



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

*Rick
file copy*

August 19, 1992

ST. JOHN'S

Mr. Earl Hoyles
Financial Manager
Division of Finance
Department of Social Services

RE: Shushepeslipan Group Home

I have attached for your review the first quarter financial statement that was submitted to my office on behalf of the above noted group home.

Please advise if you have any concerns or if you want us to take any action.

A handwritten signature in cursive script, appearing to read 'Richard Langer'.

RICHARD LANGER
Provincial Co-ordinator
Alternative Measures and
Dispositional Options
Division of Youth Corrections

RL:jg

Attachment



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES
Sheshatshit, Labrador
AOP 1M0

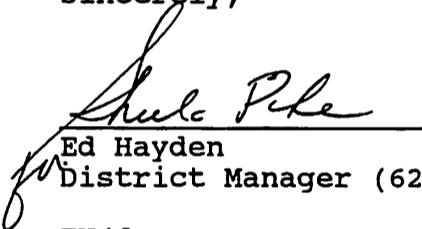
1992-07-17

Mr. Wayne Penney
Regional Director
Labrador Regional Office
215 Hamilton River
Department of Social Services

I am enclosing the first quarterly report for the Shushepslipan Group Home which was submitted to this office 1992-07-15.

In the absence of projections being calculated by the home, I am attaching a superficial analysis. Based on projections compiled merely by taking the actual spent in the first quarter and ($+3 \times 12$), the home appears to be doing well even if the full amount requested is not approved. The total projected annual expenditure calculated by this overly simplistic method is \$342,000 while the total amount requested is \$416,000. While this superficial projection does not take into account such obvious influencing factors such as the expected increase in clothing and fuel costs during the later months compared with the first three months, I trust that these comments are helpful.

Sincerely,


Ed Hayden
District Manager (62)

EH/de

Enclosure

TO END OF ~~1st Quarter 92/93~~

Sheshatshiu

	(1)	(2)	3=1+2	4	5=3-4	
EXPENDITURE & REVENUE ACCOUNTS	ACTUAL TO END OF June 92	PROJECTIONS TO REMAINDER OF YEAR	REVISED BUDGET	Requested BUDGET	VARIANCES INC./ (DEC.)	NOTE #
EXPENDITURES:						
Salaries - Permanent		225,964		197,491		
Salaries - Temporary				2,110		
Overtime				2,751		
Extra Assistance				42,349		
Other Salary Costs				3,504		
Employee Benefits				39,216		
SUB-TOTAL	56,491			287,421		
Allowances	0			840		
Wage Subsidies	0			n/a		
Food	5,415	21,660		21,276		
Heat and Light	1,762	7,047		5,512		
Telephone	792	3,168		2,100		
Office Supplies	0			600		
Clothing	1,610	6,440		5,600		
Household Supplies	1,127	4,400		2,000		
Medical Supplies	0			n/a		
Repairs/Maintenance; Bldg. & Equip.....	536	2,140		5,000		
Replacement of Minor Equipment	0			2,000		
Purchased Services	13,844	55,376		45,252		
Professional Fees	0			5,386		
Administration Fees	1,076	4,304		5,000		
Staff Travel	600	2,400		3,000		
Staff Training	630	2,520		5,000		
Client Transportation	1,219	4,900		8,000		
Insurance	0			0		
Municipal Taxes	0			0		
Debt Principal	0			0		
Interest: S/T Borrowings	0			0		
Interest: L/T Borrowings	0			0		
Recreation	0			2,010		
Miscellaneous	417	1,700		10,484		
SUB-TOTAL	29,028	342,019		129,060		
TOTAL EXPENDITURES	85,519			416,481		
LESS: ALTERNATE REVENUES						
Net Operating Position Before Social Serv- ices Funding						
LESS: Social Services Funding						
Operating Surplus (Deficit)						



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

January 24, 1992

Ms. Sharron Callahan
Director
Division of Youth Corrections
Department of Social Services

705

RE: Group Home Budgets

Dear Sharron:

Further to my meeting with Mr. Hoyles concerning group home budgets I write at this time to make you aware of our concerns relative to the Salvation Army Youth Resource Centre and the Shusheteshepa Group Home.

In our opinion neither of these facilities are managing their budget, the financial statements that are submitted, if they are submitted, are difficult to read and demonstrate to us that the staff responsible for the noted facilities do not understand or do not accept the appropriate degree of responsibility for the financial status of the homes. In this regard I would strongly recommend that we request a thorough financial assessment of both group homes.

Yours truly,

A handwritten signature in cursive script that reads "Richard Langer".

RICHARD LANGER
Provincial Co-ordinator
Alternative Measures &
Dispositional Options

/jg

cc: Mr. Earl Hoyles



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

TOS

1992-01-06

Mr. Ed Hayden
District Manager
Sheshatshiu
Department of Social Services
P.O. Box 29
North West River
AOP IMO

RE: Shushetespha Group Home

Dear Mr. Hayden:

As you requested I have attached for your review a copy of the Group Home Operating Guidelines, the Employee Benefits Handbook, and a copy of the Hay Scale relevant to Group Home Co-ordinators.

If you have any further questions concerning these matters please call me at your convenience.

Yours truly,

A handwritten signature in cursive script, appearing to read "Richard Langer".

RICHARD LANGER
Provincial Co-ordinator
Alternative Measures &
Dispositional Options

/jg

Attachment

cc: Brendan Mullaly



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

November 20, 1991

705

Mr. Wayne Penney
Regional Director
Department of Social Services
Labrador Regional Office
215 Hamilton River Road
Elizabeth Goudie Building
Station B, Happy Valley
AOP IEO

RE: Shusheteshepa Group Home

Dear Mr. Penney:

A review of our records indicates that we have not received a copy of the financial reports that should have been submitted by the Shusheteshepa Group Home at the end of both the first and second financial quarters of the 1991-92 fiscal year. In view of the importance of these documents I wonder if you could have your staff investigate this matter and advise my office of the status of these reports.

Thanking you for your attention to this matter.

Yours truly,


SHARRON CALLAHAN
DIRECTOR YOUTH CORRECTIONS

/jg



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

DEPARTMENT OF SOCIAL SERVICES

Labrador Regional Office
215 Hamilton River Road
c/o Elizabeth Goudie Building
Happy Valley/Goose Bay, LB
AOP 1E0

1991-10-31

Mr. Ed Hayden
District Manager
Sheshatshit office
Department of Social Services

RE: 1990/91 AUDIT - GROUP HOME

I recently received a copy of the most recent audit for the Sheshatshit Group Home. This had been forwarded directly to your office by Mr. Coombs on August 6, 1991.

In reviewing the document, I noted that there are a number of concerns highlighted by the auditing firm followed by specific recommendations.

I am requesting that you review this audit together with Ms. Hancock with a view towards working with the Board and staff in an effort to have these deficiencies corrected.

If regional or divisional support is indicated, I am confident this can be arranged with them.

Yours truly,


Wayne Penney
Regional Director

WP/ld

cc ✓ Mrs. S. Callahan
Director
Youth Corrections

SC
91.11.07

**GARDNER
& COOMBS**

Chartered Accountants

9 Church Hill
P.O. Box 455
St. John's
Newfoundland
A1C 5K4
Tel. 709/753-3283
Fax. 709/753-0707
Partners:
Paul J. Gardner B.Sc. C.A.
Eric L. Coombs B.Comm. C.A.

August 6, 1991

Mr. Joseph Wissler
Provincial Coordinator
Department of Social Services
P.O. Box 4750
St. John's, NF
A1C 5T7

Dear Sir:

Enclosed herewith are the following:

- 1) One (1) copy of the financial statements for Innuwas Group Home for the year ended March 31, 1991.
- 2) One (1) copy of the financial statements for the Sheshatshit Group Home for the year ended March 31, 1991.
- 3) Our management letter.
- 4) A copy of our enclosure letter to the board. We would appreciate it if you could assist us in having the various items signed and returned to us for our files.

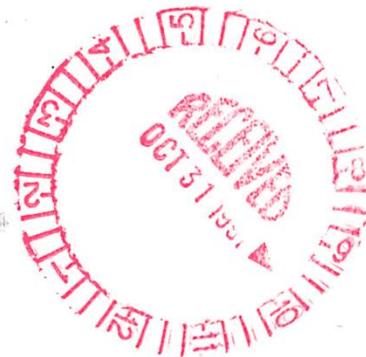
We trust you will find the enclosed to be satisfactory.

Yours very truly,

GARDNER & COOMBS
Chartered Accountants



Eric L. Coombs, C.A.
Partner



**GARDNER
& COOMBS**

Chartered Accountants

9 Church Hill
P.O. Box 455
St. John's
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A1C 5K4
Tel. 709/753-3283
Fax. 709/753-0707
Partners:
Paul J. Gardner B.Sc. C.,
Eric L. Coombs B.Comm.

