



**KENORA DISTRICT SERVICES BOARD  
FINANCE COMMITTEE REPORT**

<b>DATE PREPARED:</b> November 12, 2008	<b>REPORT NO:</b> FC 2008-11
<b>MEETING DATE:</b> November 20, 2008	<b>KDSB FILE NO:</b> B09-10
<b>PREPARED BY:</b> Toni Thurbide, Director of Finance	
<b>SUBJECT:</b> Financial Report for the Nine Month Period Ending September 30, 2008	
<b>PURPOSE:</b> To provide financial information for the nine month period ending September 30, 2008	
<b>BACKGROUND:</b> Financial information is reviewed quarterly by the Finance Committee. The financial report is then forwarded to the Board of Directors.	
<b>COMMENTS:</b> The balance sheet at September 30 2008 breaks down as follows:	
Cash	12,351,860
Accounts receivable	433,423
Prepaid expenses	210,452
Loan for Ear Falls LA Base	367,640
Accounts payable	-2,185,927
Deferred revenue	-958,026
Restricted liabilities	-718,568
Working fund reserve	-1,951,939
Reserve funds	-6,370,996
Parkview (to be funded in future years)	1,103,641
Kenora LA Base (to be funded in future years)	<u>45,000</u>
In Year Surplus at September 30, 2008	\$ <u>2,326,560</u>
The in year surplus at September 30, 2008 is made up from the following programs:	
Ontario Disability Support	-22,520
Child Care	-221,667
Best Start	553,975
Ontario Works	204,498
Social Housing	1,108,195
Land Ambulance	810,335
Board One-time Projects	18,747
Interest Earned	-18,970
Unincorporated revenue for LA	-105,448
Rounding	<u>-585</u>
In Year Surplus at September 30, 2008	\$ <u>2,326,560</u>

Ontario Disability Program - The ODSP allowances are slightly over the budget amount at September 30<sup>th</sup>. At September 30<sup>th</sup> an additional \$22,520 is required to be levied from the municipalities and unincorporated areas. It appears this trend will continue and by year end additional funds will need to be levied. This happens as part of the year end process; funds overlevied from other programs will be used first to offset this shortfall. If additional funds are required they are levied to the municipalities and unincorporated areas after December 31, 2008.

Child Care Program - Transfers for fee subsidy and formal child care are over budget at September 30<sup>th</sup>. Fee subsidy will be provided by the Best Start program for the balance of 2008. Additional funding from the Ministry of Child and Youth Services was received for health and safety initiatives in the amount of \$140,000. The health and safety line has been overspent by \$140,000. Child care administration expenditures are within budget at September 30<sup>th</sup>. Decreased transfers will be approved for fee subsidy and the program will be within budget by year end.

Best Start Program - Additional funding allocations have been provided by the Ministry of Child and Youth Services. Total revenues to September 30<sup>th</sup> are over the budgeted amount by \$482,576 and additional funds are still to be received. The Director of Child Care has reviewed the increased allocations and is developing a plan to get the additional funds out to child care programs.

Ontario Works Program - Transfers for client financial benefits is over budget by 3% at September 30<sup>th</sup>. The average monthly caseload is up by 12 cases (2%) over 2007. Caseloads have decreased since the last financial report in June 2008. Client financial benefits and caseloads will be monitored monthly. All of the NCBS reinvestment strategy funding has been flowed to programs by June 30<sup>th</sup>. Client employment benefits are under budget at September 30<sup>th</sup>. The operational budget for Ontario Works is within budget at September 30<sup>th</sup>.

Social Housing Program - Transfer payments to non-profits is over budget at September 30<sup>th</sup> as a result of increased property tax estimated from the providers. Expenditures for rent supplement are within budget amounts. Public housing expenditures are within budget with property taxes being the exception. Property taxes are not billed equally throughout the year and the variance in this line will reflect the interim/final tax payment dates. Additional one time funds have been received from the Ministry of Housing in the amount of \$488,664.

The sale of Minaki properties is reflected under the social housing program information. Total property sales to date are \$141,962. This amount has been set up as a restricted liability and is reflected on the balance sheet.

Land Ambulance - Costs in the land ambulance budget are within budget. Contributions to reserve funds and insurance reflect full year costs. Staff are currently negotiating with the Ministry to access additional First Nations funding.

Administration Department - Salaries and benefits are over budget at September 30<sup>th</sup> as a result of the implementation of the new salary grid. Overall, at September 30<sup>th</sup> the Administration Department is within budget.

Board Costs - Budget line for board lobbying has not been utilized to September 30<sup>th</sup>. The governance review is underway and will be cash flowed by December 31<sup>st</sup>. At September 30<sup>th</sup> the Board Costs are within budget.

