

Consolidated Financial Statements of

**DISTRICT OF SAULT STE. MARIE SOCIAL  
SERVICES ADMINISTRATION BOARD**

Year ended December 31, 2013

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Financial Statements

Year ended December 31, 2013

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	Page
Consolidated Financial Statements	
Management's Responsibility for the Consolidated Financial Statements .....	1
Independent Auditors' Report .....	2 - 3
Consolidated Statement of Financial Position .....	4
Consolidated Statement of Financial Operations and Accumulated Surplus .....	5
Consolidated Statement of Change in Net Financial Assets .....	6
Consolidated Statement of Cash Flows .....	7
Notes to Consolidated Financial Statements .....	8 - 16
Schedule 1 – Analysis of Program Revenue .....	17
Schedule 2 – Analysis of Administration Expenses .....	18

## **Management’s Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board (the “Board”) are the responsibility of the Board’s management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management’s judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board’s management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The board meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Board. The accompanying Auditors’ Report outlines their responsibilities, the scope of their examination and their opinion on the Board’s consolidated financial statements.

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Commissioner of Social Services

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Finance Manager



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## INDEPENDENT AUDITORS' REPORT

To the Members of the District of Sault Ste. Marie Social Services Administration Board

We have audited the accompanying consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of financial operations and accumulated surplus, changes in net financial assets and statement of cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated 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 consolidated 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, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of District of Sault Ste. Marie Social Services Administration Board as at December 31, 2013, and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

April 24, 2014

Sault Ste. Marie, Canada

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2013, with comparative figures for 2012

	2013	2012
<b>Financial assets:</b>		
Cash and cash equivalents	\$ 8,211,754	\$ 5,050,530
Receivable from City of Sault Ste. Marie	741,889	235,864
Accounts receivable	1,000,286	2,829,413
	9,953,929	8,115,807
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	1,266,405	823,836
Payable to Province of Ontario (note 2)	2,161,503	2,608,916
Long-term debt (note 3)	3,743,294	4,170,722
	7,171,202	7,603,474
Net financial assets	2,782,727	512,333
<b>Non-financial assets:</b>		
Tangible capital assets (note 4)	5,277,386	5,433,011
Prepaid expenses	657,618	634,705
	5,935,004	6,067,716
Forgivable loans (note 2)		
Contractual agreements (note 8)		
<b>Accumulated Surplus</b> (note 5)	<b>\$ 8,717,731</b>	<b>\$ 6,580,049</b>

The accompanying notes are an integral part of these consolidated financial statements.

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
<b>Revenues:</b>		
Province of Ontario (schedule 1)	\$ 30,291,671	\$ 28,518,533
Government of Canada (schedule 1)	3,996,134	3,483,884
Participating municipalities	19,130,013	19,035,636
Other	270,286	224,613
Investment income	111,163	78,926
Rental income	3,081,775	3,107,178
<b>Total revenues</b>	<b>56,881,042</b>	<b>54,448,770</b>
<b>Expenses:</b>		
General assistance	17,141,805	17,880,841
Housing Services	14,512,526	13,151,638
Administration (schedule 2)	11,034,157	11,364,650
Community Child Care	6,985,684	6,896,193
Land Ambulance	4,761,513	4,676,329
Amortization of tangible capital assets	307,675	293,994
Loss on sale of tangible capital assets	-	61,493
<b>Total expenses</b>	<b>54,743,360</b>	<b>54,325,138</b>
<b>Annual surplus</b>	<b>2,137,682</b>	<b>123,632</b>
Accumulated surplus, beginning of year	6,580,049	6,456,417
<b>Accumulated surplus, end of year</b>	<b>\$ 8,717,731</b>	<b>\$ 6,580,049</b>

The accompanying notes are an integral part of these consolidated financial statements.

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
Annual surplus	\$ 2,137,682	\$ 123,632
Acquisition of tangible capital assets	(178,793)	(337,498)
Loss on sale of tangible capital assets	4,743	61,493
Proceeds from sale of tangible capital assets	22,000	30,000
Amortization of tangible capital assets	307,675	293,994
	2,293,307	171,621
Acquisition of prepaid expenses	(657,618)	(634,705)
Use of prepaid expenses	634,705	755,741
	2,270,394	292,657
Change in net financial assets	2,270,394	292,657
Net financial assets, beginning of year	512,333	219,676
	\$ 2,782,727	\$ 512,333

The accompanying notes are an integral part of these consolidated financial statements.



# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

## Consolidated Statement of Cash Flows

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
Cash provided by (used for):		
Operating activities:		
Annual surplus	\$ 2,137,682	\$ 123,632
Items not involving cash:		
Amortization of tangible capital assets	307,675	293,994
Loss on disposal of tangible capital assets	4,743	61,493
Change in non-cash assets and liabilities:		
Accounts receivable	1,829,127	(235,589)
Receivable from City of Sault Ste. Marie	(506,025)	(8,877)
Accounts payable and accrued liabilities	442,569	(78,719)
Payable to (from) Province of Ontario	(447,413)	452,921
Prepaid expense	(22,913)	121,036
<b>Net change in cash from operating activities</b>	<b>3,745,445</b>	<b>729,891</b>
Capital activities:		
Cash used to acquire tangible capital assets	(178,793)	(337,498)
Proceeds from disposal of tangible capital assets	22,000	30,000
<b>Net change in cash from capital activities</b>	<b>(156,793)</b>	<b>(307,498)</b>
Financing activities:		
Long-term debt principal repayments	(427,428)	(399,696)
<b>Net change in cash from financing activities</b>	<b>(427,428)</b>	<b>(399,696)</b>
<b>Net change in cash</b>	<b>3,161,224</b>	<b>22,697</b>
Cash and cash equivalents, beginning of year	5,050,530	5,027,833
<b>Cash and cash equivalents, end of year</b>	<b>\$ 8,211,754</b>	<b>\$ 5,050,530</b>

The accompanying notes are an integral part of these consolidated financial statements.

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

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## 1. Significant accounting policies:

The consolidated financial statements of the District of Sault Ste. Marie Social Services Administration Board (the "Board") are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenditures are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned 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) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and fund balances of the reporting entity and the Sault Ste. Marie Housing Corporation. Inter-organization transactions and balances between these organizations have been eliminated.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life – Years
Buildings	40
Vehicles	5 - 7
Furniture and equipment	5

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Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

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## 1. Significant accounting policies (continued):

### (d) Cash and cash equivalents:

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and investments that mature within three months.

### (e) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

### (f) Government subsidies:

Government subsidies are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the subsidy occur, providing the subsidies are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

### (g) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets and valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

## 2. Forgivable loans:

The Board administers various programs under the Canada-Ontario Affordable Housing Program (“AHP”). Funds received under these programs assist with certain housing repairs to low to moderate income residents of Northern Ontario and funding for new rental housing units to low-income seniors and persons with disabilities, in the form of forgivable loans. These loans are forgivable over 20 years based on specific provisions in each program, provided that certain conditions and requirements are maintained by the loan recipients. In the event of default loans are repaid by the funding recipients. The Board is required to reinvest these amounts through new loans within the related program or return the funding and as such, any amounts not yet distributed under these programs is included in the Payable to Province of Ontario. The net payable at December 31, 2013 was \$116,517 (2012 - \$200,914) which represents the amounts held by the Board to either be issued as new forgivable loans under the AHP programs or returned to the funders. During the year, a total of \$700,832 (2012 - \$572,829) in loan balances was forgiven.

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

### 3. Long-term debt:

	2013	2012
Canada Mortgage and Housing Corporation, various debentures, interest rates varying from 6.09% to 8.10%, annual payments totaling \$718,867, due dates ranging from January 2015 to January 2024, secured by real property	\$ 3,743,294	\$ 4,170,722

Principal repayments required for the next five years and thereafter are as follows:

2014	\$	457,114
2015		488,896
2016		450,572
2017		456,045
2018 and thereafter		1,890,667
	\$	3,743,294

### 4. Tangible capital assets:

Cost	Balance at December 31, 2012	Additions	Disposals	Balance at December 31, 2013
Land	\$ 1,488,538	–	–	\$ 1,488,538
Buildings	5,954,154	–	–	5,954,154
Vehicles	1,413,479	126,239	186,135	1,353,583
Furniture and equipment	623,505	52,554	77,731	598,327
<b>Total</b>	<b>\$ 9,479,676</b>	<b>178,793</b>	<b>263,866</b>	<b>\$ 9,394,602</b>

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

#### 4. Tangible capital assets (continued):

Accumulated amortization	Balance at December 31, 2012	Disposals	Amortization expense	Balance at December 31, 2013
Buildings	\$ 2,976,643	–	101,108	\$ 3,077,751
Vehicles	865,652	186,135	148,470	827,987
Furniture and equipment	204,370	50,990	58,097	211,478
<b>Total</b>	<b>\$ 4,046,665</b>	<b>237,125</b>	<b>307,675</b>	<b>\$ 4,117,216</b>

	Net book value December 31, 2012	Net book value December 31, 2013
Land	\$ 1,488,538	\$ 1,488,538
Buildings	2,977,511	2,876,403
Vehicles	547,827	525,596
Furniture and equipment	419,135	386,849
<b>Total</b>	<b>\$ 5,433,011</b>	<b>\$ 5,277,386</b>

