

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING
SOCIAL SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2022

District of Nipissing Social Services Administration Board
Non-consolidated Financial Statements
For the year ended December 31, 2022

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Management's Responsibility for the Non-Consolidated Financial Statements

The accompanying non-consolidated financial statements of The District of Nipissing Social Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the non-consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the non-consolidated financial statements. These systems are monitored and evaluated by Management.

The Board of Directors meets with Management and the external auditors to review the non-consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the non-consolidated financial statements.

The non-consolidated financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's non-consolidated financial statements.

DocuSigned by:



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Catherine Matheson
Chief Administrative Officer

May 24, 2023

Independent Auditor's Report

To the Directors of District of Nipissing Social Services Administration Board

Opinion

We have audited the non-consolidated financial statements of District of Nipissing Social Services Administration Board (the "Board"), which comprise the non-consolidated statement of financial position as at December 31, 2022, and the non-consolidated statement of operations, non-consolidated statement of changes in net assets and non-consolidated statement of cash flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2022, and its results of operations, its change in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The District of Nipissing Social Services Administration Board prepares consolidated financial statements for the year ended December 31, 2022 in accordance with Canadian public sector accounting standards on which we will issue a separate auditor's report to the Board of District of Nipissing Social Services Administration Board.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the non-consolidated financial statements, which describe the basis of accounting. The non-consolidated financial statements are prepared for the use of the District of Nipissing Social Services Administration Board for the described purposes only and as a result may not be suitable for another purpose.

Other Information

Management is responsible for the other information. The other information comprises:

- The information, other than the financial statements and our auditor's report thereon, included

in the Unaudited Supplementary Financial Information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge of information obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Unaudited Supplementary Financial Information prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Non-Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario

June 22, 2023

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 22,045,539	\$ 22,407,882
Accounts receivable (note 2)	1,969,031	871,386
Portfolio investments (note 3)	5,159,641	1,974,821
Long-term investments (note 10)	100	100
	29,174,311	25,254,189
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	9,114,310	7,143,737
Deferred revenue - other (note 5)	2,492,891	2,268,207
Deferred revenue - long-term (note 5)	3,315,307	3,278,071
	14,922,508	12,690,015
Net financial assets	14,251,803	12,564,174
Non-financial assets		
Tangible capital assets (note 6)	6,730,501	4,508,641
Other	894,715	518,493
	7,625,216	5,027,134
Contingent assets (note 11)		
Commitments (note 12)		
Accumulated surplus (note 7)	\$ 21,877,019	\$ 17,591,308

The accompanying notes are an integral part of these non-consolidated financial statements.

On behalf of the Board:

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<div style="border: 1px solid black; border-radius: 10px; padding: 2px; width: fit-content;">DocuSigned by:</div> <div style="font-family: cursive; font-size: 1.2em; margin-top: 5px;">[Signature]</div> <div style="font-size: 0.8em; margin-top: 2px;">AD6ADCAF777E4F2...</div>	<hr style="border: 0.5px solid black;"/> Director

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 14)	2022 Actual	2021 Actual
Revenue:			
Municipal levy	\$ 21,710,676	\$ 21,710,676	\$ 20,908,056
Ministry of Children, Community and Social Services	23,346,256	20,273,482	18,553,264
Ministry of Education	15,441,962	17,610,099	15,176,375
Ministry of Municipal Affairs and Housing	10,234,873	10,764,877	11,809,674
Ministry of Health	6,334,252	6,590,386	6,124,385
Ministry of Long-Term Care	999,963	998,060	712,076
Ministry of Labour, Immigration, Training and Skills Development	-	576,269	-
Employment and Social Development Canada	880,814	823,905	833,049
Ontario Health	-	39,017	-
Northern Ontario Heritage Fund Corporation	-	29,491	31,332
Interest, recoveries and other	1,125,785	1,542,010	1,089,471
	80,074,581	80,958,272	75,237,682
Expenses:			
Ontario Works Financial Benefits	19,150,256	16,166,662	14,524,826
Social Housing Program	19,736,869	18,262,622	18,795,597
Child Care Program	14,537,982	16,158,090	14,153,813
EarlyOn Program	2,471,504	2,623,469	2,402,662
Skills Development Fund	-	576,269	-
Paramedic Services - Land Ambulance Program	12,207,111	11,918,188	11,189,026
Community Paramedicine	949,963	869,776	461,261
Administration	3,235,390	3,139,490	2,673,914
Ontario Works Employment and Program Delivery	6,064,352	5,459,688	5,344,033
Healthy Communities Fund	300,000	300,000	290,000
Reaching Home Program	880,814	823,905	830,055
Board	105,163	71,885	76,840
Gateway Hub	20,000	20,000	-
Amortization of tangible capital assets	-	533,308	502,566
	79,659,404	76,923,352	71,244,593
Annual surplus before undernoted items	415,177	4,034,920	3,993,089
Gain on disposal of tangible capital assets	-	-	89,891
Provincial settlements (note 13)	-	250,791	2,672,854
Annual surplus	415,177	4,285,711	6,755,834
Accumulated surplus, beginning of the year	17,591,308	17,591,308	10,835,474
Accumulated surplus, end of the year	\$ 18,006,485	\$ 21,877,019	\$ 17,591,308

