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

FINANCIAL STATEMENTS

For The Year Ended December 31, 2003

INDEX

Auditors' Report

Statement of Financial Position

Statement of Current Fund Operations

Statement of Continuity of Reserves

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedules to the Financial Statements

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, 2003 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, 2003 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
February 26, 2004

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

STATEMENT OF FINANCIAL POSITION

As at December 31, 2003

	2003	2002
	\$	\$
ASSETS		
Current assets		
Cash and bank	5,414,823	6,010,267
Accounts receivable	322,600	381,167
Due from participating municipalities	36,969	87,878
Prepaid expenses	84,397	26,077
Prepaid assistance	<u>170,217</u>	<u>187,435</u>
Total Assets	<u>6,029,006</u>	<u>6,692,824</u>
 LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	1,117,420	858,966
Due to Province of Ontario (note 6)	336,529	1,040,014
Deferred revenue	<u>560,318</u>	<u>455,780</u>
	<u>2,014,267</u>	<u>2,354,760</u>
 BOARD POSITION		
Operating fund	697,345	929,934
Reserves (note 3)	<u>3,317,394</u>	<u>3,408,130</u>
Fund balances and Board position	<u>4,014,739</u>	<u>4,338,064</u>
Total Liabilities and Board Position	<u>6,029,006</u>	<u>6,692,824</u>

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, 2003

	2003	2003	2002
	Budget	Actual	Actual
	\$	\$	\$
REVENUE			
Ontario Works and Disability Support Programs	17,016,655	15,955,757	16,554,401
Land Ambulance / EMS Services	6,563,884	6,743,817	6,173,219
Social Housing	3,723,005	3,992,978	3,518,906
Child Care Programs	1,505,567	1,452,074	1,264,725
Other Revenue	-	215,055	308,912
Business Transformation Project	-	-	9,414
Innovation Program	-	-	88,811
Homelessness Program	60,000	60,000	88,772
Eligibility Review / Family Support	33,013	27,500	37,500
Enhancement Program	-	281,725	359,415
Early Years Program	-	-	93,865
LSS Program	-	-	46,817
Total revenue	28,902,124	28,728,906	<u>28,544,757</u>
EXPENDITURES			
Ontario Works and Disability Support Programs	17,016,655	15,589,112	15,559,139
Land Ambulance / EMS Services	6,509,113	6,661,716	5,756,596
Social Housing	3,723,005	3,731,284	3,472,777
Child Care Programs	1,505,567	1,366,764	1,264,725
Other Expenditures	-	434,364	-
Business Transformation Project	-	-	9,414
Innovation Program	-	-	88,811
Homelessness Program	60,000	60,000	88,772
Eligibility Review / Family Support	33,013	27,500	37,500
Enhancement Program	-	281,725	359,415
Early Years Program	-	-	93,865
LSS Program	-	-	46,817
Total expenditures	28,847,353	28,152,465	<u>26,777,831</u>
NET REVENUES (EXPENDITURES)	54,771	576,441	<u>1,766,926</u>
FINANCING AND TRANSFERS			
Transfers from reserves	-	605,630	-
Transfers to reserves	(54,771)	(484,726)	(836,992)
Refund of prior years municipal apportionment	-	(929,934)	(637,345)
Net financing and transfers	(54,771)	(809,030)	<u>(1,474,337)</u>
CHANGE IN OPERATING FUND	-	(232,589)	292,589
SURPLUS (DEFICIT) BEGINNING OF YEAR	-	929,934	637,345
SURPLUS (DEFICIT) END OF YEAR	-	697,345	<u>929,934</u>

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

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

STATEMENT OF CONTINUITY OF RESERVES

For the year ended December 31, 2003

	<u>General</u>					<u>Social Housing</u>				<u>Land Ambulance - EMS</u>					<u>Ontario Works</u>	Total \$
	Working Funds \$	TWOMO Repayment \$	Collective Agreement Negotiations \$	Employee Standards Act and Pay Equity \$	Computer Replacement \$	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	130,000	—	324,696	21,600	50,369	220,000	302,888	22,340	332,333	333,943	299,111	—	3,408,130
Revenue Interest earned	—	—	—	—	—	9,026	600	1,400	—	—	621	9,238	9,283	—	—	30,168
Appropriations from (to) current	—	—	—	(18,130)	42,000	—	—	49,629	(150,752)	28,319	70,674	54,771	(99,982)	(122,433)	25,000	(120,904)
Balance, end of year	<u>1,228,480</u>	<u>122,370</u>	<u>20,000</u>	<u>111,870</u>	<u>42,000</u>	<u>333,722</u>	<u>22,200</u>	<u>101,398</u>	<u>69,248</u>	<u>331,207</u>	<u>93,635</u>	<u>396,342</u>	<u>243,244</u>	<u>176,678</u>	<u>25,000</u>	<u>3,317,394</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, 2003