August 6, 1991

Board of Directors
Innuwass Group Home
Sheshatshit Labrador
AOP 1M0

Gentlemen:

Enclosed herewith are the following:

1. Eight (8) copies of the financial statements of the Innuwass Group Home for the year ended March 31, 1991. The Gardner & Coombs copy should be signed by two board members on page 2 and returned to us for our files. As you requested, a copy of the financial statements and management letter has been sent to the Department of Social Services.
2. Eight (8) copies of the financial statements for the Sheshatshit Group Home for the year ended March 31, 1991. The Gardner & Coombs copy should be signed by two board members on page 2 and returned to us for our files. As you requested, a copy of the financial statements has been sent to the Department of Social Services.
3. Representation letters for 1990 and 1991, please sign and return to us for our files.
4. One copy of the financial statements for the Innuwass Group Home at the Sheshatshit Group Home for the year ended March 31, 1990. Please get two board members to sign on page 2 and return to us for our files.
5. Your GST rebate claim for the period January 1, 1991 - March 31, 1991. Please get a signing officer to complete section B and the mail to GST Interim Processing Centre, Ottawa, Ontario, K1A 1J6 in the envelope provided.
6. Our management letter.

We trust you will find the enclosed to be satisfactory.

Yours very truly,

GARDNER & COOMBS
Chartered Accountants


Eric L. Coombs, C.A.
Partner

**GARDNER
& COOMBS**

Chartered Accountants

9 Church Hill
P.O. Box 455
St. John's
Newfoundland
A1C 5K4
Tel. 709/753-3283
Fax. 709/753-0707
Partners:
Paul J. Gardner B.Sc. C.A.
Eric L. Coombs B.Comm. C.A.

August 6, 1991

Board of Directors
Innuwass Group Home
Sheshatshit, Labrador
AOP 1M0

Gentlemen:

We have completed our examination of the financial statements of the Innuwass Group Home for the fiscal year ended March 31, 1991 and would like to offer the following comments for your consideration.

Cash

During our subsequent events review we observed that a new bank account was opened under the new name of Shusheteshepa Group Home. We would recommend that your old bank account be closed and all funds transferred over to the new account. This will permit bank reconciliations to be more easily completed and reduce bank charges.

Sheshatshit Group Home

The Sheshatshit Group Home as of March 31, 1991 still has \$ 5,198 in the bank that has not been accessed since March 31, 1990. In addition the home has \$ 450 in share capital and \$ 2,629.79 in equity at the Terrington Co-op that has not been utilized. We would recommend that the board write Social Services requesting permission to transfer these amounts over to the Shusheteshepa Group Home.

Revenue

We noted the following during our examination of revenue:

- 1) The source and nature of deposits to the group home's bank accounts were not documented. As a result, repayment of employee loans and miscellaneous income could not be verified.
- 2) Deposits were not being made on a timely basis. For example an allowance cheque dated March 26, 1991 was found in the files on May 14, 1991.

- 2 -

Revenue (Continued)

- 3) A cash receipts journal was not maintained.
- 4) Duplicate deposit slips could not be located supporting deposit amounts.

We would recommend the following with respect to revenue:

- 1) A cash receipts journal be maintained for all funds deposited to the group home's bank account. The journal should clearly breakdown government grant money from allowance cheques and other miscellaneous deposits.
- 2) Deposits should be made on a regular basis and reconciled to the cash receipts journal.
- 3) The cash receipts journal should be totaled, cross added and balanced monthly.
- 4) A copy of the deposit slip and cheque voucher should be maintained in a separate file for all deposits.

Purchases, Payables, Payments

During our examination we observed the following problems:

- 1) We encountered some distribution errors while examining payments. Retail sales tax was not properly allocated to expense category. Problems in this area resulted in us having to examine many expense invoices and redistribute items to the correct expense category.
- 2) There was no evidence of board approval of expenditures.
- 3) Invoices were not always cancelled by paid, cheque # when paid.
- 4) Presigned cheques were observed.
- 5) No purchase orders were used to authorized expenditures.

We would recommend the following with respect to purchases, payables, payments:

- 1) All invoices should be checked for clerical accuracy and evidence of receipt of goods by the financial administrator. The financial administrator should initial the invoice as proof of having performed this procedure.

- 3 -

Purchases, Payable, Payments (cont'd)

- 2) Invoices should be initialed by the group home parent indicating approval.
- 3) When cheques are being signed the cheque signers should review the invoice to ensure that the above procedures are being completed. Cheque signers should also initial the invoice as evidence of having approved the expenditure.
- 4) The practice of presigning cheques should be discontinued immediately.
- 5) The appropriate account distribution should be indicated on the invoice. When cheques are being recorded in the cheque disbursements journal the cheque should be broken down and placed in the correct column. Expense breakdowns should be consistent with the home's budget.
- 6) Paid invoices should be cancelled by writing "paid, cheque #" on the invoice and the invoice should be filed by supplier in a paid invoice file.
- 7) The use of purchase orders for non-routine expenditures should be considered. The purchase order should be signed by the group home co-ordinator and a member of the board of directors.

Payroll

We noted the following problems during our examination of payroll:

- 1) Personal details on employees were not being recorded in the payroll journal such as:
 - a) Dates of commencement and termination of employment
 - b) Vacation dates and number of weeks taken
 - c) Date of birth
 - d) Rate of pay
 - e) Type of work
 - f) Date of movement to next classification step
 - g) Calculations for retroactive pay
 - h) Sick days taken

- 4 -

Payroll (cont'd)

- 2) Payrolls were occasionally issued in advance.
- 3) Payments for hourly work or overtime were poorly documented. The hours and rate of pay were often not indicated.
- 4) Remittances to the Receiver General were made late. Late payment penalties cost the home approximately \$ 3,900 during the fiscal year.
- 5) Retroactive pay calculations were not documented in the payroll records.
- 6) No payments were made to the Workers Compensation Board during the year.
- 7) The Health and Post Secondary Education Tax return was not complete and returned to the government.

We would recommend the following with respect to payroll:

- 1) Employees should complete weekly time cards documenting their hours worked. Time cards should be approved by the house parent and retained and filed by pay period.
- 2) Complete personnel details should be maintained on all employees.
- 3) Pay periods should be consistent and wages should not be paid in advance.
- 4) Source deductions should be remitted early enough to reach Revenue Canada by the 15th of the following month.
- 5) Wage rates, date of increases and how amounts were calculated should be documented in the payroll journal and board minutes.
- 6) The group home should register with the Workers Compensation Board
- 7) Complete the Health and Post - Secondary Education Tax Return. The group home will not be liable for any tax as wages are under the \$ 300,000 limit. If you require assistance please contact us.

Goods and Services Tax

The group home is entitled to a 50% rebate of the GST it has incurred. In order to calculate the rebate it is necessary for a new column heading to be inserted in your cheque disbursements journal called GST paid. Do not include RST in this amount. All payments should be broken down between GST and the regular expense portion. Record the GST in the GST column and the remainder in the appropriate expense category.

- 5 -

Travel

During our examination of travel we noted that there appears to be little control over taxi fares. The taxi receipts provide little or no documentation as to purpose of the trip. We would recommend that expense reports also be used to document these expenditures and that taxi expenditures be approved by the house parent. In addition the purchase of the vans, should have resulted in the use of taxi's only in exceptional cases. A significant amount of taxi fares still occurred after the vans were purchased.

Vans

During our examination we noted that the group home purchased two vans for \$ 13,104. One of the vans has been abandoned in front of the old group home. The van has been vandalized and is uninsured. It is our understanding that the home had only intended to buy one van. Proper authorization for purchases should have prevented two vans from being purchased. The result is an unproductive expenditure of \$ 6,720. In the future we would recommend that only the group home co-ordinator, with board approval, undertake major capital expenditures. The expenditure should also be included in your approved budget.

Insurance

During our examination we reviewed the insurance coverage on Group Home assets and in our opinion the coverage appears adequate with the exception of third party liability. We would recommend that the board obtain third party liability coverage of at least \$ 1,000,000. This is the minimum amount the Department of Social Services requests that group homes carry. The coverage on your van should also be increased to \$ 1,000,000. Incorporation of the group home will also serve to protect board members from third party liability.

Board Minutes

During our examination we were unable to obtain any minutes in support of board meetings. It is apparent that the board is relatively inactive and the problems identified in this letter are in part a reflection of this.

We would recommend that the board meet regularly to monitor the operation of the home. Minutes of the board meetings should be maintained and important financial decisions should be documented in the minutes. For example, capital expenditures should be approved and documented.

- 6 -

Budget

The expenditure of the group home over the last two years have not conformed to the budget approved by the Department of Social Services. Consideration should be given to preparing the budget based upon the actual results of prior years with provision for inflation.