The accompanying notes are an integral part of these non-consolidated financial statements.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

		Budget (note 14)	2022	2021
Annual surplus	\$	415,177	\$ 4,285,711	\$ 6,755,834
Acquisition of tangible capital assets		(415,177)	(2,755,168)	(2,310,609)
Amortization of tangible capital assets		-	533,308	502,566
Proceeds on disposal of tangible capital assets		-	-	160,677
Gain on disposal of tangible capital assets		-	-	(89,891)
		-	2,063,851	5,018,577
Increase in other non-financial assets		-	(376,222)	(214,922)
Change in net financial assets		-	1,687,629	4,803,655
Net financial assets, beginning of year		12,564,174	12,564,174	7,760,519
Net financial assets, end of year	\$	12,564,174	\$ 14,251,803	\$ 12,564,174

The accompanying notes are an integral part of these non-consolidated financial statements.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash flows from operating activities:		
Annual surplus	\$ 4,285,711	\$ 6,755,834
Items not involving cash:		
Amortization of tangible capital assets	533,308	502,566
Gain on disposal of tangible capital assets	-	(89,891)
	4,819,019	7,168,509
Change in non-cash working capital:		
Accounts receivable	(1,097,645)	2,161,268
Other non-financial assets	(376,222)	(214,922)
Deferred revenue - other	224,684	995,330
Accounts payable and accrued liabilities	1,970,573	(5,662,977)
	5,540,409	4,447,208
Cash flows from financing activities:		
Increase (decrease) in deferred revenue - long-term	37,236	(48,947)
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(2,755,168)	(2,310,609)
Cash received on disposal of tangible capital assets	-	160,677
	(2,755,168)	(2,149,932)
Cash flows from investing activities:		
Increase in investments	(3,184,820)	(41,148)
(Decrease) increase in cash during the year	(362,343)	2,207,181
Cash, beginning of year	22,407,882	20,200,701
Cash, end of year	\$ 22,045,539	\$ 22,407,882

The accompanying notes are an integral part of these non-consolidated financial statements.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

Nature of the Organization

The District of Nipissing Social Services Administration Board (the "Board") delivers integrated social services comprised of Ontario Works, Children's Services, Social Housing and Emergency Medical Services to the citizens of the District of Nipissing. The Board's basic principles are to offer simplified access to service, enhanced customer service and sensitivity to language and cultural diversity.

The participating municipalities are as follows:

- The Corporation of the City of North Bay
- Municipality of West Nipissing
- Municipality of East Ferris
- Municipality of Temagami
- Township of South Algonquin
- Township of Bonfield
- Municipality of Calvin
- Township of Papineau-Cameron
- Town of Mattawa
- Township of Chisholm
- Township of Mattawan
- Certain unincorporated areas in the District of Nipissing

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements of the Board are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, with the exception of not consolidating the Nipissing District Housing Corporation as disclosed below. Consolidated financial statements of the Board are prepared by management as well as these financial statements. Significant aspects of the accounting policies adopted by the Board are as described below.

These non-consolidated financial statements have been prepared for the use of the Board. They do not reflect the financial position and related operations of the Nipissing District Housing Corporation, a wholly owned subsidiary corporation, which are disclosed separately in the notes to the financial statements (see note 10).

(b) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis using the following annual rates:

Asset	Useful Life - Years
Office and medical equipment and furniture and fixtures	5
Computer equipment and software	4
Ambulances	7
Buildings	40 to 60
Machinery and equipment	10
Leasehold improvements	Over term of lease

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue.

(f) Investments:

Investments are recorded at cost. Investments are written down where there has been a loss in the value that is other than a temporary decline.

(e) Revenue recognition:

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Other revenue is recognized when services are provided and there is reasonable assurance of collection. Investment income earned on surplus funds is reported as revenue in the period earned.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

(g) Use of estimates:

The preparation of the non-consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation allowances for receivables and valuation of the Canada – Ontario Affordable Housing Program Loans. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Accounts receivable:

	2022	2021
Province of Ontario:		
Ministry of Children, Community and Social Services	\$ 9,060	\$ 20
Ministry of Municipal Affairs and Housing	881,624	490,949
Ministry of Health	140,846	116,870
Northern Ontario Heritage Fund Corporation	29,491	15,585
Employment and Social Development Canada	144,905	-
Other:		
Nipissing District Housing Corporation	36,896	25,437
Town of Mattawa	19,239	18,565
Township of Chisholm	-	22,642
HST rebate	114,281	58,133
Other	592,689	123,185
	\$ 1,969,031	\$ 871,386

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

3. Portfolio investments:

	2022	2021
Guaranteed Investment Certificates	\$ 5,159,641	\$ 1,974,821

Guaranteed investment certificates have yields ranging from 1.40% to 5.00% and mature at dates ranging from March 2023 to November 2027.

