|                    |                    |            |                                |             |                       | Manitoulin-S | udb                       | ury DSB    |                    |            |                       |           |
|--------------------|--------------------|------------|--------------------------------|-------------|-----------------------|--------------|---------------------------|------------|--------------------|------------|-----------------------|-----------|
|                    |                    |            | 4th Quarter Report (unaudited) |             |                       |              |                           |            |                    |            |                       |           |
|                    |                    |            | AS AT 12/31/201                |             |                       |              |                           | 2016       |                    |            |                       |           |
|                    | Total Gross Budget |            |                                |             |                       |              | Municipal Share Budget    |            |                    |            |                       |           |
|                    | Iotal Gloss Buuget |            |                                |             |                       |              | indificipal Strate Budget |            |                    |            |                       |           |
|                    | YTD<br>ACTUAL      |            | ANNUAL<br>BUDGET               |             | OVER(UNDER)<br>BUDGET |              | YTD<br>MUNICIPAL          |            | MUNICIPAL<br>SHARE |            | Over(Under)<br>Budget |           |
|                    |                    |            |                                |             |                       |              |                           |            |                    |            |                       |           |
|                    |                    |            |                                |             |                       |              |                           |            |                    | BUDGET     |                       | Forecast  |
| Ontario Works      | \$                 | 6,630,319  | \$                             | 6,760,433   | \$                    | (130,113)    | \$                        | 1,256,099  | \$                 | 1,263,817  | \$                    | (7,718)   |
| 100% Funded        | \$                 | 814,302    | \$                             | 705,667     | \$                    | 108,635      |                           |            |                    |            |                       |           |
|                    |                    |            |                                |             |                       |              |                           |            |                    |            |                       |           |
| Child Care         | \$                 | 5,548,626  | \$                             | 5,270,073   | \$                    | 278,553      | \$                        | 613,932    | \$                 | 635,539    | \$                    | (21,607)  |
|                    |                    |            |                                |             |                       |              | Ļ                         |            |                    |            |                       |           |
| Social Housing     | \$                 | 3,315,568  | \$                             | 3,436,207   | \$                    | (120,639)    | \$                        | 2,059,533  | \$                 | 2,253,554  | \$                    | (194,021) |
| 100% Funded        | \$                 | 459,166    | \$                             | 406,687     | \$                    | 52,479       |                           |            |                    |            |                       |           |
|                    |                    |            |                                |             |                       |              |                           |            |                    |            |                       |           |
| Paramedic Services | \$                 | 13,694,493 | \$                             | 13,461,778  | \$                    | 232,715      | \$                        | 6,181,579  | \$                 | 6,326,391  | \$                    | (144,812) |
| 100% Funded        | \$                 | 1,923,831  | \$                             | 1,932,404   | \$                    | (8,573)      |                           |            |                    |            |                       |           |
|                    |                    |            |                                |             |                       |              |                           |            |                    |            |                       |           |
| TOTAL EXPENSES     | \$                 | 32,386,306 | \$                             | 31,973,249  | \$                    | 413,057      | \$                        | 10,111,143 | \$                 | 10,479,301 | \$                    | (368,158) |
| Interest Revenue   | \$                 | (82,915)   | \$                             | (99,163.00) | •                     | 16,248       | \$                        | (82,915)   | \$                 | (99,163)   | \$                    | 16,248    |
| TOTAL EXPENSES     | <u>Ψ</u>           | 32,303,391 | \$                             | 31,874,086  | <u>φ</u><br>\$        | 429,305      | \$                        | 10,028,228 | \$                 | 10,380,138 | \$<br>\$              | (351,910) |
| IOTAL LAFLINGES    | Ψ                  | 32,303,331 | φ                              | 31,074,000  | Ψ                     | 429,303      | Ψ                         | 10,020,220 | φ                  | 10,300,130 | Ψ                     | (331,310) |

| Variance Analysis     |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |
|-----------------------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|
| December 30, 2016     |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |
|                       | NET Municipal<br>Variance | Explanation of Unaudited Municipal Share                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |  |  |  |  |  |
| YTD Actual to YTD Bu  | dget:                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |
| Ontario<br>Works      | \$ (7,718)                | Municipal share of OW allowance is underbudget by \$7,718.  Municipal share of administration and employment expenses is on budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |  |  |  |  |  |
| Child                 |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |
| Care                  | \$ (21,607)               | Municipal share of administration is under budget by \$21,607 due to Program Support allocation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |  |  |  |  |  |
| Social<br>Housing     |                           | (\$73,379) + (\$126,810) + \$6,168 = \$194,021 surplus  Federal Funding is (\$73,379) more than budgeted.  Direct operated expenses and program support allocation are underspent by (\$126,807).  Non-Profit, Rent Supp, and Urban Native expenses are \$6,168 over budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |  |  |  |
| Paramedic<br>Services |                           | Paramedic Services is (\$202,241) + \$57,429 = (\$144,812) under budget.  The MOHLTC funding is more than budgeted by (\$202,241) surplus.  Paramedic Staffing and Benefits are over budget by \$348,154 due to:  - The implementation of enhancements for PRU Lacloche started April 1, 2016; resulting in a forecasted surplus of (\$30,000).  - Final December WSIB NEER for 2016 is \$776,198 resulting in WSIB expenses over budget by \$538,381  - OMERS is under budget by (\$98,953), due to FT staff off work, and not contributing to OMERS, saving the employer share;  - FT & PT wages are under budget by (\$78,835); mainly due to several top rate full time paramedics utilizing STD, LTD or WSIB;  - Other related and replacement wages are under budget by (\$19,853);  - Other benefits are under budget by (\$41,181); In addition, \$78,595 was transferred to the Benefits Reserve per reserve policy.  Administration Wages and Benefits are (\$56,259) under budget due to Patient Transfer Service coordination and Community Paramedicine.  The \$235,992 of Severance Reserve has been eliminated per Board direction and the funds were moved to the severance accrual. The severance accrual was \$856,800 plus the \$235,992 = \$1,092,792. Based on the new actuarial report, the accrual should be \$917,300, resulting in \$a surplus of (\$175,492).  Non Wages are under budget by (\$58,974).  - Program Support is forecasted to be (\$83,028) under budget  - Transportation & Communication is (\$11,422) under budget  - Transportation & Communication is (\$11,422) under budget  - Building repairs, maintenance and utilities are (\$36,892) less than budget mainly due to hydro. Interest on EMS Stations is \$61,161, this was not budgeted 2016.  - Vehicle fuel is (\$55,677) under budget.  - Vehicle repairs and maintenance is \$84,318 over budget  - Medical Supplies are \$5,326 over budget, due to the refresh of PAD supplies. Oxygen & Drugs are under budget by(\$22,762). |  |  |  |  |  |  |  |
| Interest              |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |
| Revenue               | \$ 16,248                 | Interest Revenue on Non Reserve accounts is \$16,248 under budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |  |  |  |  |  |
|                       | \$ (351,910)              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |  |  |  |  |