Review of Operations

We have calculated the home's average cost per child day on the attached schedule. The total expenditure of the home increased by 25% during a year in which the number of child days decreased by 10%. The average cost per child day is as follows (refer to schedule):

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Number of child days	1,125 =====	1,245 =====	1,981 =====
Direct expenses	\$ 173.39	\$ 129.65	\$ 70.71
Administration and overhead expense	71.37	41.97	23.31
Capital expenditures	<u>31.35</u>	<u>27.44</u>	<u>-</u>
Total	\$ 276.11 =====	\$ 199.06 =====	\$ 94.02 =====

The overhead expenses do not directly fluctuate with the number of residents in the home and accordingly the average cost per child day is not as relevant. However the increase during the year can be primarily attributed to the rent expense in the new group home. The increase in average cost for direct expenses should be addressed by the board. There may be opportunities to reduce expenditures when occupancy decreases and the home should attempt to adjust staff levels when possible. Specific areas which the board should review are as follows:

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Clothing	\$ 3.89	\$ 2.45	\$ 3.21
Staff development	11.11	.43	-
Travel and vehicle	10.55	8.16	4.82
Wages			
Child care	110.13	88.56	43.52
Relief	16.08	11.28	3.00
(some of this increase would relate to retroactive wage increases)			

- 7 -

INNUWAS GROUP HOMEREVIEW OF OPERATIONSMARCH 31, 1991

	<u>1991</u>		<u>1990</u>	
	<u>Expenditure</u>	<u>Average Cost per Child day</u>	<u>Expenditure</u>	<u>Average Cost per Child day</u>
Direct expenses				
Allowance and recreation	\$ 2,282	2.03	\$ 3,414	2.74
Clothing	4,376	3.89	3,053	2.45
Food	13,737	12.21	14,267	11.46
Household supplies	4,510	4.01	4,052	3.25
Miscellaneous	1,626	1.45	1,630	1.31
Staff development	12,503	11.11	537	.43
Travel and vehicle operating	11,874	10.55	10,162	8.16
Wages				
Child care	123,896	110.13	110,254	88.56
Relief	18,089	16.08	14,042	11.28
Researcher	2,000	1.78	-	-
	<u>194,893</u>	<u>173.24</u>	<u>161,411</u>	<u>129.64</u>
Administration expenses				
Administrator	3,626		3,998	
Heat and light	4,171		3,037	
Insurance	1,908		1,708	
Interest and penalties - Receiver General	3,888		110	
Interest and bank charges	569		1,821	
Office supplies	576		841	
Professional fees	3,861		3,765	
Repairs and maintenance	1,567		2,194	
Telephone	1,893		1,097	
Wages - house parent	35,504		33,681	
Donation - Innu Eitun	300		-	
Gifts for staff	353		-	
Rent	21,930		-	
Van purchase	13,104		-	
	<u>80,146</u>	<u>71.25</u>	<u>52,252</u>	<u>41.97</u>
Capital expenditures	<u>35,239</u>	<u>31.33</u>	<u>34,166</u>	<u>27.44</u>
Total expenditure	<u>\$ 310,278</u>		<u>\$ 247,829</u>	

- 8 -

We would like to take this opportunity to thank your financial administrator Mrs. Theresa Penashue for her cooperation and assistance during the course of our examination.

Should you have any questions regarding the above or any other matters do not hesitate to contact us.

Yours very truly

GARDNER & COOMBS
Chartered Accountants



Eric L. Coombs, C.A.
Partner



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

705 (Budget)

1991 07 26

Eric C. Coombs, C.A.
Gardner & Coombs
Chartered Accountants
9 Church Hill
P.O. Box 455
St. John's, NF
A1C 5K4

Dear Mr. Coombs:

As requested, attached is information on the Innuwas Group Home, Sheshatshiu, Labrador. If you have further questions please contact the undersigned at 729-6104.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Langer'.

RICHARD LANGER
Provincial Co-ordinator
Alternative Measures &
Dispositional Options

/rb
Enclosure

GARDNER & COOMBS

Chartered Accountants

9 Church Hill
 P.O. Box 455
 St. John's
 Newfoundland
 A1C 5K4
 Tel. 709/753-3283
 Fax. 709/753-0707
 Partners:
 Paul J. Gardner B.Sc. C.A.
 Eric L. Coombs B.Comm. C.A.

July 9, 1991

Ms. Sharon Callahan
 Director of Youth Correction
 Department of Social Services
 P.O. Box 4750
 St. John's, NF
 A1C 5T7

JUL 11 1991

RE: Innuwas Group Home
Sheshatshit, Labrador

Dear Sir:

We are in the process of verifying accounts of the above group home for the year ended March 31, 1991. The records of the home indicate the following maintenance and allowance amounts paid to them by your department during the year.

Date Payment Received	Operating Grant for the Month of	Cheque #	Invoice #	Reference #	Amount	
					Operating Grant	Child Allowance
Apr 12/90	Apr/90			1400047	\$ 19,242.00	\$ -
May 10/90	May/90	04075247	MS 46290	1400191	19,242.00	-
May 31/90	Jun/90	04087205	MS 46751	1400691	19,242.00	-
June 26/90	Jul/90	04098215	MS 47430	1401351	19,242.00	-
Aug 8/90	Aug/90	04123419	MS 48601	1402775	24,172.00	-
Aug 2/90	N/A				-	1,376.73
Aug 13/90	N/A			1402672	-	497.20
Aug 27/90	Sep/90	04133168	MS 49155	1403249	20,228.00	-
Sept 7/90	N/A				-	578.14
Oct 1/90	Oct/90	04152877	MS 49876	1404396	20,228.00	-
Oct 31/90	Nov/90			1405172	20,228.00	-
Dec 11/90	Dec/90	04179165	MS 51222	1406109	31,841.00	-
Dec 11/90	N/A				-	1,004.95
Dec 27/90	Jan/91			1407541	24,770.15	-
Jan 2/91	N/A			1407470	-	1,810.59
Jan 24/91	Feb/91			1408105	24,770.15	-
Jan 24/91	N/A				-	973.16
Feb 25/91	Mar/91			1409207	24,770.15	-
	N/A			1409572	-	101.22
	N/A			1410159	-	101.22
	N/A			1410195	-	2,651.41
					<u>\$267,975.45</u>	<u>\$9,094.62</u>



We have noted all the reference numbers that we could locate.

Please confirm the above by signing in the space provided below and return this letter to us. If there are any differences please note them on the face of this letter.

Further we would appreciate it if you would provide us with the following additional information:

- a) Balance of 1990-91 maintenance grant (if any) owing to the home by your department at March 31, 1991. *Q*
- b) A copy of the budgets for the home for the fiscal year ended March 31, 1991 and March 31, 1992.

An early reply would be appreciated.

Yours very truly,

GARDNER & COOMBS
Chartered Accountants



Eric L. Coombs, C.A.
Partner

Confirmed

Signature

Position

Date



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

June 6, 1991

Mrs. Sharron Callahan
Director
Youth Corrections Division
Department of Social Services

RE: Year End Budget Position
Statement - Innuwass

I have reviewed the above statement and note a considerable overrun from their approved budget for 1990/91 is evident.

The reasons for this are already well documented and known to those of us who have been involved. I agree with Ms. Farrell's remarks in paragraph two of her letter of April 23, 1991. I also believe that, despite their actions, there should be no negative effect on their level of funding for 1991/92 all other things being equal.

Please feel free to discuss.

A handwritten signature in cursive script that reads "Earl Hoyles".

EARL HOYLES
Financial Manager

EH/dw

DATE 05/10/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED APRIL 30, 1990

PAGE 2224

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS								
						OPENING BALANCE		.00-
04/06/90	0031082464	INNUAUASS	MS44918	1400047		19,242.00		
04/27/90	0031099237	CAN IMPERI	MS46125	1400161		214.96		
TOTALS FOR PERIOD						19,456.96		
TOTALS YEAR TO DATE						19,456.96		
						CLOSING BALANCE		19,456.96-

DATE: 06/07/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED MAY 31, 1990

PAGE 3412

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING TRANSACTIONS EXPENSES	ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND						19,456.96		19,456.96-
YEAR TO DATE TOTALS						OPENING BALANCE		
05/02/90	0031082464	INNUAUASS	MS46290	1400191		19,242.00		
05/22/90	0031082464	INNUAUASS	MS46751	1400691		19,242.00		
05/30/90	0031099237	CAN IMPERI	MS47084	1401039		279.00		
TOTALS FOR PERIOD						38,763.00		
TOTALS YEAR TO DATE						58,219.96		58,219.96-
						CLOSING BALANCE		

DATE 07/06/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED JUNE 30, 1990

PAGE 4652

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING TRANSACTIONS EXPENSES	ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS						58,219.96		58,219.96-
						OPENING BALANCE		
06/07/90				MS141990	242,735.00-			
06/12/90	0031082464	INNUAUASS	MS47430	1401351		19,242.00		
06/28/90	0031099237	CAN IMPERI	MS47983	1401986		397.73		
TOTALS FOR PERIOD					242,735.00-	19,639.73		
TOTALS YEAR TO DATE					242,735.00	77,859.69		164,875.31
						CLOSING BALANCE		