4. Accounts payable and accrued liabilities:

	2022	2021
Trade payables and accrued liabilities	\$ 4,589,590	\$ 4,117,715
Ministry of Children, Community and Social Services	1,622,666	1,392,526
Ministry of Education	2,419,079	1,352,321
Ministry of Health	24,354	24,354
Ministry of Long-Term Care	161,770	45,897
Ministry of Municipal Affairs and Housing	277,057	156,555
Employment and Social Development Canada	19,794	54,369
	\$ 9,114,310	\$ 7,143,737

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

5. Deferred revenue:

	Balance at December 31, 2021	Contributions Received	Amounts Recognized/ Adjusted	Balance at December 31, 2022
Current:				
Affordable Housing Program	\$ 2,268	-	-	2,268
Strong Communities Rent Supplements	115,287	86,153	(201,440)	-
Other	22,427	-	-	22,427
Get Trained Workers	21,000	-	-	21,000
HIFIS	399	-	-	399
IAH Ontario Renovates	10,308	-	-	10,308
CHPI	191,457	411,713	(603,170)	-
Ontario Works client repayments	(318)	313,629	(291,409)	21,902
Commercial rent supplement	46,578	-	-	46,578
COCHI Transitional Operating Funding	100,083	154,570	(254,653)	-
OPHI Rental Housing	-	142,128	(106,800)	35,328
OPHI Ontario Renovates	352,723	385,831	(471,008)	267,546
Social Services Relief Fund 2	845,300	-	(845,300)	-
2021 EDU One-Time Transitional Grant	315,467	-	-	315,467
2022 EDU One-Time Transitional Grant	-	605,748	(2,599)	603,149
Community Paramedicine	245,228	1,000,000	(1,159,830)	85,398
COCHI Repair	-	864,872	(171,421)	693,451
OPHI Housing Support Services	-	14,385	-	14,385
Workforce	-	876,859	(548,037)	328,822
Skills Development	-	600,732	(576,269)	24,463
	\$ 2,268,207	5,456,620	(5,231,936)	2,492,891
Long-term:				
Social housing federal capital	\$ 2,508,018	-	-	2,508,018
Paramedic services capital	133,440	-	-	133,440
Paramedic services severance	203,905	-	(14,342)	189,563
AHP - Home (repair replacement)	432,708	51,578	-	484,286
	\$ 3,278,071	51,578	(14,342)	3,315,307

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

6. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Office equipment	\$ 530,697	-	-	530,697
Furniture and fixtures	-	105,951	-	105,951
Computer equipment	676,647	298,424	(12,578)	962,493
Ambulances	2,986,148	189,030	-	3,175,178
Medical equipment	287,495	22,438	-	309,933
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	4,946,292	2,139,325	-	7,085,617
Buildings	250,204	-	-	250,204
Total	\$ 9,686,596	2,755,168	(12,578)	12,429,186

Accumulated Amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Office equipment	\$ 420,054	-	26,875	446,929
Furniture and fixtures	-	-	2,385	2,385
Computer equipment	516,155	(12,578)	88,386	591,963
Ambulances	1,809,262	-	267,935	2,077,197
Medical equipment	138,155	-	42,270	180,425
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,268,669	-	92,947	2,361,616
Buildings	16,547	-	12,510	29,057
Total	\$ 5,177,955	(12,578)	533,308	5,698,685

	Net book value, December 31, 2021	Net book value, December 31, 2022
Office equipment	\$ 110,643	83,768
Furniture and fixtures	-	103,566
Computer equipment	160,492	370,530
Ambulances	1,176,886	1,097,981
Medical equipment	149,340	129,508
Machinery and equipment	-	-
Leasehold improvements	2,677,623	4,724,001
Buildings	233,657	221,147
Total	\$ 4,508,641	6,730,501

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2020	Additions	Disposals	Balance at December 31, 2021
Office equipment	\$ 402,738	127,959	-	530,697
Computer equipment	595,930	97,316	(16,599)	676,647
Ambulances	2,855,568	488,871	(358,291)	2,986,148
Medical equipment	590,795	110,714	(414,014)	287,495
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	3,460,543	1,485,749	-	4,946,292
Buildings	250,204	-	-	250,204
Total	\$ 8,164,891	2,310,609	(788,904)	9,686,596

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization expense	Balance at December 31, 2021
Office equipment	\$ 393,728	-	26,326	420,054
Computer equipment	459,479	(15,143)	71,819	516,155
Ambulances	1,919,921	(358,291)	247,632	1,809,262
Medical equipment	390,364	(344,684)	92,475	138,155
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,216,866	-	51,803	2,268,669
Buildings	4,036	-	12,511	16,547
Total	\$ 5,393,507	(718,118)	502,566	5,177,955