	2003	2002
	\$	\$
OPERATIONS		
Net revenues / (expenditures)	<u>606,609</u>	1,789,683
<u>Uses:</u>		
Increase in accounts receivable	-	(58,819)
Increase in prepaid expenses	(58,320)	(18,850)
Decrease in accounts payable	(445,031)	-
Decrease in deferred revenue	-	(287,004)
	<u>(503,351)</u>	(364,673)
<u>Sources:</u>		
Decrease in accounts receivable	109,476	-
Decrease in prepaid assistance	17,218	5,415
Increase in accounts payable	-	812,413
Increase in deferred revenue	104,538	-
	<u>231,232</u>	817,828
Net increase (decrease) in cash from operations	<u>334,490</u>	2,242,838
Financing and Transfers		
Refund of prior years municipal apportionment	<u>929,934</u>	<u>637,345</u>
Net change in cash and cash equivalent	(595,444)	1,605,423
Opening cash and cash equivalents	<u>6,010,267</u>	4,404,774
Closing cash and cash equivalents	<u>5,414,823</u>	6,010,267

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, 2003

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, 2003

2. Municipal Apportionment

Municipal apportionment is allocated to programs as follows:

	2003	2002
	\$	\$
Ontario Works	4,115,963	4,575,754
Land Ambulance	2,130,288	1,959,641
Social Housing	1,630,044	1,296,146
Administration	(25,000)	200,000
Child Care	<u>454,366</u>	<u>274,121</u>
	<u>8,305,661</u>	<u>8,305,662</u>

	2003	2002
	%	%
Municipal percentage share	14.035	15.632
Town of Espanola	5.866	5.779
Township of Sables-Spanish Rivers	1.104	1.177
Township of Baldwin	1.549	1.556
Township of Nairn and Hyman	4.615	4.737
Municipality of Markstay - Warren	3.650	4.156
Municipality of St. Charles	8.425	8.764
Municipality of French River	4.221	4.047
Town of Chapleau	0.473	0.485
Township of Cockburn Island	0.406	0.365
Township of Barrie Island	1.510	1.507
Township of Burpee and Mills	2.161	2.258
Township of Gordon	1.718	1.922
Town of Gore Bay	2.792	2.935
Township of Billings	6.669	6.855
Township of Central Manitoulin	1.536	1.505
Township of Tehkummah	10.313	10.209
Township of Northeastern Manitoulin and the Islands	3.441	3.429
Township of Assiginack	5.616	3.482
Municipality of Killarney	19.900	19.200
Other unorganized areas within the Manitoulin-Sudbury Districts		

3. Reserves

	2003	2002
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	1,524,720	1,500,850
Social Housing	526,568	616,665
Land Ambulance	<u>1,241,106</u>	<u>1,290,615</u>
Ontario Works	<u>25,000</u>	-
	<u>3,317,394</u>	3,408,130

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2003

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 2003 was \$37,360 (2002 - nil) for current service.

5. Commitments

The Board rents office space in Chapleau under a lease which expires August 2004, the annual rent for which is \$15,696.

The Board rents office space in Little Current under a month to month lease the annual rent for which is \$16,684. Some of this office space is sub-leased to various parties under a month to month lease.

6. Due to the Province of Ontario

	2003	2002
	\$	\$
LEAP Program	14,800	28,000
OW/ODSP Program	198,331	840,048
Eligibility Review Program	-	7,949
Early Years Program	6,003	6,135
Child Care Programs	<u>117,395</u>	<u>157,882</u>
Total due to (from) MCSS	<u>336,529</u>	<u>1,040,014</u>

**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, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy - ODSP	8,369,052	7,597,304	7,616,272
- OW General	3,468,800	3,203,565	3,372,882
- OW Employment Programs	314,400	365,083	314,400
- OW Administration	667,243	667,242	667,243
- FSW	-	6,600	7,850
- Other	81,187	-	-
Municipal Apportionment	<u>-4,115,973</u>	<u>-4,115,963</u>	4,575,754
	17,016,655	15,955,757	<u>16,554,401</u>
EXPENDITURES			
ODSP	10,684,377	9,726,493	9,717,587
OW General	4,336,000	3,984,846	4,207,036
OW Employment Programs (Schedule 1A)	393,000	300,000	3,674
Administration (Schedule 1A)	<u>-1,483,278</u>	<u>-1,442,932</u>	<u>1,505,040</u>
National Child Benefit	120,000	134,841	125,802
	17,016,655	15,589,112	<u>15,559,139</u>
NET REVENUE (EXPENDITURE)	-	366,645	995,262
FINANCING AND TRANSFERS			
Transfer to reserves	-	(46,000)	-
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>320,645</u>	<u>995,262</u>