DATE 08/07/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED JULY 31, 1990

PAGE 3454

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	77,859.69		164,875.31
						OPENING BALANCE		
07/26/90	0031099237	CAN IMPERI	MS48581	1402672		497.20		
07/31/90	0031082464	INNUAUASS	MS48601	1402775		24,172.00		
TOTALS FOR PERIOD						24,669.20		
TOTALS YEAR TO DATE					242,735.00	102,528.89		140,206.11
						CLOSING BALANCE		

DATE: 09/07/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED AUG 31, 1990

PAGE 3392

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	102,528.89		140,206.11
						OPENING BALANCE		
08/17/90	0031082464	INNUAUASS	MS49155	1403249		20,228.00		
08/29/90	0031099237	CAN IMPERI	MS	1403800		258.14		
TOTALS FOR PERIOD						20,486.14		
TOTALS YEAR TO DATE					242,735.00	123,015.03		119,719.97
						CLOSING BALANCE		

DATE: 10/03/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED SEPT 30, 1990

PAGE 3224

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	123,015.03		119,719.97
						OPENING BALANCE		
09/25/90	0031082464	INNUAUASS	MS49876	1404396		20,228.00		
09/26/90	0031099237	CAN IMPERI	MS50141	1404633		248.60		
TOTALS FOR PERIOD						20,476.60		
TOTALS YEAR TO DATE					242,735.00	143,491.63		99,243.37
						CLOSING BALANCE		

DATE: 11/07/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED OCT 31, 1990

PAGE 3408

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE ORDER NAME	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING TRANSACTIONS EXPENSES	ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	143,491.63		99,243.37
						OPENING BALANCE		
10/22/90	0031082464	INNUAUASS		MS50519 1405172		20,228.00		
10/29/90	0031099237	CAN IMPERI		MS50976 1405681		374.32		
TOTALS FOR PERIOD						20,602.32		
TOTALS YEAR TO DATE					242,735.00	164,093.95		78,641.05
						CLOSING BALANCE		

DATE: 12/05/90

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED NOV 30, 1990

PAGE 3531

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	164,093.95		78,641.05
						OPENING BALANCE		
11/13/90	0031082464	INNUAUASS	MS51222	1406109		31,841.00		
11/28/90	0031099237	CAN IMPERI	MS51820	1406845		185.96		
TOTALS FOR PERIOD						32,026.96		
TOTALS YEAR TO DATE					242,735.00	196,120.91		46,614.09
						CLOSING BALANCE		

DATE: 01/08/91

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED DEC 31, 1990

PAGE 3095

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	196,120.91		46,614.09
						OPENING BALANCE		
12/14/90	0031099237	CAN IMPERI	MS52259	1407595		149.16		
12/14/90	0031082464	INNUAUASS	MS52069	1407541		24,770.15		
12/17/90	0031082464	INNUAUASS	MS51975	1407470		1,810.59		
TOTALS FOR PERIOD						26,729.90		
TOTALS YEAR TO DATE					242,735.00	222,850.81		19,884.19
						CLOSING BALANCE		

DATE 02/12/91

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED JAN 31, 1991

PAGE 3213

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	222,850.81		19,884.19
						OPENING BALANCE		
01/16/91	0031082464	INNUAUASS	MS52622	1408105		24,770.15		
01/29/91	0031099237	CAN IMPERI	MS53038	1408668		99.44		
TOTALS FOR PERIOD						24,869.59		
TOTALS YEAR TO DATE					242,735.00	247,720.40		4,985.40-
						CLOSING BALANCE		

DATE: 03/06/91

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED FEB 28, 1991

PAGE 3098

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	247,720.40		4,985.40-
						OPENING BALANCE		
02/13/91	0031082464	INNUAUASS		MS53306 1409207		24,770.15		
02/25/91	0031099237	CAN IMPERI		MS53602 1409572		101.22		
TOTALS FOR PERIOD						24,871.37		
TOTALS YEAR TO DATE					242,735.00	272,591.77		29,856.77-
						CLOSING BALANCE		

DATE 04/04/91

PROVINCE OF NEWFOUNDLAND AND LABRADOR
EXPENDITURE TRANSACTION REPORT
FOR THE DEPARTMENT OF SOCIAL SERVICES
FOR THE MONTH ENDED MAR 31, 1991

PAGE 2930

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING EXPENSES	TRANSACTIONS ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO : 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	272,591.77		29,856.77-
03/22/91	0031099237	CAN IMPERI		MS53903 1410159		101.22		
03/27/91	0031082464	INNLAUASS		MS53885 1410195		2,651.41		
TOTALS FOR PERIOD						2,752.63		
TOTALS YEAR TO DATE					242,735.00	275,344.40		32,609.40-
						CLOSING BALANCE		

DATE 05/16/91

PROVINCE OF NEWFOUNDLAND AND LABRADOR
 EXPENDITURE TRANSACTION REPORT
 FOR THE DEPARTMENT OF SOCIAL SERVICES
 FOR THE MONTH ENDED MARCH 31, 1991

PAGE 4275

CENTER NUMBER 142240308 INNUWAS GROUP HOME - SHESHATSHIU

EFFECTIVE DATE	VENDOR NUMBER	PURCHASE NAME ORDER	INVOICE NUMBER	SOURCE CODE	BUDGET	POSTING TRANSACTIONS EXPENSES	ENCUMBRANCES	AVAILABLE BALANCE
ACCOUNT NO 51090300 ALLOW & AST-BEHALF OF IND								
YEAR TO DATE TOTALS					242,735.00	272,591.77		29,856.77-
						OPENING BALANCE		
03/22/91	0031099237	CAN IMPERI	MS53903	1410159		101.22		
03/27/91	0031082464	INNUAUASS	MS53885	1410195		2,651.41		
TOTALS FOR PERIOD						2,752.63		
TOTALS YEAR TO DATE					242,735.00	275,344.40		32,609.40-
						CLOSING BALANCE		

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

Memorandum to: Pat

From: Rick

Re: _____

Particulars:

Could you fax the Sheketaupa (Linnuwa)
Mary Home. Financial information to:
Wade Huscock, Gardner & Cross C.O.
Fax 7530707.

Date 91.07.24 Patrick

MESSAGE FOR

MR. Rick/Sharon
MRS.
MISS Time 2:55

Date July 24

WHILE YOU WERE OUT

MR. Wade Hiscok
MRS.
MISS

of Madre + combs - C.A.

Phone ~~753~~ 753-3283

Telephoned Please call back

Called to see you Will call again

Wants to see you Returned your call

MESSAGE re: Innuwass
Group Home

Received by SF



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

1991 04 30

Mr. Sebastian Nuna
Chairperson
Shusheteshepa Group Home
P.O. Box 84
North West River, LB
AOP 1M0

Attention: Mr. Paul Rich

Re: Approved Budgets for FY 91/92

The attached itemized budget has been approved for the operation of the Shusheteshepa Group Home for the fiscal year 1991/92. You will note that an enforced savings factor of 2% has been applied to the total budget. These measures have been taken to assist the Division of Youth Corrections in achieving the objective of meeting the budget restraint policies that are in effect for the 91/92 budget fiscal year. Until final budget approval, however, monthly advances will continue to be based on 1990/91 figures. The necessary adjustment will be made upon final approval of Government's total budget by the House of Assembly.

As in the past, payments will be made on a monthly basis and are pro-rated based on the approved budget. As part of the budget monitoring process, the Division would expect your organization to provide the required financial documentation on a timely basis. Quarterly Budget Position Statements should be submitted to the local District office no later than fifteen (15) working days after the closure of a quarter period. The year end audited financial statement should be submitted no later than ninety (90) days following the end of the fiscal year.

The Division of Youth Corrections appreciates all your past efforts to remain within budget. Indeed, while I hope it will not be necessary to introduce any additional restraint measures throughout the fiscal year, I do caution you that any significant drop in resident population could result in periods of temporary closure or amalgamation of operations. As a team working together, I hope that we can be innovative and creative in the delivery of program and that where you see an opportunity to save additional funding that you implement measures to do so. The challenge of carrying out an open custody program during this period of fiscal restraint can only be met if we all use proactive and creative strategies to avoid imposed, reactive decisions.

Mr. Sebastian Nuna

Page 2

Re: Approved Budgets for FY 91/92

In closing, I thank you for your commitment to the community based delivery of custody services to young people. This year will be a challenging one but I believe that if we all do our part we can successfully come through these difficult times.