	Net book value, December 31, 2020	Net book value, December 31, 2021
Office equipment	\$ 9,010	110,643
Computer equipment	136,451	160,492
Ambulances	935,647	1,176,886
Medical equipment	200,431	149,340
Machinery and equipment	-	-
Leasehold improvements	1,243,677	2,677,623
Buildings	246,168	233,657
Total	\$ 2,771,384	4,508,641

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

7. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2022	2021
Invested in tangible capital assets	\$ 6,730,501	\$ 4,508,641
Working fund	3,994,918	7,318,577
Reserves and reserve funds (note 8)	11,151,600	5,764,090
	\$ 21,877,019	\$ 17,591,308

8. Reserves and reserve funds:

	2022	2021
Set aside for specific purposes by the Board:		
Reserves:		
Social Housing capital	\$ 817,274	\$ 817,274
Social Housing programs	300,000	300,000
Affordable housing	6,964,210	1,576,700
Paramedic services	1,090,000	1,090,000
ASO employee benefits	140,222	140,222
OD contingency	112,000	112,000
Project reserve	149,080	149,080
Funds subject to restrictions:		
Best start	570,241	570,241
Child Care	1,008,573	1,008,573
	\$ 11,151,600	\$ 5,764,090

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

9. Pension Agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of full-time and part-time members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to nearly half a million active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of the all pension benefits that members have earned to date. The most recent actuarial valuation of the plan was conducted at December 31, 2022. The results of this valuation disclosed total actuarial liabilities of \$130,306 million in respect of benefits accrued for service with actuarial assets at the date of \$123,628 million indicating a going concern actuarial deficit of \$6,678 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Board to OMERS for 2022 were \$730,885 (2021 - \$604,873).

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

10. Long-term investments:

The Board has a \$100 (2021 - \$100) investment in the Nipissing District Housing Corporation (the "Corporation") which represents 100% of the issued and outstanding shares. The Board is a funding agency of the Corporation. Transactions between the Board and the Corporation are in the normal course of operations and are measured at the exchange amount, being the amount of consideration established and agreed to by the related parties.

The Corporation has adopted Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations which is different from the standards adopted by the Board.

The following is selected financial information from the audited financial statements of the Corporation.

	2022	2021
Total assets	\$ 34,896,898	\$ 35,101,626
Total liabilities	\$ 12,651,332	\$ 13,079,102
Net assets balances	22,245,576	22,022,524
	\$ 34,896,898	\$ 35,101,626
Results of operations:		
Total revenue	\$ 10,236,621	\$ 10,389,203
Total expenses	10,013,569	9,411,964
Excess of revenue over expenses	\$ 223,052	\$ 977,239
Cash flows:		
Cash flows from operating activities	\$ 573,705	\$ 1,070,027
Cash flow from financing activities	240,137	30,871
Cash flow from investing activities	(830,894)	(299,247)
Change in cash	\$ (17,052)	\$ 801,651

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

11. Contingent assets:

Included in the Social Housing Program expenses is \$677,019 (2021 - \$389,693) in grants to individuals and social housing providers with forgivable conditions. In total, \$6,778,980 of these grants has been advanced since 2009. These grants are issued to low income home owners or social housing providers as loans forgivable over periods ranging from 10 to 20 years. However, if the property is sold before the forgiveness period, the recipient must repay a pro-rated amount back to the Board. If the Board receives funds because of a recipient selling their property, the amount is used by the Board to grant a new loan to another low income homeowner or social housing provider. To date, a total of \$484,285 has been repaid of which \$51,578 was in 2022.

12. Commitments:

The Board rents office premises under a long-term operating lease with the City of North Bay. The current lease expires March 31, 2030 with two additional five-year renewal terms. The aggregate rental payments to the expiry date amount to \$2,427,201.

Offsite storage is leased from the North Bay Public Library. The current lease expires August 31, 2027. The aggregate rental payments to the expiry date amount to \$33,974.

The Board rents premises in North Bay for a Paramedic Services base. The current lease expires December 31, 2031 with two additional five-year renewal terms. The aggregate rental payments to the expiry date amount to \$2,316,286.

The Board rents premises from the Municipality of West Nipissing for a Paramedic Services base. The current lease expires December 31, 2026 a five-year extension option. The aggregate rental payments to the expiry date amount to \$216,127. The Board also rents office space in West Nipissing. The current lease expires August 31, 2027 with a five-year extension option. The aggregate rental payment to expiry is \$196,350.

The Board rents premises in Mattawa for a Paramedic Services base. The current lease expires November 30, 2024. The aggregate rental payments to the expiry date amount to \$44,195. The Board also rents office space in Mattawa. The current lease expires August 31, 2023. The aggregate rental payments to the expiry date amount to \$9,284.

The Board rents premises from the Municipality of Temagami for a Paramedic Services base. The current lease expires September 30, 2032. The aggregate rental payments to the expiry date amount to \$397,800.