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

#### 4. Tangible capital assets (continued):

Cost	Balance at December 31, 2011	Additions	Disposals	Balance at December 31, 2012
Land	\$ 1,488,538	–	–	\$ 1,488,538
Buildings	5,954,154	–	–	5,954,154
Vehicles	1,286,707	126,772	–	1,413,479
Furniture and equipment	557,306	210,726	144,527	623,505
<b>Total</b>	<b>\$ 9,286,705</b>	<b>337,498</b>	<b>144,527</b>	<b>\$ 9,479,676</b>

Accumulated amortization	Balance at December 31, 2011	Disposals	Amortization expense	Balance at December 31, 2012
Buildings	\$ 2,875,535	–	101,108	\$ 2,976,643
Vehicles	727,765	–	137,887	865,652
Furniture and equipment	202,405	53,034	54,999	204,370
<b>Total</b>	<b>\$ 3,805,705</b>	<b>53,034</b>	<b>293,994</b>	<b>\$ 4,046,665</b>

	Net book value December 31, 2011	Net book value December 31, 2012
Land	\$ 1,488,538	\$ 1,488,538
Buildings	3,078,619	2,977,511
Vehicles	558,942	547,827
Furniture and equipment	354,901	419,135
<b>Total</b>	<b>\$ 5,481,000</b>	<b>\$ 5,433,011</b>

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

## 5. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2013	2012
Invested in tangible capital assets	\$ 5,277,386	\$ 5,463,011
Operating fund	3,947,951	2,919,701
Unfunded long-term debt	(3,743,294)	(4,170,722)
Reserves and reserve funds (note 6)	3,235,688	2,368,059
	\$ 8,717,731	\$ 6,580,049

## 6. Reserves and reserve funds:

	January 1, 2013	Transfers to	Transfers from	December 31, 2013
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 200,000	-	-	\$ 200,000
Ambulances	969,345	193,913	174,727	988,531
	1,169,345	193,913	174,727	1,188,531
Reserve funds:				
Social housing capital reserve fund	1,198,714	118,774	898,915	418,573
Child care reserve fund	-	1,628,584	-	1,628,584
	2013 balances	1,941,271	1,073,642	\$ 3,253,688
	2012 balances	43,713	91,889	\$ 2,368,059

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

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## 7. Expenditures by object:

	2013	2012
Salaries	\$ 81,240	\$ 70,768
Materials, supplies and contracted services	54,354,445	53,960,426
Amortization of tangible capital assets	307,675	293,944
	<u>\$ 54,743,360</u>	<u>\$ 54,325,138</u>

## 8. Contractual agreements:

The Board has entered into an agreement with the City of Sault Ste. Marie for the provision of administration services. The contract is renewed annually and is paid on the basis of full cost recovery.

The Board has entered into a lease agreement with the City of Sault Ste. Marie for rent, at 65 Old Garden River Road in Sault Ste. Marie, Ontario, for \$127,587 annually. The lease term ends December 31, 2017.

## 9. Comparative amounts:

Certain 2012 comparative figures have been reclassified to conform to the presentation used in the current year.

## 10. Budget figures:

Operating budgets are affected on an ongoing basis, depending on when various government programs become available to the Board. Additionally, the consolidated statements contain the financial results of the Sault Ste. Marie Housing Corporation which are budgeted on an inconsistent basis than those of the Board. Accordingly, the budgets are not directly comparable with current year actual amounts and therefore, budgets have not been reflected on the consolidated statement of financial operations and accumulated surplus and the consolidated statement of change in net financial assets (debt).



# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

## 11. Segmented information:

	Ontario Works	Housing Services	DSSAB Administration	Community Child Care	Land Ambulance	Garden River Land Ambulance	2013 Total
Revenue:							
Province of Ontario	\$ 19,744,446	165,532	-	7,965,735	1,827,803	588,155	\$ 30,291,671
Government of Canada	-	3,996,134	-	-	-	-	3,996,134
Participating Municipalities	-	-	19,130,013	-	-	-	19,130,013
Other	-	177,392	92,894	-	-	-	270,286
Investment income	-	26,639	84,524	-	-	-	111,163
Rental income	-	3,081,775	-	-	-	-	3,081,775
<b>Total revenues</b>	<b>19,744,446</b>	<b>7,447,472</b>	<b>19,307,431</b>	<b>7,965,735</b>	<b>1,827,803</b>	<b>588,155</b>	<b>56,881,042</b>
Expenses:							
Salaries and benefits	-	-	81,240	-	3,465,142	506,664	4,053,046
Purchased services	-	-	10,818,876	-	-	-	10,818,876
DSSAB operations	-	-	134,041	-	-	-	134,041
Materials and services	-	8,453,785	-	-	453,176	106,510	9,013,471
Equipment and property costs	-	-	-	-	133,453	1,291	134,744
Transfers to recipients and service providers	17,141,805	5,998,801	-	6,985,684	-	-	30,126,290
Amortization of tangible capital assets	-	101,108	-	-	206,567	-	307,675
Other	-	59,940	-	-	80,536	14,741	155,217
	<b>17,141,805</b>	<b>14,613,634</b>	<b>11,034,157</b>	<b>6,985,684</b>	<b>4,338,874</b>	<b>629,206</b>	<b>54,743,360</b>
Allocation of purchased services:							
Salaries and benefits	4,236,200	1,826,310	(6,411,007)	348,497	-	-	-
Employment related costs	1,627,545	-	(1,627,545)	-	-	-	-
Materials and services	2,095,480	378,022	(2,660,177)	186,675	-	-	-
Other	-	109,523	(120,147)	10,624	-	-	-
<b>Total expenses</b>	<b>25,101,030</b>	<b>16,927,489</b>	<b>215,281</b>	<b>7,531,480</b>	<b>4,338,874</b>	<b>629,206</b>	<b>54,743,360</b>
<b>Annual surplus (deficit)</b>	<b>\$ (5,356,584)</b>	<b>(9,480,017)</b>	<b>19,092,150</b>	<b>434,255</b>	<b>(2,511,071)</b>	<b>(41,051)</b>	<b>\$ 2,137,682</b>

