fixtures, and other equipment \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	2013 Total \$
Cost							
Balance, beginning of year	-	4,744,410	22,098,525	531,383	129,794	3,382,838	30,886,950
Additions	-	-	11,195	142,262	76,802	502,894	733,153
Disposals	-	-	-	-	-	(95,428)	(95,428)
Balance, end of year	-	4,744,410	22,109,720	673,645	206,596	3,790,304	31,524,675
Accumulated Amortization							
Balance, beginning of year	-	-	8,073,610	408,188	77,358	2,013,786	10,572,942
Disposals	-	-	-	-	-	(59,726)	(59,726)
Amortization expense	-	-	746,066	82,799	32,375	458,292	1,319,532
Balance, end of year	-	-	8,819,676	490,987	109,733	2,412,352	11,832,748
Net book value	-	4,744,410	13,290,044	182,658	96,863	1,377,952	19,691,927
	Capital Work in Progress \$	Land \$	Buildings \$	Furniture, fixtures, and other equipment \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	2012 Total \$
Cost							
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
Accumulated Amortization							
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

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

10. CONTINGENT LIABILITY

The Board is contingently liable for accumulated sick leave in the amount of \$185,793 (2012 - \$180,779) 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 \$341,520 (2012 - \$299,550) 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 10 years. However, if the house is sold before the 10 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:

	2013	2012
	\$	\$
Salaries, wages and benefits	13,449,225	12,754,608
Materials	1,312,252	1,229,983
Contracted services	8,642,525	7,665,244
Rents and financial items	194,899	181,865
Interest on mortgage payable	6,705	11,864
External transfers	5,100,381	5,138,762
Amortization of tangible capital assets	1,319,532	1,268,917
	30,025,519	28,251,243

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2013**

13. BUDGET AND OPERATING RESULTS

The Budget adopted by the Board was not prepared on a basis consistent with that used to report actual results in the financial statements. The budget was prepared on a modified accrual basis while public sector accounting standards require the full accrual basis. The budget figures expense all tangible capital acquisitions and does not include a provision for amortization expense. As a result, the budget figures presented in the statements of operations and changes in net assets represent the budget adopted by the Board adjusted as follows:

	2013
	\$
Budget surplus approved by the Board	-
Add: Net budgeted transfers to/from reserves and reserve funds	263,810
	263,810

Similarly, the actual operating results for the year are presented using public sector accounting standards which require the full accrual basis. Thus the actual operating results presented in the statements of operations and changes in net assets represent actual results adjusted as follows:

	2013
	\$
Excess (deficiency) of revenue over expenditures before undernoted items	
Ontario Works Administration Programs - Schedule 1	(23,395)
Land Ambulance / EMS Services - Schedule 2	417,525
Social Housing Programs - Schedule 3	154,985
Child Care Programs - Schedule 4	(8,842)
Homelessness Programs - Schedule 5	-
Other Revenue and Expenditures - Schedule 6	(15,004)
	525,269
Add: Net transfers to/from reserves and reserve funds - prior	55,639
Less: Amortization of Social Housing project	(56,925)
DSB excess of revenues over expenditures before adjustments below	523,983
Adjustment to Canadian Public Sector Accounting Standards:	
Add: Net transfers to/from reserves and reserve funds - current	146,686
Less: Net tangible capital acquisitions, proceeds and amortization	(565,179)
Annual surplus before refund of prior year Municipal Apportionment	105,490