The Board rents premises from the Township of South Algonquin for a Paramedic Services base. The current lease expires September 30, 2027. The aggregate rental payments to the expiry date amount to \$114,000.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

12. Commitments (continued):

The Board rents premises in North Bay for transitional housing through three leases. The leases expire on May 31, 2040, November 30, 2042 and March 31, 2043. The aggregate rental payments to the expiry dates amount to \$1,845,025, \$3,565,157 and \$3,528,751 respectively.

The Board rents Paramedic Services patient equipment through two leases. The leases expire on March 31, 2023 and August 15, 2026. The aggregate rental payments to the expiry dates amount to \$4,226 and \$279,645 respectively.

The Board rents office equipment through a lease. The lease expires on November 30, 2024. The aggregate rental payments to expiry is \$45,368.

Minimum lease payments required over the next five years are as follows:

2023	\$ 1,270,086
2024	1,300,932
2025	1,264,292
2026	1,258,751
2027	<u>1,137,266</u>
	\$ 6,231,327

13. Provincial settlements:

Provincial settlements in the amount of \$250,791 (2021 – \$2,672,854) represents restricted contributions from the Ministry of Education from the prior year that were unspent and previously recorded as payable to the Ministry. Through the annual settlement process in October of 2022 between the Board and the Ministry, it was determined that this funding was not repayable to the Ministry.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

14. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on December 15, 2021 which was prepared on a cash basis. The budget established does not include a budgeted amount for amortization of tangible capital assets.

The budget figures in the non-consolidated statement of operations have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budget and the budget figures presented in the non-consolidated statement of operations is presented below:

	Budget Amount
Adopted non-consolidated budget:	
Budgeted annual surplus (deficit) for the year	\$ -
Adjustments to adopted budget:	
Acquisition of tangible capital assets	415,177
Budget surplus per non-consolidated statement of operations	\$ 415,177

15. Segmented information:

The District of Nipissing Social Services Administration Board supports the development of healthy and self-sufficient communities through the innovative and responsive delivery of various social assistance programs. For reporting purposes the Board's financial activities are organized and reported by program.

Certain programs that have been separately disclosed in the segmented information, along with the services they provide are as follows:

Ontario Works financial benefits and related programs

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

Child care program

Child care funding is administered to child care operators within the district in accordance with the Child Care and Early Years Act.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2022

15. Segmented information (continued):

EarlyON program

EarlyON funding is administered to EarlyON operators within the district in accordance with the Child Care and Early Years Act.

Social housing program

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

Paramedic Services – Land ambulance program

Emergency and non-emergency land ambulance services are provided within the district.

Community Paramedicine

These programs provide medical care for individuals in the comfort of their own home, which helps alleviate the demand for hospital or long-term care resources.

Board costs and administration

Administration of programs and services are managed by an administrative team which provides support for the ongoing services of the Board.

Healthy Communities Fund

This fund is comprised of 100% municipal funding distributed as grants to support programs and services that target low income families and individuals in the District of Nipissing. This fund replaces the NCB savings, and the OCB Reinvestment fund, that represented municipal savings from OW financial benefits to families that were to be reinvested into programs and services that supported low income families as mandated by the Province.

Reaching Home program

The program promotes strategic partnerships and structures including housing solutions and stable supports, to assist homeless persons to move toward autonomy and self-sufficiency.

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services. The accounting policies utilized in these segments are consistent with those followed in preparation of the non-consolidated financial statements as disclosed in Note 1.

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Note 15 - 2022 Non-Consolidated Segmented Information

