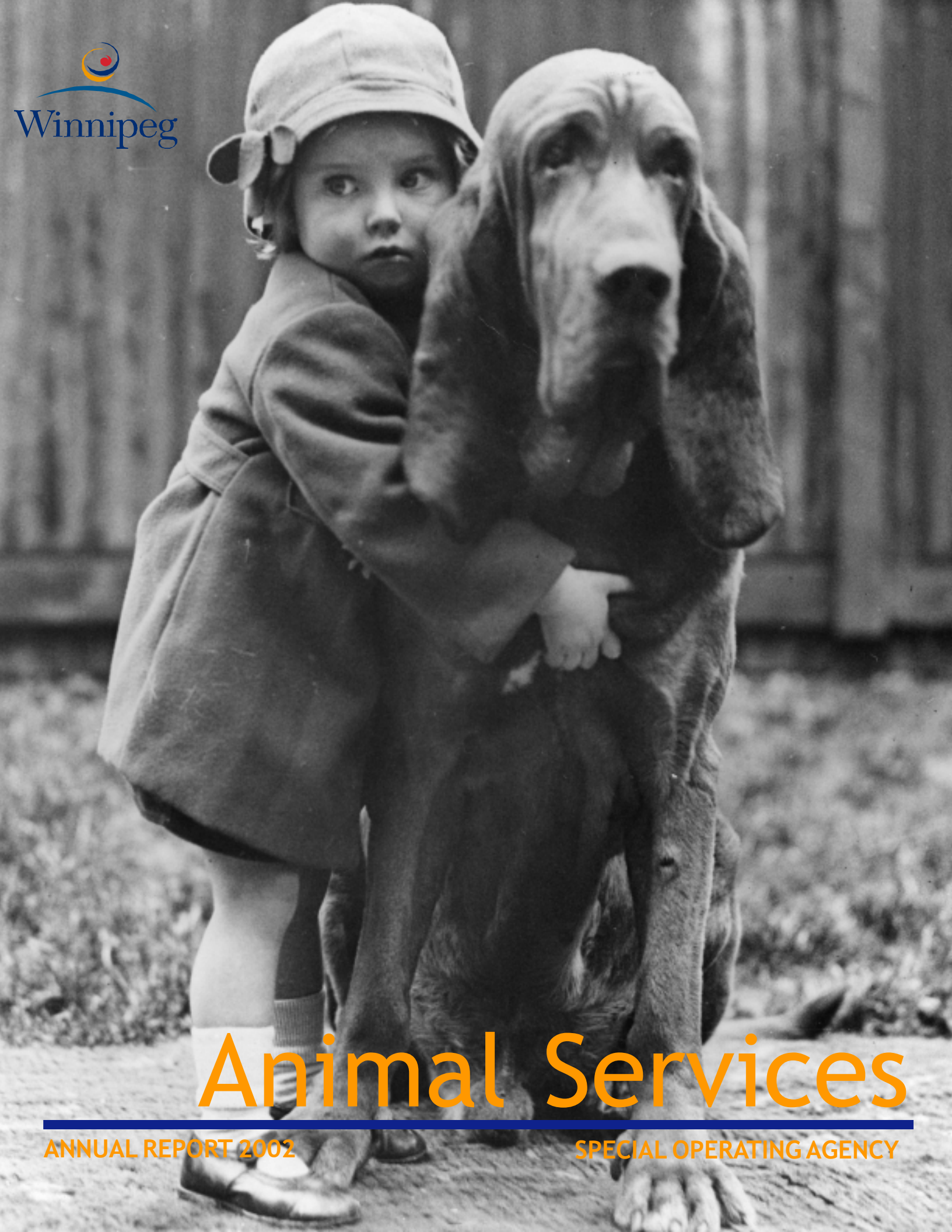


Winnipeg

Animal Services

ANNUAL REPORT 2002

SPECIAL OPERATING AGENCY

Our Mandate

To promote, protect and safeguard the health of the community by establishing and maintaining an urban environment which permits the City's human and animal populations to co-exist free of conditions which adversely affect the health, safety and enjoyment of the community. Animal Services is responsible for the enforcement of animal care and control by-laws to minimize risk in the communities served.

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Profile

Animal Services is:

"A public service offered to citizens that provides animal control under The City of Winnipeg Act for issues such as: neighbourhood disputes regarding the behaviour of someone's pet, animal bites/attacks, stray dogs, illegal animals, wildlife concerns, quarantine, impoundment of stray/unwanted animals, disposition of unclaimed/unwanted animals, injured animals, after-hours emergency response, enforcement of related by-laws, general inquiries, etc. This service also includes public education and the promotion of responsible pet ownership and care."

Core services provided to the citizens of Winnipeg by the Animal Services Agency are:

- Licensing
- Public Awareness/Education
- Neighbourhood Dispute Resolution re: Animal Concerns
- Adoptions
- Disease Prevention
- Lost and Found
- Inspections
- Complaint Response
- Stray Dog Control
- Kenneling (Impounded Animals)
- Emergency Response
- Exotic Animal Control
- By-law Enforcement
- Wildlife Response (in partnership with Natural Resources)
- Stray Cat Control

Animal Services maintains service agreements with Scotia Enterprises for provision of animal control in the Charleswood/Tuxedo areas of the city; and withthe Winnipeg Humane Society for the kenneling of cats trapped pursuant to the By-law and with other animal-related services

THE AGENCY'S GOALS ARE TO:

- Be financially self-sustainable to the greatest extent possible, (significantly less reliance on mill-rate support)
- Improve health and safety of neighbourhoods
- Improve customer service
- Increase public awareness and participation
- Improve public image
- Develop partnerships

Message from the Chief Administrative Officer



Bob Pruden
Acting Chief
Administative Officer
City of Winnipeg

The City of Winnipeg's Special Operating Agency program reflects our commitment to innovation in service, and in our business practices. We now have four SOA's serving the public: Animal Services, Glacial Sand and Gravel, Golf Services, and Fleet Management Agency – and it is exciting to see them progress.

As you will see in the pages of this report, in 2002 the Agency continued to work hard to enhance its services, with programs like the retail coupon program for dog owners who license their pets, and improvements to the free ride home program.

As in the past, Animal Services again played an active role in the community, taking part in events like the Great Manitoba Dog Party and the Teddy Bears' picnic. Above all, the staff have worked hard to communicate information about responsible pet ownership, for the sake of both pets and their owners.

I would like to thank all the employees at Animal Services for their commitment and hard work in 2002, and to encourage them so they continue to promote the health and safety of Winnipeggers and their pets.

