

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
Statement of Operations:				
Revenue:				
Provincial Grants	30,803,154	25,792,558	25,387,998	24,824,494
Municipalities/TWOMO	14,270,818	14,141,494	14,313,831	13,191,865
Rents	2,722,158	2,638,236	2,669,271	2,598,762
Interest	80,000	359,262	64,819	355,252
Other	0	0	3,200	1,900
Total Revenue	47,876,130	42,931,550	42,439,119	40,972,274
Expenses:				
Homelessness Program	67,804	66,097	66,097	87,750
Rent Bank Program	11,278	22,000	12,723	8,034
Energy Bank Program	13,776	13,870	39,823	37,668
Ontario Disability Support Program	10,212,600	8,984,880	9,336,698	9,515,238
Child Care Program	3,357,171	3,410,048	3,410,048	3,578,090
Best Start Program	2,702,047	3,252,341	3,039,855	3,313,129
Ontario Works Program	8,833,889	7,813,462	7,445,504	6,436,253
Social Housing Program	13,077,662	11,207,135	10,160,659	9,091,838
Land Ambulance Program	12,109,253	9,573,119	9,215,393	8,404,112
Administration Costs - not reallocated	0	0	15,648	15,647
Board Costs - not reallocated	40,000	84,743	58,349	61,650
Post Retirement Benefits	0	0	0	186,082
Total Expenses	50,425,480	44,427,695	42,800,797	40,735,491
Net revenue/(expense)	(2,549,350)	(1,496,145)	(361,678)	236,782
Net revenue/(expense)	(2,549,350)	(1,496,145)	(361,678)	236,782
Remove assets capitalized	0	0	(697,889)	(693,291)
Remove amortization	0	0	591,945	537,530
Insurance proceeds	0	0	106,013	0
Contribution to reserves	0	0	0	(117,131)
Contribution to reserve funds	(269,000)	(322,262)	(340,843)	(538,738)
Principal payments	(473,970)	0	(448,262)	(420,584)
Remove sale of property costs	0	0	30,580	2,951
Contribution from reserves	136,320	216,243	231,749	149,993
Contribution from reserve funds	156,000	1,054,844	879,739	897,600
Unfunded capital outlay	3,000,000	547,320	8,650	(55,112)
Balanced cash basis budget	0	0	6	1
Expenses Reclassified by Segments:				
Salaries and wages	11,280,591	10,537,777	10,863,363	9,289,822
Long-term debt charges (interest)	714,080	1,188,491	654,008	679,547
Materials	9,292,971	6,320,759	5,166,613	5,268,052
Contracted services	171,700	177,215	213,072	188,834
Rents and financial expenses	417,390	413,431	349,259	248,098
External transfers	28,548,748	25,790,022	24,962,536	24,523,608
Amortization	0	0	591,945	537,530
	50,425,480	44,427,695	42,800,797	40,735,491
Internal transfers	0	0	0	0
Total Expenses	50,425,480	44,427,695	42,800,797	40,735,491

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
HOMELESS PROGRAM				
<u>Expenses</u>				
Materials:				
Administration costs	0	0	0	0
External transfers:				
Transfers to Community Programs	67,804	66,097	66,097	87,750
Total expenses	<u>67,804</u>	<u>66,097</u>	<u>66,097</u>	<u>87,750</u>
<u>Revenues</u>				
Grant:				
Ministry of Community and Social Services	67,804	66,097	66,097	87,750
Total revenue	<u>67,804</u>	<u>66,097</u>	<u>66,097</u>	<u>87,750</u>
Net revenue/(expenses)	0	0	0	0

RENT BANK PROGRAM

<u>Expenses</u>				
Materials:				
Administration costs	1,025	2,000	1,157	730
External transfers:				
Transfers to clients - Rent Bank	10,253	20,000	11,566	7,304
Total expenses	<u>11,278</u>	<u>22,000</u>	<u>12,723</u>	<u>8,034</u>
<u>Revenue</u>				
Grant:				
Ministry of Municipal Affairs & Housing - Rent Bank	11,278	22,000	12,596	6,983
Interest:				
Interest Earned	0	0	135	1,051
Total revenue	<u>11,278</u>	<u>22,000</u>	<u>12,730</u>	<u>8,034</u>
Net revenue/(expenses)	0	0	8	0