Year ended December 31, 2022

	Ontario Works Financial Benefits (Schedule 1)	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program (Schedule 2)	EarlyON Program (Schedule 3)	Skills Development Fund	Social Housing Program (Schedule 4)	Paramedic Services - Land Ambulance Program (Schedule 5)	Community Paramedicine (Schedule 6)	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2022
Revenue:														
Municipal levy	\$ 50,000	2,905,600	300,000	1,752,981	-	-	10,061,707	6,476,940	-	-	20,000	143,448	-	21,710,676
Provincial Funding	15,736,889	4,527,533	-	14,911,063	2,699,036	576,269	9,334,689	6,576,044	791,849	-	-	9,060	29,491	55,191,923
Federal Funding - ESDC	-	-	-	-	-	-	-	-	-	823,905	-	-	-	823,905
Repayments	401,354	58,739	-	-	-	-	5,690	-	-	-	-	-	-	465,773
Interest and other	-	178	-	-	-	-	568,933	8,837	-	-	-	-	-	498,289
Deferred revenue	-	-	-	-	-	-	1,430,188	14,342	245,228	-	-	-	-	1,689,758
Total revenue	16,188,243	7,492,050	300,000	16,664,044	2,699,036	576,269	21,401,197	13,076,163	1,037,077	823,905	20,000	152,508	527,780	80,958,272
Expenses:														
Salaries and benefits	-	4,661,721	-	698,183	378,975	48,697	1,375,726	1,687,696	196,853	132,067	-	56,808	1,936,611	11,173,337
Training	-	17,850	-	60,152	-	-	3,464	6,385	-	9,237	-	814	35,225	133,127
Travel	-	9,534	-	1,771	-	-	1,365	2,006	-	-	-	121	523	15,320
Telephone	-	18,427	-	557	-	-	557	2,812	3,091	-	-	-	61,404	86,848
Technology	-	61,783	-	61,604	-	-	4,092	130,327	18,360	-	-	-	389,930	666,096
Accommodations	-	97,708	-	23	-	-	244,439	511,912	44,390	-	-	-	461,994	1,360,466
Professional fees	-	61,323	-	27,047	-	-	26,719	83,934	13,895	2,088	-	4,979	85,133	305,118
Insurance	-	-	-	-	-	-	-	133,640	9,986	-	-	-	97,501	241,127
General office	-	107,095	-	3,622	672	-	18,513	15,624	-	2,828	-	9,163	71,169	228,686
Materials and services	-	-	-	-	-	-	-	302,160	10,538	-	-	-	-	312,698
Equipment and vehicle	-	-	-	-	-	-	-	221,402	4,758	-	-	-	-	226,160
Employment related costs (Clients)	-	291,432	-	-	-	-	-	-	-	-	-	-	-	291,432
Transfers to recipients and service providers	16,166,662	132,815	300,000	15,305,131	2,243,822	527,572	16,587,747	8,820,290	567,905	677,685	20,000	-	-	61,349,629
Expenses before undernoted items	16,166,662	5,459,688	300,000	16,158,090	2,623,469	576,269	18,262,622	11,918,188	869,776	823,905	20,000	71,885	3,139,490	76,390,044
Amortization of tangible capital assets	-	17,935	-	-	-	-	117,082	293,087	43,699	-	-	-	61,505	533,308
Allocated administration costs	-	1,561,462	-	201,255	75,567	-	442,093	221,046	102,908	-	-	68,884	(2,673,215)	-
Total expenses	16,166,662	7,039,085	300,000	16,359,345	2,699,036	576,269	18,821,797	12,432,321	1,016,383	823,905	20,000	140,769	527,780	76,923,352
Provincial settlements	-	(648)	-	(250,143)	-	-	-	-	-	-	-	-	-	(250,791)
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual surplus (deficit)	\$ 21,581	453,613	-	554,842	-	-	2,579,400	643,842	20,694	-	-	11,739	-	4,285,711

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Note 15 - 2021 Non-Consolidated Segmented Information

Year ended December 31, 2022

	Ontario Works Financial Benefits	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program	EarlyON Program	Social Housing Program	Paramedic Services - Land Ambulance Program	Community Paramedicine	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2021
Revenue:													
Municipal Levy	\$ 55,000	3,063,586	300,000	1,663,671	-	9,570,359	6,092,520	-	-	20,000	142,920	-	20,908,056
Provincial Funding	14,110,537	4,442,727	-	12,372,130	2,457,004	11,590,724	6,093,019	712,076	-	-	-	31,332	51,809,549
Federal Funding - ESDC	-	-	-	-	-	-	-	-	652,960	-	-	-	2,994
Repayments	423,252	4,927	-	-	-	-	-	-	-	-	-	-	2,498
Interest and other	-	10,101	-	-	-	86,119	-	-	-	-	30,000	532,574	688,794
Deferred revenue	-	-	-	347,241	-	218,950	31,366	-	177,095	-	-	-	774,652
Total revenue	14,588,789	7,521,341	300,000	14,383,042	2,457,004	21,466,152	12,216,905	712,076	830,055	20,000	172,920	569,398	75,237,682
Expenses:													
Salaries and benefits	-	4,692,860	-	666,802	334,230	1,328,050	301,161	18,909	145,528	-	65,183	1,637,369	9,190,092
Honorariums	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200
Training	-	11,638	-	8,967	125	3,652	305	-	-	-	1,017	29,767	55,471
Travel	-	321	-	46	-	375	-	-	-	-	-	653	1,395
Telephone	-	16,255	-	188	-	188	-	2,727	-	-	-	10,858	30,216
Technology	-	88,811	-	53,466	22,509	3,633	82,306	14,973	-	-	-	332,769	598,467
Accommodations	-	94,426	-	-	-	119,336	512,844	18,000	-	-	-	447,584	1,192,190
Professional fees	-	63,279	-	8,288	1,618	50,370	5,415	12,050	1,942	-	8,747	68,984	220,693
Insurance	-	-	-	-	-	-	101,797	9,077	-	-	-	92,622	203,496
General office	-	96,048	-	1,305	-	10,678	7,261	3,360	104	-	693	53,308	172,757
Materials and services	-	-	-	-	-	-	208,456	21,118	-	-	-	-	229,574
Equipment and vehicle	-	-	-	-	-	-	254,262	6,527	-	-	-	-	260,789
Employment related costs (Clients)	-	165,395	-	-	-	-	-	-	-	-	-	-	165,395
Transfers to recipients and service providers	14,524,826	115,000	290,000	13,414,751	2,044,180	17,279,315	9,715,219	354,520	682,481	-	-	-	58,420,292
Expenses before undemoted items	14,524,826	5,344,033	290,000	14,153,813	2,402,662	18,795,597	11,189,026	461,261	830,055	-	76,840	2,673,914	70,742,027
Amortization of tangible capital assets	-	11,940	-	-	-	73,973	327,693	27,537	-	-	-	61,423	502,566
Allocated administration costs	-	1,469,610	-	229,229	54,342	277,237	51,539	10,000	-	-	64,477	(2,156,434)	-
Total expenses	14,524,826	6,825,583	290,000	14,383,042	2,457,004	19,146,807	11,568,258	498,798	830,055	-	141,317	578,903	71,244,593
Provincial settlements	-	212	-	(2,404,747)	(268,319)	-	-	-	-	-	-	-	(2,672,854)
Loss on disposal of tangible capital assets	-	-	-	-	-	-	(80,386)	-	-	-	-	(9,505)	(89,891)
Annual surplus (deficit)	\$ 63,963	695,546	10,000	2,404,747	268,319	2,319,345	729,033	213,278	-	20,000	31,603	-	6,755,834

