

**Rainy River District Social  
Services Administration Board  
Financial Statements  
For the year ended  
December 31, 2012**

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Services Administration Board  
Financial Statements  
For the year ended December 31, 2012**

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## Independent Auditor's Report

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### To the Board of Directors of Rainy River District Social Services Administration Board

We have audited the accompanying financial statements of Rainy River District Social Services Administration Board as at December 31, 2012, which comprise the Statement of Financial Position as at December 31, 2012, and the Statement of Operations and Accumulated Surplus, the Statement of Change in Net Financial Assets and the Statement of 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 of 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 judgement, 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, the financial statements present fairly in all material respects, the financial position of Rainy River District Social Services Administration Board as at December 31, 2012, and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*BDO CANADA LLP*

Chartered Accountants, Licensed Public Accountants


Fort Frances, Ontario  
June 13, 2013

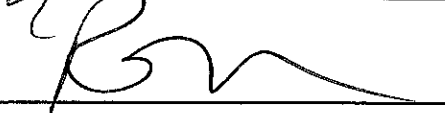
## Rainy River District Social Services Administration Board Statement of Financial Position

December 31	2012	2011
		Restated (see Note 1 and Note 2)
<b>Financial assets</b>		
Cash and cash equivalents (Note 4)	\$ 3,910,190	\$ 3,465,907
Accounts receivable (Note 5)	<u>2,372,356</u>	<u>2,260,797</u>
	<u>6,282,546</u>	<u>5,726,704</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	2,471,131	2,337,272
Deferred revenue (Note 7)	175,683	112,608
Long-term debt (Note 8)	2,211,044	2,416,396
Post-retirement benefits liability (Note 9)	<u>329,400</u>	<u>309,700</u>
	<u>5,187,258</u>	<u>5,175,976</u>
<b>Net financial assets</b>	<u>1,095,288</u>	<u>550,728</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 10)	17,358,492	17,800,964
Prepaid expenses	157,657	224,079
Tangible capital assets under construction	-	<u>62,341</u>
	<u>17,516,149</u>	<u>18,087,384</u>
<b>Accumulated surplus (Note 11)</b>	<u>\$ 18,611,437</u>	<u>\$ 18,638,112</u>

Commitments (Note 14)

On behalf of the Board:

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

## Rainy River District Social Services Administration Board Statement of Operations and Accumulated Surplus

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
	(Note 16)		Restated (see Note 1 and Note 2)
<b>Revenues</b>			
Ontario Works general allowance	\$ 1,741,100	\$ 1,928,130	\$ 1,745,180
Consolidated homelessness prevention program	68,372	68,372	68,372
Employment assistance	205,774	205,774	221,279
EEF and RBF funding	12,933	9,968	7,893
Low income energy assistance program	8,000	5,943	4,412
Child care	1,421,047	1,428,859	1,374,076
Social housing	1,999,246	2,011,174	2,100,037
RRDSSAB housing	2,740,312	2,775,891	3,005,927
Board administration	54,190	54,190	46,860
Ontario Works program administration	669,153	673,143	669,857
Land ambulance	6,641,844	6,161,924	5,946,507
Affordable housing program	-	11,350	12,260
Affordable housing program extension	-	6,905	284,252
Social housing renovation and retrofit program	-	17,126	426,727
Investment in affordable housing program	214,000	245,375	-
Best start program	693,836	823,012	760,857
RRDSSAB administration	402,215	363,634	237,523
<b>Total revenues</b>	<b>16,872,022</b>	<b>16,790,770</b>	<b>16,912,019</b>
<b>Expenditures</b>			
Ontario Works general allowance	1,786,100	1,978,727	1,762,836
Consolidated homelessness prevention program	68,372	68,372	68,372
Employment assistance	206,172	212,613	225,645
EEF and RBF funding	12,933	10,401	7,893
Low income energy assistance program	8,000	5,943	4,412
Child care	1,437,358	1,389,308	1,364,350
Social housing	1,995,216	2,041,881	1,948,417
RRDSSAB housing	3,022,146	2,979,893	3,181,617
Board administration	54,190	47,061	46,860
Ontario Works program administration	669,327	690,608	650,540
Land ambulance	6,641,844	5,926,350	5,861,569
Affordable housing program	-	11,350	12,260
Affordable housing program extension	-	6,905	284,252
Social housing renovation and retrofit program	-	17,126	426,727
Investment in affordable housing program	214,000	245,375	-
Best start program	694,439	823,012	761,638
RRDSSAB administration	526,543	362,520	326,208
<b>Total expenditures</b>	<b>17,336,640</b>	<b>16,817,445</b>	<b>16,933,596</b>
<b>Annual deficit</b>	<b>(464,618)</b>	<b>(26,675)</b>	<b>(21,577)</b>
<b>Accumulated surplus, beginning of year, as previously stated</b>	<b>17,739,291</b>	<b>17,739,291</b>	<b>17,718,223</b>
<b>Prior period error correction (Note 1)</b>	<b>-</b>	<b>(958,592)</b>	<b>(718,171)</b>
<b>Change in accounting policy (Note 3)</b>	<b>-</b>	<b>1,857,413</b>	<b>1,659,637</b>
<b>Accumulated surplus, beginning of year, restated</b>	<b>17,739,291</b>	<b>18,638,112</b>	<b>18,659,689</b>
<b>Accumulated surplus, end of year (Note 11)</b>	<b>\$ 17,274,673</b>	<b>\$ 18,611,437</b>	<b>\$ 18,638,112</b>