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
ONTARIO WORKS ADMINISTRATION PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013 Budget \$	2013 Actual \$	2012 Actual \$
Revenue			
Provincial Subsidy			
OW General	3,304,617	3,056,795	2,926,925
OW Administration and Employment programs	1,110,459	1,237,249	1,288,973
Employment Ontario	265,450	211,228	306,794
Youth employment	188,580	191,913	242,870
Youth Employment Fund	-	8,917	-
Other subsidy	-	3,082	10,575
Municipal apportionment	1,479,015	1,479,016	1,671,413
Total revenue	6,348,121	6,188,200	6,447,550
Expenditures			
OW General	3,851,535	3,552,704	3,523,421
Administration and Employment Expenses (Schedule 1A)	1,912,156	2,079,210	2,116,582
Employment Ontario	265,450	211,228	306,794
Youth employment	188,580	191,913	242,870
National Child Benefit	120,400	120,400	149,911
Youth Employment Fund	-	8,917	-
Other subsidy expense	-	3,082	9,747
Total expenditures	6,338,121	6,167,454	6,349,325
Excess (deficiency) of revenue over expenditures before net transfers to reserves	10,000	20,746	98,225
Transfer to reserves - current	(10,000)	(30,994)	(23,864)
Transfer to reserves - prior	-	(13,147)	(102,656)
Net transfer to reserves	(10,000)	(44,141)	(126,520)
Excess (deficiency) of revenue over expenditures before undernoted items	-	(23,395)	(28,295)
Capital assets included in expenditures	-	52,819	93,789
Proceeds on disposition included in expenditures	-	(11,000)	(14,500)
Gain on disposition of capital assets	-	1,068	280
Amortization of capital assets	-	(40,698)	(45,814)
Excess (deficiency) of revenue over expenditures	-	(21,206)	5,460

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Analysis of Ontario Works Administration Expenditures****Year ended December 31, 2013**

	2013	2013	2012
	Budget	Actual	Actual
	\$	\$	\$
Administration and Employment Expenses			
Salaries and benefits	1,332,388	1,337,950	1,275,594
Employment funded expenses - CPE and ERE training	245,563	405,003	523,685
Accommodation costs	63,767	81,303	70,770
Travel and training	74,608	80,621	61,640
Computer software and hardware	67,246	64,878	63,093
Insurance	38,321	33,852	37,349
Office supplies and postage	32,290	32,808	35,419
Telephone and communications	27,106	23,070	23,571
Board travel, meetings, honoraria	21,524	9,823	18,230
Audit and accounting fee	5,500	7,218	5,975
Advertising	744	1,505	867
Legal and consulting fee	3,099	1,179	389
	1,912,156	2,079,210	2,116,582

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
LAND AMBULANCE / EMS SERVICES
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013 Budget \$	2013 Actual \$	2012 Actual \$
Revenue			
Provincial Subsidy			
Operating	5,176,198	5,532,010	5,093,384
Lease payments	9,348	9,348	9,349
Wikwemikong (Schedule 2A)	1,314,827	1,343,645	1,223,348
PAD program	-	15,779	32,927
Patient Transfer Service	-	223,687	-
Other	-	15,240	14,325
Municipal apportionment	6,719,472	6,719,472	6,348,981
Total revenue	13,219,845	13,859,181	12,722,314
Expenditures			
Salaries and benefits	9,765,627	9,714,446	9,474,574
Wikwemikong expenses (Schedule 2A)	1,314,827	1,343,645	1,223,348
Vehicle expenses	575,630	569,608	577,243
Capital expenditures	530,763	530,763	720,725
Building expenses	302,693	307,272	297,313
Transportation and communication	250,913	251,971	250,369
Administrative expenses	238,901	226,200	216,731
Patient Transfer Services	-	223,687	-
Medical supplies and equipment	144,412	159,759	129,965
Other supplies and equipment	82,856	80,303	58,128
PAD program	-	15,779	32,927
Liability insurance	-	5,000	-
Total expenditures	13,206,622	13,428,433	12,981,323
Excess (deficiency) of revenue over expenditures before net transfers (to) from reserves			
	13,223	430,748	(259,009)
Transfer from reserves - current	530,763	530,763	727,225
Transfer to reserves - current	(543,986)	(543,986)	(531,912)
Transfer to reserves - prior	-	-	(72,560)
Net transfer (to) from reserves	(13,223)	(13,223)	122,753
Excess (deficiency) of revenue over expenditures before undernoted items			
	-	417,525	(136,256)
Capital assets included in expenditures	-	558,353	643,676
Proceeds on disposition included in expenditures	-	(25,770)	-
Amortization of capital assets	-	(562,848)	(526,506)
Excess (deficiency) of revenue over expenditures	-	387,260	(19,086)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
Analysis of Wikwemikong Ambulance Expenditures
Year ended December 31, 2013