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2022

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	-	-	50,000	50,000
Provincial funding	14,512,915	770,270	453,704	-	15,736,889
Repayments	207,990	79,164	12,618	101,582	401,354
Total revenue	14,720,905	849,434	466,322	151,582	16,188,243
Expenses:					
Transfers to recipients and service providers	14,734,640	853,770	469,591	108,661	16,166,662
Total expenses	14,734,640	853,770	469,591	108,661	16,166,662
Annual surplus (deficit)	\$ (13,735)	(4,336)	(3,269)	42,921	21,581

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Unaudited - Schedule 2
Non-Consolidated Schedule of Operations - Child Care Program
Year ended December 31, 2022

	Fee Subsidy	ELCC Funding	CWELCC Funding	Workforce Funding	Capacity Funding	Special Needs	General Operating	Play Based Materials	Repairs & Maintenance	Transformation	Pay Equity	Wage Enhancement	Indigenous Led	Administration	Total
Revenue:															
Municipal levy	\$ 1,493,189	-	-	-	-	-	-	-	-	-	-	-	-	259,792	1,752,981
Provincial funding	2,408,112	824,434	2,983,091	454,335	82,926	919,000	3,886,568	161,094	786,124	302,782	171,122	759,648	541,978	629,849	14,911,063
Total revenue	3,901,301	824,434	2,983,091	454,335	82,926	919,000	3,886,568	161,094	786,124	302,782	171,122	759,648	541,978	889,641	16,664,044
Expenses:															
Salaries and benefits	-	36,830	-	-	80,454	-	-	-	-	-	-	-	-	580,899	698,183
Training	-	-	-	58,282	81	-	-	-	-	-	-	-	-	1,789	60,152
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	1,771	1,771
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	557	557
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	61,604	61,604
Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	23	23
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	27,047	27,047
General office	-	-	-	-	2,391	-	-	-	-	-	-	-	-	1,231	3,622
Transfers to recipients and service providers	3,603,067	787,604	2,983,091	396,053	-	919,000	3,886,568	161,094	786,124	302,782	171,122	759,648	541,978	7,000	15,305,131
Expenses before undemoted items	3,603,067	824,434	2,983,091	454,335	82,926	919,000	3,886,568	161,094	786,124	302,782	171,122	759,648	541,978	681,921	16,158,090
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	201,255	201,255
Total expenses	3,603,067	824,434	2,983,091	454,335	82,926	919,000	3,886,568	161,094	786,124	302,782	171,122	759,648	541,978	883,176	16,359,345
Provincial settlements	(250,143)	-	-	-	-	-	-	-	-	-	-	-	-	-	(250,143)
Annual surplus (deficit)	\$ 548,377	-	-	-	-	-	-	-	-	-	-	-	-	6,465	554,842

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2022

	Program	Indigenous		Total
		Led	Administration	
Revenue:				
Provincial funding	\$ 2,021,754	428,727	248,555	2,699,036
Total revenue	2,021,754	428,727	248,555	2,699,036
Expenses:				
Salaries and benefits	206,659	-	172,316	378,975
General office	-	-	672	672
Transfers to recipients and service providers	1,815,095	428,727	-	2,243,822
Expenses before undernoted items	2,021,754	428,727	172,988	2,623,469
Allocated administration costs	-	-	75,567	75,567
Total expenses	2,021,754	428,727	248,555	2,699,036
Annual surplus (deficit)	\$ -	-	-	-

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Unaudited - Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2022