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

**Rainy River District Social Services Administration Board  
Statement of Change in Net Financial Assets**

For the year ended December 31	Budget 2012	Actual 2012	2011
	(Note 16)		Restated (see Note 1 and Note 2)
<b>Annual deficit</b>	\$ (464,618)	\$ (26,675)	\$ (21,577)
Acquisition of tangible capital assets	(377,700)	(421,862)	(169,951)
Amortization of tangible capital assets	1,005,537	926,676	890,417
Loss (gain) on disposal of tangible capital assets	-	(38,211)	175
Proceeds on sale of tangible capital assets	-	38,211	-
Acquisition of assets under construction	-	-	(82,165)
	<u>163,219</u>	<u>478,139</u>	<u>616,899</u>
Acquisition of prepaid expenses	-	66,421	227
<b>Net change in net financial assets</b>	<u>163,219</u>	<u>544,560</u>	<u>617,126</u>
<b>Net financial assets (debt), beginning of year</b>	<u>550,728</u>	<u>550,728</u>	<u>(66,398)</u>
<b>Net financial assets, end of year</b>	<u>\$ 713,947</u>	<u>\$ 1,095,288</u>	<u>\$ 550,728</u>

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

## Rainy River District Social Services Administration Board Statement of Cash Flows

For the year ended December 31	2012	2011
		Restated (see Note 1 and Note 2)
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual deficit	\$ (26,675)	\$ (21,577)
<b>Items not involving cash</b>		
Amortization	926,676	890,417
Loss (gain) on disposal of tangible capital assets	(38,211)	175
<b>Changes in non-cash operating balances</b>		
Accounts receivable	(111,559)	62,089
Accounts payable and accrued liabilities	133,859	63,380
Deferred revenue	63,075	(316,895)
Post-retirement benefits	19,700	24,400
Prepaid expenses	66,421	227
	<u>1,033,286</u>	<u>702,216</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(421,862)	(252,116)
Proceeds on sale of tangible capital assets	38,211	-
	<u>(383,651)</u>	<u>(252,116)</u>
<b>Financing transactions</b>		
Repayment of long-term debt	(205,352)	(192,513)
	<u>(205,352)</u>	<u>(192,513)</u>
<b>Increase in cash and cash equivalents during the year</b>	<u>444,283</u>	<u>257,587</u>
<b>Cash and cash equivalents, beginning of year</b>	<u>3,465,907</u>	<u>3,208,320</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 3,910,190</u>	<u>\$ 3,465,907</u>

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

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## Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

**December 31, 2012**

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<b>Nature of Business</b>	<p>The Board is engaged in the provision of social services to residents of the Rainy River District and serves as a collection and administrative agent for social assistance, child care, social housing, land ambulance services and various government funded programs. The Board has been established under the District Social Services Administration Boards Act of the Province of Ontario. Its' members are the ten municipalities in the District, plus representatives from three unincorporated areas in the District.</p>
<b>Management's Responsibility</b>	<p>The financial statements of Rainy River District Social Services Administration Board are representations of management. They have been prepared in accordance with accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.</p>
<b>Basis of Accounting</b>	<p>Revenues and expenditures are reported on the accrual basis of accounting.</p> <p>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.</p>
<b>Cash and Cash Equivalents</b>	<p>Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.</p>
<b>Revenue Recognition</b>	<p>Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.</p> <p>Unrestricted investment income is recognized as revenue when earned.</p> <p>Rental revenue is recognized monthly when the units are occupied and if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p>



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## Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

December 31, 2012

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**Deferred Revenue** Revenue restricted by legislation, regulation or agreement and not available for operating purposes is reported as deferred revenue on the statement of financial position. The revenue is reported on the statement of operations and accumulated surplus in the year in which it is used for the specified purpose.

**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 assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting periods. Actual results could differ from management's best estimates as additional information becomes available in the future.

The estimates used in preparation of these financial statements are the useful lives of the property, plant and equipment, and the present value of the Board's employee post-retirement benefits.

**Tangible Capital Assets** Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis commencing once the asset is available for productive use as follows:

Land improvements	15 to 25 years
Buildings	20 to 60 years
Ambulance equipment	5 years
Furniture and equipment	10 years
Vehicles	5 to 10 years
Computer hardware	5 years
Computer software	5 years

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## Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

December 31, 2012

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### **Retirement Benefits and Other Employee Benefit Plans**

Rainy River District Social Services Administration Board's contributions during the period to its multi-employer defined benefit plan are expensed as incurred. The costs of retirement benefits and other employee benefits that accumulate over the period of service provided by employees are actuarially determined using the projected benefit method prorated on services based on management's best estimate of retirement ages, health care cost trends, employee turnover and discount rates. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee group.

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# Rainy River District Social Services Administration Board

## Notes to Financial Statements

December 31, 2012

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### 1. Prior Period Error Correction

As part of the Board's review of their tangible capital asset amortization policy (Note 2), an inventory of tangible capital assets was compiled. During the preparation of the tangible capital asset inventory listing, the Board identified specific errors in their tangible capital assets including the failure to account for capital assets that had been removed from service in prior years, and the recognition in prior years financial statements of capital assets that did not meet the Board's tangible capital asset policy thresholds and therefore should not have been capitalized.

The net effect of the identified errors was an overstatement of the Board's tangible capital assets and accumulated surplus at January 1, 2011, of \$718,171 and an overstatement of the Board's tangible capital asset additions recognized during the year ended December 31, 2011, of \$240,421.

