

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

**Year Ended December 31, 2008**

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

**Financial Statements**

**Year Ended December 31, 2008**



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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, 2008, 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, 2008, and the results of its operations for the year then ended in accordance with Canadian generally accepted 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 7 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**

Chartered Accountants  
Licensed Public Accountant

Espanola, Ontario  
February 20, 2009

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES**  
**ADMINISTRATION BOARD**  
**Statement of Financial Position**  
**December 31, 2008 with comparative figures for 2007**

	<b>2008</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Assets</b>		
Cash and bank	8,543,000	8,892,538
Accounts receivable	299,103	514,835
Due from participating municipalities	7	28,965
Prepaid expenses	113,478	100,994
Prepaid assistance	105,369	125,379
<b>Total Assets</b>	<b>9,060,957</b>	<b>9,662,711</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,193,532	2,522,005
Due to the Province of Ontario (note 6)	150,822	433,138
Deferred revenue	1,656,652	2,253,450
Long-term debt (note 7)	523,414	569,486
<b>Total Liabilities</b>	<b>4,524,420</b>	<b>5,778,079</b>
<b>Board Position</b>		
Operating fund	742,748	637,861
Reserves and reserve funds (note 3)	4,317,203	3,816,257
Fund balances and Board position	5,059,951	4,454,118
Amounts to be recovered – long-term debt	(523,414)	(569,486)
<b>Board position</b>	<b>4,536,537</b>	<b>3,884,632</b>
<b>Total Liabilities and Board Position</b>	<b>9,060,957</b>	<b>9,662,711</b>

Contingent liability (note 8)

Approved by the Board

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The accompanying notes are an integral part of the financial statements

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES****ADMINISTRATION BOARD****Statement of Current Fund Operations****Year ended December 31, 2008 with comparative figures for 2007**

	<b>2008 Budget \$</b>	<b>2008 Actual \$</b>	<b>2007 Actual \$</b>
<b>Revenue</b>			
Ontario Works and Disability Support Programs	17,025,347	16,497,074	18,414,735
Land Ambulance / EMS Services	10,214,174	11,349,342	10,304,380
Social Housing	5,250,216	5,189,242	4,424,155
Child Care Programs	2,923,506	3,367,632	2,587,657
Homelessness Program	70,966	89,777	82,473
Eligibility Review / Family Support	37,500	37,500	37,500
Other Revenue	—	38,369	101,702
<b>Total revenue</b>	<b>35,521,709</b>	<b>36,568,936</b>	<b>35,952,602</b>
<b>Expenditures</b>			
Ontario Works and Disability Support Programs	16,973,472	16,239,570	18,193,068
Land Ambulance / EMS Services	9,778,299	10,972,042	10,108,975
Social Housing	5,079,849	4,979,889	4,047,985
Child Care Programs	2,917,881	3,244,863	2,520,006
Homelessness Program	70,966	89,777	82,482
Eligibility Review / Family Support	37,500	37,500	37,500
Other Expenditures	—	—	—
<b>Total expenditures</b>	<b>34,857,967</b>	<b>35,563,641</b>	<b>34,990,016</b>
<b>Net revenues (expenditures)</b>	<b>663,742</b>	<b>1,005,295</b>	<b>962,586</b>
<b>Financing and Transfers</b>			
Transfers from reserves and reserve funds	—	927,642	463,884
Transfers to reserves and reserve funds	(594,301)	(1,360,950)	(719,168)
Refund of prior years municipal apportionment	(637,861)	(399,990)	(206,311)
Repayment of long-term debt	(69,441)	(67,110)	(69,441)
Net equity from CA MacMillan Place Non-Profit Housing Corporation	—	—	—
<b>Net financing and transfers</b>	<b>(1,301,603)</b>	<b>(900,408)</b>	<b>(531,036)</b>
<b>Change in Operating Fund</b>	<b>(637,861)</b>	<b>104,887</b>	<b>431,550</b>
<b>Surplus (deficit), beginning of year</b>	<b>637,861</b>	<b>637,861</b>	<b>206,311</b>
<b>Surplus (deficit), end of year</b>	<b>—</b>	<b>742,748</b>	<b>637,861</b>

