

**Manitoulin-Sudbury DSB
3rd Quarter Report (unaudited)
AS AT 09/30/2015**

	<u>Total Gross Budget</u>					<u>Municipal Share Budget</u>			
	YTD ACTUAL	YTD BUDGET	OVER(UNDER) BUDGET	ANNUAL BUDGET		YTD MUNICIPAL	MUNICIPAL SHARE Forecast	MUNICIPAL SHARE BUDGET	Over(Under) Budget Forecast
ONTARIO WORKS	\$ 4,462,269	\$ 4,874,799	\$ (412,530)	\$ 6,495,561	\$ 929,829	\$ 1,348,580	\$ 1,355,573	\$ 6,993	
OW 100% Programs	\$ 985,539	\$ 500,636	\$ 484,904	\$ 1,046,186					
CHILD CARE	\$ 3,644,979	\$ 3,773,732	\$ (128,754)	\$ 5,030,677	\$ 476,515	\$ 652,656	\$ 652,656	\$ -	
SOCIAL HOUSING	\$ 2,540,941	\$ 2,605,013	\$ (64,072)	\$ 3,415,425	\$ 1,579,894	\$ 2,155,673	\$ 2,134,029	\$ 21,644	
100% Funded Social Housing	\$ 261,812	\$ 146,780	\$ 115,032	\$ 195,706					
EMS	\$ 9,204,925	\$ 10,038,386	\$ (833,461)	\$ 14,441,091	\$ 4,682,511	\$ 6,684,961	\$ 7,237,169	\$ (552,208)	
TOTAL EXPENSES	\$ 21,100,465	\$ 21,939,346	\$ (838,881)	\$ 30,624,646	\$ 7,668,748	\$ 10,841,870	\$ 11,379,427	\$ (523,572)	
Non-Reserve Interest Revenue	\$ (56,888)	\$ (74,372)	\$ 17,485	\$ (99,163)	\$ (56,888)	\$ (76,388)	\$ (99,163)	\$ 22,775	
TOTAL EXPENSES	\$ 21,043,578	\$ 21,864,974	\$ (821,396)	\$ 30,525,483	\$ 7,611,861	\$ 10,765,483	\$ 11,280,264	\$ (500,796)	

**Variance Analysis
September 30, 2015**

	NET Municipal Variance	Explanation of Unaudited Municipal Share
YTD Actual to YTD Budget:		
Ontario Works	\$ 6,993	Municipal share of OW allowance is forecasted to be under budget by (\$29,790). This estimate is based on the actual expenses for January - April; with estimates for May to Sept. May to Sept are not available at this time due to the new SAMS software. Municipal share of administration and employment expenses are forecasted to be over budget by \$36,783 due to increased Ministry funding for 2015.
Child Care	\$ -	Municipal share of Child Care is forecasted to be on budget.
Social Housing	\$ 21,644	<p>(\$39,024) + \$1,074 + \$59,594 = \$21,644 deficit</p> <p>Federal Funding is forecasted to be (\$39,024) more than budgeted.</p> <p>Non-Profit, Rent Supp, and Urban Native expenses are forecasted to be \$1,074 over budget.</p> <p>The housing net of revenue and expenses are forecasted to be over budget by \$59,594 due to:</p> <ul style="list-style-type: none"> - rent revenues estimated to be (\$20,810) more than budgeted - transportation and communication is estimated to be under budget by (\$597) - utilities are forecasted to be over budget by \$44,109; this is due to inaccuracies in historical billing from Hydro One Networks. - general maintenance expense is estimated to be over budget by \$49,379 - administration costs are estimated to be under budget by (\$10,260) - property taxes are estimated to be under budget by (\$2,227)
Land Ambulance	\$ (552,208)	<p>EMS is forecasted to be \$552,208 under budget.</p> <p>Additional MOHLTC funding in 2015 is (\$191,883)</p> <p>WSIB NEER net surcharge for 2014 and 2015 is \$9,564.</p> <p>The implementation of enhancements to Killarney/Gogama/Foleyet EMS took place March 1, 2015; resulting in an in year surplus of (\$50,000). There are currently 10 top rate full time paramedics utilizing STD, LTD or WSIB in 2015; this results in a projected surplus in OMERS of (\$70,000) and (\$57,889) in vacation/statutory/holiday pay. Replacement wages are under budget by (\$77,348).</p> <p>Vehicle costs are estimated to be under budget by (\$51,622); Mindemoya EMS lease is \$41,933 over budget (after lease funding); Administration wages are under budget by (\$69,000); Central administration is forecasted to be under budget by (\$35,963).</p>
Interest Revenue	\$ 22,775	Interest Revenue on Non Reserve accounts is forecasted to be \$22,775 budget.
	\$ (500,796)	