SHARRON CALLAHAN
Director of Youth Corrections
Community Corrections Services

/sf
cc. Regional Director
cc. Earl Hoyles

Attachment



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

Labrador Regional Office
215 Hamilton River Road
c/o Elizabeth Goudie Building
Happy Valley/Goose Bay, LB
A0P 1E0

MAY 0 - 1991

*Rec'd,
for Earl's review*

705

1991 04 25

Mrs. Sharron Callahan
Director of Youth Corrections
Department of Social Services

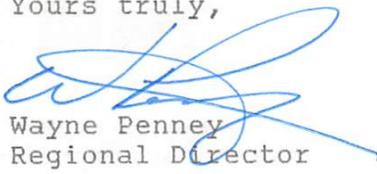
RE: QUARTERLY FINANCIAL REPORT
GROUP HOME, SHESHATSHIU

Please find enclosed a quarterly financial report for the above-noted group home for the period ending March 31, 1991. As Ms. Farrell's covering letter indicates, this facility ended the year with a small surplus and we have confirmed that all outstanding invoices have been paid. Your support in assisting the Region in working through some of the difficult issues which arose in the past year concerning this facility is very much appreciated.

As you are aware, there are other funds which are available to this Board i.e., \$5 000 remaining in the Child Welfare Account and Co-op Credit funds of approximately \$6 000. As agreed, Ms. Farrell will be working with our District Office and the Board to have these additional funds utilized towards the cost of additional furniture and equipment which have been identified as being required for this Group Home. It will be clearly explained to the Board that these funds will remain at their disposal for this purpose only. Once Ms. Farrell has had an opportunity to identify the required items and the costs involved, she will advise your Division accordingly.

*Agreed with
R.D. on
telephone
SC
91.05.02*

Yours truly,


Wayne Penney
Regional Director

WP/ar

enclosure

cc Mr. Joe Wissler
District Manager
Sheshatshiu

cc Ms. Ethel Farrell
Program Consultant
Youth Corrections





GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

Labrador Regional Office
215 Hamilton River Road
c/o Elizabeth Goudie Building
Happy Valley/Goose Bay, LB
A0P 1E0

1991 04 23

Mr. Wayne Penney
Regional Director
Labrador Regional Office
Department of Social Services

RE: QUARTERLY REPORT
PERIOD ENDING MARCH 1991
INNUWASS GROUP HOME

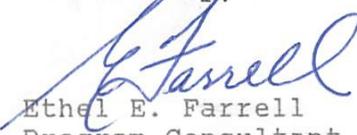
Please find attached the quarterly report for the above-mentioned facility. This report was completed by myself with the assistance of Ms. Theresa Penashue, Bookkeeper, and Mr. Joe Wissler.

As you will note, the Group Home is showing a \$31 355 deficit. However, this has been offset by surplus funds for the previous two years. The home should have approximately \$4 600 in their account.

I have confirmed with Northern Stores Limited and all outstanding invoices for furniture have been paid.

Should you have any questions or comments, please do not hesitate to contact me.

Yours truly,


Ethel E. Farrell
Program Consultant
Youth Corrections

EF/ar

enclosure

cc Mr. Brendan Mullaly
Assistant Regional Director

cc Mr. Joe Wissler
District Manager
Sheshatshiu

BUDGET POSITION STATEMENT FOR
TO END OF March 1991

Form MRR1

	(1)	(2)	3=1+2	4	5=3-4	
EXPENDITURE & REVENUE ACCOUNTS	ACTUAL TO END OF March 1991	PROJECTIONS TO REMAINDER OF YEAR	REVISED BUDGET	APPROVED BUDGET	VARIANCES INC./ (DEC.)	NOTE #
EXPENDITURES:						
Salaries - Permanent	125 338		125 338	134 494		
Salaries - Temporary	42 822		42 822	0		
Overtime				1 614		
Extra Assistance				17 619		
Other Salary Costs				13 468		
Employee Benefits				19 843		
SUB-TOTAL	168 160		168 160	187 038	(18 878)	1
Allowances	1 393		1 393	873	520	
Wage Subsidies	0		0	0	0	
Food	13 533		13 533	20 251	(6 718)	
Heat and Light	2 969		2 969	5 908	(2 939)	
Telephone	1 637		1 637	901	736	
Office Supplies	642		642	561	81	
Clothing	5 150		5 150	3 459	1 691	
Household Supplies	3 685		3 685	1 035	2 650	
Medical Supplies	0		0	0	0	
Repairs/Maintenance; Bldg. & Equip.....	283		283	2 065	(1 782)	
Replacement of Minor Equipment	45 547		45 547	1 035	44 512	2
Purchased Services	21 930		21 930	21 930	0	
Professional Fees	2 776		2 776	1 680	1 096	
Administration Fees	4 144		4 144	3 358	786	
Staff Travel	0		0	1 288	(1 288)	
Staff Training	12 977		12 977	1 680	11 297	3
Client Transportation	9 405		9 405	3 863	5 542	4
Insurance	1 441		1 441	2 800	(1 359)	
Municipal Taxes	0		0	0	0	
Debt Principal	0		0	0	0	
Interest: S/T Borrowings	0		0	0	0	
Interest: L/T Borrowings	0		0	0	0	
Recreation	782		782	2 016	(1 234)	
Miscellaneous	862		862	4 220	(3 358)	
SUB-TOTAL	127 869		127 869	78 923		
TOTAL EXPENDITURES	296 029		296 029	265 961	31 355	5
LESS: ALTERNATE REVENUES						
Net Operating Position Before Social Serv- ices Funding	296 029					
LESS: Social Services Funding.....	265 961					
Operating Surplus (Deficit).....	(31 355)					6

FUNDING REQUEST FOR _____

FISCAL YEAR 1990/91

EXPLANATORY NOTES

NOTE #	ACCOUNT DESCRIPTION	EXPLANATIONS
1	Salaries	As mentioned in Quarterly Report completed on February 1, the Group Home had laid off staff due to low occupancy levels. These levels remained the same during the quarter, thus, providing a savings of \$18 878.
2.	Replacement of Minor Equipment	The expenditure in this category reflects the projected \$10 584 for outstanding furniture invoices. All invoices have now been paid.
3.	Staff Training	Reflects monies spent to send individuals to training events in Edmonton and New Brunswick during the Fall 1990.
4.	Client Transportation	This figure includes staff travel. The Group Home has combined the two categories.
5.	Total Expenditures	As projected, the Group Home's expenditures has increased by \$31 355.
6.	Operating Surplus/Deficit	<p>According to this quarterly report, this Group Home is showing a \$31 355 deficit.</p> <p>Due to surplus funds from the past two fiscal years (\$36 000) this money has offset this year's deficit. Thus, the home has \$4 645 remaining. Please note that the figure for the surplus funds was taken from Mr. Earl Hoyles' report on his visit to Innuwass Group Home on November 20, 1990.</p>

1990-91

	January	February	March	Total
Co-ordinator	256993	385488	128496	= 770977
Consellers	455491	540786	764267	= 1760544
Part-time	67760	18150	195116	= 281036
<i>Relief</i>				<u>2812547</u>
Misc. Office	27713	984		= 28697
Food	37017		102937	= 139954
Heat				
Electricity		39122	71852	= 110974
Telephone			12777	= 12777
Sundry			5738	= 5738
Household Supplies			44812	= 44812
Repairs				
Trans	96014	51779	19581	= 167374
Rec.				
School Staff				
Supplies				
Development				
Admis.	26908	53816	13454	= 94178
Audit.				
Clothing allow.	15498			→ 15498
Ins.				
Minor Equipment				
Surplus				
		798990	14,239	22,229,90
	(→ 2rent)		1248700	= 2047690
			28,429.92	2652194
			56,555.39	5464741
	Beds - 10,584			
	Rent - 3655			
	<u>\$14,239</u>			



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

1991 04 23

Mr. Wayne Penney
Regional Director
Labrador Region

Re: Shusheteshepa (Innuwass) Group Home

I wish to advise you that after considerable discussion and debate it has been decided that there will be no reduction in funding to the group home board by the amount of unauthorized staff development and client transportation expenses as incurred for FY 89/90. The report dated January 21, 1991 of the Division of Finance refers. By the same token, however, all Departmental staff are reminded of their responsibility to reinforce to the board of directors their responsibility to remain within budget and to seek the proper approvals of the Department before proceeding with any purchases/expenditures which are not within the normal day to day operations of the home.

I trust this will conclude this matter for the present and that we can look forward to the Shusheteshepa Board of Directors following established policy from hereon.

S. Callahan
SHARRON CALLAHAN
Director of Youth Corrections
Community Corrections Services

/sf

cc. Earl Hoyles



705

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

REQUEST DATE: March 25/91

ST. JOHN'S

Mr. L. Hatcher
Accountant
Finance Division

Please take appropriate action to ensure the following payment request is processed through General Accounts:

Payment Amount: \$ 2,651.41

Payee: Innuwas Group Home
c/o Royal Bank
Goose Bay, Labrador
AOP 150

Payment Authority: Budget FY90/91; Budget Note

Account Centre: 51090300 142240308

Payment Detail: Payment of staff and candidate
retirement salary

Amount approved for Current Year: \$ 279,437.45

Amount paid current year, including this request: \$ 279,437.45

- (X) Cheque to be forwarded to this Division for distribution.
- () Cheque to be mailed direct by the Department of Finance.