The accompanying notes are an integral part of the financial statements

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES**

**ADMINISTRATION BOARD**

**Statement of Continuity of Reserves**

**Year ended December 31, 2008**

	GENERAL					SOCIAL HOUSING					LAND AMBULANCE -EM					ONTARIO WORKS		
	Working Funds Replacement \$	TWOMO 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	EMS IT \$	Vehicle Replacement \$	Total \$
Balance, beginning of year	566,576	122,370	20,000	227,808	62,209	770,865	23,854	378,676	69,248	-	147,457	276,778	290,019	384,844	147,457	-	165,000	3,653,161
Revenue	-	-	-	-	-	22,644	700	11,123	-	-	-	8,130	8,519	11,304	-	-	-	62,420
Interest earned	-	-	-	-	-	22,644	700	11,123	-	-	-	8,130	8,519	11,304	-	-	-	62,420
Appropriations from (to) current	831,612	-	-	(227,808)	30,443	69,248	-	65,446	(69,248)	-	(123,000)	50,000	-	(142,990)	(123,000)	19,000	35,000	414,703
Balance, end of year	1,398,188	122,370	20,000	-	92,652	862,757	24,554	455,245	-	-	24,457	334,908	298,538	253,158	24,457	19,000	200,000	4,130,284
<b>Reserve funds</b>																		
Balance, beginning of year										163,096								163,096
Revenue																		
Interest earned										5,218								5,218
Appropriations from (to) current										18,605								18,605
Balance, end of year										186,919								186,919
<b>Total reserves and reserve funds</b>																		<b>4,317,203</b>

The accompanying notes are an integral part of the financial statements

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

**Statement of Changes in Financial Position**

**Year ended December 31, 2008 with comparative figures for 2007**

	2008	2007
	\$	\$
<b>Operations</b>		
Net revenues / (expenditures)	1,072,933	1,017,067
<u>Uses:</u>		
Increase in accounts receivable	-	(202,416)
Increase in prepaid expenses	(12,484)	-
Decrease in accounts payable	(610,789)	-
Decrease in deferred revenue	(596,798)	-
	(1,220,071)	(202,416)
<u>Sources:</u>		
Decrease in accounts receivable	244,690	-
Decrease in prepaid expenses	-	7,516
Decrease in prepaid assistance	20,010	5,594
Increase in accounts payable	-	606,332
Increase in deferred revenue	-	925,162
	264,700	1,544,604
<b>Net increase (decrease) in cash from operations</b>	<b>117,562</b>	<b>2,359,255</b>
<b>Financing and Transfers</b>		
Repayment of long-term debt	(67,110)	(69,441)
Refund of prior years municipal apportionment	(399,990)	(206,311)
Replacement reserve fund	-	-
Net equity from CA MacMillan Place Non-Profit Housing Corporation	-	-
	(467,100)	(275,752)
<b>Net change in cash and cash equivalent</b>	<b>(349,538)</b>	<b>2,083,503</b>
<b>Opening cash and cash equivalents</b>	<b>8,892,538</b>	<b>6,809,035</b>
<b>Closing cash and cash equivalents</b>	<b>8,543,000</b>	<b>8,892,538</b>

The accompanying notes are an integral part of the financial statements

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**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
Notes to the Financial Statements  
December 31, 2008**

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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, board position, revenues, expenditures, financing and transfers of the current 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****Year ended December 31, 2008 with comparative figures for 2007****2. Municipal apportionment**

Municipal apportionment is allocated to programs as follows:

	2008	2007
	\$	\$
Ontario Works	4,192,476	4,491,818
Land Ambulance	3,331,650	3,167,790
Social Housing	1,775,582	1,746,452
Child Care	467,704	461,122
Administration	(148,745)	(148,745)
	9,618,667	9,718,437

	2008	2007
	%	%

**Municipal Percentage Share**

Town of Espanola	15.386	15.488
Township of Sables-Spanish Rivers	6.143	6.189
Township of Baldwin	1.106	1.123
Township of Nairn and Hyman	1.675	1.664
Municipality of Markstay – Warren	4.851	4.908
Municipality of St. Charles	3.381	3.411
Municipality of French River	9.732	9.709
Town of Chapleau	3.201	3.230
Township of Cockburn Island	0.468	0.474
Township of Barrie Island	0.480	0.475
Township of Burpee and Mills	1.630	1.608
Township of Gordon	2.408	2.409
Town of Gore Bay	1.898	1.910
Township of Billings	3.249	3.136
Township of Central Manitoulin	7.594	7.540
Township of Tehkummah	1.672	1.681
Township of Northeastern Manitoulin and the Islands	11.594	11.641
Township of Assiginack	3.688	3.681
Municipality of Killarney	6.835	6.309
Other unorganized areas within the Manitoulin-Sudbury Districts	13.008	13.414