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2013

## 11. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Community Child Care	Land Ambulance	Garden River Land Ambulance	2012 Total
<b>Revenue:</b>							
Province of Ontario	\$ 19,633,695	152,941	-	5,937,872	2,112,813	681,212	\$ 28,518,533
Government of Canada	-	3,483,884	-	-	-	-	3,483,884
Participating Municipalities	-	-	19,035,636	-	-	-	19,035,636
Other	-	210,231	14,382	-	-	-	224,613
Investment income	-	24,980	53,946	-	-	-	78,926
Rental income	-	3,107,178	-	-	-	-	3,107,178
<b>Total revenues</b>	<b>19,633,695</b>	<b>6,979,214</b>	<b>19,103,964</b>	<b>5,937,872</b>	<b>2,112,813</b>	<b>681,212</b>	<b>54,448,770</b>
<b>Expenses:</b>							
Salaries and benefits	-	-	78,933	-	3,465,142	506,664	4,050,739
Purchased services	-	-	10,928,995	-	-	-	10,928,995
DSSAB operations	-	-	356,722	-	-	-	356,722
Materials and services	-	7,785,413	-	-	469,453	74,809	8,329,675
Equipment and property costs	-	-	-	-	125,325	1,152	126,477
Transfers to recipients and service providers	17,880,841	5,366,226	-	6,896,193	-	-	30,143,260
Amortization of tangible capital assets	-	101,108	-	-	192,886	-	293,994
Other	-	-	-	-	80,536	14,740	95,276
	<b>17,880,841</b>	<b>13,252,747</b>	<b>11,364,650</b>	<b>6,896,193</b>	<b>4,333,342</b>	<b>597,365</b>	<b>54,325,138</b>
<b>Allocation of purchased services:</b>							
Salaries and benefits	4,055,752	1,872,329	(6,280,902)	352,821	-	-	-
Employment related costs	1,787,898	-	(1,787,898)	-	-	-	-
Materials and services	2,079,072	466,091	(2,736,325)	191,162	-	-	-
Other	-	112,695	(123,870)	11,175	-	-	-
<b>Total expenses</b>	<b>25,803,563</b>	<b>15,703,862</b>	<b>435,655</b>	<b>7,451,351</b>	<b>4,333,342</b>	<b>597,365</b>	<b>54,325,138</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (6,169,868)</b>	<b>(8,724,648)</b>	<b>18,668,309</b>	<b>(1,513,479)</b>	<b>(2,220,529)</b>	<b>83,847</b>	<b>\$ 123,632</b>

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

## Schedule 1 – Analysis of Program Revenue

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
<b>Provincial program revenue:</b>		
Ontario Works	\$ 19,744,446	\$ 19,633,695
Community childcare	7,965,735	5,937,872
Land ambulance	1,827,803	1,900,090
Other	165,532	152,941
	29,703,516	27,624,598
<b>Provincial program administration:</b>		
LEAP	588,155	893,935
	\$ 30,291,671	\$ 28,518,533
<b>Federal program revenue:</b>		
Social housing	\$ 3,996,134	\$ 3,483,884

# DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 2 – Analysis of Administration Expenses

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
<b>Program administration:</b>		
Purchased services – City of Sault Ste. Marie	\$ 9,002,024	\$ 9,007,404
Other purchased services	1,815,907	2,148,729
	<u>10,837,931</u>	<u>11,156,133</u>
<b>Other administration:</b>		
Board expenses	170,791	172,770
Professional fees	25,435	35,747
	<u>196,226</u>	<u>208,517</u>
	<u>\$ 11,034,157</u>	<u>\$ 11,364,650</u>