	2013 Budget \$	January to March (3 months) \$	April to December (9 months) \$	2013 Total \$	2012 Total \$
Revenue					
Provincial subsidy	1,314,827	343,056	1,000,589	1,343,645	1,223,348
Expenditures					
Salaries and benefits	1,139,658	274,696	894,208	1,168,904	1,025,806
Other supplies	47,700	20,281	34,310	54,591	51,609
Vehicle expenses	32,350	11,998	21,414	33,412	29,691
Medical supplies and equipment	25,000	19,781	11,449	31,230	11,282
Administration costs	26,523	6,631	19,892	26,523	26,523
Transportation and communication	18,155	3,526	10,639	14,165	26,240
Building expenses	14,901	4,500	3,685	8,185	22,138
Other services	10,540	1,644	4,991	6,635	8,947
New vehicle purchases	-	-	-	-	21,112
Total expenditures	1,314,827	343,057	1,000,588	1,343,645	1,223,348

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
SOCIAL HOUSING PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013 Budget \$	2013 Actual \$	2012 Actual \$
Revenue			
Provincial Subsidy			
IAH and AHP Program	485,995	401,371	341,972
Federal subsidy	1,282,832	1,291,918	1,282,832
Municipal apportionment	2,053,899	2,053,899	1,982,069
Rental income	1,056,105	1,054,836	1,060,684
Other	-	4,587	11,404
Total revenue	4,878,831	4,806,611	4,678,961
Expenditures			
Wages and benefits	969,297	873,917	712,391
Housing mortgage costs	628,243	624,764	624,764
Utilities	584,514	603,008	531,215
Transfer to Non-Profit Housing	604,817	586,815	605,309
IAH and AHP Program	445,295	401,371	341,972
Maintenance materials and services	341,831	293,283	455,026
Urban native rent supplement	304,377	275,057	294,716
Capital expenditures	238,152	238,152	316,870
Municipal taxes	231,002	216,192	224,792
Administration	87,003	105,835	94,507
Transportation and equipment	99,391	92,355	71,225
Rent allowance agreement	61,403	63,615	68,715
Insurance	56,424	54,404	47,178
Office rent	29,989	31,385	26,614
Housing rent supplement	15,600	18,596	15,766
Bad debts - rental	-	8,744	13,045
Professional fees	8,806	8,363	6,647
Interest on long-term debt	8,519	6,705	11,864
Other	-	4,975	7,319
Total expenditures	4,714,663	4,507,536	4,469,935
Excess of revenue over expenditures before			
net transfers (to) from reserves	164,168	299,075	209,026
Transfer from reserves - current	238,152	238,152	316,870
Transfer to reserves - current	(345,395)	(348,592)	(356,799)
Transfer to reserves - prior	-	(33,650)	(8,247)
Net transfer to reserves	(107,243)	(144,090)	(48,176)
Excess of revenue over expenditures before			
undernoted items	56,925	154,985	160,850
Capital assets included in expenditures	-	45,156	28,660
Amortization of capital assets	-	(573,780)	(567,816)
Repayment of mortgage payable	(56,925)	(56,925)	(54,434)
Deficiency of revenue over expenditures	-	(430,564)	(432,740)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
CHILD CARE PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013 Budget \$	2013 Actual \$	2012 Actual \$
Revenue			
Provincial Subsidy			
Ontario Works	-	-	97,140
Resource Centre	432,000	432,000	432,000
Special Needs	-	-	169,200
Planning subsidy	-	56,676	-
80/20 subsidy	155,975	670,861	155,976
Wage subsidy	-	-	162,748
Administration	42,734	48,234	42,736
Pay equity	-	-	25,408
ELCC Stability subsidy	-	-	91,300
Best Start operating subsidy	2,398,173	2,880,727	1,887,570
Community Integration Leaders Subsidy	-	355	-
Municipal apportionment	642,419	642,419	606,068
Total revenue	3,671,301	4,731,272	3,670,146
Expenditures			
Best Start operating expenses	1,882,736	1,573,262	1,887,570
Purchase of service	194,969	877,547	194,969
Resource centres	540,000	540,000	540,000
Play based materials and equipment	-	388,893	-
Special Needs Resources	211,500	388,647	211,500
Salaries and benefits	405,752	354,008	236,243
Repairs and maintenance	-	170,257	-
Capacity building	195,329	142,408	-
Ontario Works	121,424	121,424	121,424
Administration costs	94,186	92,391	86,918
Planning expenses	-	56,675	-
Pay equity	25,405	25,405	25,405
Community Integration Leaders Subsidy	-	355	-
Wage subsidies	-	-	203,433
ELCC expenses	-	-	118,250
Total expenditures	3,671,301	4,731,272	3,625,712
Excess of revenue over expenditures before net transfers to reserves	-	-	44,434
Transfer to reserves - prior	-	(8,842)	(87,659)
Net transfer to reserves	-	(8,842)	(87,659)
Excess of revenue over expenditures	-	(8,842)	(43,225)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
HOMELESSNESS PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013	2013	2012
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Provincial subsidy - STRSP	4,703	4,703	19,915
Provincial subsidy - CHPI	185,493	280,816	68,372
Provincial subsidy - Rent bank	-	15,269	6,996
Provincial subsidy - Energy program	-	-	7,930
Total revenue	190,196	300,788	103,213
Expenditures			
Program expense - Homelessness Prevention	80,000	145,715	68,372
Program expense - Emergency Shelter Solutions	17,493	68,000	-
Program expense - Housing with Related Supports	65,000	54,655	-
Program expense - Rent bank	-	15,269	6,996
Program expense - Other Services and Support	23,000	12,446	-
Program expense - STRSP	4,703	4,703	19,915
Program Expense - Energy program	-	-	7,930
Total expenditures	190,196	300,788	103,213
Excess of revenue over expenditures	-	-	-