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**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES****ADMINISTRATION BOARD****Notes to the Financial Statements****December 31, 2008**

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**3. Reserves and reserve funds**

	2008	2007
	\$	\$
Reserves set aside for specific purposes by the Board:		
General	1,633,210	998,963
Social Housing	1,342,556	1,242,643
Land Ambulance	954,518	1,246,555
Ontario Works	200,000	165,000
	<u>4,130,284</u>	<u>3,653,161</u>
Reserve funds set aside for specific purposes by the Board:		
Social Housing	186,919	163,096
	<u>4,317,203</u>	<u>3,816,257</u>

**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 2008 was \$510,695 (2007 - \$471,969) 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	12,664	2009
Little Current – OW	18,941	2010
Little Current – EMS	52,602	2010
Noelville	29,702	2008
Mindemoya	37,394	2017
Killarney	30,984	2009
Warren – OW	6,600	2009

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

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**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES****ADMINISTRATION BOARD****Notes to the Financial Statements****December 31, 2008**

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**6. Due to the Province of Ontario**

	2008	2007
	\$	\$
EMS – Wikwemikong	—	(2,460)
OW/ODSP Program	4,489	382,321
Child Care Programs	146,333	53,277
<b>Total due to (from) MCSS</b>	<b>150,822</b>	<b>433,138</b>

**7. Long-term debt**

	2008	2007
	\$	\$
<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	523,414	569,486

**8. Contingent liability**

The Board is contingently liable for accumulated sick leave in the amount of \$209,091 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.

**9. Forgivable Loans**

Included in the Social Housing Program expenditures is \$491,184.63 in forgivable loans issued to low income home owners.. The loan is 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 M.S. DSSAB. If the M.S. DSSAB receives funds because of a homeowner selling their property, the amount is used by the M.S. DSSAB to grant a new loan to another low income home owner.

During the year-end, \$3,938 was recognized as revenue on the sale of a property originally purchased under the forgivable loan program.

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
ONTARIO WORKS AND ONTARIO DISABILITY SUPPORT PROGRAM  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	2008 Budget \$	2008 Actual \$	2007 Actual \$
<b>Revenue</b>			
Provincial Subsidy – ODSP	8,741,851	8,597,190	10,015,601
- OW General	2,782,437	2,370,747	2,605,546
- OW Employment programs	582,640	596,093	477,022
- OW Administration	701,168	701,787	701,788
- FSW	–	6,200	5,300
- CVP Funding	24,773	22,103	23,354
- Innovation	–	–	58,780
- Other subsidy	–	10,478	35,526
Municipal Apportionment	4,192,478	4,192,476	4,491,818
<b>Total Revenue</b>	<b>17,025,347</b>	<b>16,497,074</b>	<b>18,414,735</b>
<b>Expenditures</b>			
ODSP	11,148,811	10,973,601	12,741,383
OW General	3,478,046	2,937,595	3,248,662
OW Employment programs (Schedule 1A)	528,300	545,116	399,156
Administration (Schedule 1A)	1,684,315	1,620,667	1,589,236
National Child Benefit	134,000	154,000	123,933
Innovation	–	–	58,780
Other subsidy expense	–	8,591	31,918
<b>Total Expenditures</b>	<b>16,973,472</b>	<b>16,239,570</b>	<b>18,193,068</b>
<b>Net revenues (expenditure)</b>	<b>51,875</b>	<b>257,504</b>	<b>221,667</b>
<b>Financing and Transfers</b>			
Transfer from reserves	–	45,096	17,715
Transfer to reserves	(51,875)	(51,875)	(51,603)
	(51,875)	(6,779)	(33,888)
<b>Program Surplus</b>	<b>–</b>	<b>250,725</b>	<b>187,779</b>