ENERGY BANK PROGRAM

<u>Expenses</u>				
Materials:				
Administration costs	1,252	1,387	3,620	3,424
External transfers:				
Transfers to clients - Energy Fund	12,524	12,483	36,203	34,244
Total expenses	<u>13,776</u>	<u>13,870</u>	<u>39,823</u>	<u>37,668</u>
<u>Revenue</u>				
Grant:				
Ministry of Community and Social Services - Energy Bank	13,776	13,870	39,782	36,692
Interest:				
Interest Earned	0	0	41	977
Total revenue	<u>13,776</u>	<u>13,870</u>	<u>39,824</u>	<u>37,669</u>
Net revenue/(expenses)	0	0	1	0

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
ONTARIO DISABILITY SUPPORT PROGRAM				
<u>Expenses</u>				
External transfers:				
O.D.S.P. Allowances	10,072,200	8,823,360	9,203,147	8,800,276
O.D.B. - O.W.	0	0	0	0
O.D.B. - O.D.S.P.	0	0	0	0
O.D.A.	91,200	84,000	91,109	90,360
Assisted Devices	36,000	48,000	32,015	32,059
Hearing Aids	0	0	0	0
Vision Aids	13,200	12,000	10,427	10,641
O.D.S.P. Administration	0	0	0	563,808
O.D.A. Administration	0	4,320	0	4,518
Doctors Fees	0	13,200	0	13,575
Total external transfers:	<u>10,212,600</u>	<u>8,984,880</u>	<u>9,336,698</u>	<u>9,515,238</u>
Total expenses	<u>10,212,600</u>	<u>8,984,880</u>	<u>9,336,698</u>	<u>9,515,238</u>
<u>Revenue</u>				
Grant:				
Ministry of Community and Social Services	9,191,340	7,182,648	7,475,680	7,451,464
Total grant:	<u>9,191,340</u>	<u>7,182,648</u>	<u>7,475,680</u>	<u>7,451,464</u>
Municipalities/TWOMO:	<u>1,021,260</u>	<u>1,802,232</u>	<u>1,861,018</u>	<u>2,063,773</u>
Total revenue	<u>10,212,600</u>	<u>8,984,880</u>	<u>9,336,698</u>	<u>9,515,238</u>
Net revenue/(expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
CHILD CARE PROGRAM				
<u>Expenses</u>				
Salaries and wages:				
Wages	44,537	58,400	57,638	54,611
Benefits	<u>10,432</u>	<u>15,600</u>	<u>17,565</u>	<u>16,100</u>
Total salaries and wages:	<u>54,969</u>	<u>74,000</u>	<u>75,204</u>	<u>70,711</u>
Materials:				
Needs Testing	0	0	0	0
Communications	0	0	0	0
Travel	5,000	0	470	2,900
Reallocated Wage Costs	<u>(6,878)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total materials:	<u>(1,878)</u>	<u>0</u>	<u>470</u>	<u>2,900</u>
External transfers:				
Fee Subsidy	976,683	976,682	976,681	976,681
Special Needs Resourcing	687,142	687,142	687,142	687,141
Wage Subsidy	643,460	663,361	663,361	663,362
Informal /Formal OW Child Care	159,000	159,000	159,000	159,000
Resource Centre	617,390	636,484	636,484	636,484
Pay Equity - Union Settlement	51,120	51,120	51,120	51,120
Health and Safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>139,999</u>
Total external transfers:	<u>3,134,795</u>	<u>3,173,789</u>	<u>3,173,788</u>	<u>3,313,787</u>
Internal Transfers:				
Reallocated KDSB Administration	140,352	136,149	136,962	169,837
Reallocated KDSB Board Costs	<u>28,933</u>	<u>26,110</u>	<u>23,624</u>	<u>20,854</u>
Total internal transfers:	<u>169,285</u>	<u>162,259</u>	<u>160,586</u>	<u>190,691</u>
Total expenses	<u>3,357,171</u>	<u>3,410,048</u>	<u>3,410,048</u>	<u>3,578,090</u>
<u>Revenue</u>				
Grants:				
MCYS - Day Nursery Funding	2,095,128	2,129,762	2,129,763	2,269,763
MCYS - ELCC Funding	355,800	355,800	355,800	355,801
MCYS - Pay Equity	51,120	51,120	51,120	51,120
MCYS - OW Child Care - Formal/Informal	<u>127,200</u>	<u>127,200</u>	<u>127,203</u>	<u>127,200</u>
Total grants:	<u>2,629,248</u>	<u>2,663,882</u>	<u>2,663,886</u>	<u>2,803,884</u>
Municipalities/TWOMO:	727,923	746,166	746,162	774,206
Total revenue	<u>3,357,171</u>	<u>3,410,048</u>	<u>3,410,048</u>	<u>3,578,090</u>
Net revenue/(expenses)	0	0	0	0