Message from the Director of Community Services



Ursula Stelman
Director of
Community Services

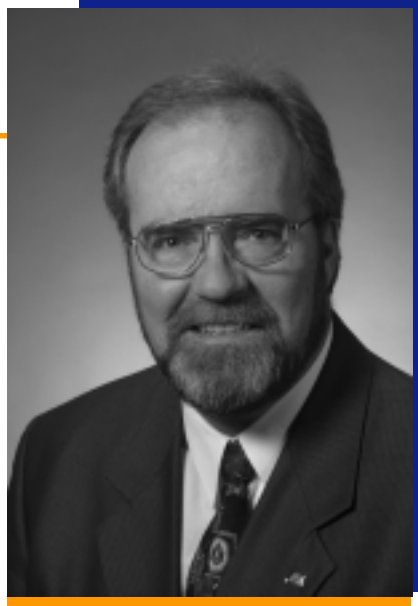
2002 has been another rewarding year for the Animal Services Agency. New initiatives, including the Free Ride Home Program, value added coupons for responsible pet owners who license their dogs and increased compensation to external license vendors have contributed to the Agency's positive financial outlook.

The Animal Services Agency has demonstrated that the addition of new programming, strengthening existing partnerships and developing new ties in the business community are key to the Agency's future success.

Enhanced public education and awareness, involvement in community events and school programming have enabled the Agency to further achieve its goal of responsible pet ownership.

I wish to commend the Animal Services Agency for all its quality service to the citizens of Winnipeg.

Message from the Chief Operating Officer



Tim Dack
Chief Operating Officer
Animal Services Agency

2002 was our third year as a Special Operating Agency. Although it proved to be a challenging year for license sales, we continued to show gains in other areas of our operation.

License sales remained constant for 2002 at approximately 22,000 active licenses (22% of estimated dog population). This was well below our target of 34,000 licenses.

Even though license sales were lower than expected our revenues finished approximately $90,000 over 2001 and expenses came in approximately $198,000 less than budgeted. Overall we finished the year approximately $45,000 over budget.

2002 saw enhancements to some of our processes and bylaws. We introduced retail coupon sheets as added value for our responsible dog owners. The Free Ride Home program was enhanced with an extended grace period for owners to pick up their dogs. The financial compensation to our external license vendors was increased and a two year licensing option was added.

We responded to 6,681 requests for service in 2002, a 2.5% increase from 2001. We impounded 1,441 dogs with fewer than 50% being returned to their owners. In 2002, 168 dogs were adopted to new homes, a 16.7% increase over 2001. The number of unclaimed dogs euthanized in 2002 remained constant at approximately 34% of the dogs impounded.

In late 2002, the City of Winnipeg ended its agreement with the University of Manitoba to supply unclaimed dogs for use in medical research. As a result of this termination, dogs previously euthanized at the University, are now euthanized at Animal Services.

Our biggest challenge continues to be licensing of dogs and reducing the number of needless euthanasia. We know licensing saves dog's lives. Dogs with valid licenses are returned to their owners. In 2002 we put in place a pilot project targeting delinquent dog licenses and following up on no-license warnings. This project proved successful and we intend to continue in following years.

2002 was a productive year for our Agency as we worked towards our goals to improve our image and community awareness. We continued to participate in community events such as the Great Manitoba Dog Party, the Teddy Bear Picnic, the Walk for Guide Dogs and various neighbourhood fairs. Demand for our school safety programs and work education program increased in 2002. These events allow us to get the message out about responsible pet ownership and to communicate to the public that we do care.

We move forward with our challenges well defined, but looking back at 2002, I want to thank all our staff and volunteers, for without their tireless efforts we would not make a difference.



Advisory Board

Two members of the Agency's Advisory Board resigned their positions in 2002. They were; Ms. Dale Eccles, Executive representative for the Canadian Union of Public Employees, (CUPE), and Dr. Lisa Sawka, representative for the Veterinarian Association. The Advisory Board welcomes two new members; Ms. Nicole Campbell, CUPE, and Dr. Nancy McQuade, Manitoba Veterinary Medical Association.

Betty Holsten Boyer, Chair
Manager Financial and Business Initiatives
City of Winnipeg
Corporate Finance Department

Kelly Goldstrand (ex-officio)
Manager, Community Resource, Protection & Safety Services
City of Winnipeg
Community Services Department

Tim Dack (ex-officio)
Chief Operating Officer
Animal Services Agency

Nicole Campbell
Executive Member CUPE

Dr. Nancy McQuade
Veterinarian Association Representative

Brent Thomas
Humane Society Representative

Ted Turk
Animal Service Officer II
SOA Staff Representative

John Hindle
Business Community Representaive
Owner; HomeRun Sports

Charlene Behrendt
Recording Secretary



L-R: Nicole Campbell, Betty Holsten Boyer, Charlene Behrendt, Ted Turk, Tim Dack, Dr. Nancy McQuade, Brent Thomas. (Missing: John Hindle, Kelly Golstrand)



Program Highlights

EDUCATION PROGRAM



At the West Kildonan Gala Anna Community Fair

This is the second year of the Agency's Education Program and we have had good success. Towards the end of the year Lorna Verschoore, Adoption/Community Education Coordinator, presented the education program to the entire student population at Margaret Park School. Many schools that had the program in the past, called to rebook for their new students. This was a good indicator of a successful program and participant satisfaction from teacher comments and thank you cards and posters! The education program can be delivered on site at the school or community centre as well as in-house at the Animal Services Agency facility. This year the Agency delivered approximately 22 off site visits and 10 groups came to the Agency's facility for the presentation. The Agency incorporated new education posters in its program in 2002, called "Good Dog Bad Dog". The Posters are used to help the children identify appropriate dog and dog owner behaviour. The Agency also used these posters in contests at various special events to get the kids involved.

VOLUNTEER PROGRAM



Marjorie Chandler and Lorna Verschoore, Adoption/Community Education Coordinator enjoying the Volunteer Appreciation Luncheon

Animal Services had another very successful year with its Volunteer Program. There were more volunteers this year, both students and adults which is a great benefit to the dogs. On June 26, 2002, the Agency held its 2nd Annual Volunteer Appreciation Luncheon here at its facility. The volunteers received the Agency's sincerest thanks along with a certificate, poster, pen, pin and mug as tokens of appreciation. Mrs. Marlene Terin, one of Animal Service's volunteers, won the prestigious Community Caring Award sponsored by the College of Registered Nurses of Manitoba. Mrs. Terin was nominated by Animal Services, and received her award at a wonderful gala evening at the Crystal Ballroom in the Hotel Fort Garry on May 30, 2002. The Agency is very proud of all its outstanding volunteers who make a substantial contribution on many different levels both individually and as a whole, to the many successes of the Animal Services Agency.