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

**Analysis of Ontario Works Administration Expenditures**

**Year ended December 31, 2008 with comparative figures for 2007**

	<b>2008</b>	<b>2008</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Administration Funded Expenses</b>			
Salaries and benefits	1,343,879	1,197,128	1,256,035
Board travel, meetings, honoraria	24,251	33,865	28,818
Travel and training	87,012	82,771	58,348
Audit and accounting fee	5,700	6,150	8,291
Legal and consulting fee	7,500	2,344	1,622
Bank interest and service charges	—	1,694	1,041
Insurance	17,978	18,092	18,103
Accommodation costs	72,535	113,548	66,311
Computer software and hardware	43,913	62,523	74,861
Advertising	2,400	1,681	2,293
Office supplies and postage	46,824	52,543	47,875
Telephone and communications	27,323	48,328	25,638
Office furniture	5,000	—	—
	<b>1,684,315</b>	<b>1,620,667</b>	<b>1,589,236</b>
<b>Employment Funded Expenses</b>			
Salaries and benefits	35,000	50,953	49,011
CPE and ERE training	493,300	494,163	350,145
	<b>528,300</b>	<b>545,116</b>	<b>399,156</b>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
LAND AMBULANCE / EMS SERVICES  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	<b>2008 Budget \$</b>	<b>2008 Actual \$</b>	<b>2007 Actual \$</b>
<b>Revenue</b>			
Provincial subsidy			
- Operating	5,734,355	6,079,130	5,615,378
- Lease payments	46,386	45,938	50,760
- Wikwemikong (Schedule 2A)	1,101,783	1,062,073	1,093,451
- AVL/GPS	-	8,390	22,090
PAD program	-	81,247	98,099
Cross border	-	737,498	256,617
Other	-	3,416	195
Municipal apportionment	3,331,650	3,331,650	3,167,790
<b>Total Revenue</b>	<b>10,214,174</b>	<b>11,349,342</b>	<b>10,304,380</b>
<b>Expenditures</b>			
Salaries and benefits	7,329,431	7,625,074	7,029,082
Wikwemikong expenses (Schedule 2A)	1,101,783	1,062,073	1,093,451
Vehicle purchases	-	492,990	305,749
Equipment purchases	-	61,679	77,444
Administrative expenses	154,934	182,835	167,343
New station costs	-	143,682	-
Transportation and communication	154,876	185,287	175,157
Vehicle expenses	420,110	522,239	427,618
Building expenses	411,862	382,604	414,547
Medical supplies and equipment	109,252	122,917	167,017
Other supplies and equipment	82,344	75,712	94,091
Other expenses	13,707	16,923	15,197
AVL / GPS	-	16,780	44,180
PAD program	-	81,247	98,099
<b>Total Expenditures</b>	<b>9,778,299</b>	<b>10,972,042</b>	<b>10,108,975</b>
<b>Net revenues (expenditures)</b>	<b>435,875</b>	<b>377,300</b>	<b>195,405</b>
<b>Financing and Transfers</b>			
Transfer from reserves	-	872,223	422,549
Transfer to reserves	(435,875)	(964,653)	(498,655)
	<b>(435,875)</b>	<b>(92,430)</b>	<b>(76,106)</b>
<b>Program Surplus (deficit)</b>	<b>-</b>	<b>284,870</b>	<b>119,299</b>

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

**Analysis of Wikwemikong Ambulance Service**

Year ended December 31, 2008 with comparative figures for 2007

	2008 Budget \$	January to March 2008 \$	April to December 2008 \$	2008 Total \$	2007 Total \$
<b>Revenue</b>					
Provincial subsidy	1,101,783	266,720	795,353	1,062,073	1,093,451
<b>Expenditures</b>					
Salaries and benefits	968,695	228,105	700,304	928,409	952,695
Administration costs	32,223	6,034	19,892	25,926	32,819
Transportation and communication	16,344	3,042	10,102	13,144	15,194
Vehicle expenses	48,550	17,356	36,080	53,436	51,352
Building expenses	10,801	6,484	7,917	14,401	20,616
Other services	4,565	1,375	4,165	5,540	-
Medical supplies and equipment	12,800	2,829	9,919	12,748	12,415
Other supplies	7,805	1,495	6,974	8,469	8,360
	1,101,783	266,720	795,353	1,062,073	1,093,451