Reserve for Working Funds - Interest being earned on general funds is under the budget.

Capital - The non-refundable advance to the Kenora Clinic is recorded. Also, the final payouts for Parkview will be shown here. These amounts will be included in the debenture issue.

**CONCLUSION:**

The financial report for the nine months ending September 30<sup>th</sup> will be forwarded to the Board of Directors as part of the Director of Finance's report.

**RECOMMENDATION(S):**

None at this time

**REFERENCE MATERIALS ATTACHED:**

Financial report for the period ending September 30, 2008

**Kenora District Services Board**  
**Balance Sheet**  
**For the Nine Months Ending 30, September 2008**

**Assets**

Cash

Petty Cash	4,800
General Bank	953,735
Services Bank	4,939,551
Ontario Works Bank	66,026
Land Ambulance Reserve Bank	3,687,243
Social Housing Capital Reserve Bank	1,494,338
Social Housing Operating Reserve Bank	1,153,324
Rent and Energy Program Bank	52,843

**Total Cash** **12,351,860**

Accounts Receivable

Due from Reserve Funds	297,272
Public Housing Rent Receivable	16,702
Miscellaneous Receivables	119,449

**Total Receivables** **433,423**

Prepaid Expenses	210,452
Public Housing Stock	10,154,349
Ear Falls LA Base - recovered in future years	367,640
Parkview - recovered in future years	1,103,641
Kenora LA Base - recovered in future years	45,000

**Total Assets** **24,666,365**

**Note: Public Housing Rent Receivable Disclosure**

Current Tenant Arrears	16,702
Former Tenant Arrears	302,459
Total Tenant Arrears	319,161
Less Allowance for Bad Debts	(302,459)
Net Public Housing Rent Receivable Reported	<u><u>16,702</u></u>

**Kenora District Services Board**  
**Balance Sheet**  
**For the Nine Months Ending 30, September 2008**

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**Liabilities and Equity**

Accounts Payable	1,112,865
Due from Ministry of Comm & Soc Services	169,264
Due from Municipalities/Unincorporated Areas	375,873
Due from Ministry of Health and Long Term Care	<u>527,925</u>
	<u>2,185,927</u>
Deferred Revenue	238,385
Deferred Revenue - Best Start Unconditional Grant	719,641
Social Housing Long Term Debt	10,154,349
Restricted Liability - Land Ambulance Severance	410,514
Restricted Liability - Social Housing Stat Entitlement	166,092
Restricted - PH Sale Proceeds	<u>141,962</u>
<b>Total Liabilities</b>	<b><u>14,016,870</u></b>
In Year Surplus/(Deficit)	2,326,560
Working Fund Reserve	1,951,939
Land Ambulance Vehicle Reserve	1,500,133
Land Ambulance Equipment Reserve	469,214
Land Ambulance General Purpose Reserve Fund	1,717,896
Reserve for WSIB NEER Costs	36,091
Reserve for Social Housing - Operations	1,153,324
Reserve for Social Housing - Capital	<u>1,494,338</u>
<b>Total Liabilities and Reserve</b>	<b>24,666,365</b>

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**Prepared by: Toni Thurbide, Director of Finance**