Marlene Terin

WORK EXPERIENCE

The Agency continues to work with various school divisions in providing on site work experience. This year Animal Services hosted students from Valley Gardens High School, Frontier School Division, Maples Collegiate and also from Barrens River. We are quite excited about being able to offer today's young people a chance to assist at the Animal Services Agency and see all the facets of our workplace. Enabling young people to see all the issues that Animal Services deals with in its day-to-day operation will help promote a positive, caring image to the community at large.



Shayne Withawick from Frontier School Division



Jacquie Trottier from Valley Gardens School giving some tender loving care

VALUE-ADDED INITIATIVES



Animal Services introduced two new initiatives in 2002 to add value to the dog license. First a retail coupon savings sheet containing offers from various services and retailers was developed. This coupon sheet is given to all dog owners who buy or renew their dog licenses. The coupon sheet has a redeemable value of at least $30.00.

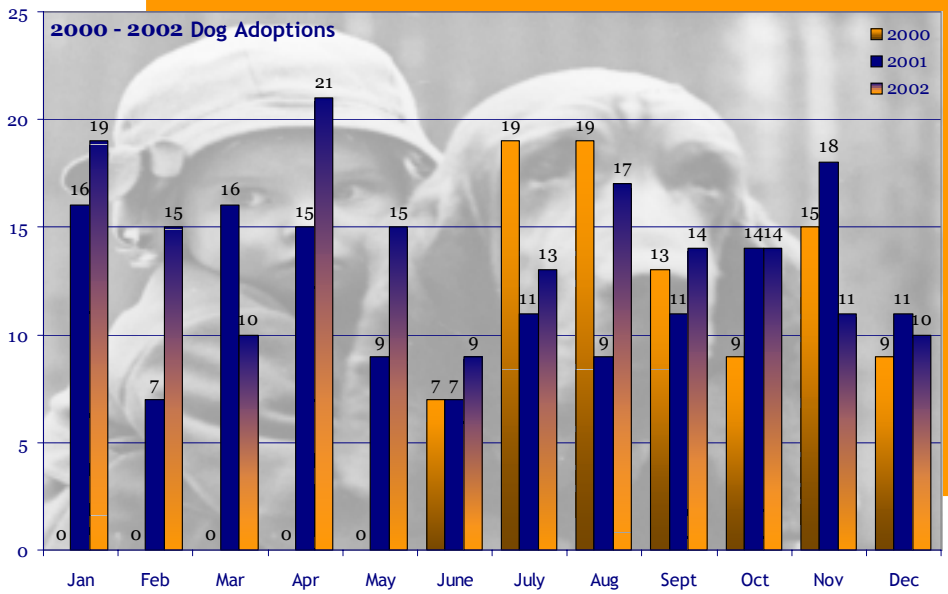
Secondly the Agency enhanced the "Free Ride Home" program by adding a grace period of 24 hours for dog owners whose dogs had strayed for the first time and were picked up by the Agency. Owners whose dog had a valid license have until the end of business to claim their dogs, free of charge.



'Elsa' was returned to her owner Brian Flynn free of charge thanks to Elsa wearing her valid license tag

DOG ADOPTION PROGRAM

2002 was the second full year of providing a dog adoption program. The Agency adopted out 168 dogs which was an increase of 25 dogs (16.7%) from 2001. It was very encouraging to see an increase each year in the number of new loving families the Agency finds for these unclaimed and abandoned dogs. By having a Dog Adoption Program in place this gives the adoptable dogs a wonderful opportunity to get to a loving home with caring owners. This helps to dispel the myth that the "dog pound" kills all the dogs it picks up.



The Dog Adoption Program services many interests:

- The public – By offering nice dogs for adoption at reasonable rates. The adoption fee includes mandatory sterilization, which helps with the dog overpopulation problem.

- The dogs – There are not as many dogs needlessly euthanized, because these dogs have a second chance at a loving home.

- The Community – One of the program's objectives is to have the impounded dogs adopted out to new, responsible dog owners so these same dogs won't be running loose in the streets any more, causing trouble.



Kevin Cheasley and his new best friend 'Baxter'



The Animal Services Agency is constantly promoting its Dog Adoption program in many ways, to help spread the word to the public that the Agency has wonderful dogs of all sizes, shapes and ages who are looking for a good home for a reasonable price which includes mandatory spaying and neutering as well as a license. Animal Services continues to work on new partnerships to promote the Dog Adoption program both inside and outside the city limits.

Special Events and Marketing



At the party in the snow



Lucky winners at the Dog Party; Stephanie, Christine, Michelle and Joshua Lobo

GREAT MANITOBA DOG PARTY - MAY 5

On May 5, 2002, Animal Services participated in the Great Manitoba Dog Party for the fifth year in a row. Despite a late spring snow storm the event once again proved to be an excellent opportunity to share the message about responsible pet ownership and display information about the Agency and its services.



Danielle Quaye (5 yrs) and her new stuffed dog

TEDDY BEARS' PICNIC - MAY 26

Assiniboine park was once again invaded on May 26, 2002 by tens of thousands of children and their stuffed teddy bears at the Annual Teddy Bears' Picnic. Animal Services was there once again for the fourth straight year sharing in the fun and activities of the picnic. The Agency held its always popular stuffed dog contest and handed out information regarding safety around animals and responsible animal care.



Playing the contests at the picnic

CHILDREN'S SAFETY FAIR AT MOUNT CARMEL CLINIC - JUNE 5

Animal Services Advisory Committee member Betty Holsten Boyer joined the Agency at the Mount Carmel Clinic for their annual Children's Safety Fair. The Safety Fair provides a rare opportunity for the Agency to take their message right to the neighbourhood. The Agency provided information on child safety, handouts, fun stickers and balloons.