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
SOCIAL HOUSING PROGRAMS  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	2008 Budget \$	2008 Actual \$	2007 Actual \$
<b>Revenue</b>			
Provincial subsidy			
- AHP program	773,000	510,005	254,966
- DOOR program	315,000	268,984	35,662
- Capital program	-	200,827	
Federal subsidy	1,284,225	1,284,225	1,282,832
Municipal apportionment	1,775,582	1,775,582	1,746,452
Rental income	1,019,609	1,016,405	1,027,063
Other	15,000	15,000	15,000
CA MacMillan Place (Schedule 3A)	67,800	118,214	62,180
<b>Total Revenue</b>	<b>5,250,216</b>	<b>5,189,242</b>	<b>4,424,155</b>
<b>Expenditures</b>			
Transfer to Non-Profit Housing	597,146	552,371	537,061
Housing rent supplement	30,000	21,279	21,601
Urban native rent supplement	303,408	293,931	293,858
Housing mortgage costs	624,765	624,764	624,765
Administration	67,638	93,474	70,181
Utilities	524,267	474,313	469,811
Maintenance materials and services	235,622	248,862	261,135
Capital expenditures	299,970	299,966	299,906
Municipal taxes	157,753	156,863	149,634
Wages and benefits	797,870	745,643	699,980
CA MacMillan Place (Schedule 3A)	120,194	172,049	108,149
Insurance	58,978	63,271	57,766
Other	-	7,742	20,957
Office rent	21,285	24,055	20,934
Bad debts – rental	-	6,204	7,565
Professional fees	13,700	78,200	9,659
Transportation and equipment	77,850	81,309	76,125
Rent allowance agreement	61,403	55,777	28,270
DOOR program	315,000	268,984	35,662
AHP Program	773,000	510,005	254,966
Capital program	-	200,827	-
<b>Total Expenditures</b>	<b>5,079,849</b>	<b>4,979,889</b>	<b>4,047,985</b>
<b>Net revenues (expenditures)</b>	<b>170,367</b>	<b>209,353</b>	<b>376,170</b>
<b>Financing and Transfers</b>			
Transfer from reserves and reserve funds	-	7,742	17,715
Transfer to reserves and reserve funds	(100,926)	(100,926)	(100,277)
Repayment of long-term debt	(69,441)	(67,110)	(69,441)
	(170,367)	(160,294)	(152,003)
<b>Program Surplus</b>	<b>-</b>	<b>49,059</b>	<b>224,167</b>