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>STATEMENT OF OPERATIONS</b>					
<b>Expenditures by Program</b>					
Homeless Program	\$65,772	\$49,329	\$0	(\$49,329)	-100%
Rent and Energy Bank	73,000	54,747	28,412	(26,335)	-48%
Ontario Disability Support Program	9,226,002	6,919,506	7,024,604	105,098	2%
Child Care Program	3,571,162	2,678,428	2,935,126	256,698	10%
Best Start Program	3,418,600	2,563,989	1,306,191	(1,257,798)	-49%
Ontario Works Program	6,510,611	4,882,977	4,709,005	(173,972)	-4%
Social Housing Program	10,557,173	7,918,308	7,024,364	(893,944)	-11%
Land Ambulance Program	8,667,301	6,500,565	6,328,937	(171,628)	-3%
Board One-Time Projects	115,000	86,247	12,165	(74,082)	-86%
<b>Total Expenditures</b>	<b><u>42,204,621</u></b>	<b><u>31,654,096</u></b>	<b><u>29,368,804</u></b>	<b><u>(2,285,292)</u></b>	<b><u>-7%</u></b>
<b>Revenue by Program</b>					
Homeless Program	65,772	49,329	0	(49,329)	-100%
Rent and Energy Bank	73,000	54,747	28,412	(26,335)	-48%
Ontario Disability Support Program	7,219,321	5,414,490	5,497,068	82,578	2%
Child Care Program	2,803,882	2,102,913	2,137,944	35,031	2%
Best Start Program	3,418,600	2,563,944	1,860,121	(703,823)	-27%
Ontario Works Program	5,058,957	3,794,223	3,824,749	30,526	1%
Social Housing Program	5,757,229	4,317,956	4,532,225	214,269	5%
Land Ambulance Program	4,026,504	3,019,878	3,658,585	638,707	21%
Board One-Time Projects	90,000	67,500	12,165	(55,335)	-82%
Working Fund Reserve	200,000	150,003	131,033	(18,970)	-13%
<b>Total Revenue</b>	<b><u>28,713,265</u></b>	<b><u>21,534,983</u></b>	<b><u>21,682,302</u></b>	<b><u>147,319</u></b>	<b><u>1%</u></b>
<b>Net Local Cost by Program</b>					
Ontario Disability Support Program	2,006,681	1,505,016	1,527,536	22,520	
Child Care Program	767,280	575,515	797,182	221,667	
Best Start Program	0	45	(553,930)	(553,975)	
Ontario Works Program	1,451,654	1,088,754	884,256	(204,498)	
Social Housing Program	4,799,944	3,600,352	2,492,157	(1,108,195)	
Land Ambulance Program	4,640,797	3,480,687	2,670,352	(810,335)	
Board One-Time Projects	25,000	18,747	0	(18,747)	
Working Fund Reserve	(200,000)	(150,003)	(131,033)	18,970	
<b>Total Net Local Cost - Current Year Operations</b>	<b><u>13,491,356</u></b>	<b><u>10,119,113</u></b>	<b><u>7,686,520</u></b>	<b><u>(2,432,593)</u></b>	

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>HOMELESS PROGRAM</b>					
<b>Expenditures</b>					
Transfers to Community Programs	\$65,772	\$49,329	\$0	(\$49,329)	-100%
	<u>65,772</u>	<u>49,329</u>	<u>0</u>	<u>(49,329)</u>	<u>-100%</u>
<b>Revenues</b>					
Ministry of Community and Social Services	65,772	49,329	0	(49,329)	-100%
Total Revenue for Homeless Program	<u>65,772</u>	<u>49,329</u>	<u>0</u>	<u>(49,329)</u>	<u>-100%</u>

**RENT AND ENERGY BANK PROGRAM**

<b>Expenditures</b>					
Transfers to clients - Rent Bank	36,363	27,270	1,690	(25,580)	-94%
Transfers to clients - Energy Fund	30,000	22,500	24,139	1,639	7%
Administration costs	<u>6,637</u>	<u>4,977</u>	<u>2,583</u>	<u>(2,394)</u>	<u>-48%</u>
Total Expenditures for Rent and Energy Bank Program	<u>73,000</u>	<u>54,747</u>	<u>28,412</u>	<u>(26,335)</u>	<u>-48%</u>
<b>Revenue</b>					
Ministry of Community and Social Services - Rent Bank	40,000	29,997	1,048	(28,949)	-97%
Ministry of Community and Social Services - Energy Bank	33,000	24,750	25,695	945	4%
Interest Earned	<u>0</u>	<u>0</u>	<u>1,669</u>	<u>1,669</u>	<u>0%</u>
Total Revenue for Rent and Energy Bank Program	<u>73,000</u>	<u>54,747</u>	<u>28,412</u>	<u>(26,335)</u>	<u>-48%</u>

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>ONTARIO DISABILITY SUPPORT PROGRAM</b>					
<b>Expenditures</b>					
<u>Client Transfers (shared at 80/20 with MCSS)</u>					
O.D.S.P. Allowances	\$8,532,000	\$6,399,000	\$6,506,793	\$107,793	2%
O.D.A.	84,000	63,000	53,666	(9,334)	-15%
Assisted Devices	26,400	19,800	21,156	1,356	7%
Vision Aids	12,000	9,000	7,455	(1,545)	-17%
Total Client Transfers for ODSP	<u>8,654,400</u>	<u>6,490,800</u>	<u>6,589,070</u>	<u>98,270</u>	<u>2%</u>
<u>Administration Costs (shared at 50/50 with MCSS)</u>					
O.D.S.P. Administration	557,682	418,266	422,856	4,590	1%
O.D.A. Administration	4,320	3,240	2,683	(557)	-17%
Doctors Fees	9,600	7,200	9,995	2,795	39%
Total Administration Costs for ODSP	<u>571,602</u>	<u>428,706</u>	<u>435,534</u>	<u>6,828</u>	<u>2%</u>
<b>Total Expenditures for ODSP</b>	<b><u>9,226,002</u></b>	<b><u>6,919,506</u></b>	<b><u>7,024,604</u></b>	<b><u>105,098</u></b>	<b><u>2%</u></b>
<b>Revenue</b>					
Ministry of Community and Social Services	<u>7,219,321</u>	<u>5,414,490</u>	<u>5,497,068</u>	<u>82,578</u>	<u>2%</u>
<b>Total Revenue for ODSP</b>	<b><u>7,219,321</u></b>	<b><u>5,414,490</u></b>	<b><u>5,497,068</u></b>	<b><u>82,578</u></b>	<b><u>2%</u></b>
<b>Net Local Costs</b>	<b>2,006,681</b>	<b>1,505,016</b>	<b>1,527,536</b>	<b>22,520</b>	