GOLDEYES GAME SPONSOR - JUNE 20



'Goldie' and Ms. Lewis' Grade 3 Class - Ecole Riverview School

The Winnipeg Goldeyes Baseball Club and Animal Services joined forces for a second year in a row to promote responsible pet ownership. The Agency was a game day sponsor for the June 20, 2002 Goldeye's home game. Included in the sponsor package were tickets to the game and the use of a 'Sky Box'. The Agency and the Goldeyes sponsored a poster contest to all Grade 1 to Grade 8 students in the city of Winnipeg. The theme of the contest was "Healthy Dog - Happy Dog". The winning class was Ms. Lewis' Grade 3 class from Ecole Riverview and they were treated to tickets to the game plus tasty ballpark snacks. The Sky Box was raffled off amongst the veterinarian clinics in Winnipeg. This year the Winnipeg Spay and Neuter Clinic was the lucky winner.

Prior to the game Animal Services had some of their adoptions pups on hand for game goers to visit with. A display was set up on the concourse during the game to share information and answer questions.

LIONS FOUNDATION WALK FOR GUIDE DOGS - SEPTEMBER 29

For the second year Animal Services entered "Team Pound Puppies" in the Lions Foundation Walk for Guide Dogs. The Agency had approximately 20 volunteers come out to walk on a cold and blustery morning and raise approximately $700.00 for the foundation. Team Pound Puppies walked a number of dogs which were available for adoption at Animal Services. One of the dogs in the walk was adopted by a new family immediately after the event.



'Team Pound Puppies' getting ready to walk

Wilf Kieres, Animal Service Officer and Nancy Neumann, Office Administrator tending the St. Vital Shopping Mall booth



MALL DISPLAYS

Informational booths were set up again this year in St. Vital, Garden City, and Charleswood Place Shopping Centres. The Agency shared information with shoppers, sold licenses and handed out Halloween grab bags at Charleswood Place display. In addition to the mall displays the Agency set up a booth at the City of Winnipeg bike auction held in April at the Maples Community Center.



May I have one?
(Jamie Sarillon, Two Years Old)

"A" CHANNEL BIG BREAKFAST SHOW - DECEMBER 5

The "A" Channel Big Breakfast Television Show and their co-host, Jimmy Mac, came to the Animal Services Agency and broadcasted their live morning TV show from the facility. There were five live spots promoting dog licensing, responsible pet ownership, the dog adoption program, education and volunteer programs. Santa even stopped by for a visit to promote "Pet Photos with Santa" day.



Tim Dack, Chief Operating Officer with 'A' Channel's Jimmy Mac



2003 ANIMAL SERVICES DOG ADOPTION CALENDAR

As a new initiative, and in conjunction with the Management Development for Women program, the Animal Services Agency created a dog calendar. The calendar was made up of professional photos of some of the Agency's adoption dogs, along with Responsible Pet Owner tips, Steps for Preventing Dog Bites in Children and monthly dog license renewal reminders. There were over $12.00 worth of coupons in the calendar along with advertising from various agencies. The cost of the calendar was $10.00 with all profit going to support the Dog Adoption and Fostering program. Many venues were used to market this calendar throughout the City of Winnipeg, including pet stores, veterinarians, TV and Radio stations. Congratulations to Lorna Verschoore, Adoption/Community Education Coordinator for her hard work completing this project.

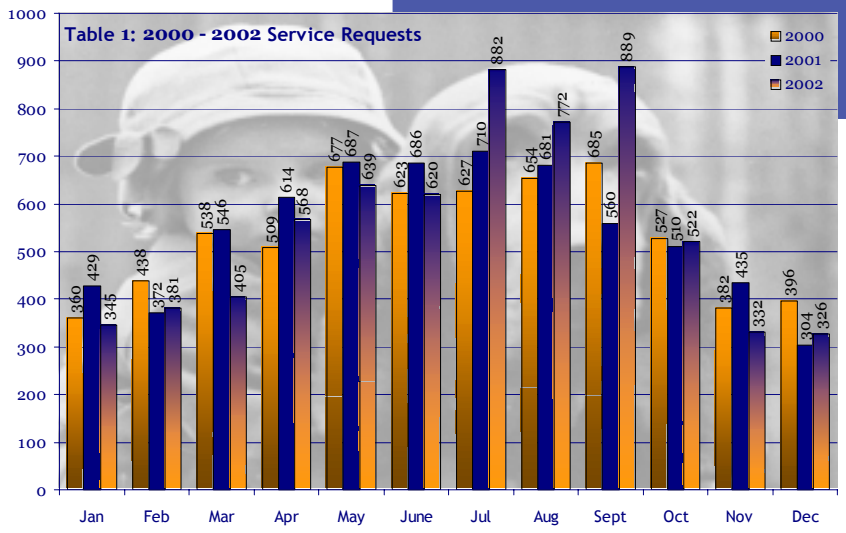
PET PHOTOS WITH SANTA - DECEMBER 7

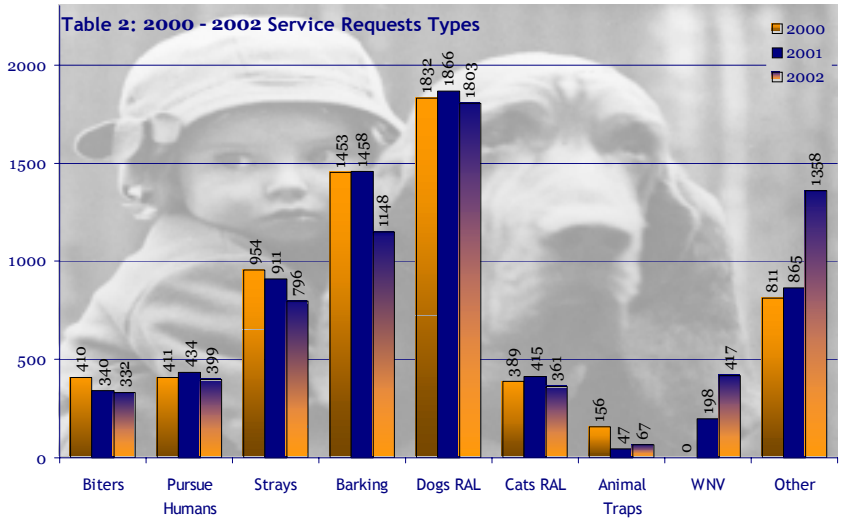
The Agency held their third annual Pet Photos with Santa at the Animal Services Agency. This year the Agency was able to offer not only Polaroid photos but also digital photos on a personalized Christmas card. Santa had variety of pets visit him including: 2 cats, 1 rat and all types and sizes of dogs. A great time was had by all and special thanks to Santa for helping out!