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
BEST START PROGRAM - Unconditional Grant				
<u>Expenses</u>				
Materials:				
Travel/Training	23,000	0	0	0
Office Supplies/Equipment	7,000	0	0	0
Repairs/Renovations	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total materials:	<u>60,000</u>	<u>0</u>	<u>1</u>	<u>0</u>
External transfers:				
Start up	0	0	12,824	60,000
Wage subsidy	14,641	0	27,971	0
Fee subsidy	199,201	0	0	0
Stabilization	0	424,641	0	0
Resource Centres	60,000	0	0	0
Capital	<u>0</u>	<u>0</u>	<u>155,475</u>	<u>129,529</u>
Total external transfers:	<u>273,842</u>	<u>424,641</u>	<u>196,270</u>	<u>189,529</u>
Total expenses	<u><u>333,842</u></u>	<u><u>424,641</u></u>	<u><u>196,271</u></u>	<u><u>189,529</u></u>
<u>Revenues</u>				
Grants:				
Best Start MCYS Unconditional Grant	<u>333,842</u>	<u>424,641</u>	<u>196,270</u>	<u>189,529</u>
Total revenues	<u><u>333,842</u></u>	<u><u>424,641</u></u>	<u><u>196,270</u></u>	<u><u>189,529</u></u>
Net revenue/(expenses)	0	0	(1)	0

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
BEST START PROGRAM				
<u>Expenses</u>				
Salaries and wages:				
Wages	108,154	110,400	101,499	93,634
Benefits	<u>31,363</u>	<u>27,200</u>	<u>25,608</u>	<u>23,188</u>
Total salaries and wages:	<u>139,517</u>	<u>137,600</u>	<u>127,107</u>	<u>116,822</u>
Materials:				
Travel/Training	1,434	3,350	4,397	4,524
Office Supplies/Equipment	10,524	2,000	1,693	2,643
Technology	0	4,000	200	0
Admin support	0	0	238	0
Legal	0	0	1,600	0
Aboriginal resource program	0	0	38,942	24,392
Quality Assurance Travel	1,000	26,000	945	0
Quality Assurance Meetings	840	1,000	668	0
Quality Assurance Training	3,160	5,000	81	0
Network travel	4,000	10,000	2,344	2,707
Advisory table	10,000	10,000	661	244
Network expenses	<u>14,800</u>	<u>8,800</u>	<u>16,030</u>	<u>11,715</u>
Total materials:	<u>45,758</u>	<u>70,150</u>	<u>67,799</u>	<u>46,226</u>
External transfers:				
Wage Subsidy	210,675	264,868	260,139	230,968
Fee Subsidy	866,960	897,475	1,181,321	675,364
Resource Teacher	495,000	561,955	495,000	503,227
Stabilization	0	298,932	110,177	650,000
Start Up	0	0	0	0
Training/Travel	0	0	545	2,952
Future viability	0	0	37	0
Advertising/Community Survey	0	0	0	11,182
Wage Improvement	547,756	548,200	548,200	532,325
Capital	0	0	0	0
One Time Transfer to Aboriginal CC Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,000</u>
Total external transfers:	<u>2,120,391</u>	<u>2,571,430</u>	<u>2,595,419</u>	<u>2,956,019</u>
Internal transfers:				
Reallocated KDSB Administration	<u>62,539</u>	<u>48,520</u>	<u>53,260</u>	<u>4,532</u>
Total internal transfers:	<u>62,539</u>	<u>48,520</u>	<u>53,260</u>	<u>4,532</u>
Total expenses	<u>2,368,205</u>	<u>2,827,700</u>	<u>2,843,585</u>	<u>3,123,599</u>
<u>Revenues</u>				
Grants:				
Capital Funding for Aboriginal CC Program	0	0	0	350,000
MCYS Fee Subsidy One-Time Allocation	74,450	307,975	307,976	253,876
Best Start MCYS Annualized Funding	<u>2,293,755</u>	<u>2,519,725</u>	<u>2,535,609</u>	<u>2,519,725</u>
Total revenues	2,368,205	2,827,700	2,843,585	3,123,601
Net revenue/(expenses)	0	0	0	1