**Kenora District Services Board  
2008 Year-to-Date Report - Finance Committee**

	<b>2008 Annual Budget</b>	<b>Budget To SEP</b>	<b>Actual To SEP</b>	<b>\$ Over/(Under) To Period</b>	<b>% Over/(Under) To Period</b>
<b>CHILD CARE PROGRAM</b>					
<b>Expenditures - Child Care Program Transfers</b>					
Fee Subsidy	\$976,682	\$732,528	\$905,459	\$172,931	24%
Special Needs Resourcing	687,142	515,367	515,352	(15)	0%
Wage Subsidy	663,362	497,529	497,519	(10)	0%
Informal /Formal OW Child Care	159,000	119,250	169,406	50,156	42%
Resource Centre	636,484	477,360	477,364	4	0%
Pay Equity - Union Settlement	51,120	38,349	38,337	(12)	0%
Health and Safety	140,000	105,013	139,999	34,986	33%
<b>Total Child Care Program Transfers</b>	<b>3,313,790</b>	<b>2,485,396</b>	<b>2,743,436</b>	<b>258,040</b>	<b>10%</b>
<b>Revenue - MCYS for Child Care Program Transfers</b>					
MCYS - Day Nursery Funding	2,176,535	1,632,402	1,667,410	35,008	2%
MCYS - ELCC Funding	334,400	250,803	250,810	7	0%
MCYS - Pay Equity	51,120	38,340	38,340	0	0%
MCYS - OW Child Care - Formal/Informal	127,200	95,400	95,406	6	0%
<b>Total MCYS Revenue</b>	<b>2,689,255</b>	<b>2,016,945</b>	<b>2,051,966</b>	<b>35,021</b>	<b>2%</b>
<b>Net Local Costs for Child Care Program Transfers</b>	<b>624,535</b>	<b>468,451</b>	<b>691,470</b>	<b>223,019</b>	
<b>Expenditures - Child Care Administration</b>					
Wages	51,265	38,448	40,875	2,427	6%
Benefits	13,974	10,485	12,210	1,725	16%
Travel	3,000	2,250	865	(1,385)	-62%
Reallocated KDSB Administration	165,147	123,858	124,594	736	1%
Reallocated KDSB Board Costs	23,986	17,991	13,146	(4,845)	-27%
<b>Total Child Care Administration Expenditures</b>	<b>257,372</b>	<b>193,032</b>	<b>191,690</b>	<b>(1,342)</b>	<b>-1%</b>
<b>Revenue - MCYS Child Care Administration</b>					
MCYS - Cost of Administration	93,227	69,921	69,926	5	0%
MCYS - ELCC Cost of Administration	21,400	16,047	16,052	5	0%
<b>Total MCYS Child Care Administration Revenue</b>	<b>114,627</b>	<b>85,968</b>	<b>85,978</b>	<b>10</b>	<b>0%</b>
<b>Net Local Cost for Child Care Administration</b>	<b>142,745</b>	<b>107,064</b>	<b>105,712</b>	<b>(1,352)</b>	
<b>Total Net Local Cost for Child Care Program</b>	<b>767,280</b>	<b>575,515</b>	<b>797,182</b>	<b>221,667</b>	

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>BEST START PROGRAM - Unconditional Grant</b>					
<b>Expenditures</b>					
Programming	\$60,000	\$45,000	\$0	(\$45,000)	-100%
Capital	<u>235,000</u>	<u>176,247</u>	<u>0</u>	<u>(176,247)</u>	<u>-100%</u>
<b>Total Best Start Expenditures</b>	<b><u>295,000</u></b>	<b><u>221,247</u></b>	<b><u>0</u></b>	<b><u>(221,247)</u></b>	<b><u>-100%</u></b>
<b>Revenues</b>					
Best Start MCYS Unconditional Grant	<u>295,000</u>	<u>221,247</u>	<u>0</u>	<u>(221,247)</u>	<u>-100%</u>
<b>Total Best Start Revenues</b>	<b><u>295,000</u></b>	<b><u>221,247</u></b>	<b><u>0</u></b>	<b><u>(221,247)</u></b>	<b><u>-100%</u></b>