J R Hatcher
Program Director



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

DEPARTMENT OF SOCIAL SERVICES

District Office
P.O. Box 29
Sheshatshit, Labrador
AOP 1M0

ST. JOHN'S

March 26 1991

91-03-18

Leslie MacLeod, Provincial Coordinator
Community Residential Services
Division of Youth Corrections
Dept. of Social Services
Confederation Building
St. John's, NF

Dear Leslie:

Attached please find copies of forms to deal with retroactive salary increases for Innuwass Group Home. I will have this faxed to you tomorrow to insure it reaches you before the end of the fiscal year.

Hope you find it satisfactory.

Sincerely yours,

Joseph Wissler, District Manager

*actioned
91-03-19
[Signature]*



Leslie

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

1 March 1991

Mrs. Sharron Callahan
Director
Youth Corrections (Open Custody)

RE: 3rd Quarter Budget Position Statement
Innuwass Group Home

I have reviewed the above statement for the period indicated for the Innuwass Group Home. *[Handwritten mark]*

In conducting this review I have compared the budgetary position prepared by the group with the position I prepared in November, 1990. This comparison revealed that a \$29,000 difference exists between the two (i.e. mine \$327,000 vs. their \$298,000). While numerous changes contribute to this difference the two most significant items are salaries and miscellaneous. With respect to salaries the group home factored in the effect of staff lay-offs to a larger extent than I did, while my projections for "miscellaneous" was a shot in the dark. Given these facts I am reasonably confident that the position stated in my November, 1990 report is still fundamentally sound, therefore, we should not be required to deal with a deficit situation at year end despite the groups action which resulted in their exceeding their approved 90/91 budget.

We can discuss further if necessary.

Earl Hoyles
Financial Manager

EH/ww

SC
91-02-04



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

ST. JOHN'S

Memo To: Wayne Penny, Regional Director
From: Sharron Callahan
RE: Division of Finance Report-Innuwass Group Home 705

Please find attached the final copy of Mr. Earl Hoyles' report on the financial situation of the Innuwass Group Home.

Please review this report for recommendations/concerns. I look forward to your response in the very near future.

S. Callahan
SHARRON CALLAHAN
Director of Youth Corrections
Community Corrections Services

1991 02 14
/ags

705



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

ST. JOHN'S

MEMO

TO: Earl Hoyles
Financial Manager

FROM: Leslie MacLeod
Provincial Coordinator
Community Residential Services

RE: Innuwass Group Home
3rd Quarter Financial Report

DATE: 1991 02 14

I'm sure you'll be quite interested in reviewing the attached report in light of your recent visit to this facility. Please advise me as to your assessment of the financial situation once you have completed your review.

Thanks.

A handwritten signature in cursive script that reads "Leslie MacLeod".

Leslie MacLeod

/jo'l



FEB FEB 14 1991

Leslie

FAA with Earl

S
91.02.14

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR

DEPARTMENT OF SOCIAL SERVICES

LABRADOR REGIONAL OFFICE
215 Hamilton River Road
c/o Elizabeth Goudie Building
Happy Valley/Goose Bay, LB
AOP 1E0

ST. JOHN'S

1991 02 07

Mrs. Sharron Callahan
Director
Division of Youth Corrections
Department of Social Services

RE: INNUWASS GROUP HOME
QUARTERLY FINANCIAL STATEMENT

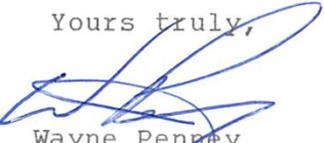
Please find enclosed a quarterly financial statement pertaining to the Innuwass Group Home. Ms. Farrell has completed much of the work on this report and I am comfortable that this present an accurate financial picture of the Group Home.

It appears that this facility should end the year with a small surplus, not including the \$11,000.00 in other funds available to the facility. However, I must caution that this is based on a very conservative staffing projection. If a significant number of youth were placed in this home in the coming weeks, the projected salary expenditures would need to be revised upwards. However, with just seven weeks remaining in the fiscal year I am confident that no deficit situation will occur.

I have instructed the Board to absorb the \$6,000.00 remaining in the Child Welfare Group Home account into their current operating budget as revenue. It is my intention to review the financial situation of the facility once again at the end of February, 1991.

There are a number of outstanding needs, i.e. furniture and equipment, that we may be in a position to consider if a surplus is confirmed at that time.

Yours truly,


Wayne Penney
Regional Director

WP/td

cc. Mr. Earl Hoyles
Financial Manager

enclosure



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

LABRADOR REGIONAL OFFICE
215 Hamilton River Road
c/o Elizabeth Goudie Building
Happy Valley/Goose Bay, LB
AOP 1E0

ST. JOHN'S

1991 02 06

Mr. Wayne Penney
Regional Director
Labrador Region
Department of Social Services

RE: FINANCES
INNUWASS GROUP HOME

On February 1, 1990 Mr. Joe Wissler provided us with a report of the actual expenditures for the Group Home up to and including December 31, 1990. Mr. Wissler obtained this information from the Bookkeeper, Ms. Theresa Penashue. At that time you requested that I complete a preliminary report which would show the projections for the remaining quarter and to note all variances in the budget categories.

After completing this you requested further clarification on several issues and the submission of quarterly report for this facility. Attached is the requested report which is self explanatory. The following is the information you requested. This information was obtained during a meeting with both Joe Wissler and Theresa Penashue.

1. The Home has reduced its staff to four individuals. They are Mr. Paul Riche, Co-ordinator, Mrs. Christina Nuna, Senior Counsellor, Mrs. Veronica Riche, Ms. Julianna Riche. The cost for this staffing for the remaining quarter will be \$25,494 (see attached report).
2. In reference to salaries for the month of December the increase in the Co-ordinator's salary was the result of retroactive pay of \$1,300 as well as a two week advance. Ms. Penashue informed that everyone was given a pay advance in December.

I will be setting up a meeting in the near future to discuss this matter of pay advances with Mr. Riche as he is out of town at the present time.

2

3. According to the Bank statement ending December 13, 1990 the balance of the Group Home account was \$35,186.53. Please note that cheques for furnishings have not been processed through the account. Ms. Penashue assured me that they are not overdrawn.
4. Receiver General has been paid up to date as of December 31, 1990.
5. Retroactive salaries have been paid to all staff.
6. Administration fees reflect Ms. Penashue's salary. The amount is \$269.08 monthly.
7. The professional fees for the month of November were an outstanding invoice. Ms. Penashue informed me that this has been paid in full.

There are a couple of issues outstanding in regards to allowances and clothing which Ms. Penashue was unable to answer. I will discuss these with Mr. Riche once he returns to the community.

As mentioned earlier the attached quarterly report should be self-explanatory. It appears that even though the Group Home has had some extraordinary spending in regards to staff training and replacement of minor equipment, they should finish the year in a reasonable financial situation.

Should you have any questions or need for clarification please do not hesitate to contact me.

Yours truly,


Ethel E. Farrell
Program Consultant
Youth Corrections

EF/td

cc. Mr. Brendan Mullaly
Assistant Regional Director

Mr. Joseph Wissler
District Manager
Sheshatshiu District Office

BUDGET POSITION STATEMENT FOR
TO END OF December, 1990

Form MRR1

Innuwass Group Home

	(1)	(2)	3=1+2	4	5=3-4	
EXPENDITURE & REVENUE ACCOUNTS	ACTUAL TO END OF	PROJECTIONS TO REMAINDER OF YEAR	REVISED BUDGET	APPROVED BUDGET	VARIANCES INC./ (DEC.)	NOTE #
EXPENDITURES:						
Salaries - Permanent	100,022			134,494		
Salaries - Temporary	40,011			0		
Overtime				1,614		
Extra Assistance				17,619		
Other Salary Costs				13,468		
Employee Benefits				19,843		
SUB-TOTAL	140,033	25,494	165,527	187,038	(21,511)	1
Allowances	1,393	218	1,611	873	738	
Wage Subsidies	0	0	0	0	0	
Food	12,133	4,044	16,177	20,251	(4,074)	
Heat and Light	1,859	1,800	3,659	5,908	(2,249)	2
Telephone	1,509	503	2,012	901	1,111	
Office Supplies	355	118	473	561	(88)	
Clothing	4,995	1,665	6,660	3,459	3,201	3
Household Supplies	3,237	1,079	4,316	1,035	3,281	
Medical Supplies	0	0	0	0	0	
Repairs/Maintenance; Bldg. & Equip.....	283	95	378	2,065	(1,687)	
Replacement of Minor Equipment	34,283	10,584	44,867	1,035	43,832	4
Purchased Services	10,965	10,965	21,930	21,930	0	
Professional Fees	2,776	0	2,776	1,680	1,096	
Administration Fees	3,202	560	3,762	3,358	404	
Staff Travel	0	0	0	1,288	(1,288)	
Staff Training	12,977	0	12,977	1,680	11,297	5
Client Transportation	7,731	0	7,731	3,863	3,868	6
Insurance	1,441	0	1,441	2,800	(1,359)	
Municipal Taxes	0	0	0	0	0	
Debt Principal	0	0	0	0	0	
Interest: S/T Borrowings	0	0	0	0	0	
Interest: L/T Borrowings	0	0	0	0	0	
Recreation	782	261	1,043	2,016	(973)	
Miscellaneous	804	268	1,072	4,220	(3,148)	
SUB-TOTAL	100,725	32,160	132,885	78,923	53,962	
TOTAL EXPENDITURES	240,758	57,654	298,412	265,961	32,451	7
LESS: ALTERNATE REVENUES						
Net Operating Position Before Social Serv- ices Funding	240,758	57,654	298,412			
LESS: Social Services Funding	193,665	72,297	265,961			8
Operating Surplus (Deficit).....	(47,093)	14,643	(32,451)			9