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
ONTARIO WORKS PROGRAM				
Expenses:				
Salaries and wages:				
Wages	1,077,313	1,037,590	1,026,122	252,940
Benefits	<u>318,004</u>	<u>275,188</u>	<u>263,727</u>	<u>47,991</u>
Total salaries and wages:	<u>1,395,317</u>	<u>1,312,778</u>	<u>1,289,849</u>	<u>300,930</u>
Materials:				
Insurance	0	1,950	6,595	0
Utilities	33,000	3,700	11,236	350
Advertising	7,000	1,500	4,373	2,358
Legal/audit	0	17,500	7,125	21,375
Telephone/communications	31,000	29,030	40,184	14,114
Office supplies/postage	33,500	19,350	25,577	6,971
Training and travel	61,140	66,000	91,332	94,318
Transportation (local)	33,800	19,000	17,789	17,207
Furniture & equipment	26,460	30,500	1,006	3,280
Subscriptions	310	460	307	113
Renovations	84,860	24,000	5,745	79,815
Repairs and maintenance	4,000	3,800	6,322	0
Other	0	20,694	(18,108)	1,064,004
ERO Costs	0	0	0	0
District travel	6,300	40,000	4,656	0
Van Operations	(82,804)	(56,000)	(47,704)	0
Technology	25,000	58,000	13,001	45,055
Assets capitalized	<u>0</u>	<u>0</u>	<u>(23,821)</u>	<u>(85,228)</u>
Total materials:	<u>263,566</u>	<u>279,484</u>	<u>145,615</u>	<u>1,263,733</u>
Contracted services:				
Service contracts	<u>14,800</u>	<u>19,110</u>	<u>13,421</u>	<u>56,712</u>
Total contracted services:	<u>14,800</u>	<u>19,110</u>	<u>13,421</u>	<u>56,712</u>
Rent and financial expenses:				
Rent	94,420	101,020	117,765	1,650
Bank charges	<u>3,600</u>	<u>3,600</u>	<u>3,511</u>	<u>3,096</u>
Total rent and financial expenses:	<u>98,020</u>	<u>104,620</u>	<u>121,276</u>	<u>4,746</u>
External transfers:				
Financial benefits paid to clients	6,114,412	5,423,671	5,264,720	4,337,703
NCBS Reinvestment Strategy	153,000	153,000	153,000	60,000
Employment Program Client Benefits	<u>576,278</u>	<u>300,000</u>	<u>238,030</u>	<u>212,769</u>
Total external transfers:	<u>6,843,690</u>	<u>5,876,671</u>	<u>5,655,750</u>	<u>4,610,472</u>
Amortization:				
Current year amortization	<u>0</u>	<u>0</u>	<u>17,997</u>	<u>16,042</u>
Total amortization:	<u>0</u>	<u>0</u>	<u>17,997</u>	<u>16,042</u>
Internal transfers:				
Reallocated KDSB Administration	189,563	194,688	177,870	162,910
Reallocated KDSB Board Costs	<u>28,933</u>	<u>26,111</u>	<u>23,727</u>	<u>20,707</u>
Total internal transfers:	<u>218,496</u>	<u>220,799</u>	<u>201,597</u>	<u>183,617</u>
Total expenses	<u>8,833,889</u>	<u>7,813,462</u>	<u>7,445,504</u>	<u>6,436,253</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
Revenue				
Grants	6,836,373	5,908,665	5,713,133	5,042,670
Municipalities/TWOMO	1,886,196	1,773,297	1,718,015	1,408,780
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenue	<u>8,722,569</u>	<u>7,681,962</u>	<u>7,431,148</u>	<u>6,451,450</u>
Net revenue/(expenses)	(111,320)	(131,500)	(14,356)	15,197
Net revenue/(expenses)	(111,320)	(131,500)	(14,356)	15,197
Remove assets capitalized	0	0	(23,821)	(85,228)
Remove amortization	0	0	17,997	16,042
Less contribution from working fund reserve	<u>111,320</u>	<u>131,500</u>	<u>20,180</u>	<u>53,989</u>
Balanced cash based budget	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
SOCIAL HOUSING PROGRAM				
<u>Expenses</u>				
Salaries and wages:				
Wages	1,057,821	960,000	804,626	852,687
Benefits	337,489	277,952	324,500	268,347
Total salaries and wages:	<u>1,395,310</u>	<u>1,237,952</u>	<u>1,129,126</u>	<u>1,121,034</u>
Long term debt charges (interest)				