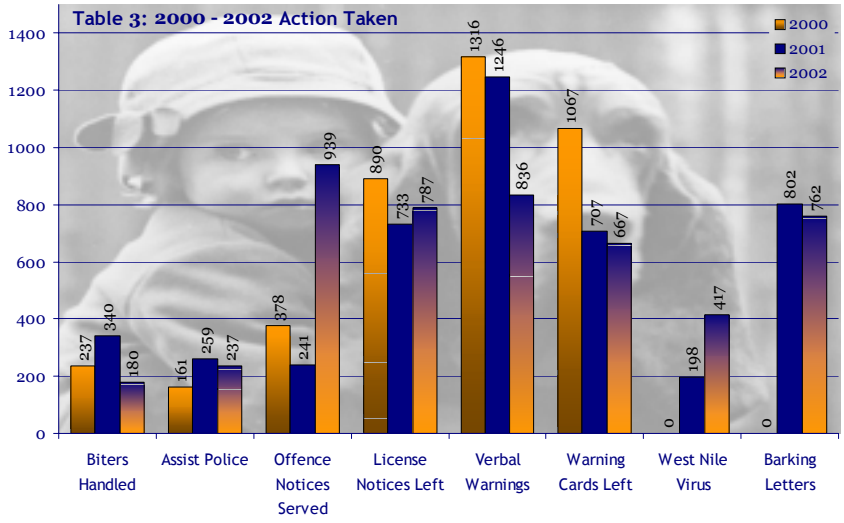


Santa with 'T.J.' and 'Sadie'

Operational Statistics







Animal Services received 6,681 requests for service in 2002. This is a 2.25% increase over 2001 and a 4.1% increase over 2000. Table 1 shows the monthly distribution of requests received. There was a noticable spike in service requests for the months of July to September, 2002 as compared to previous years. This was the result of a special project targeting expired dog licenses and responding to requests pertaining to West Nile Virus.

Services Requests are sorted into various types. Table 2 shows the most common types of requests received. The major types of requests for 2002 were for, dogs running at large (RAL), barking and others. Included in others for 2002 was the expired license project.

The Agency continued until the end of June, with the collection of dead crows for the West Nile Virus surveillance program. In June the collection process was transferred to another City department.

Of the 6,681 requests for service received by the Agency in 2002, 4, 825 requests resulted in varied specific actions being taken (Table 3). Two actions showed significant gain in 2002, those being offence notices served and West Nile Virus. The increase in offence notices served was a direct result of the expired dog license project and the increase in the West Nile Program was due to increased surveillance as a result of positive testing for the virus in Manitoba.

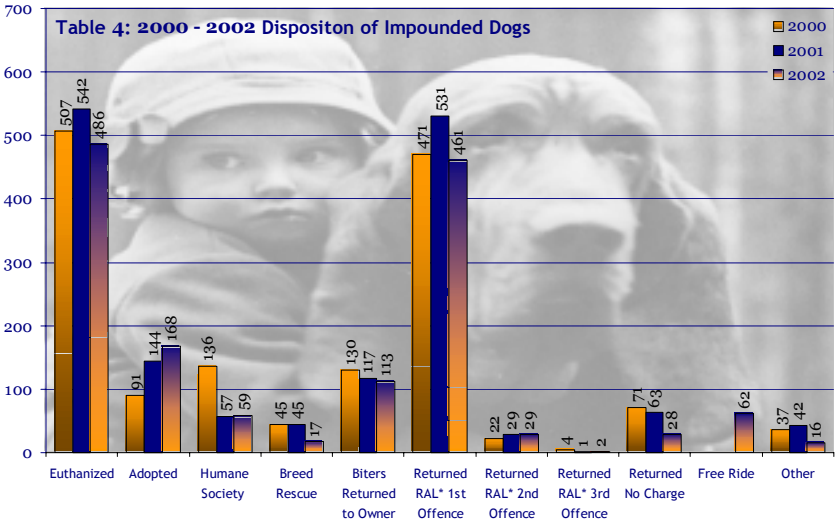
Table 4 shows the breakdown of the disposition of the dogs impounded by Animal Services. In 2002 of the 1441 dogs impounded 695 were returned to their owners, 168 were adopted to new homes and 76 were placed at the Winnipeg Humane Society and other shelters. 486 dogs (33.7%), were unclaimed and were euthanized in 2002 compared to 34.5% in 2001.

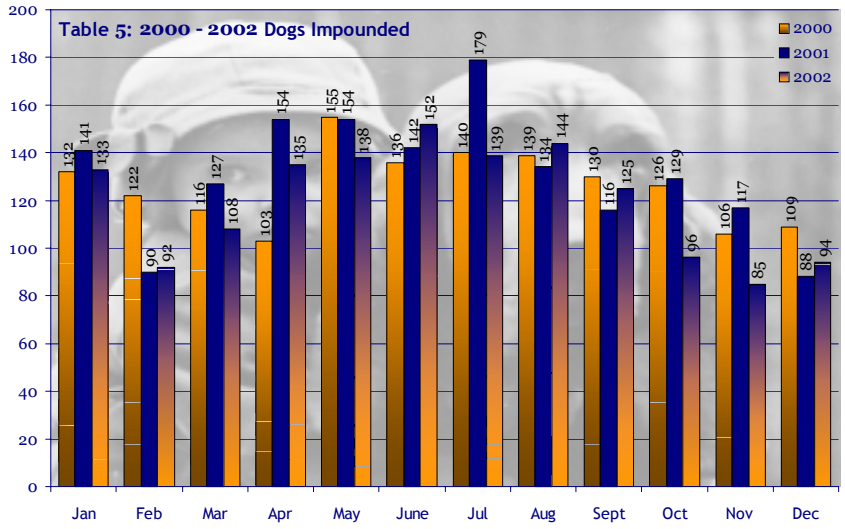
In 2002 the "Free Ride Home" program was enhanced to allow a longer grace period for owners to claim their dog if it had a valid license when pick-up by Animal Services. This resulted in 62 dogs being returned to their owners free of charge.