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

ANALYSIS OF ONTARIO WORKS ADMINISTRATION EXPENDITURES

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
Administration Funded Expenses			
Salaries and benefits	997,786	947,226	824,990
Board travel, meetings, honoraria	58,130	54,508	95,786
Travel and training	78,750	69,224	81,427
Intake Screening Unit	80,050	57,787	64,460
Audit and accounting fees	9,350	7,656	13,054
Legal and consulting fees	13,000	1,603	17,486
Bank interest and service charges	-	1,352	3,385
Insurance	7,150	9,267	11,650
Accommodation costs	43,280	76,531	57,771
Computer software and hardware	50,088	76,950	184,020
Advertising	6,000	1,474	8,836
Office supplies and postage	44,622	40,016	76,097
Telephone and communications	95,072	66,050	66,078
Security systems	-	17,643	-
Office furniture	-	15,645	-
	<u>1,483,278</u>	<u>1,442,932</u>	<u>1,505,040</u>
Employment Funded Expenses			
Salaries and benefits	200,000	158,771	3,674
CPE and ERE training	<u>193,000</u>	<u>141,229</u>	<u>-</u>
	<u>393,000</u>	<u>300,000</u>	<u>3,674</u>

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

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

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy- Operating	4,295,201	4,413,370	4,130,207
- Severance payments	-	11,767	-
- Lease payments	-	46,643	49,622
Other	138,400	19,801	22,005
Municipal apportionment	2,130,283	2,130,288	<u>1,959,641</u>
	<u>6,563,884</u>	<u>6,743,817</u>	<u>6,173,219</u>
EXPENDITURES			
Service provider contracts	5,628,913	5,640,691	4,964,660
Vehicle purchases	337,941	448,954	435,281
Patient care equipment	100,000	29,326	77,660
Salaries and benefits	216,328	161,426	122,168
Legal and consulting fees	5,202	10,295	309
Audit and accounting fees	500	504	3,000
Telephone and communications	7,800	7,800	4,789
Office supplies and postage	3,500	3,492	3,935
Office rent	12,800	12,804	12,800
Computer lease and maintenance	23,942	23,940	5,719
Travel and training	15,403	1,953	4,440
Other administrative expenses	5,300	14,263	4,778
Lease costs	-	51,371	65,511
First response expenses	65,000	18,980	51,546
Transition	211,832	186,015	-
Station Upgrades	-	36,282	-
Building maintenance and repairs	-	8,283	-
Board travel, meeting, honorarium	7,400	5,337	-
Contingency	79,084	-	-
	<u>6,720,945</u>	<u>6,661,716</u>	<u>5,756,596</u>
NET REVENUE (EXPENDITURE)	<u>157,061</u>	<u>82,101</u>	<u>416,623</u>
FINANCING AND TRANSFERS			
Transfer to reserves	(54,771)	(368,097)	(416,623)
Transfer from reserve	211,832	285,996	-
	<u>157,061</u>	<u>(82,101)</u>	<u>(416,623)</u>
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>

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

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

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$	
REVENUE				
Provincial subsidy - MMAH	-	107,256	39,427	Feder
Interest revenue	-	-	1,000	
Vehicle Sales	-	18,000	-	
Other	-	15,000	15,000	
	<u>3,723,005</u>	<u>3,992,978</u>	<u>3,518,906</u>	
EXPENDITURES				
Transfer to Non-Profit Housing	744,481	718,479	762,475	Housi
624,770	628,243	Administration	907,782	796,6:
346,883	298,837	Municipal taxes	191,776	133,21
Sultan Water - capital	-	106,588	-	
	<u>3,723,005</u>	<u>3,731,284</u>	<u>3,472,777</u>	
NET REVENUE (EXPENDITURE)	-	261,694	46,129	
FINANCING AND TRANSFERS				
Transfer to reserves	-	(70,629)	(270,369)	
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>191,065</u>	<u>(224,240)</u>	

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

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

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$	
REVENUE				
Provincial Subsidy- Ontario Works	97,140	42,648	59,250	
59,176 74,260			- Fee Subsidy	448,48
Municipal Apportionment	454,366	454,368	274,121	
	<u>1,505,567</u>	<u>1,452,074</u>	<u>1,264,725</u>	
EXPENDITURES				
Salaries and benefits	<u>140,732</u>	<u>126,930</u>	73,561	
Ontario Works	121,424	53,310	74,062	
Purchase of service	560,600	467,632	529,142	
Special Needs Resources	92,825	73,970	92,825	
Resource Centres 276,503	276,503	276,503		
Wage Subsidies	219,971	206,737	203,432	
Health and Safety –	109,162	15,200		
Administrative Costs	93,512	52,520	–	
	<u>1,505,567</u>	<u>1,366,764</u>	<u>1,264,725</u>	
PROGRAM SURPLUS (DEFICIT)	<u>–</u>	<u>85,310</u>	<u>–</u>	