**BEST START PROGRAM**

<b>Expenditures</b>					
Administration	144,665	108,504	97,945	(10,559)	-10%
KDSB Reallocated Admin	4,532	3,402	3,398	(4)	0%
Programming	2,063,278	1,547,483	670,947	(876,536)	-57%
Planning	28,800	21,606	3,115	(18,491)	-86%
Wage Improvement	532,325	399,247	157,929	(241,318)	-60%
Capital	<u>350,000</u>	<u>262,500</u>	<u>372,857</u>	<u>110,357</u>	<u>42%</u>
<b>Total Best Start Expenditures</b>	<b><u>3,123,600</u></b>	<b><u>2,342,742</u></b>	<b><u>1,306,191</u></b>	<b><u>(1,036,551)</u></b>	<b><u>-44%</u></b>
<b>Revenues</b>					
Best Start MCYS 2006/2007 Funding	<u>3,123,600</u>	<u>2,342,697</u>	<u>1,860,121</u>	<u>(482,576)</u>	<u>-21%</u>
<b>Total Best Start Revenues</b>	<b><u>3,123,600</u></b>	<b><u>2,342,697</u></b>	<b><u>1,860,121</u></b>	<b><u>(482,576)</u></b>	<b><u>-21%</u></b>

<b>Amount due to/(from) MCYS</b>	<b>0</b>	<b>45</b>	<b>(553,930)</b>	<b>(553,975)</b>
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**Kenora District Services Board  
2008 Year-to-Date Report - Finance Committee**

	<b>2008 Annual Budget</b>	<b>Budget To SEP</b>	<b>Actual To SEP</b>	<b>\$ Over/(Under) To Period</b>	<b>% Over/(Under) To Period</b>
<b>ONTARIO WORKS PROGRAM</b>					
<b>Expenditures - Transfers to Others</b>					
Financial benefits paid to clients	\$4,170,000	\$3,127,509	\$3,234,028	\$106,519	3%
NCBS Reinvestment Strategy	60,000	45,000	60,000	15,000	33%
Employment Program Client Benefits	<u>370,000</u>	<u>277,497</u>	<u>154,368</u>	<u>(123,129)</u>	<u>-44%</u>
<b>Total Ontario Works Transfers to Others</b>	<b><u>4,600,000</u></b>	<b><u>3,450,006</u></b>	<b><u>3,448,396</u></b>	<b><u>(1,610)</u></b>	<b><u>0%</u></b>
<b>Revenue - Transfers to Others</b>					
MCSS for Client Financial Benefit	3,466,800	2,600,100	2,685,122	85,022	3%
MCSS for Client Benefits	<u>296,000</u>	<u>221,998</u>	<u>123,494</u>	<u>(98,504)</u>	<u>-44%</u>
<b>Total Revenue - Transfers to Others</b>	<b><u>3,762,800</u></b>	<b><u>2,822,098</u></b>	<b><u>2,808,616</u></b>	<b><u>(13,482)</u></b>	<b><u>0%</u></b>
<b>Net Local Cost for Ontario Works Transfer to Others</b>	<b><u>837,200</u></b>	<b><u>627,908</u></b>	<b><u>639,780</u></b>	<b><u>11,872</u></b>	
<b>Expenditures - Ontario Works Operational</b>					
Front Line Delivery	1,148,550	861,417	849,788	(11,629)	-1%
Employment Plan	193,799	145,350	85,595	(59,755)	-41%
KDSB OW Back Office	233,240	174,933	151,442	(23,491)	-13%
Reallocated KDSB Administration	180,908	135,684	119,686	(15,998)	-12%
Reallocated KDSB Board Costs	<u>23,986</u>	<u>17,991</u>	<u>13,000</u>	<u>(4,991)</u>	<u>-28%</u>
<b>Total Ontario Works Operational Expenditures</b>	<b><u>1,780,483</u></b>	<b><u>1,335,375</u></b>	<b><u>1,219,511</u></b>	<b><u>(115,864)</u></b>	<b><u>-9%</u></b>
<b>Total Revenue MCSS Ontario Works</b>	<b><u>1,166,029</u></b>	<b><u>874,526</u></b>	<b><u>975,035</u></b>	<b><u>100,509</u></b>	<b><u>11%</u></b>
<b>Net Local Cost for Operational Expenditures</b>	<b><u>614,454</u></b>	<b><u>460,849</u></b>	<b><u>244,476</u></b>	<b><u>(216,373)</u></b>	
<b>OW Implementation Plan</b>					
Expenditures	130,128	97,596	41,098	(56,498)	-58%
Less Revenue:					
MCSS Funding - Consolidation	76,628	57,474	41,098	(16,376)	-28%
Contribution from Working Fund Reserve	<u>53,500</u>	<u>40,125</u>	<u>0</u>	<u>(40,125)</u>	<u>-100%</u>
<b>Net Local Cost for OW Implementation</b>	<b><u>0</u></b>	<b><u>(3)</u></b>	<b><u>0</u></b>	<b><u>3</u></b>	<b><u>-100%</u></b>
<b>Net Local Cost for Ontario Works Program</b>	<b><u>1,451,654</u></b>	<b><u>1,088,754</u></b>	<b><u>884,256</u></b>	<b><u>(204,498)</u></b>	