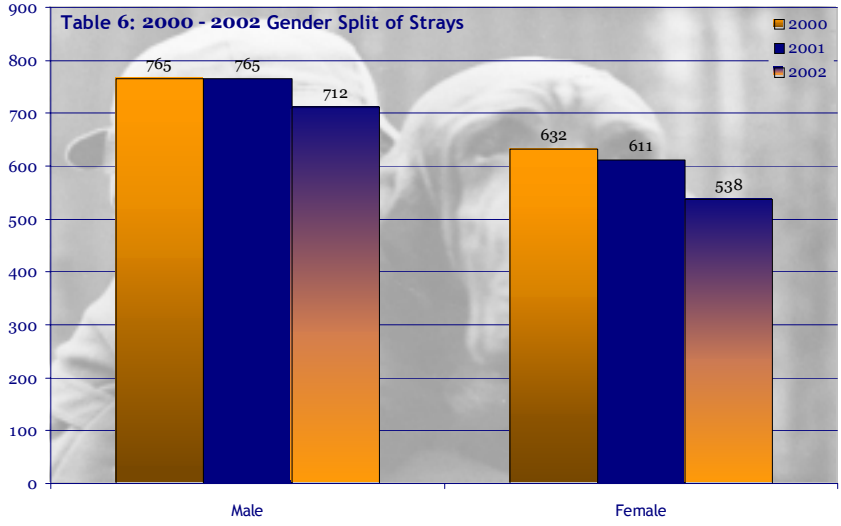
Table 5 shows the breakdown of the numbers of dogs impounded throughout the year. The majority of dog are picked up during the warmer months. January numbers for each year include dogs on hand from the previous year.

In total Animal Services handled 1441 dogs in 2002 compared to 1,571 in 2001 and 1,514 in 2002.

In 2002, 57% of the dogs picked up were male (Table 6). Table 6 does not include the dogs impounded for biting or euthanized due to injury or illness.

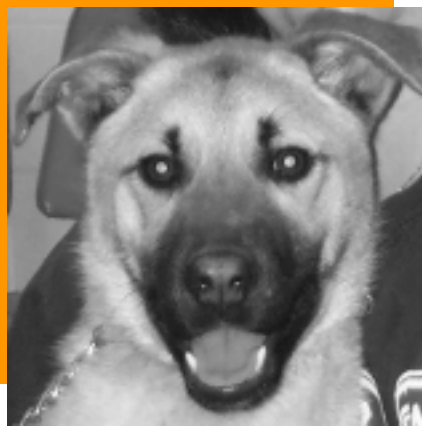


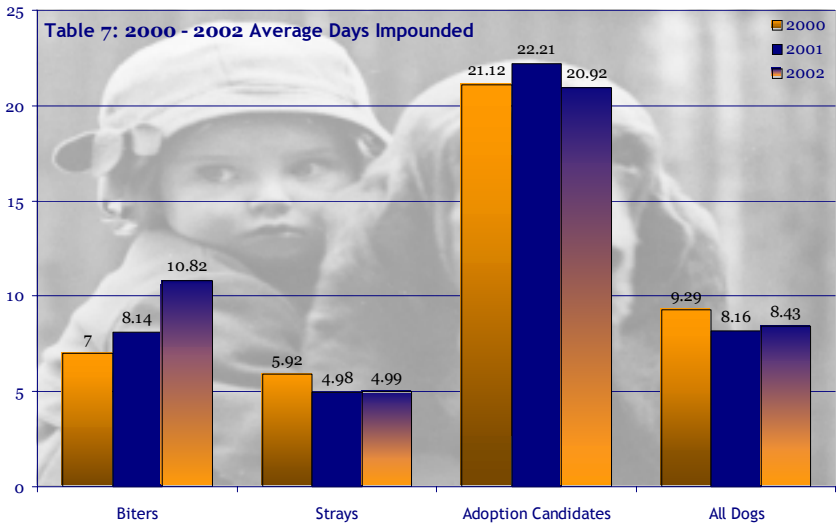




Installation of sound baffles in kennel area.



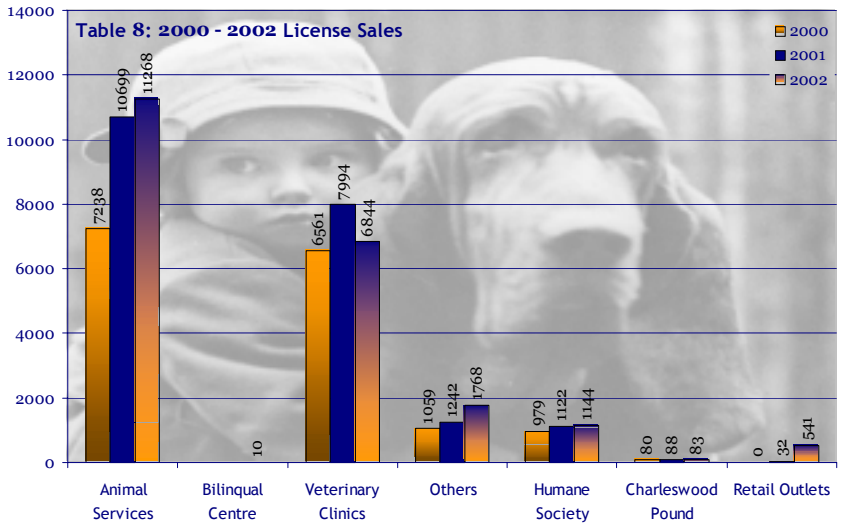




In 2002 dogs were held at the Animal Service's facility for an average of 8.43 days (Table 7). Dogs in the adoption program were held the longest at almost 21 days on average and dogs in the stray section remained the least at approximately 5 days. Dogs picked up for running at large are kept for five days if there is no known owner on file and ten days if the owner is known. Dogs that bite are quarantined for ten days past the date of the bite.

Dog licenses are sold or renewed at various outlets throughout the city. These include Animal Services, the City of Winnipeg License Branch and Bilingual Centre, the Winnipeg Humane Society, all city veterinary clinics including clinics in Oakbank, East St. Paul and Oakbluff, various pet food/supplies retailers and Kindness Kennels (Charleswood Pound). Dog licenses are $20.00 (spay or neutered) and $40.00 (intact).