Debenture/Mortgage	714,080	1,188,491	654,008	679,547
Total long term debt charges (interest)	<u>714,080</u>	<u>1,188,491</u>	<u>654,008</u>	<u>679,547</u>
Materials:				
Public housing administration	160,750	164,800	154,475	150,467
Building maintenance	523,754	468,922	525,466	496,933
Utilities	1,203,551	1,225,207	1,058,867	1,055,679
Taxes and Insurance	510,884	482,508	500,408	476,940
Costs associated with property sales	0	0	30,580	2,951
Capital	646,000	1,144,200	1,506,875	950,128
SHRRP Administration	12,337	17,900	6,534	0
SHRRP Capital	720,652	289,516	143,851	0
Assets capitalized	0	0	(142,184)	(282,428)
Northern Home Repair	900,000	0	0	0
Total materials:	<u>4,677,928</u>	<u>3,793,053</u>	<u>3,784,872</u>	<u>2,850,671</u>
Contracted services:				
Public housing administration	0	0	37,280	9,220
SHRRP Administration	64,750	17,934	0	0
Building maintenance	48,950	30,553	43,422	39,876
Total contract services:	<u>113,700</u>	<u>48,487</u>	<u>80,702</u>	<u>49,096</u>
Rent and financial services:				
Rent	29,000	30,000	29,570	31,230
Total rent and financial services:	<u>29,000</u>	<u>30,000</u>	<u>29,570</u>	<u>31,230</u>
External Transfers:				
Non-Profit Providers - Current year subsidy	3,779,103	3,804,623	3,711,466	3,720,097
Non-Profit Providers - Prior year settlement	0	0	(140,417)	(125,805)
Non-Profit Providers - Capital projects	1,810,125	556,897	106,977	0
Rent Supplement	238,621	243,511	205,018	209,713
Total external transfers:	<u>5,827,849</u>	<u>4,605,031</u>	<u>3,883,044</u>	<u>3,804,005</u>
Amortization:				
Current year amortization	0	0	305,679	298,520
Total amortization:	<u>0</u>	<u>0</u>	<u>305,679</u>	<u>298,520</u>
Internal transfers:				
Reallocated KDSB Administration	290,863	272,698	263,149	227,635
Reallocated KDSB Board Costs	28,932	31,423	30,508	30,099
Total internal transfers:	<u>319,795</u>	<u>304,121</u>	<u>293,657</u>	<u>257,735</u>
Total expenses	<u>13,077,662</u>	<u>11,207,135</u>	<u>10,160,659</u>	<u>9,091,838</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
Revenue				
Grants:				
MMAH Funding	2,515,285	2,584,375	2,873,774	2,595,541
SHRRP Funding	2,590,909	747,894	173,105	0
MMAH Northern Home Repair	900,000	0	0	0
Total grants:	<u>6,006,194</u>	<u>3,332,269</u>	<u>3,046,879</u>	<u>2,595,541</u>
Municipalities/TWOMO:	4,923,280	4,878,030	4,632,777	4,372,848
Rents:				
Rent Revenue	2,722,158	2,638,236	2,669,271	2,598,762
Interest:				
Interest Earned on Reserve Funds	15,000	68,262	9,285	68,137
Total revenue	<u>13,666,632</u>	<u>10,916,797</u>	<u>10,358,211</u>	<u>9,635,288</u>
Net revenue/(expense)	588,970	(290,338)	197,552	543,450
Net revenue/(expense)	588,970	(290,338)	197,552	543,450
Remove assets capitalized	0	0	(142,184)	(282,428)
Remove amortization	0	0	305,679	298,520
Contributions to reserve fund	(115,000)	(168,262)	(249,702)	(323,942)
Principal portion of long term debt	(473,970)	0	(404,566)	(379,027)
Remove costs relating to sale of property	0	0	30,580	2,951
Contribution from reserves funds	0	458,600	262,640	240,587
Unfinanced capital outlay	0	0	0	(100,112)
Balanced cash basis budget	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
LAND AMBULANCE PROGRAM				
<u>Expenses</u>				
Salaries and wages:				
Wages	6,065,938	5,673,216	5,942,376	5,664,757
Benefits	1,583,906	1,478,483	1,516,775	1,363,964
WSIB NEER Assessment	<u>0</u>	<u>0</u>	<u>177,534</u>	<u>(117,131)</u>
Total salaries and wages:	<u>7,649,844</u>	<u>7,151,699</u>	<u>7,636,686</u>	<u>6,911,591</u>