The Board has corrected these prior period errors by recognizing a prior period reduction of its January 1, 2011 opening tangible capital assets and accumulated surplus of \$718,171 in addition to a reduction to the December 31, 2011, year end tangible capital asset additions of \$240,421. The reduction of the December 31, 2011, year end tangible capital asset additions resulted in the expensing of the related non-capital expenditures and a reduction in the Board's December 31, 2011, surplus of \$240,421, prior to the effects of the change in accounting policy described below (Note 2).

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### 2. Change in Accounting Policy

During the year, the Board made a decision to change its method of amortizing its tangible capital assets from the declining balance method to the straight line method. The change in accounting policy was applied on a retroactive basis and resulted in a \$1,659,637 reduction to the Board's accumulated amortization at January 1, 2011 and a corresponding increase in the Board's January 1, 2011, accumulated surplus of \$1,659,637.

The change in accounting policy also resulted in a \$197,776 decrease to the Board's December 31, 2011, year end amortization expense and a corresponding increase to the Board's December 31, 2011, surplus of \$197,776.

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### 3. Initial Adoption of PS 3410 - Government Transfers

The Board has early adopted revised Public Sector Accounting Standard: PS 3410 - Government Transfers. As a result of the adoption, the timing of the recognition of government transfers changed from the prior year. The standard requires a transferring government to recognize a transfer as an expense in the period the transfer is authorized and all eligibility criteria have been met. As a result, transfers that were previously recognized as a prepaid asset are now expensed in the year paid if the transfers have been authorized and all eligibility criteria have been met by the recipient.

The Board has applied the standard on a prospective basis. The adoption of the standard has had no impact on the surplus/deficit that would have otherwise been recognized and reported by the Board.

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## Rainy River District Social Services Administration Board Notes to Financial Statements

**December 31, 2012**

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### 4. Cash and Cash Equivalents

The balance of cash reported on the statement of financial position is made up of the following:

	2012	2011
Unrestricted cash	\$ 1,699,795	\$ 1,342,874
Restricted by Board resolution	2,210,395	2,123,033
	\$ 3,910,190	\$ 3,465,907

Certain surplus funds are set aside by Board resolution for specific purposes and referred to as reserve funds. Cash restricted by Board resolution represents the assets that are maintained in respect of those reserve funds (Note 11).

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### 5. Accounts Receivable

	2012	2011
Municipalities	\$ 182,713	\$ 10
Provincial	890,005	1,062,462
Other	1,311,089	1,209,071
Allowance for doubtful accounts	(11,451)	(10,746)
	\$ 2,372,356	\$ 2,260,797

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### 6. Accounts Payable and Accrued Liabilities

	2012	2011
Provincial	\$ 1,360,016	\$ 1,243,853
Trade accounts payable	536,705	549,228
Accrued wages and benefits	574,410	544,191
	\$ 2,471,131	\$ 2,337,272

## Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

### 7. Deferred Revenue

	2012	2011
Ministry of Community and Social Services		
Best start program	\$ 13,945	\$ 45,257
Aboriginal planning	7,175	-
Ministry of Municipal Affairs and Housing		
Affordable housing program	31,937	36,475
Affordable housing program extension	-	25
Investment in affordable housing program	92,994	-
Social housing renovation and retrofit program	-	3,672
Prepaid tenants rents	17,229	12,873
Other	12,403	14,306
	\$ 175,683	\$ 112,608

### 8. Long-term Debt

	2012	2011
Debentures payable to the Ministry, various interest rates (5.62% to 7.81%), and various maturity dates to January 1, 2024.	\$ 2,211,044	\$ 2,416,396

Repayments required on long-term debt for the next five years and thereafter are due as follows:

Year	Principal	Interest	Total
2013	\$ 219,057	\$ 147,219	\$ 366,276
2014	225,823	132,590	358,413
2015	217,218	117,422	334,640
2016	232,005	102,635	334,640
2017	240,547	86,832	327,379
Thereafter	1,076,394	215,012	1,291,406
	\$ 2,211,044	\$ 801,710	\$ 3,012,754

The gross interest relating to the above long-term liability was \$156,056 (2011 - \$168,895).

## Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

### 9. Post-Retirement Benefits Liability

Rainy River District Social Services Administration Board provides the following benefits to eligible full-time employees who are members of the Canadian Union of Public Employees (CUPE):

- Extended health care
- Semi-private hospital coverage
- Dental benefits

<b>Post-Retirement Benefits Liability</b>	<b>2012</b>	<b>2011</b>
Accrued post-retirement benefits obligation	\$ 329,400	\$ 309,700
<b>Post-Retirement Benefits Expenditure</b>	<b>2012</b>	<b>2011</b>
Current year benefit costs	\$ 18,600	\$ 20,400
Interest on accrued benefit obligation	12,500	16,500
Amortized actuarial (gains) losses	(2,300)	-
Employee contributions	(9,100)	(12,500)
Post-retirement benefits expenditure	\$ 19,700	\$ 24,400

The significant actuarial assumptions adopted and estimated for the calculation of the accrued benefit obligations are as follows:

	<b>2012</b>	<b>2011</b>
Discount on accrued benefit obligations	4.25%	5.5%
Dental cost trend rates	4.0%	4.0%
Extended health care trend rates	7.8%	8.5%

For December 31, 2012, extended health care trend rates are assumed to be 7.8%, decreasing by 0.2% per annum to an ultimate rate of 5.0% thereafter.