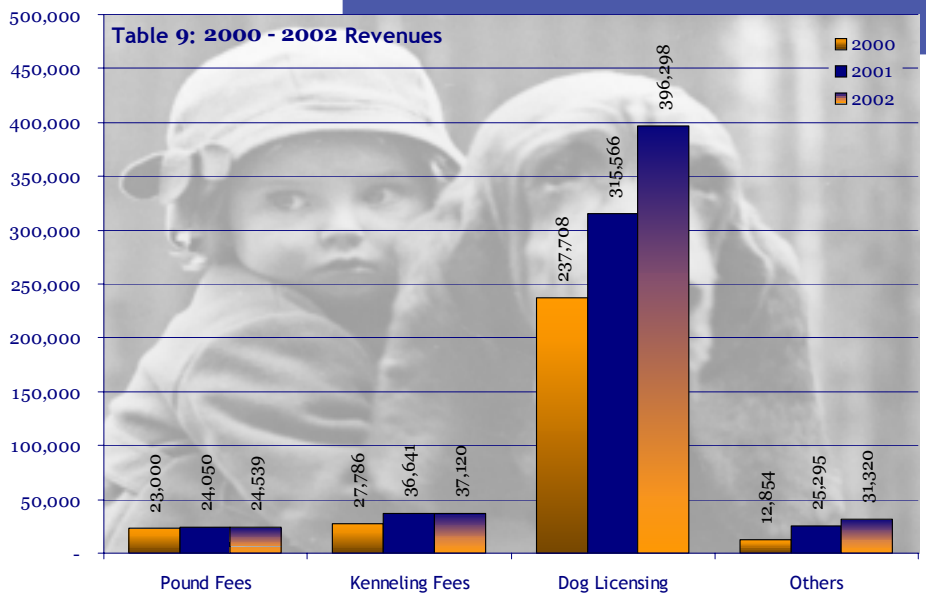
In 2002, 21,648 dog licenses were sold with 52% of those being sold through the Agency. There were approximately 22,000 active licenses on file in 2002.

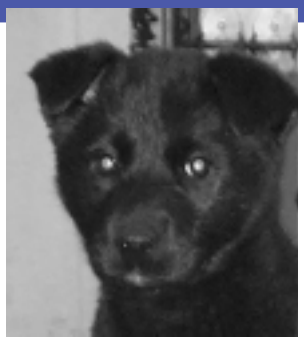


Ernie Fortier and his new friend



Financial Overview

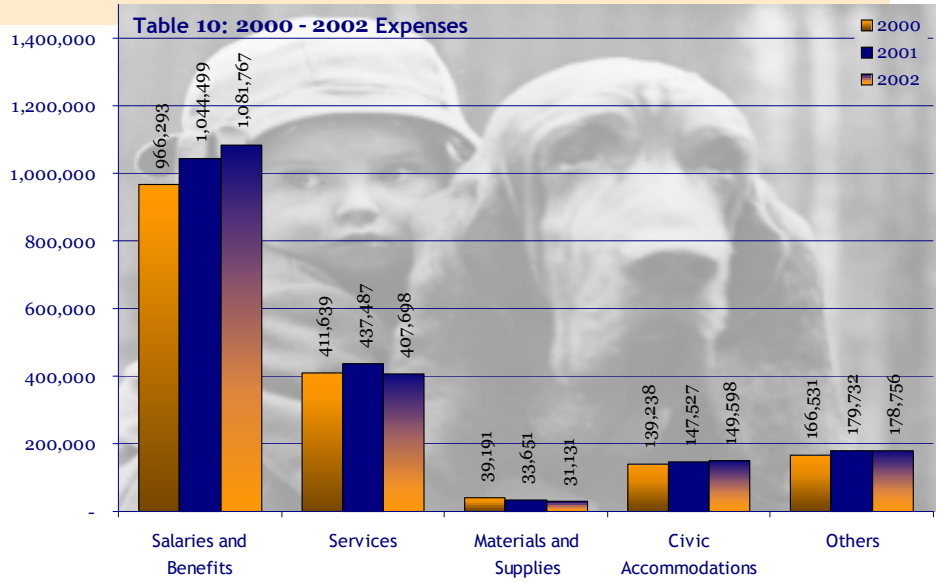




Revenues in 2002 increased by approximately $90,000 over 2001 revenue amounts with the largest gain occurring in licensing. Pound fees and kennelling remained constant with a small gain in other revenue sources such as adoptions and permit sales.

Actual expenses for 2002 remained fairly even with 2001 levels with a small increase of approximately $6,000. Expenses for 2002 came in approximately $198,000 less than originally projected.

Overall the Agency finished approximately $45,000 over budget in 2002. This increase was due to unforeseen increases in retirement allowances and an increase in deferred revenue to 2003.





Auditor's Report

To the Mayor and Members of City Council
The City of Winnipeg

We have audited the statement of financial position of **The City of Winnipeg Animal Services - Special Operating Agency** as at December 31, 2002 and the statements of loss and deficit and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of **The City of Winnipeg Animal Services - Special Operating Agency** as at December 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Ernst & Young LLP

Winnipeg, Canada,
February 20, 2003.

Chartered Accountants

Statement of Financial Position

CITY OF WINNIPEG ANIMAL SERVICES - SPECIAL OPERATING AGENCY

As at December 31

		2002	2001
ASSETS			
CURRENT			
Cash		$ 3,861	$ 1,757
Due from City of Winnipeg General Revenue Fund	(Note 3)	99,534	31,043
Accounts receivable	(Note 4)	35,339	27,682
Inventory		8,268	11,043
Prepaid expenses		3,977	-
		150,979	71,525
Equipment			
Computer		74,500	74,500
Furniture and other		70,000	70,000
		144,500	144,500
Less: accumulated depreciation		97,875	65,250
		46,625	79,250
		$ 197,604	$ 150,775
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities		$ 16,498	$ 46,044
Vacation and overtime payable	(Note 5a)	48,232	40,484
Deferred revenue		200,676	140,786
Due to City of Winnipeg - Idea Bank Reserve	(Note 6)	225,000	150,000
		490,406	377,314
LONG-TERM			
Retirement allowance	(Note 5b)	126,000	102,000
		616,406	479,314
Commitments	(Note 8)		
CAPITAL DEFICIENCY			
Deficit		(418,802)	(328,539)
		$ 197,604	$ 150,775

See accompanying notes to the financial statements

Statement of Loss and Deficit

CITY OF WINNIPEG ANIMAL SERVICES - SPECIAL OPERATING AGENCY

For the years ended December 31

		2002 Actual	2001 Actual
REVENUES		**$ 489,277**	$ 401,552
EXPENSES			
Salaries and benefits		**1,081,767**	1,044,499
Services	(Note 7)	**407,698**	437,487
Rent	(Note 7)	**149,598**	147,527
Material, parts and supplies		**31,131**	33,651
Other			
Administrative expenses	(Note 7)	**145,191**	146,361
Depreciation		**32,625**	32,625
Interest		**940**	746
		1,848,950	1,842,896
Loss from operations		**(1,359,673)**	(1,441,344)
Other			
Grant from the Province of Manitoba		**19,410**	19,060
Grant from The City of Winnipeg		**1,250,000**	1,250,000
Net loss for the year		**(90,263)**	(172,284)
Deficit, beginning of year		**(328,539)**	(156,255)
Deficit, end of the year		**$ (418,802)**	$ (328,539)