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
OTHER REVENUE AND EXPENDITURES
Schedule of Revenue and Expenditures
Year ended December 31, 2013

	2013	2013	2012
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Provincial NOHFC	-	23,588	26,968
Interest income	99,163	87,009	90,589
Other	133,344	133,292	120,378
Total revenue	232,507	243,889	237,935
Expenditures			
IT expenses	-	133,344	82,925
Municipal apportionment	99,163	99,163	99,163
NOSDA web design expense	-	34,357	30,674
Total expenditures	99,163	266,864	212,762
Excess (Deficiency) of revenue over expenditures before net transfers (to) from reserves			
	133,344	(22,975)	25,173
Transfer from reserves - current	-	133,344	82,925
Transfer to reserves - current	(133,344)	(125,373)	(116,672)
Transfer to reserves - prior	-	-	15,774
Net transfer to reserves	(133,344)	7,971	(17,973)
Excess (Deficiency) of revenue over expenditures before undernoted items			
	-	(15,004)	7,200
Capital assets included in expenditures	-	76,802	8,319
Amortization of capital assets	-	(85,281)	(74,347)
Deficiency of revenue over expenditures	-	(23,483)	(58,828)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
 OTHER REVENUE AND EXPENDITURES
 Schedule of Continuity of Reserves
 Year ended December 31, 2013

	<u>GENERAL</u>		Health Benefits Reserve	<u>SOCIAL HOUSING</u>	<u>LAND AMBULANCE - EM</u>	Severance Funds	<u>ONTARIO WORKS</u>	Total
	Working Funds Replacement \$	Tech Refresh \$		Capital Funds \$	Vehicle and Equipment \$		Vehicle Replacement \$	
RESERVES								
Balance, beginning of year	265,403	103,154	-	1,464,743	649,394	235,992	249,735	2,968,421
Appropriations from (to) current	153,675	(12,971)	14,061	95,905	(77,880)	-	15,000	187,790
Balance, end of year	419,078	90,183	14,061	1,560,648	571,514	235,992	264,735	3,156,211
RESERVE FUNDS								
Balance, beginning of year	-	-	-	213,316	-	-	-	213,316
Appropriations from current	-	-	-	14,535	-	-	-	14,535
Balance, end of year	-	-	-	227,851	-	-	-	227,851
Total reserves and reserve funds	419,078	90,183	14,061	1,788,499	571,514	235,992	264,735	3,384,062