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	2008 Annual Budget	Budget To SEP	Actual To SEP	\$ Over/(Under) To Period	% Over/(Under) To Period
<b>SOCIAL HOUSING PROGRAM</b>					
<b>Expenditures - Non-Profit Housing</b>					
SHRA Projects - Current Year	\$3,341,432	\$2,506,077	\$2,531,676	\$25,599	1%
Section 95 - Current Year	200,377	150,291	149,147	(1,144)	-1%
Urban Native - Current Year	152,000	114,003	109,250	(4,753)	-4%
Non-Profit Special Projects	134,353	100,764	0	(100,764)	-100%
<b>Total Non-Profit Housing - Current Year</b>	<b>3,828,162</b>	<b>2,871,135</b>	<b>2,790,073</b>	<b>(81,062)</b>	<b>-3%</b>
<b>Revenue - MMAH for Non-Profit Operations</b>	<b>1,464,993</b>	<b>1,098,748</b>	<b>997,980</b>	<b>(100,768)</b>	<b>-9%</b>
<b>Net Local Cost for Non-Profit Housing</b>	<b>2,363,169</b>	<b>1,772,387</b>	<b>1,792,093</b>	<b>19,706</b>	
<b>Expenditures - Rent Supplement</b>					
	227,700	170,775	158,076	(12,699)	-7%
<b>Revenue - Rent Supplement</b>	<b>171,012</b>	<b>128,259</b>	<b>86,761</b>	<b>(41,498)</b>	<b>-32%</b>
<b>Net Local Cost for Rent Supplement</b>	<b>56,688</b>	<b>42,516</b>	<b>71,315</b>	<b>28,799</b>	
<b>Expenditures for Public Housing/Administration</b>					
Administration	969,097	726,822	607,533	(119,289)	-16%
Building Expenditures	970,202	727,956	646,900	(81,056)	-11%
Utility Expense	1,169,137	876,951	716,368	(160,583)	-18%
Property Taxes	406,226	304,686	385,320	80,634	26%
Debenture/Mortgage	1,188,590	891,468	793,931	(97,537)	-11%
Insurance	84,002	62,973	0	(62,973)	-100%
Capital Expenditures	1,269,310	951,975	392,926	(559,049)	-59%
Reallocated KDSB Administration	237,896	178,425	166,231	(12,194)	-7%
Reallocated KDSB Board Costs	29,851	22,392	18,740	(3,652)	-16%
<b>Total Public Housing/Administration Expenditures</b>	<b>6,324,311</b>	<b>4,743,648</b>	<b>3,727,949</b>	<b>(1,015,699)</b>	<b>-21%</b>
<b>Revenue - Public Housing/Administration</b>					
Rent Revenue	2,446,544	1,834,938	1,951,763	116,825	6%
MMAH - Fed Funds for Public Housing	948,370	711,279	711,272	(7)	0%
MMAH - One Time Funds	354,310	265,732	661,504	395,772	149%
Contribution from Reserves	325,000	243,747	0	(243,747)	-100%
<b>Total Revenue for Public Housing/Administration</b>	<b>4,074,224</b>	<b>3,055,696</b>	<b>3,324,539</b>	<b>268,843</b>	<b>9%</b>
<b>Net Local Cost for Public Housing/Administration</b>	<b>2,250,087</b>	<b>1,687,952</b>	<b>403,410</b>	<b>(1,284,542)</b>	
<b>Expenditures - Reserve Fund</b>					
Contributions to Reserve Fund	177,000	132,750	313,275	180,525	136%
<b>Revenue - Reserve Fund</b>					
Interest Earned on Account	47,000	35,253	57,470	22,217	63%
Non-Profit Transfers - Prior Year Recoveries	0	0	30,475	30,475	0%
<b>Total Revenue - Reserve Fund</b>	<b>47,000</b>	<b>35,253</b>	<b>87,945</b>	<b>52,692</b>	<b>149%</b>
<b>Net Local Cost for Reserve Fund Contributions</b>	<b>130,000</b>	<b>97,497</b>	<b>225,330</b>	<b>127,833</b>	
<b>Net Local Costs for Social Housing Program</b>	<b>4,799,944</b>	<b>3,600,352</b>	<b>2,492,148</b>	<b>(1,108,204)</b>	
<b>Sale of Minaki Property</b>					
Proceeds from sale of property	0	0	35,000	35,000	0%
Less costs associated with sale	0	0	2,951	2,951	0%
	0	0	32,049	32,049	0%
Transfer to restricted asset	0	0	32,040	32,040	0%
	0	0	9	9	0%