Statement of Cash Flows

CITY OF WINNIPEG ANIMAL SERVICES - SPECIAL OPERATING AGENCY

For the years ended December 31

	2002	2001
Net inflow (outflow) of cash related to the following activities:		
Operating		
Net loss for the year	$ **(90,263)**	$ (172,284)
Non-cash items related to operations		
Depreciation	**32,625**	32,625
Retirement allowance	**24,000**	11,800
Working capital from operations	**(33,638)**	(127,859)
Net change in working capital other than cash asset	**29,233**	26,681
	(4,405)	(101,178)
Financing		
Increase in Due to City of Winnipeg - Idea Bank Reserve	**75,000**	50,000
Increase (decrease) in Due from City of Winnipeg	**(68,491)**	52,284
	6,509	102,284
Increase in cash	**2,104**	1,106
Cash position, beginning of year	**1,757**	651
Cash Position, end of year	$ **3,861**	$ 1,757

See accompanying notes to the financial statements

Supplementary information

Interest paid	$ **15,739**	$ 13,755

Notes to the Financial Statements

CITY OF WINNIPEG ANIMAL SERVICES - SPECIAL OPERATING AGENCY

As at December 31, 2002

1. Description of Business

Animal Services, Special Operating Agency commenced operations on January 1, 2000. Our goals since the establishment of the agency have been to become financially self-sustaining to the greatest degree possible and to improve both the services provided to the public and the public's perception of Animal Services.

We have endeavoured to accomplish our goals through new programs and initiatives. We now offer an educational program to increase public awareness, an adoption program to give strays a second chance, a volunteer program and we provide an interesting work placement environment for students in our community. We have introduced an enhanced Free Ride program, an added-value coupon strip, multi-year licensing and increased the number of retail outlets offering license sales in an effort to boost sales.

2. Accounting Policies

The financial statements have been prepared on the basis of Canadian generally accepted accounting principles. The financial statements are based on the following significant accounting policies:

Revenue Recognition

License revenues are recognized over the license validation period.

Inventory

Inventory is stated at the lower of cost and net realizable value.

Equipment

Equipment is recorded at cost and is depreciated on a straight-line basis over the estimated useful life of the asset using the following annual rates:

Computer equipment	25%
Furniture and other equipment	20%

3. Due from City of Winnipeg - General Revenue Fund

The City of Winnipeg operates a centralized treasury function with a single operating bank account in the General Revenue Fund. Consequently, Animal Services does not have a bank account. Cash transactions are credited or charged to the "Due (to)/from" account.

4. Accounts Receivable

	2002	2001
Trade accounts receivable	**$ 25,363**	$ 14,988
Allowance for doubtful accounts	**(9,375)**	(6,366)
	15,988	8,622
Provincial Grant	**19,410**	19,060
	$ 35,398	$ 27,682

Notes to the Financial Statements

As at December 31, 2002

5. Employee Benefits

(a) Vacation and overtime payable

The Agency's employees accrue vacation credits, which together with unused holidays from previous years generally become a charge to operations in the year they are earned.

(b) Retirement Allowance

Under various union agreements, unused sick leave credits accumulate and employees with specified minimum service requirements become entitled to a cash payment upon retirement, death or termination of service under certain conditions (excluding resignation). An actuarial valuation has estimated the sick leave credit liability as at December 31, 2002 at $126,000 (2001 - $102,000).

(c) Pensions

The Agency's employees are eligible for pension under the City of Winnipeg, Civic Employees' Pension Plan. The plan is a defined benefit plan. The City of Winnipeg allocates its pension costs to various departments. During the year, $57,469 (2001 - $59,000) of pension costs were allocated to the Agency. An actuarial valuation for the City of Winnipeg, Civic Employees' Pension Plan was made as of December 31, 2002 and has an actuarial surplus.

6. Due to City of Winnipeg - Idea Bank Reserve

The Agency has negotiated a loan of up to $500,000 from The City of Winnipeg Idea Bank Reserve. The Idea Bank Reserve interest rate on outstanding loans is prime plus one percent. The effective interest rate for the year was 4.7% (2001 - 3.4%).

7. Related Parties

Included in Animal Services expenditures is a transfer to City of Winnipeg Civic Accommodations Fund for rent of $149,598 (2001 - $147,527) and a transfer to City of Winnipeg General Revenue Fund for administrative services of $130,392 (2001 - $130,392). Also included are lease costs of $78,376 (2001 - $93,393) to The City of Winnipeg Equipment and Material Services Fund.

8. Commitments

City of Winnipeg Animal Services and the Humane Society have entered into a contract that is in force from January 1, 2001 to December 31, 2003. Subject to the Humane Society complying with the terms of the agreement, the City agrees to pay the Society the sum of $125,000 per year. Said amounts are payable in quarterly installments of $31, 250.

Thank-You For Caring

(Adoption Program Donations)

Donor		
Tina Marie Skrypnyk	$25.00	Memorial - Arthur Terin
Ian & Lise Adams	$20.00	Memorial - Arthur Terin
Carole Shave	$25.00	Memorial - Arthur Terin
Phillips Paint Products	$50.00	Memorial - Arthur Terin
Marilyn & Bob Bird	$10.00	Memorial - Arthur Terin
Corky Seifert	$50.00	Memorial - Arthur Terin
Curtis & Debbie Cobbett	$50.00	Memorial - Arthur Terin
Lucia Evaristo	$30.00	Memorial - Arthur Terin
Frances Toland	$25.00	Memorial - Arthur Terin
Ron & Corinne Terin	$50.00	Memorial - Arthur Terin
Transcontinental Printing	$50.00	Memorial - Arthur Terin
Rita Bargen	$20.00	Memorial - Camilla Stewart
Lucky McCandless	$30.00	Donation
Bea Solsberg	$50.00	Donation
Karen Cunningham	$10.00	Donation
Julie Mineah	$15.57	Donation
Harold Pappin	$151.92	Donation







Dear Louna,

Thank you for coming to tell us about dog safty. We learned lots from you like never to tease a dog. We also learned that if a dog that you don't know comes after you then stand still as a tree and don't move or look at the dog. Thank you.

Sincerely,
Daniel.

CITY OF WINNIPEG

Animal Services

SPECIAL OPERATING AGENCY

1057 Logan Avenue, Winnipeg, MB Canada R3E 3N8 / Phone 204-986-2155 / Fax 204-986-6878 / e-mail: tdack@winnipeg.ca