	Reformed NFP	Urban Native	NDHC Operating & Capital	Commercial Rent Supplement	Portable Housing Benefit	Strong Communities Rent Supplement	Northern Remote Build & Repair	Social Infrastructure Fund (SIF)	COCHI	OPHI	CHPI	Homelessness Prevention Program	Northern Pines	Affordable Housing Reserve	Administration	Total
Revenue:																
Municipal levy	\$ 4,642,422	5,525	2,610,756	490,826	63,750	-	114,288	-	-	-	-	-	746,472	-	1,387,668	10,061,707
Provincial funding	1,379,238	877,925	432,859	96,874	-	74,200	-	116,778	432,507	156,300	2,338,156	2,920,078	-	-	509,774	9,334,689
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,680	5,680
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	568,933
Deferred revenue	-	-	-	-	-	-	-	-	100,083	293,349	1,034,664	-	-	-	2,082	1,430,188
Total revenue	6,021,660	883,450	3,043,615	587,700	63,750	74,200	114,288	116,778	532,590	449,649	3,372,820	2,920,078	746,472	568,933	1,905,214	21,401,197
Expenses:																
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	20,339	165,268	-	-	1,190,119	1,375,726
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,464	3,464
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	1,365
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	557	557
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,092	4,092
Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	244,003	-	436	244,439
Professional fees	-	-	-	-	-	-	-	-	-	1,351	-	-	-	-	25,368	26,719
General office	-	-	-	-	-	-	-	-	-	-	-	-	-	9,078	-	9,435
Transfers to recipients and service providers	6,014,315	844,441	3,043,609	498,485	63,543	74,200	122,644	116,778	532,590	341,498	1,865,920	2,754,810	292,793	-	22,121	16,587,747
Expenses before undemoted items	6,014,315	844,441	3,043,609	498,485	63,543	74,200	122,644	116,778	532,590	342,849	1,886,259	2,920,078	545,874	-	1,256,957	18,262,622
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	102,502	-	117,082
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	442,093	442,093
Total expenses	6,014,315	844,441	3,043,609	498,485	63,543	74,200	122,644	116,778	532,590	342,849	1,886,259	2,920,078	648,376	-	1,713,630	18,821,797
Annual surplus (deficit)	\$ 7,345	39,009	6	89,215	207	-	(8,356)	-	-	106,800	1,486,561	-	98,096	568,933	191,584	2,579,400

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 5

Non-Consolidated Schedule of Operations - Paramedic Services Land Ambulance Program

Year ended December 31, 2022

	Program	COVID-19	Administration	Total
Revenue:				
Municipal levy	\$ 6,149,040	-	327,900	6,476,940
Provincial funding	6,072,661	175,483	327,900	6,576,044
Interest and other income	8,837	-	-	8,837
Deferred revenue	14,342	-	-	14,342
Total revenue	12,244,880	175,483	655,800	13,076,163
Expenses:				
Salaries and benefits	854,572	-	833,124	1,687,696
Training	2,064	-	4,321	6,385
Travel	1,932	-	74	2,006
Telephone	2,002	-	810	2,812
Technology	117,332	-	12,995	130,327
Accommodations	511,912	-	-	511,912
Professional fees	9,494	-	74,440	83,934
Insurance	133,640	-	-	133,640
General office	9,621	-	6,003	15,624
Materials and services	302,160	-	-	302,160
Equipment and vehicle	221,402	-	-	221,402
Transfers to recipients and service providers	8,660,066	160,224	-	8,820,290
Expenses before undernoted items	10,826,197	160,224	931,767	11,918,188
Amortization of tangible capital assets	291,533	-	1,554	293,087
Allocated administration costs	-	-	221,046	221,046
Total expenses	11,117,730	160,224	1,154,367	12,432,321
Loss on disposal of capital assets	-	-	-	-
Annual surplus (deficit)	\$ 1,127,150	15,259	(498,567)	643,842

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 6

Non-Consolidated Schedule of Operations - Community Paramedicine Programs

Year ended December 31, 2022

	CPLTC	Base	GCOP	Total
Revenue:				
Provincial funding	\$ 752,832	19,271	19,746	791,849
Deferred revenue	245,228	-	-	245,228
Total revenue	998,060	19,271	19,746	1,037,077
Expenses:				
Salaries and benefits	160,149	18,133	18,571	196,853
Telephone	2,805	147	139	3,091
Technology	18,258	51	51	18,360
Accommodations	43,361	492	537	44,390
Professional fees	13,895	-	-	13,895
Insurance	9,816	85	85	9,986
Materials and services	9,812	363	363	10,538
Equipment and vehicle	4,758	-	-	4,758
Transfers to recipients and service providers	567,905	-	-	567,905
Expenses before undernoted items	830,759	19,271	19,746	869,776
Amortization of tangible capital assets	43,699	-	-	43,699
Allocated administration costs	102,908	-	-	102,908
Total expenses	977,366	19,271	19,746	1,016,383
Annual surplus (deficit)	\$ 20,694	-	-	20,694