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>LAND AMBULANCE PROGRAM</b>					
<b>Expenditures</b>					
Vehicle Operating Costs	\$225,500	\$169,092	\$174,791	\$5,699	3%
Patient Care Equipment and Supplies	105,000	78,777	70,547	(8,230)	-10%
Paramedic Staffing	6,404,686	4,803,516	4,692,828	(110,688)	-2%
Vehicle Reserve Fund Contributions	100,000	74,997	104,212	29,215	39%
Equipment Reserve Fund Contribution	54,000	40,500	54,226	13,726	34%
LA General Purpose Reserve Fund Contribution	0	0	41,720	41,720	0%
Paramedic Training	145,000	108,774	48,891	(59,883)	-55%
Ambulance Stations	290,728	218,070	194,681	(23,389)	-11%
Insurance	63,000	47,250	63,867	16,617	35%
Administration	608,357	456,318	477,543	21,225	5%
Reallocated KDSB Administration	225,400	169,047	166,831	(2,216)	-1%
Reallocated KDSB Board Costs	27,630	20,727	15,577	(5,150)	-25%
Capital	418,000	313,497	223,223	(90,274)	-29%
<b>Total Land Ambulance Expenditures</b>	<b><u>8,667,301</u></b>	<b><u>6,500,565</u></b>	<b><u>6,328,937</u></b>	<b><u>(171,628)</u></b>	<b><u>-3%</u></b>
<b>Revenue</b>					
Min of Health LTC - 50% Grant	2,433,389	1,825,038	2,527,943	702,905	39%
Min of Health LTC - First Nations Funding	988,400	741,303	741,312	9	0%
Contributions From Reserve Funds	560,715	420,534	297,272	(123,262)	-29%
Miscellaneous Revenue	0	0	1,900	1,900	0%
Interest earned	44,000	33,003	90,158	57,155	173%
<b>Total Revenue Land Ambulance Program</b>	<b><u>4,026,504</u></b>	<b><u>3,019,878</u></b>	<b><u>3,658,585</u></b>	<b><u>638,707</u></b>	<b><u>21%</u></b>
<b>Net Local Cost Land Ambulance Program</b>	<b><u>4,640,797</u></b>	<b><u>3,480,687</u></b>	<b><u>2,670,352</u></b>	<b><u>(810,335)</u></b>	