**Rainy River District Social Services Administration Board**  
**Notes to Financial Statements**

December 31, 2012

**10. Tangible Capital Assets**

2012

	Land and Land Improvements	Buildings	Ambulance Equipment	Furniture and Equipment	Automotive - Ambulances	Automotive - Other	Computer Hardware	Computer Software	Total
Cost, beginning of year	\$ 1,206,848	\$ 21,644,815	\$ 259,146	\$ 88,624	\$ 1,424,423	\$ 404,103	\$ 229,725	\$ 113,051	\$ 25,370,735
Additions	-	51,092	-	12,817	254,127	23,914	5,088	137,166	484,204
Disposals	-	-	-	-	(100,543)	-	-	-	(100,543)
Cost, end of year	1,206,848	21,695,907	259,146	101,441	1,578,007	428,017	234,813	250,217	25,754,396
Accumulated amortization, beginning of year	223	5,889,280	100,636	44,471	937,728	369,441	161,191	66,801	7,569,771
Amortization	664	629,856	51,829	9,226	160,987	4,523	38,264	31,327	926,676
Disposals	-	-	-	-	(100,543)	-	-	-	(100,543)
Accumulated amortization, end of year	887	6,519,136	152,465	53,697	998,172	373,964	199,455	98,128	8,395,904
Net carrying amount, end of year	\$ 1,205,961	\$ 15,176,771	\$ 106,681	\$ 47,744	\$ 579,835	\$ 54,053	\$ 35,358	\$ 152,089	\$ 17,358,492

**Rainy River District Social Services Administration Board**  
**Notes to Financial Statements**

December 31, 2012

**10. Tangible Capital Assets (continued)**

													Restated (see Note 1 and Note 2)	2011
	Land and Land Improvements	Buildings	Ambulance Equipment	Furniture and Equipment	Automotive - Ambulances	Automotive - Other	Computer Hardware	Computer Software						
Cost, beginning of year	\$ 1,196,891	\$21,610,499	\$ 259,146	\$ 81,145	\$ 1,290,287	\$ 404,103	\$ 217,883	\$ 93,227	\$ 25,153,181					
Additions	9,957	34,316	-	7,479	134,136	-	11,842	19,824	217,554					
Cost, end of year	1,206,848	21,644,815	259,146	88,624	1,424,423	404,103	229,725	113,051	25,370,735					
Accumulated amortization, beginning of year	-	5,274,404	48,807	36,159	784,011	365,064	121,934	48,975	6,679,354					
Amortization	223	614,876	51,829	8,312	153,717	4,377	39,257	17,826	890,417					
Accumulated amortization, end of year	223	5,889,280	100,636	44,471	937,728	369,441	161,191	66,801	7,569,771					
Net carrying amount, end of year	\$ 1,206,625	\$15,755,535	\$ 158,510	\$ 44,153	\$ 486,695	\$ 34,662	\$ 68,534	\$ 46,250	\$ 17,800,964					

The net book value of tangible capital assets not being amortized because they are under construction is \$NIL (2011 - \$62,341). These items are recognized separately as tangible capital assets under construction in the statement of financial position.



# Rainy River District Social Services Administration Board

## Notes to Financial Statements

December 31, 2012

### 11. Accumulated Surplus

The Board segregates its accumulated surplus in the following categories:

	2012	2011
		Restated (see Note 1 and Note 2)
Investment in tangible capital assets		
Tangible capital assets	\$ 17,358,492	\$ 17,800,964
Social housing debentures outstanding	(2,211,044)	(2,416,396)
Total investment in tangible capital assets	<u>15,147,448</u>	<u>15,384,568</u>
Investment in tangible capital assets under construction	-	62,341
Unrestricted net assets		
Ontario Works general allowance	21,903	72,500
Consolidated homelessness prevention program	(3,309)	(3,309)
Employment assistance/Enhanced employment services	34,073	40,912
One-time EEF/RBF/INCT funding	1,634	2,067
Child care	74,969	35,416
Social housing	(40,397)	(11,391)
RRDSSAB housing	319,157	131,287
Board administration	13,724	6,595
Ontario Works program administration	8,983	25,590
Land ambulance	379,813	265,834
RRDSSAB administration	(446,209)	(352,903)
Total unrestricted net assets	<u>364,341</u>	<u>212,598</u>
Other allocated deficits		
Accrued stat/vacation/OT/sick time	(234,815)	(221,731)
Post-retirement benefits	(329,400)	(309,700)
Total other allocated deficits	<u>(564,215)</u>	<u>(531,431)</u>
Working fund reserves	<u>1,659,477</u>	<u>1,521,140</u>
Reserve funds		
Land ambulance	951,471	1,039,643
Social housing and RRDSSAB housing	832,465	842,509
RRDSSAB administration	220,450	106,744
Total reserve funds	<u>2,004,386</u>	<u>1,988,896</u>
	<u>\$ 18,611,437</u>	<u>\$ 18,638,112</u>

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and non-financial assets.

Reserve funds represent funds set aside by Board resolution for specific purposes.

## Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

### 12. Expenditures by Object

	Budget 2012	Actual 2012	2011
Salaries and benefits	\$ 7,740,323	\$ 7,020,998	\$ 7,158,677
Long-term debt interest	160,924	156,056	168,895
Materials	1,859,448	1,811,383	2,122,670
Contracted services	-	1,625	19,579
Rents and financial expenses	1,023,947	1,022,767	630,399
External transfers	5,546,461	5,858,240	5,918,559
Amortization	1,005,537	926,676	890,417
Post-employment benefits	-	19,700	24,400
	<b>\$ 17,336,640</b>	<b>\$ 16,817,445</b>	<b>\$ 16,933,596</b>

### 13. Adequacy of Housing Providers' Capital Reserve Funds

RRDSSAB and certain non-profit housing providers are required to establish capital reserve funds for financing future major repairs and replacements.

RRDSSAB has used the Analysis of Building Condition Assessment and Reserve Funds for the RRDSSAB Study of the Stonewell Group Inc. and other information as available to evaluate the adequacy of annual contributions to the capital reserve funds of certain housing providers that receive funding from RRDSSAB.

The Study indicated that, based on a capital reserve funding level of \$116,441 annually over a 30 year period, the aggregate of the capital reserve funds for the provincial reformed, urban native, and Section 95 non-profit providers that receive funding from RRDSSAB would be deficient. The Study recommended annual funding of \$314,000 or a one-time top up of \$4.13 million in order to avoid future deficiencies in the reserve funds of these housing providers.

The capital reserve funds of housing providers were evaluated on the basis of expected repair and replacement costs and life expectancy of the building projects. Such evaluation is based on numerous assumptions and future events.

A Building Condition Assessment and Reserve Fund Study have been completed on the housing units owned and operated by RRDSSAB by FIRM Associates Inc. in 2008, and the future deficiency of the reserve fund for these housing units has been estimated at \$9,402,000.

The study indicated that, over the next 20 year period the fund would require \$463,000 annually to avoid future deficiencies in the reserve fund.

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## Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

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### 14. Commitments

The Board is party to an operating lease for its Land Ambulance building premises in Atikokan, Ontario, at \$1,962 per month for 2013 with 1.75% annual increases, under a lease expiring December 31, 2016.

The minimum annual lease payment for the four years are as follows:

Year	Amount
2013	\$23,540
2014	\$23,953
2015	\$24,372
2016	\$24,799

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### 15. Pension Agreements

The Board makes contributions to the Ontario Municipal Employees' Retirement Fund (OMERS), a multi-employer plan, on behalf of approximately 75 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. Employees and employers contribute jointly to the plan.

Because OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are a joint responsibility of the Ontario municipal organizations and their employees. As a result, the Board does not recognize any share of the OMERS pension surplus or deficit. The amount contributed to OMERS for 2012 was \$398,828 (2011 - \$346,285) for current service. The OMERS Board rate was 8.3% to 12.8% depending on the income level for 2012 (2011 - 7.4% to 10.7% depending on the income level).

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## Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

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### 16. Budget

The Financial Plan (Budget) motion approved by the Board on February 16, 2012, was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis with adjustments to meet Public Sector Accounting Standards. The modified accrual budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. In addition, the modified accrual budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the Statements of Operations and Accumulated Surplus and Change in Net Financial Assets represent the Financial Plan (Budget) approved by the Board of Directors on February 16, 2012, with adjustments as follows:

	2012
Financial plan (budget) surplus for the year	\$ -
Add:	
Capital expenditures	377,700
Principal repayment on DSSAB housing debentures	200,484
Transfers to reserves and reserve funds	318,235
Post-retirement benefits	34,500
Less:	
Transfers from reserves and reserve funds	(330,000)
Amortization	(1,005,537)
Use of previous years surplus	(60,000)
	\$ (464,618)

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# Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2012

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## 17. Segmented Information

The Board is a diversified para-municipal Organization engaged in the provision of social services to residents of Rainy River District Social Services Administration Board and serves as a collection and administrative agent for social assistance, child care, social housing, land ambulance services and various government funded programs. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

### **General Government**

General government consists of the revenue and expense that relate to the Administrative and Board costs of Rainy River District Social Services Administration Board.

### **Health - Ambulance Services**

Health services are represented by ambulance services. The ambulance services provide emergency medical care to those in distress and transportation services to the injured.

### **Social Services - General Assistance**

Social services - general assistance are comprised of disability support and social assistance provided to help individuals and families in need.

### **Social Services - Child Care**

The Board provides assistance to help families with the cost of child care and youth programs.

### **Social Housing**

Social housing is provided to help shelter families and elderly in need.

**Rainy River District Social Services Administration Board  
Notes to Financial Statements**

**December 31, 2012**

**17. Segmented Information (continued)**

December 31, 2012	General Government	Health - Ambulance Services	Social Services -			2012 Total	2011 Total
			General Assistance	Child Care	Housing		
<b>Revenues</b>							
Grants	\$ 16,375	\$ 2,547,474	\$ 2,337,784	\$ 1,865,715	\$ 1,647,698	\$ 8,415,046	\$ 8,784,114
Municipalities	(119,177)	3,492,935	569,814	363,231	1,746,011	6,052,814	5,935,460
Rents	217,584	-	-	-	1,117,125	1,334,709	1,357,027
Interest	22,669	12,052	-	-	10,601	45,322	17,650
Other	280,373	109,463	264,487	22,925	265,631	942,879	817,768
<b>Total revenues</b>	<b>417,824</b>	<b>6,161,924</b>	<b>3,172,085</b>	<b>2,251,871</b>	<b>4,787,066</b>	<b>16,790,770</b>	<b>16,912,019</b>
<b>Expenses</b>							
Salaries, wages and benefits	145,817	4,933,354	645,648	150,573	1,145,606	7,020,998	7,158,677
Long-term debt charges	-	-	-	-	156,056	156,056	168,895
Materials	184,905	440,378	83,238	81,958	1,020,904	1,811,383	2,122,670
Contracted services	-	-	1,625	-	-	1,625	19,579
Rents and financial expenses	10,510	264,333	189,730	60,217	497,977	1,022,767	630,399
External transfers	-	-	2,326,322	1,919,571	1,612,347	5,858,240	5,918,559
Post-employment benefits	-	19,700	-	-	-	19,700	24,400
Amortization	68,349	268,586	858	-	588,883	926,676	890,417
<b>Total expenses</b>	<b>409,581</b>	<b>5,926,351</b>	<b>3,247,421</b>	<b>2,212,319</b>	<b>5,021,773</b>	<b>16,817,445</b>	<b>16,933,596</b>
<b>Net surplus (deficit)</b>	<b>\$ 8,243</b>	<b>\$ 235,573</b>	<b>\$ (75,336)</b>	<b>\$ 39,552</b>	<b>\$ (234,707)</b>	<b>\$ (26,675)</b>	<b>\$ (21,577)</b>