FISCAL YEAR 1990/91

EXPLANATORY NOTES

NOTE #	ACCOUNT DESCRIPTION	EXPLANATIONS
1	Salaries	<p>The Group Home has recently laid off staff due to low occupancy levels. Currently, staffing include Co-ordinator, Senior Counsellor and two Counsellors.</p> <p style="padding-left: 40px;">Co-ordinator: \$7,709 Senior Counsellor: \$6,394 2 Counsellors: \$11,390 <u>\$25,494</u></p>
2	Heat/Light	<p>Projection based on \$600 per month for the remaining months due to increased usage during winter months.</p>
3	Clothing	<p>This expenditure may be lower. Calculated remaining three months using the approved budget allotment.</p>
4	Replacement of Minor Equipment	<p>This figure reflects the purchasing of the following items:</p> <ul style="list-style-type: none"> a) two vans b) furnishings of new facility c) draperies for new facility <p>This projected \$10,584 is an outstanding invoice for bedroom furniture purchased for new facility.</p>
5	Staff Training	<p>This figure reflects monies spent to send individuals to training events in Edmonton and New Brunswick during the early fall.</p>
6	Client Transportation	<p>This figure includes staff travel. The Group Home has combined the two categories.</p>
7	Total Expenditures	<p>If projections are on target the Group Home's expenditures has an increase of \$32,451.</p>
8	Social Services Funding	<p>This is a breakdown of funding from the Department. As of December 1990, they received \$193,665. For the period of January, 1991 to March, 1991 they will receive \$72,297 for a total approved budget of \$265,412.</p>

9. Operating Surplus/Deficit

Currently the Group Home is showing a \$47,093 deficit. However, there is a projected savings of \$14,643 estimated for the remaining quarter thus the deficit will be reduced to \$32,451.

Because of surplus funds from the past two fiscal years (\$36,000) this money will be able to offset this year's deficit and leave the home with approximately \$3,549. Please note that the figure for the surplus funds was taken from Mr. Earl Hoyles' report on visit to Innuwass Group Home on November 20, 1990.

It should also be mentioned that the Group Home has funds in the following accounts which can be accessed:

- 1) Co-op Account: Approximately \$6,000
 - 2) Old Child Welfare Home Account: Approximately \$5,000
- TOTAL: \$11,000

003 7909 91-01-17 *By report for January, May, Name end of Dec. 1990*

	Totals			Total	Totals		Total amount
	October	November	December		1 April - 30 Sept	31 Dec. 1990	
Coordinator	239908	264808	524078	=	1028841	10313672	10002183
Counsellors	948566	727008	984133	=	2659707	21192508	1001056
Relief & part time work	391081	332212	285562	=	1008855	12442201	1003231
Total						2305813	
Office Supplies					0	35490	35490
Food	146166	93414	50242	=	289822	923516	1213338
Heat	500~			=	500~	61037	
Electricity	104458		49069	=	73527	62337	185864
Telephone	29510	18853	8606	=	56969	93936	150905
Sundry	10089	5455		=	15544	61444	71866
Household supplies	35499	92833		=	128332	190319	323657
Household repairs			55~	=	55~	22752	28252
Trans.	190718	964~	47332	=	334450	438476	773146
Rec.	19366			=	19366	58848	78214
School Supplies	5885	2630		=	8515	Included in #82	
Staff Development	1125~			=	1125~	1195151	1297651
Adms	96908	96908	46360	=	100178	230000	320198
Audit Professional Fees	950~	21116		=	116116	61458	277574
Clothing	46420	186537	2498	=	235445	264036	498481
allowances	35787			=	35787	98482	134269
Insurance	36557			=	36557	107520	144077
Surplus <i>7 returns</i>	289520	3655~	1607331	=	2262351		
misc	3580	1298		=	4878	51144	

705



GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF SOCIAL SERVICES

1991 01 21

ST. JOHN'S

Mr. Sebastian Nuna
Chairperson
Innuwass Group Home
c/o General Delivery
Sheshatshiu, Labrador
AOP 1M0

Dear Mr. Nuna:

Earlier this year government approved a 2% raise for all management employees effective January 1, 1991. The Coordinator of your facility is remunerated on the Hay Management Pay Plan, HL15 Scale.

At this time I am writing to advise your Board of Directors that you are in a position to offer this 2% raise to your Coordinator should you desire. You may also choose to adopt a standard policy of granting future pay raises as approved by government each time they occur (generally January and April of each year).

I have enclosed a copy of the new Salary Scale for HL15. Should you pass this raise on to your Coordinator I will require a copy of the calculations used to determine the retroactive amount (from Jan. 1) and the required budget adjustment to the end of this fiscal year. Upon receipt of this I will adjust the monthly maintenance cheque to reflect these changes. I would appreciate receiving this information as soon as possible, in order to expedite payment prior to March 31, 1991.

Sincerely,

A handwritten signature in cursive script that reads "Leslie MacLeod".

Leslie MacLeod
Provincial Coordinator
Community Residential Services
DIVISION OF YOUTH CORRECTIONS

/jo'l
Attch.

cc Regional Program Consultants
Facility Coordinators

REQUEST FOR -- Innuwas Group Home
 FISCAL YEAR 1990-91
 FUNDING SUMMARY SHEET

FORM B2

EXPENDITURE & REVENUE ACCOUNTS	ACTUAL /	APPROVED PROGRAM BUDGET /		PROPOSED PROGRAM BUDGET /			% +/- /	NOTE #	AMOUNTS RECOMMENDED					
		ORIGINAL	REVISED	ONGOING	NEW	TOTAL			DISTRICT LEVEL	REGIONAL LEVEL	DIRECTOR LEVEL	FINAL APPROVAL		
EXPENDITURE:														
Salaries - Permanent		134,494	134,494							134,494	134,494			
Salaries - Temporary		0	0							0	0			
Overtime		1,614	1,614							1,614	1,614			
Extra Assistance		17,619	17,619							17,619	17,619			
Other Salary Costs		13,468	13,468							13,468	13,468			
Employee Benefits		19,843	19,843							19,843	19,843			
SUB-TOTAL		187,038	187,038							187,038	187,038			
Allowances		873	873							873	873			
Wage Subsidies		0	0							0	0			
Food		20,251	20,251							20,251	20,251			
Heat and Light		4,612	5,908					1		5,908	5,908			
Telephone		901	901							901	901			
Office Supplies		561	561							561	561			
Clothing		3,459	3,459							3,459	3,459			
Household Supplies		1,035	1,035							1,035	1,035			
Medical Supplies		0	0							0	0			
Repairs/Maintenance; Bldg. & Equip....		2,065	2,065							2,065	2,065			
Replacement of Minor Equipment		1,035	1,035							1,035	1,035			
Purchased Services		0	21,930					2		21,930	21,930			
Professional Fees		1,680	1,680							1,680	1,680			
Administration Fees		3,358	3,358							3,358	3,358			
Staff Travel		1,288	1,288							1,288	1,288			
Staff Training		1,680	1,680							1,680	1,680			
Client Transportation		3,863	3,863							3,863	3,863			
Insurance		2,800	2,800							2,800	2,800			
Municipal Taxes		0	0							0	0			
Debt Principal		0	0							0	0			
Interest: S/T Borrowings		0	0							0	0			
Interest: L/T Borrowings		0	0							0	0			
Recreation		2,016	2,016							2,016	2,016			
Miscellaneous		4,220	4,220							4,220	4,220			
SUB-TOTAL		55,697	78,923							78,923	78,923			
TOTAL EXPENDITURES		242,735	265,961							265,961	265,961			
LESS: ALTERNATE REVENUES														
TOTAL SOCIAL SERVICES FUNDING (A)		242,735	265,961							265,961	265,961			
MAXIMUM HOME CAPACITY (B)														
PER DIEM RATE (A ÷ B)														