Materials:				
Vehicle Operating Costs	219,000	285,000	268,218	269,962
Patient Care Equipment and Supplies	116,250	105,000	128,691	107,555
Other Operational Paramedic Costs	29,000	65,600	46,715	67,316
Paramedic Training	25,000	25,000	33,681	11,002
Ambulance Stations	217,500	100,000	111,973	136,594
Insurance	67,000	63,000	64,808	63,867
Administration	181,250	187,300	139,328	166,400
Capital:	3,036,000	1,041,613	633,144	391,869
Assets capitalized	<u>0</u>	<u>0</u>	<u>(531,883)</u>	<u>(325,635)</u>
Total materials:	<u>3,891,000</u>	<u>1,872,513</u>	<u>894,676</u>	<u>888,930</u>
Rents and financial expenses:				
Lease costs	225,170	218,611	148,774	143,464
Bank charges	<u>0</u>	<u>0</u>	<u>2,389</u>	<u>1,992</u>
Total rents and financial expenses	<u>225,170</u>	<u>218,611</u>	<u>151,163</u>	<u>145,456</u>
External transfers:				
First Response Team - Training/equipment	<u>40,000</u>	<u>50,000</u>	<u>2,701</u>	<u>0</u>
Total external transfers:	<u>40,000</u>	<u>50,000</u>	<u>2,701</u>	<u>0</u>
Amortization:				
Current year amortization	<u>0</u>	<u>0</u>	<u>252,622</u>	<u>207,321</u>
Total amortization:	<u>0</u>	<u>0</u>	<u>252,622</u>	<u>207,321</u>
Internal transfers:				
Reallocated KDSB Administration	274,307	250,998	250,807	227,501
Reallocated KDSB Board Costs	<u>28,932</u>	<u>29,298</u>	<u>26,739</u>	<u>23,313</u>
Total internal transfers:	<u>303,239</u>	<u>280,296</u>	<u>277,546</u>	<u>250,814</u>
Total expenses	<u>12,109,253</u>	<u>9,573,119</u>	<u>9,215,393</u>	<u>8,404,112</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
Revenue				
Grants:				
Min of Health LTC - 50% Grant	1,909,199	1,940,786	1,909,199	2,497,943
Min of Health LTC - First Nations Funding	1,420,895	1,410,000	1,420,891	988,438
Min of Health LTC - Capital Grant	0	0	0	0
Total grants:	<u>3,330,094</u>	<u>3,350,786</u>	<u>3,330,090</u>	<u>3,486,381</u>
Municipalities/TWOMO:	5,752,159	5,136,769	5,396,264	4,752,548
Interest:				
Interest earned	25,000	96,000	14,954	104,796
Other:				
Miscellaneous revenue	0	0	3,200	1,900
Total revenue	<u>9,107,253</u>	<u>8,583,555</u>	<u>8,744,508</u>	<u>8,345,625</u>
Net revenue/(expense)	(3,002,000)	(989,564)	(470,885)	(58,487)
Net revenue/(expenses)	(3,002,000)	(989,564)	(470,885)	(58,487)
Remove assets capitalized	0	0	(531,883)	(325,635)
Remove amortization	0	0	252,622	207,321
Insurance proceeds for vehicle	0	0	106,013	0
Contribution to vehicle reserve fund	(100,000)	(100,000)	(33,974)	(110,833)
Contribution to equipment reserve fund	(54,000)	(54,000)	(50,524)	(57,005)
Contribution to la general purpose reserve fund	0	0	(6,643)	(46,958)
Contribution to WSIB NEER reserve	0	0	0	(117,131)
Principal portion of Ear Falls base pay down	0	0	(43,697)	(41,557)
Contributions from reserve funds	156,000	596,244	617,099	505,285
Contribution From WSIB NEER reserve	0	0	153,221	0
Unfunded capital outlay	<u>3,000,000</u>	<u>547,320</u>	<u>8,650</u>	<u>45,000</u>
Balanced cash basis budget	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
ADMINISTRATION DEPARTMENT				
Salaries and wages:				
Salaries	480,473	465,364	453,534	441,117
Benefits	124,331	107,854	109,438	100,606
Total salaries and wages	<u>604,804</u>	<u>573,218</u>	<u>562,972</u>	<u>541,723</u>
Materials:				
Advertising	3,200	3,200	92	111
Building Expenses	5,760	5,760	5,521	5,432
Communications	19,460	18,600	17,558	19,612