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

**BUSINESS TRANSFORMATION PROJECT
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2003

	2003 Budget	2003 Actual	2002 Actual	
REVENUE				
Provincial Subsidy - BTP	-	-	<u>9,414</u>	
EXPENDITURES				
Salaries and benefits	-	-	<u>2,313</u>	Suppl
	-	-	<u>9,414</u>	
PROGRAM SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>		

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

**INNOVATION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy - Innovation	—	—	<u>88,811</u>
EXPENDITURES			
Program expenses	—	—	4,414
Vehicle purchase	—	—	<u>84,397</u>
	—	—	<u>88,811</u>
PROGRAM SURPLUS (DEFICIT)	—	—	<u>—</u>

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

**HOMELESSNESS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial subsidy - Homelessness	<u>60,000</u>	<u>60,000</u>	<u>88,772</u>
EXPENDITURES			
Salaries and benefits	<u>10,357</u>	<u>6,501</u>	9,248
Program costs and transfers	<u>49,643</u>	<u>53,499</u>	<u>79,524</u>
	<u>60,000</u>	<u>60,000</u>	<u>88,772</u>
PROGRAM SURPLUS (DEFICIT)	-	-	<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, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy - FSW	9,825	2,500	12,500
- ERO	<u>23,188</u>	<u>25,000</u>	25,000
	<u>33,013</u>	<u>27,500</u>	<u>37,500</u>
EXPENDITURES			
Salaries and wages - FSW	<u>9,825</u>	<u>2,500</u>	12,500
Salaries and wages - ERO	23,188	25,000	24,058
Travel expense - ERO	<u>-</u>	<u>-</u>	<u>942</u>
	<u>33,013</u>	<u>27,500</u>	<u>37,500</u>
PROGRAM SURPLUS (DEFICIT)	-	-	<u>-</u>

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

**ENHANCEMENT PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy - Enhancement	<u> -</u>	<u> 281,725</u>	<u> 359,415</u>
EXPENDITURES			
Salaries and benefits	<u> -</u>	<u> 281,725</u>	<u> 273,763</u>
Equipment and supplies	<u> -</u>	<u> -</u>	<u> 85,652</u>
	<u> -</u>	<u> 281,725</u>	<u> 359,415</u>
PROGRAM SURPLUS (DEFICIT)	<u> -</u>	<u> -</u>	<u> -</u>

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

**EARLY YEARS PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES**

For the year ended December 31, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Provincial Subsidy - Early Years	<u> -</u>	<u> -</u>	<u> 93,865</u>
 EXPENSES			
Travel	-	-	33,544
Consultant	-	-	51,189
Administration Costs	<u> -</u>	<u> -</u>	<u> 9,132</u>
	<u> -</u>	<u> -</u>	<u> 93,865</u>
 PROGRAM SURPLUS (DEFICIT)	<u> -</u>	<u> -</u>	<u> -</u>

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

LSS PROGRAM

STATEMENT OF REVENUE AND EXPENDITURES

For the year ended December 31, 2003

	2003 Budget	2003 Actual	2002 Actual
REVENUE			
Provincial Subsidy	-	-	<u>46,817</u>
EXPENDITURES			
Salaries & Benefits	-	-	<u>46,817</u>
PROGRAM SURPLUS (DEFICIT)	<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, 2003

	2003 Budget \$	2003 Actual \$	2002 Actual \$
REVENUE			
Restructuring fund	-	99,686	-
Interest income	25,000	125,369	108,912
TWOMO Election Subsidy	-	15,000	-
Municipal apportionment	<u>(25,000)</u>	<u>(25,000)</u>	<u>200,000</u>
	<u>-</u>	<u>215,055</u>	<u>308,912</u>
EXPENDITURES			
Pay equity	-	18,130	-
One - time capital	-	401,190	-
TWOMO election	-	15,044	-
	<u>-</u>	<u>434,364</u>	<u>-</u>
NET REVENUE (EXPENDITURE)	<u>-</u>	<u>(219,309)</u>	<u>308,912</u>
FINANCING AND TRANSFERS			
Transfer from reserves	-	319,634	-
Transfer to reserves	-	-	(150,000)
	<u>-</u>	<u>319,634</u>	<u>(150,000)</u>
SURPLUS (DEFICIT)	<u>-</u>	<u>100,325</u>	<u>158,912</u>