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BDO Canada LLP  
375 Scott Street  
Fort Frances ON P9A 1H1 Canada

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## Independent Auditor's Comments on Supplementary Financial Information

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To the Board of Directors of  
Rainy River District Social Services Administration Board

We have audited the financial statements of Rainy River District Social Services Administration Board, which comprise the Statement of Financial Position as at December 31, 2012, and the Statement of Operations and Accumulated Surplus, the Statement of Change in Net Financial Assets and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated June 13, 2013, which contained an unqualified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The following program schedules are presented for the purpose of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

This supplementary information is prepared to assist Rainy River District Social Services Administration Board in assessing and analysing the operations of the individual programs. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for the Board of Directors of Rainy River District Social Services Administration Board and should not be distributed to or used by parties other than the Board of Directors of Rainy River District Social Services Administration Board.

*BDO CANADA LLP*

Chartered Accountants, Licensed Public Accountants

Fort Frances, Ontario  
June 13, 2013

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Ontario Works General Allowance</b>			
<b>Revenue</b>			
Provincial	\$ 1,312,877	\$ 1,441,048	\$ 1,284,881
Municipal	227,723	227,723	254,681
Client income	118,000	191,235	125,096
Repayments	15,000	41,305	12,238
Reimbursements	67,500	26,819	68,284
	<u>1,741,100</u>	<u>1,928,130</u>	<u>1,745,180</u>
<b>Expenditure</b>			
General assistance			
Basic needs	704,228	769,107	692,226
Basic shelter	890,522	988,716	877,793
Board and lodging	30,200	31,988	28,781
Special diet	15,000	20,576	14,816
Temporary care	4,000	13,791	3,876
Advanced age	-	186	-
Community startup	40,000	44,869	37,063
Up front costs	1,150	1,934	-
Transitional child benefit	12,500	22,549	12,202
Employment startup	12,000	10,547	10,345
Personal needs	5,000	9,648	4,553
Full time employment	500	803	-
Special assistance			
Travel and transportation	500	-	375
Dental services	12,500	19,269	11,456
Prosthetic and eye glasses	4,500	3,250	3,486
Other	2,000	1,512	2,868
Funerals	17,500	12,107	29,039
Special needs			
Surgical supplies	2,000	1,484	1,620
Medical transportation	32,000	26,391	32,337
	<u>1,786,100</u>	<u>1,978,727</u>	<u>1,762,836</u>
<b>Net change in program for the year</b>	<b>\$ (45,000)</b>	<b>\$ (50,597)</b>	<b>\$ (17,656)</b>



## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
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### Consolidated Homelessness Prevention Program

<b>Revenue</b>			
Provincial	\$ 68,372	\$ 68,372	\$ 68,372
<b>Expenditure</b>			
Contracts	19,849	19,868	21,494
Program	48,523	48,504	46,878
	68,372	68,372	68,372
<b>Net change in program for the year</b>	\$ -	\$ -	\$ -

### Employment Assistance

<b>Revenue</b>			
Provincial	\$ 170,381	\$ 170,381	\$ 183,405
Municipal	35,393	35,393	37,874
	205,774	205,774	221,279
<b>Expenditure</b>			
Allocated administration costs	19,072	19,072	-
Amortization	398	-	549
Program expenses	90,880	82,839	49,525
Salaries and wages	95,822	110,702	104,753
Transfers to other programs	-	-	70,818
	206,172	212,613	225,645
<b>Net change in program for the year</b>	\$ (398)	\$ (6,839)	\$ (4,366)

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31

	Budget 2012	Actual 2012	Actual 2011
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### Emergency Energy Fund (EFF) and Rent Bank Fund (RBF)

**Revenue**

Provincial - EFF	\$ 4,930	\$ 4,930	\$ 4,930
Provincial - RBF	8,003	5,038	2,963
	12,933	9,968	7,893

**Expenditure**

Program - EFF	4,930	5,363	4,930
Program - RBF	8,003	5,038	2,963
	12,933	10,401	7,893

<b>Net change in program for the year</b>	\$ -	\$ (433)	\$ -
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### Low Income Energy Assistance Program