Insurance	14,000	12,000	11,827	9,696
Legal/Audit	39,000	36,000	44,831	24,864
Office expenses	68,700	67,500	67,823	62,864
Office relocation	0	0	0	4,014
Technology costs	54,300	54,300	26,394	18,943
Travel and training	20,000	22,400	37,180	17,118
Program recoveries	0	0	0	0
Consulting	20,000	0	0	0
Total materials:	<u>244,420</u>	<u>219,760</u>	<u>211,226</u>	<u>162,653</u>
Contracted services:				
Human Resources service contract	43,200	49,875	60,600	21,375
Total contracted services:	<u>43,200</u>	<u>49,875</u>	<u>60,600</u>	<u>21,375</u>
Rents and financial expenses:				
Building Lease	65,200	60,200	47,250	66,665
Total rents and financial expenses:	<u>65,200</u>	<u>60,200</u>	<u>47,250</u>	<u>66,665</u>
Amortization:				
Current year amortization	0	0	15,647	15,647
Total amortization	<u>0</u>	<u>0</u>	<u>15,647</u>	<u>15,647</u>
Internal transfers:				
Child Care	(140,352)	(136,149)	(136,962)	(169,837)
Best Start	(62,539)	(48,520)	(53,260)	(4,532)
Ontario Works	(189,563)	(194,688)	(177,870)	(162,910)
Land Ambulance	(274,307)	(250,998)	(250,807)	(227,501)
Social Housing	(290,863)	(272,698)	(263,149)	(227,635)
Total internal transfers:	<u>(957,624)</u>	<u>(903,053)</u>	<u>(882,048)</u>	<u>(792,416)</u>
Net revenue/(expense)	0	0	(15,648)	(15,647)
Net revenue/(expense)	0	0	(15,648)	(15,647)
Remove amortization	<u>0</u>	<u>0</u>	<u>15,647</u>	<u>15,647</u>
Balanced cash basis budget	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	<u>Approved (May 2010) 2010</u>	<u>Budget 2009</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
BOARD COSTS				
Salaries and wages:				
Honoraria	13,000	15,000	15,000	15,000
Per diems	27,830	35,530	26,068	25,080
Benefits	<u>0</u>	<u>0</u>	<u>1,353</u>	<u>849</u>
Total salaries and wages:	<u>40,830</u>	<u>50,530</u>	<u>42,421</u>	<u>40,929</u>
Materials:				
Conferences	0	0	8,209	6,085
Board meetings	1,755	1,847	2,477	2,084
Committee meetings	2,325	2,565	1,322	1,868
Travel	39,320	51,500	45,130	38,333
Travel - lobbying	25,000	25,000	0	0
Advertising/communications	26,500	1,500	0	0
Subscriptions/memberships	0	0	0	0
Miscellaneous	0	0	39	415
TWOMO Election	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total materials:	<u>109,900</u>	<u>82,412</u>	<u>57,177</u>	<u>48,784</u>
Contracted services:				
Operational Reviews	0	59,743	24,743	61,650
One Time Board Projects	<u>0</u>	<u>0</u>	<u>33,607</u>	<u>0</u>
Total contracted services:	<u>0</u>	<u>59,743</u>	<u>58,349</u>	<u>61,650</u>
External transfers:				
NOSDA Support	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,260</u>
Total external transfers	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,260</u>
Internal transfers:				
Child Care	(28,933)	(26,110)	(23,624)	(20,854)
Ontario Works	(28,933)	(26,111)	(23,727)	(20,707)
Land Ambulance	(28,932)	(29,298)	(26,739)	(23,313)
Social Housing	<u>(28,932)</u>	<u>(31,423)</u>	<u>(30,508)</u>	<u>(30,099)</u>
Total internal transfers:	<u>(115,730)</u>	<u>(112,942)</u>	<u>(104,598)</u>	<u>(94,973)</u>
Revenue:				
MCSS Grant - TWOMO Election	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net revenue/(expense)	<u>(25,000)</u>	<u>(84,743)</u>	<u>(58,349)</u>	<u>(61,650)</u>
Net revenue/(expenses)	(25,000)	(84,743)	(58,349)	(61,650)
Contribution from working fund reserve	<u>25,000</u>	<u>84,743</u>	<u>58,348</u>	<u>61,650</u>
Balanced cash basis budget	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>0</u>