**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
Analysis of CA MacMillan Place**

Year ended December 31, 2008 with comparative figures for 2007

	<b>2008</b>	<b>2008</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Provincial subsidy – capital program	–	42,421	–
Rental	66,000	73,604	60,512
Other	1,800	2,189	1,668
<b>Total Revenue</b>	<b>67,800</b>	<b>118,214</b>	<b>62,180</b>
<b>Expenditures</b>			
Capital program	–	42,421	–
Maintenance, salaries, wages and benefits	28,107	28,016	26,465
Maintenance, material and services	21,200	34,549	14,718
Utilities	29,137	26,573	33,229
Administration	16,500	16,500	15,650
Other	5,250	4,697	4,813
Municipal taxes	20,000	19,293	13,274
<b>Total Expenditure</b>	<b>120,194</b>	<b>172,049</b>	<b>108,149</b>
<b>Net revenues (expenditures)</b>	<b>(52,394)</b>	<b>(53,835)</b>	<b>(45,969)</b>
<b>Financing and Transfers</b>			
Transfers to reserve funds	(18,605)	(18,605)	(18,226)
Repayment of long-term debt	(69,441)	(67,110)	(69,441)
	<b>(88,046)</b>	<b>(85,715)</b>	<b>(87,667)</b>
<b>Surplus (Deficit)</b>	<b>(140,440)</b>	<b>(139,550)</b>	<b>(133,636)</b>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
CHILD CARE PROGRAMS  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	2008 Budget \$	2008 Actual \$	2007 Actual \$
<b>Revenue</b>			
Provincial subsidy			
- Ontario Works	97,139	77,665	30,983
- Resource Centre	221,202	221,202	221,202
- Health and Safety	-	76,000	142,028
- Special Needs	74,260	74,260	74,260
- Fee Subsidy	461,711	405,711	338,683
- Wage Subsidy	162,746	162,746	162,746
- Administration	42,734	42,734	42,734
- Pay Equity Subsidy	28,272	25,405	28,272
- ELCC Stability Subsidy	91,300	91,300	91,300
- Best Start Subsidy	1,276,438	1,722,905	994,327
Municipal Apportionment	467,704	467,704	461,122
<b>Total Revenue</b>	<b>2,923,506</b>	<b>3,367,632</b>	<b>2,587,657</b>
<b>Expenditures</b>			
Salaries and benefits	176,883	50,910	110,999
Ontario Works	121,424	97,080	38,730
Purchase of service	577,139	507,139	423,354
Special Needs Resources	92,825	92,825	92,825
Resource Centres	276,503	276,503	276,503
Health and safety	-	90,000	172,785
Wage Subsidies	203,433	203,433	203,433
Computer expenses	-	2,581	5,905
Administrative costs	57,714	68,832	65,623
Pay equity	28,272	25,405	28,272
ELCC Expenses	107,250	107,250	107,250
Best start – unconditional	-	-	(26,000)
Best start – ongoing	1,276,438	1,722,905	1,020,327
<b>Total Expenditure</b>	<b>2,917,881</b>	<b>3,244,863</b>	<b>2,520,006</b>
<b>Net revenues (expenditures)</b>	<b>5,625</b>	<b>122,769</b>	<b>67,651</b>
<b>Financing and Transfers</b>			
Transfer from reserves	-	2,581	5,905
Transfer to reserves	(5,625)	(5,625)	(5,534)
	(5,625)	(3,044)	371
<b>Program Surplus</b>	<b>-</b>	<b>119,725</b>	<b>68,022</b>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
HOMELESSNESS CARE PROGRAMS  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	<b>2008 Budget \$</b>	<b>2008 Actual \$</b>	<b>2007 Actual \$</b>
<b>Revenue</b>			
Provincial subsidy – Homelessness	63,036	65,773	64,234
Provincial subsidy – Rent bank	7,930	16,147	8,624
Provincial subsidy – Energy program	–	7,857	9,615
<b>Total Revenue</b>	<b>70,966</b>	<b>89,777</b>	<b>82,473</b>
<b>Expenditures</b>			
Administration	–	–	–
Program expense	63,036	65,773	64,234
Rent bank	7,930	16,147	8,633
Energy program	–	7,857	9,615
<b>Total Expenditures</b>	<b>70,966</b>	<b>89,777</b>	<b>82,482</b>
<b>Program Surplus (deficit)</b>	<b>–</b>	<b>–</b>	<b>(9)</b>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
ELIGIBILITY REVIEW OFFICER / FAMILY SUPPORT PROGRAM  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	<b>2008 Budget \$</b>	<b>2008 Actual \$</b>	<b>2007 Actual \$</b>
<b>Revenue</b>			
Provincial subsidy			
- FSW	12,500	12,500	12,500
- ERO	25,000	25,000	25,000
<b>Total Revenue</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
<b>Expenditures</b>			
Salaries and wages – FSW	–	–	–
Salaries and wages – ERO	37,500	37,500	37,500
<b>Total Expenditures</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
<b>Program Surplus</b>	<b>–</b>	<b>–</b>	<b>–</b>

**MANITOULIN-SUDBURY DISTRICT SOCIAL SERVICES  
ADMINISTRATION BOARD  
STATEMENT OF OTHER REVENUE AND EXPENDITURES  
Statement of Revenue and Expenditures**

Year ended December 31, 2008 with comparative figures for 2007

	<b>2008 Budget \$</b>	<b>2008 Actual \$</b>	<b>2007 Actual \$</b>
<b>Revenue</b>			
Interest income	148,745	185,392	187,348
TWOMO Subsidy – elections	–	–	–
Other	–	1,722	63,099
Municipal apportionment	(148,745)	(148,745)	(148,745)
<b>Total Revenue</b>	–	38,369	101,702
<b>Expenditures</b>			
TWOMO elections	–	–	–
<b>Net revenues (expenditures)</b>	–	38,369	101,702
<b>Financing and Transfers</b>			
Transfer to reserves	–	–	(63,099)
<b>Surplus</b>	–	38,369	38,603