**Revenue**

Provincial	\$ 8,000	\$ 1,903	\$ 4,412
Other revenue	-	4,040	-
	8,000	5,943	4,412

**Expenditure**

Program	8,000	5,943	4,412
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<b>Net change in program for the year</b>	\$ -	\$ -	\$ -
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## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Child Care</b>			
<b>Revenue</b>			
Provincial	\$ 1,049,816	\$ 1,057,628	\$ 1,054,868
Municipal	363,231	363,231	310,158
Miscellaneous	8,000	8,000	9,050
	<u>1,421,047</u>	<u>1,428,859</u>	<u>1,374,076</u>
<b>Expenditure</b>			
Allocated administration costs	27,630	27,630	-
Amortization expense	1,311	-	1,781
Building maintenance and rent	10,668	10,101	8,299
Program administration costs	7,550	10,944	14,966
Service provider payments	1,252,990	1,264,469	1,260,850
Travel and training	3,000	4,351	3,326
Wages and benefits	134,209	71,813	75,128
	<u>1,437,358</u>	<u>1,389,308</u>	<u>1,364,350</u>
<b>Net change in program for the year</b>	<b>\$ (16,311)</b>	<b>\$ 39,551</b>	<b>\$ 9,726</b>

**Rainy River District Social Services Administration Board  
Program Schedules**

<b>For the year ended December 31</b>	<b>Budget 2012</b>	<b>Actual 2012</b>	<b>Actual 2011</b>
<b>Social Housing</b>			
<b>Revenue</b>			
Municipal	\$ 708,981	\$ 708,981	\$ 574,544
Federal	1,216,818	1,216,818	1,256,216
RGI calculation and administration fees	73,447	80,220	131,347
Transfers from RRDSAB administration	-	-	132,967
Miscellaneous	-	5,155	4,963
	<u>1,999,246</u>	<u>2,011,174</u>	<u>2,100,037</u>
<b>Expenditure</b>			
Service provider payments	1,550,938	1,551,674	1,442,894
Allocated administration costs	58,553	58,553	-
Amortization	4,070	1,701	3,318
Building maintenance and rent	22,607	22,607	32,669
Program administration costs	32,450	31,434	36,446
Wages and benefits	326,598	375,912	433,090
	<u>1,995,216</u>	<u>2,041,881</u>	<u>1,948,417</u>
<b>Net change in program for the year</b>	<b>\$ 4,030</b>	<b>\$ (30,707)</b>	<b>\$ 151,620</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>RRDSSAB Housing</b>			
<b>Revenue</b>			
Rent	\$ 1,154,650	\$ 1,117,125	\$ 1,135,843
Municipal	1,037,029	1,037,029	1,038,256
Federal	408,966	408,966	369,568
Provincial - one-time funding	-	-	234,840
Provincial - SCRS	22,475	19,812	25,658
Provincial - student grants	1,350	2,102	-
Administration and other revenue	115,842	190,857	201,762
	<u>2,740,312</u>	<u>2,775,891</u>	<u>3,005,927</u>
<b>Expenditure</b>			
Allocated administration	65,269	65,269	-
Amortization	510,418	587,181	568,665
Equipment and repairs	12,450	29,927	21,515
General operating expenses	406,935	387,392	276,994
Insurance	52,300	52,508	50,586
Interest on long-term debt	160,924	156,056	168,895
Information technology costs	15,530	52,147	17,432
Other expenses	61,968	56,863	60,603
Property taxes	253,926	248,101	242,136
Rent - administrative office	25,200	25,200	26,805
Rent supplement	70,250	60,674	70,519
Repairs and maintenance	-	-	244,807
Salaries and wages	836,708	769,694	928,785
Telephone	28,805	24,249	29,322
Travel and training	11,000	9,097	14,929
Utilities	510,463	455,535	459,624
	<u>3,022,146</u>	<u>2,979,893</u>	<u>3,181,617</u>
<b>Net change in program for the year</b>	<b>\$ (281,834)</b>	<b>\$ (204,002)</b>	<b>\$ (175,690)</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Board Administration</b>			
<b>Revenue</b>			
Provincial	\$ 16,375	\$ 16,375	\$ 14,360
Municipal	37,815	37,815	32,500
	<u>54,190</u>	<u>54,190</u>	<u>46,860</u>
<b>Expenditure</b>			
Honoraria	35,580	32,415	32,777
Insurance	2,780	2,871	2,623
Meeting expenses	750	345	811
Other expenses	-	1,178	308
Per diems	400	-	-
Travel/mileage/meetings	14,680	10,252	10,341
	<u>54,190</u>	<u>47,061</u>	<u>46,860</u>
<b>Net change in program for the year</b>	<b>\$ -</b>	<b>\$ 7,129</b>	<b>\$ -</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Ontario Works Program Administration</b>			
<b>Revenue</b>			
Provincial	\$ 362,456	\$ 365,356	\$ 292,385
Municipal	306,697	306,697	303,697
Other income	-	1,090	2,957
Transfers from other programs	-	-	70,818
	<u>669,153</u>	<u>673,143</u>	<u>669,857</u>
<b>Expenditure</b>			
Advertising	200	-	98
Allocated administration	64,551	64,551	-
Amortization	3,674	858	4,925
Audit	3,600	5,923	4,902
Bank charges	200	125	117
Computer maintenance	100	1,339	1,143
Contracts - miscellaneous	-	1,625	-
Dues and fees	200	-	1,255
Equipment leases	3,300	3,425	5,587
Equipment	-	-	4,217
Insurance	4,300	4,312	5,495
Miscellaneous	500	661	506
Office supplies and expenses	4,050	3,408	6,294
Postage	2,800	3,066	3,203
Repairs and maintenance	200	4,345	41
Rent - administrative office	31,307	32,235	46,606
Telephone	6,525	8,474	9,695
Travel and training	22,406	21,315	20,320
Wages and benefits	521,414	534,946	536,136
	<u>669,327</u>	<u>690,608</u>	<u>650,540</u>
<b>Net change in program for the year</b>	<b>\$ (174)</b>	<b>\$ (17,465)</b>	<b>\$ 19,317</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Land Ambulance</b>			
<b>Revenue</b>			
Provincial	\$ 2,843,567	\$ 2,547,474	\$ 2,508,341
Municipal	3,798,277	3,492,935	3,383,750
Miscellaneous revenue	-	83,304	54,416
Gain on disposal of tangible capital assets	-	38,211	-
	<u>6,641,844</u>	<u>6,161,924</u>	<u>5,946,507</u>
<b>Expenditure</b>			
Allocated administration	35,601	35,601	-
Ambulance base leases and office rent	143,973	139,345	144,130
Amortization	260,773	268,586	228,080
Computer maintenance and supplies	72,100	73,388	73,989
Equipment	14,500	35,670	12,464
Insurance	71,150	71,497	70,528
Licences	1,000	900	1,524
Laundry and uniforms	53,000	33,427	47,368
Medical supplies	76,200	58,641	65,307
Program expenses	33,550	32,036	33,278
Repairs and maintenance - base and vehicles	152,167	146,738	150,195
Telephone and communications	24,400	24,306	25,789
Travel and training	51,800	30,251	15,296
Utilities	22,900	22,910	23,624
Wages and benefits	5,628,730	4,953,054	4,969,997
	<u>6,641,844</u>	<u>5,926,350</u>	<u>5,861,569</u>
<b>Net change in program for the year</b>	<b>\$ -</b>	<b>\$ 235,574</b>	<b>\$ 84,938</b>