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
--	--------------------------------	----------------	----------------	----------------

RESERVE FOR WORKING FUNDS

Revenue

Municipalities/TWOMO:	(40,000)	(195,000)	(40,404)	(180,290)
Interest:				
Interest Earned on General Funds	40,000	195,000	40,404	180,290
Net revenue/(expense)	0	0	0	0

POST RETIREMENT BENEFITS

Salaries and wages:

Clerical post retirement benefits	0	0	0	34,354
Paramedic post retirement benefits	0	0	0	151,728
Total salaries and wages	0	0	0	186,082
Net revenue/(expense)	0	0	0	186,082

Net revenue/(expense)

Contribution from working fund reserve	0	0	0	34,354
Contribution from la general purpose reserve fund	0	0	0	151,728
Balanced cash basis budget	0	0	0	186,082

**Kenora District Services Board
2010 Budget (PSAB)**

	Approved (May 2010) 2010	Budget 2009	Actual 2009	Actual 2008
Municipal/TWOMO Levies:				
Ontario Disability Support Program	1,021,260	1,802,232	1,861,018	2,063,773
Child Care Program	727,923	746,166	746,162	774,206
Ontario Works Program	1,886,196	1,773,297	1,718,015	1,408,780
Social Housing Program	4,923,280	4,878,030	4,632,777	4,372,848
Land Ambulance Program	5,752,159	5,136,769	5,396,264	4,752,548
Interest Earned	(40,000)	(195,000)	(40,404)	(180,290)
	<u>14,270,818</u>	<u>14,141,494</u>	<u>14,313,831</u>	<u>13,191,865</u>

Increase/(Decrease) over 2009 Actual

Ontario Disability Support Program	-\$ 839,758
Child Care Program	-\$ 18,239
Ontario Works Program	\$ 168,181
Social Housing Program	\$ 290,503
Land Ambulance Program	\$ 355,895
Interest Earned	\$ 404
\$ Increase/(Decrease)	-\$ 43,013

Ontario Disability Support Program	-45.12%
Child Care Program	-2.44%
Ontario Works Program	9.79%
Social Housing Program	6.27%
Land Ambulance Program	6.6%
Interest Earned	1.0%
% Increase/(Decrease)	-3.3%

Increase/(Decrease) over 2009 Amended Budget

Ontario Disability Support Program	-\$ 780,972
Child Care Program	-\$ 18,243
Ontario Works Program	\$ 112,899
Social Housing Program	\$ 45,250
Land Ambulance Program	\$ 615,390
Interest Earned	\$ 155,000
\$ Increase/(Decrease)	\$ 129,324

Ontario Disability Support Program	-43.33%
Child Care Program	-2.44%
Ontario Works Program	6.37%
Social Housing Program	.93%
Land Ambulance Program	11.98%
Interest Earned	79.49%
% Increase/(Decrease)	.91%