**Kenora District Services Board**  
**2008 Year-to-Date Report - Finance Committee**

	<b>2008 Annual Budget</b>	<b>Budget To SEP</b>	<b>Actual To SEP</b>	<b>\$ Over/(Under) To Period</b>	<b>% Over/(Under) To Period</b>
<b>ADMINISTRATION DEPARTMENT</b>					
Salaries and benefits	\$507,884	\$380,907	\$393,558	\$12,651	3%
Advertising	3,200	2,403	111	(2,292)	-95%
Building Expenses	6,300	4,725	1,167	(3,558)	-75%
Building Lease	68,365	51,273	49,790	(1,483)	-3%
Communications	18,600	13,950	13,389	(561)	-4%
Insurance	20,000	15,003	9,696	(5,307)	-35%
Legal/Audit	49,000	36,747	25,456	(11,291)	-31%
Office expenses	64,672	48,501	44,987	(3,514)	-7%
Human Resource service contract	0	0	14,250	14,250	0%
Office relocation	0	0	1,126	1,126	0%
Technology costs	57,863	43,389	15,466	(27,923)	-64%
Travel and training	18,000	13,500	11,744	(1,756)	-13%
	<u>813,884</u>	<u>610,398</u>	<u>580,740</u>	<u>(29,658)</u>	<u>-5%</u>
Reallocation to Program Budgets					
Child Care	165,147	123,858	124,594	736	1%
Best Start	4,532	3,402	3,398	(4)	0%
Ontario Works	180,908	135,684	119,686	(15,998)	-12%
Land Ambulance	225,400	169,047	166,831	(2,216)	-1%
Social Housing	237,896	178,425	166,231	(12,194)	-7%
	<u>813,883</u>	<u>610,416</u>	<u>580,740</u>	<u>(29,676)</u>	<u>-5%</u>
<b>Net Administration Costs to be Allocated to Programs</b>	<b>1</b>	<b>(18)</b>	<b>0</b>	<b>18</b>	
<b>BOARD COSTS</b>					
Honoraria	15,000	11,250	7,500	(3,750)	-33%
Board Meetings and Conferences	40,409	30,312	30,207	(105)	0%
Board Lobbying	25,000	18,747	0	(18,747)	-100%
Executive Committee Meetings	4,811	3,609	254	(3,355)	-93%
Policy Committee Meetings	2,511	1,890	1,408	(482)	-26%
Human Resources Committee Meetings	2,617	1,962	1,313	(649)	-33%
Child Care Committee Meetings	2,914	2,187	1,793	(394)	-18%
Ontario Works Committee Meetings	2,916	2,187	1,647	(540)	-25%
Social Housing Committee Meetings	8,780	6,588	7,387	799	12%
Land Ambulance Committee Meetings	6,558	4,923	4,224	(699)	-14%
Finance Committee Meetings	12,437	9,333	4,178	(5,155)	-55%
Other Board Costs	6,500	4,878	550	(4,328)	-89%
One Time Board Projects	90,000	67,500	12,165	(55,335)	-82%
	<u>220,453</u>	<u>165,366</u>	<u>72,626</u>	<u>(92,740)</u>	<u>-56%</u>
Reallocation to Program Budgets					
Child Care	23,986	17,991	13,146	(4,845)	-27%
Ontario Works	23,986	17,991	13,000	(4,991)	-28%
Land Ambulance	27,630	20,727	15,577	(5,150)	-25%
Social Housing	29,851	22,392	18,740	(3,652)	-16%
	<u>105,453</u>	<u>79,101</u>	<u>60,463</u>	<u>(18,638)</u>	<u>-24%</u>
Contribution from Working Fund Reserve	90,000	67,500	12,165	(55,335)	-82%
<b>Net Local Cost</b>	<b><u>25,000</u></b>	<b><u>18,765</u></b>	<b><u>(2)</u></b>	<b><u>(18,767)</u></b>	
<b>Net Board Costs to be Allocated to Programs</b>	<b>25,000</b>	<b>18,765</b>	<b>(2)</b>	<b>(18,767)</b>	

**Kenora District Services Board  
2008 Year-to-Date Report - Finance Committee**

	<u>2008 Annual Budget</u>	<u>Budget To SEP</u>	<u>Actual To SEP</u>	<u>\$ Over/(Under) To Period</u>	<u>% Over/(Under) To Period</u>
<b>RESERVE FOR WORKING FUNDS</b>					
<b>Expenditures</b>					
<b>Revenue</b>					
Interest Earned on General Funds	\$200,000	\$150,003	\$131,033	(\$18,970)	-13%
<b>Net Local Cost</b>	<b>(200,000)</b>	<b>(150,003)</b>	<b>(131,033)</b>	<b>18,970</b>	

**CAPITAL**

Kenora Land Ambulance Base (To be financed in future years)	1,500,000 (1,500,000)	1,125,000 (1,125,000)	45,000 (45,000)	(1,080,000) 1,080,000	-96% -96%
Parkview Seniors Complex (To be financed in future years)	0 <u>0</u>	0 <u>0</u>	49,888 <u>(49,888)</u>	49,888 <u>(49,888)</u>	0% <u>0%</u>

**Municipal and Unincorporated Area Allocation**

<b>Current Year Allocation</b>					
City of Dryden	1,914,358	1,435,770	1,435,768	(2)	0%
Township of Ear Falls	159,626	119,718	119,720	2	0%
Township of Ignace	197,696	148,275	148,271	(4)	0%
City of Kenora	3,312,535	2,484,414	2,484,400	(14)	0%
Municipality of Machin	337,443	253,089	253,083	(6)	0%
Township of Pickle Lake	67,339	50,508	50,503	(5)	0%
Municipality of Red Lake	720,453	540,342	540,339	(3)	0%
Town of Sioux Lookout	1,097,863	823,401	823,396	(5)	0%
Township of Sioux Narrows - Nestor Falls	731,520	548,640	548,640	0	0%
Unincorporated Areas	2,752,163	2,064,123	2,064,122	(1)	0%
Unincorporated Areas - LA only	<u>2,200,360</u>	<u>1,650,267</u>	<u>1,544,819</u>	<u>(105,448)</u>	<u>-6%</u>
	<u>13,491,356</u>	<u>10,118,547</u>	<u>10,013,061</u>	<u>(105,486)</u>	<u>-1%</u>