**Rainy River District Social Services Administration Board  
Program Schedules**

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Affordable Housing Program</b>			
<b>Revenue</b>			
Provincial	\$ -	\$ 11,350	\$ 12,260
<b>Expenditure</b>			
Program expenses	-	11,350	12,260
<b>Net change in program for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Affordable Housing Program Extension**

<b>Revenue</b>			
Provincial	\$ -	\$ 6,905	\$ 284,252
<b>Expenditure</b>			
Allocated administration	-	-	40,494
Contracts	-	-	-
Program expense	-	6,905	239,380
Wages and benefits	-	-	4,378
	-	6,905	284,252
<b>Net change in program for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
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### Social Housing Renovation and Retrofit Program

<b>Revenue</b>				
Provincial	\$	-	\$ 17,126	\$ 426,727
<b>Expenditure</b>				
Allocated administration		-	5,973	51,739
Program expenses		-	11,153	369,834
Wages and benefits		-	-	5,154
		-	17,126	426,727
<b>Net change in program for the year</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

### Investment in Affordable Housing Program (IAHP)

<b>Revenue</b>				
Provincial	\$	214,000	\$ 245,375	\$ -
<b>Expenditure</b>				
Program		180,000	211,375	-
Allocated administration		34,000	34,000	-
		214,000	245,375	-
<b>Net change in program for the year</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Rainy River District Social Services Administration Board  
Program Schedules**

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>Best Start Program</b>			
<b>Revenue</b>			
Provincial	\$ 693,836	\$ 808,087	\$ 693,051
Other revenue	-	14,925	5,180
Deferred from prior	-	-	62,626
	<u>693,836</u>	<u>823,012</u>	<u>760,857</u>
<b>Expenditure</b>			
Allocated administration	9,047	9,047	-
Amortization	603	-	781
Other program expenses	4,625	5,157	6,684
Planning and development	20,900	69,144	17,953
Rent - administrative office	3,493	3,493	5,533
Service provider payments	601,522	655,102	683,555
Travel and training	6,000	2,310	4,802
Wages and benefits	48,249	78,759	42,330
	<u>694,439</u>	<u>823,012</u>	<u>761,638</u>
<b>Net change in program for the year</b>	<b>\$ (603)</b>	<b>\$ -</b>	<b>\$ (781)</b>

## Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2012	Actual 2012	Actual 2011
<b>RRDSSAB Administration</b>			
<b>Revenue</b>			
Administration fees	\$ 279,723	\$ 279,723	\$ -
Rental income	213,984	217,584	221,184
Interest income	15,500	22,669	16,253
Other income	-	650	86
Municipal recovery	(106,992)	(156,992)	-
	<u>402,215</u>	<u>363,634</u>	<u>237,523</u>
<b>Expenditure</b>			
Allocation to other programs	-	-	132,967
Amortization	224,290	68,349	82,319
Bank charges	3,000	2,731	2,653
Computer maintenance	22,825	36,800	364
Consulting and contracts	20,000	12,213	8,531
Distributed maintenance and utilities	-	-	(26,712)
Fees and memberships	13,000	11,868	3,087
Other administration expenses	21,085	18,105	13,269
Professional fees	10,000	7,391	25,232
Repairs and maintenance	45,180	22,190	15,774
Telephone and internet	2,700	8,116	1,114
Travel and training	40,100	49,674	6,123
Utilities	11,350	11,681	10,938
Wages and benefits	113,013	113,402	50,549
	<u>526,543</u>	<u>362,520</u>	<u>326,208</u>
<b>Net change in program for the year</b>	<b>\$ (124,328)</b>	<b>\$ 1,114</b>	<b>\$ (88,685)</b>