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FUNDING REQUEST FOR Innuwass Group Home

FORM B6

FISCAL YEAR 1990-91

EXPLANATORY NOTES

NOTE #	ACCOUNT DESCRIPTION	EXPLANATIONS									
# 1	Heat and Light	<p>It has been estimated that this expenditure will increase to approximately \$600 per month for the new facility. It is being requested that this approved amount be increased by \$1,296.00 to cover cost for the remainder of the fiscal year.</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Current amount:</td> <td style="text-align: right;">\$4,612</td> <td style="text-align: right;">\$600 (estimate)</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>- 12months</u></td> <td style="text-align: right;"><u>-384</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$ 384.33 per month</td> <td style="text-align: right;">\$216 Increase per month</td> </tr> </table> <p style="text-align: center;"><u>216 x 6 = \$1,296.00</u></p>	Current amount:	\$4,612	\$600 (estimate)		<u>- 12months</u>	<u>-384</u>		\$ 384.33 per month	\$216 Increase per month
Current amount:	\$4,612	\$600 (estimate)									
	<u>- 12months</u>	<u>-384</u>									
	\$ 384.33 per month	\$216 Increase per month									
2	Purchased Services	<p>Presently this expenditure is not used. However, as of October 1, 1990 a new facility is being used. The monthly rent is set at \$3,655.00. Thus an additional \$21,930.00 is being requested to cover this cost.</p> <p style="text-align: center;"><u>\$3,655 x 6 = \$21,930.00</u></p>									

Innuwass Group Home, Sheshatshit, Labrador
Information supplied by Joe Wissler, D.M., Sheshatshit from material found in
the payroll journal of Innuwass Group Home.

Staff Member Paul Roch

Position and step Coordinator HL-15 Step 5

A. Retroactive Salary Calculation

i.	Hourly rate as of 30 June 1990			<u>\$14.75</u>
ii.	Hourly rate to include 3% increase 1 July 1990			<u>15.19</u>
iii.	Hours worked 1 July-31 Dec 1990			
	<u>1080</u>	<u>-</u>	<u>-</u>	<u>1080</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>\$4.44</u>	X	<u>1080</u>	=
	salary differences		No. of hours	
				=
				<u>475.20</u>
				Subtotal

B.

i.	Hourly rate as of 31 Dec. 1990			<u>14.75</u>
ii.	Hourly rate to include 3% increase 1 Jan. 1991			<u>15.65</u>
iii.	Hours worked 1 January 1991 to mid March 1991 ^{26 Jan. 1991}			
	<u>120</u>	<u>-</u>	<u>-</u>	<u>120</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>\$9.00</u>	X	<u>120</u>	=
	salary differences		No. of hours	
				=
				<u>\$108.00</u>
				Subtotal

C. Total retroactive salary due

A. \$475.20 + B. 108.00 = \$583.20
Total

Innuwass Group Home, Sheshatshit, Labrador
 Information supplied by Joe Wissler, D.M., Sheshatshit from material found in
 the payroll journal of Innuwass Group Home.

Staff Member Veronica Rich
 Position and step Group Home Counselor Step 3

A. Retroactive Salary Calculation

i.	Hourly rate as of 30 June 1990			<u>\$11.21</u>
ii.	Hourly rate to include 3% increase 1 July 1990			<u>11.55</u>
iii.	Hours worked 1 July-31 Dec 1990			
	<u>1200</u>	<u>-</u>	<u>-</u>	<u>1200</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>7.34</u>	X	<u>1200</u>	=
	salary differences		No. of hours	
				<u>\$408.</u>
				Subtotal

B.

i.	Hourly rate as of 31 Dec. 1990			<u>11.21</u>
ii.	Hourly rate to include 3% increase 1 Jan. 1991			<u>11.90</u>
iii.	Hours worked 1 January 1991 to mid March 1991 ^{26 Jan. 1991}			
	<u>120</u>	<u>-</u>	<u>-</u>	<u>120</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>.69</u>	X	<u>120</u>	=
	salary differences		No. of hours	
				<u>\$82.80</u>
				Subtotal

C. Total retroactive salary due

A.	<u>\$408.</u>	+	B.	<u>\$82.80</u>	=	<u>\$490.80</u>
						Total

Innuwass Group Home, Sheshatshit, Labrador
 Information supplied by Joe Wissler, D.M., Sheshatshit from material found in
 the payroll journal of Innuwass Group Home.

Staff Member Christine Nuna
 Position and step Senior Home Counsellor Step 3

A. Retroactive Salary Calculation

i.	Hourly rate as of 30 June 1990				<u>\$ 12.01</u>
ii.	Hourly rate to include 3% increase 1 July 1990				<u>\$ 12.37</u>
iii.	Hours worked 1 July-31 Dec 1990				
	<u>1160</u>	<u>-</u>	<u>-</u>		<u>1160</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave		Total Hours
iv.	<u>36</u>	X	<u>1160</u>	=	<u>417.60</u>
	salary differences		No. of hours		Subtotal

B.

i.	Hourly rate as of 31 Dec. 1990				<u>\$ 12.01</u>
ii.	Hourly rate to include 3% increase 1 Jan. 1991				<u>12.74</u>
iii.	Hours worked 1 January 1991 to mid March 1991				
	<u>360</u>	<u>-</u>	<u>-</u>		<u>360</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave		Total Hours
iv.	<u>33</u>	X	<u>360</u>	=	<u>\$ 262.80</u>
	salary differences		No. of hours		Subtotal

C. Total retroactive salary due

A.	<u>\$ 417.60</u>	+	B.	<u>\$ 262.80</u>	=	<u>\$ 680.40</u>
						Total

Innuwass Group Home, Sheshatshit, Labrador
 Information supplied by Joe Wissler, D.M., Sheshatshit from material found in
 the payroll journal of Innuwass Group Home.

Staff Member Julliana Birch
 Position and step Group Home Counsellor Step 3

A. Retroactive Salary Calculation

i.	Hourly rate as of 30 June 1990			<u>\$11.21</u>
ii.	Hourly rate to include 3% increase 1 July 1990			<u>\$11.55</u>
iii.	Hours worked 1 July-31 Dec 1990			
	<u>1073</u>	<u>-</u>	<u>-</u>	<u>1073</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>\$34</u>	X	<u>1073</u>	=
	salary differences		No. of hours	
				<u>\$364.82</u>
				Subtotal

B.

i.	Hourly rate as of 31 Dec. 1990			<u>\$11.21</u>
ii.	Hourly rate to include 3% increase 1 Jan. 1991			<u>11.90</u>
iii.	Hours worked 1 January 1991 to mid March 1991			
	<u>176</u>	<u>-</u>	<u>-</u>	<u>176</u>
	Actually worked	Paid Annual Leave	Paid Sick Leave	Total Hours
iv.	<u>\$69</u>	X	<u>176</u>	=
	salary differences		No. of hours	
				<u>\$121.44</u>
				Subtotal

C. Total retroactive salary due

A.	<u>\$364.82</u>	+	B.	<u>\$121.44</u>	=	<u>\$486.26</u>
						Total

Innuwass Group Home, Sheshatshit, Labrador
 Information supplied by Joe Wissler, D.M., Sheshatshit from material found in
 the payroll journal of Innuwass Group Home.

Staff Member Paul Rich Jr.

Position and step Group Home Counsellor Step 2

A. Retroactive Salary Calculation

				Step 1	Step 2
i.	Hourly rate as of 30 June 1990			<u>10.38</u>	10.79
ii.	Hourly rate to include 3% increase 1 July 1990			<u>10.69</u>	11.11
iii.	Hours worked 1 July-31 Dec 1990				
Step 1	<u>762.</u>	<u>-</u>	<u>-</u>	<u>762.</u>	
	Actually worked	Paid Annual	Paid Sick Leave	Total Hours	
Step 2	<u>162.50</u>	<u>-</u>	<u>-</u>	<u>162.50</u>	
		Leave			
iv.	<u>.31</u>	X	<u>762.</u>	=	<u>236.22</u>
Step 1	salary differences		No. of hours		Subtotal
Step 2	<u>.32</u>		<u>162.50</u>		<u>52.00</u>
					} 288.22

B.

i.	Hourly rate as of 31 Dec. 1990			<u>10.79</u>	
ii.	Hourly rate to include 3% increase 1 Jan. 1991			<u>11.44</u>	
iii.	Hours worked 1 January 1991 to mid March 1991				
	<u>188.5</u>	<u>-</u>	<u>-</u>	<u>188.5</u>	
	Actually worked	Paid Annual	Paid Sick Leave	Total Hours	
		Leave			
iv.	<u>\$.65</u>	X	<u>188.5</u>	=	<u>\$122.53</u>
	salary differences		No. of hours		Subtotal

C. Total retroactive salary due

A. 288.22 + B. 122.53 = \$410.75
 Total