

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING  
SOCIAL SERVICES  
ADMINISTRATION BOARD**

Year ended December 31, 2020

**District of Nipissing Social Services Administration Board**  
**Non-Consolidated Non-consolidated Financial Statements**  
For the year ended December 31, 2020

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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 26, 2021



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## Independent Auditor's Report

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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 "Entity"), which comprise the non-consolidated statement of financial position as at December 31, 2020, and the non-consolidated statement of operations and accumulated surplus, non-consolidated statement of changes in net debt 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 Entity as at December 31, 2020, and its results of operations, its change in net debt 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 Entity 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, 2020 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 Entity'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 Entity'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 Entity 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

May 26, 2021

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

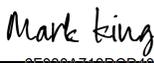
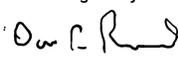
Non-Consolidated Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
<b>Financial assets</b>		
Cash	\$ 20,200,701	\$ 12,485,577
Accounts receivable (note 2)	3,032,654	872,169
Portfolio investments (note 3)	1,933,673	1,733,681
Long-term investments (note 10)	100	100
	25,167,128	15,091,527
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 4)	12,806,714	5,646,758
Deferred revenue - other (note 5)	1,272,877	699,478
Deferred revenue - long-term (note 5)	3,327,018	3,284,786
	17,406,609	9,631,022
Net financial assets	7,760,519	5,460,505
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	2,771,384	1,292,729
Other	303,571	171,280
	3,074,955	1,464,009
Contingent assets (note 11)		
Commitments (note 12)		
Uncertainty due to COVID-19 (note 13)		
Accumulated surplus (note 7)	\$ 10,835,474	\$ 6,924,514

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

On behalf of the Board:

<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">DocuSigned by:</div>  <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">8F036A713DCB407...</div>	Director
<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">DocuSigned by:</div>  <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block;">F11031B4B54F4A8...</div>	Director

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget (note 14)	2020 Actual	2019 Actual
<b>Revenue:</b>			
Municipal levy	\$ 20,504,986	\$ 20,504,986	\$ 19,636,188
Ministry of Children, Community and Social Services	23,727,441	22,107,954	23,859,662
Ministry of Education	14,822,945	12,220,683	16,215,558
Ministry of Municipal Affairs and Housing	7,932,446	10,074,175	6,703,888
Ministry of Health	5,619,235	5,907,834	5,351,986
Employment and Social Development Canada	221,653	784,671	151,011
Interest, recoveries and other	942,567	967,064	1,193,557
	73,771,273	72,567,367	73,111,850
<b>Expenses:</b>			
Ontario Works Financial Benefits	19,527,872	17,859,506	19,458,750
Social Housing Program	17,011,903	17,189,070	15,522,869
Child Care Program	13,681,258	11,257,527	14,935,542
EarlyOn Program	2,613,160	2,098,207	3,163,875
EMS - Land Ambulance Program	10,871,200	10,842,400	10,559,047
Administration	2,676,929	2,558,205	2,471,146
Ontario Works Employment Program	6,297,732	5,331,121	6,122,872
Healthy Communities Fund	400,000	241,918	443,748
Reaching Home Program	221,653	784,671	146,011
Board	140,455	68,774	125,990
Gateway Hub	90,914	354	70,927
Amortization of tangible capital assets	-	419,010	434,900
	73,533,076	68,650,763	73,455,677
Annual surplus (deficit) before undernoted items	238,197	3,916,604	(343,827)
Gain on disposal of tangible capital assets	-	-	7,597
Provincial settlements	-	(5,644)	-
Annual surplus (deficit)	238,197	3,910,960	(336,230)
Accumulated surplus, beginning of the year	6,924,514	6,924,514	7,260,744
Accumulated surplus, end of the year	\$ 7,162,711	\$ 10,835,474	\$ 6,924,514

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, 2020, with comparative information for 2019

	Budget (note 14)	2020	2019
Annual surplus	\$ 238,197	\$ 3,910,960	\$ (336,230)
Acquisition of tangible capital assets	(349,912)	(1,897,665)	(646,457)
Amortization of tangible capital assets	-	419,010	434,900
Proceeds on disposal of tangible capital assets	-	-	7,597
Gain on disposal of tangible capital assets	-	-	(7,597)
	(111,715)	2,432,305	(547,787)
(Increase) decrease in other non-financial assets	-	(132,291)	12,019
Change in net financial assets	(111,715)	2,300,014	(535,768)
Net financial assets, beginning of year	5,460,505	5,460,505	5,996,273
Net financial assets, end of year	\$ 5,348,790	\$ 7,760,519	\$ 5,460,505

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, 2020, with comparative information for 2019

	2020	2019
Cash flows from operating activities:		
Annual surplus	\$ 3,910,960	\$ (336,230)
Items not involving cash:		
Amortization of tangible capital assets	419,010	434,900
Gain on disposal of tangible capital assets	-	(7,597)
	<u>4,329,970</u>	<u>91,073</u>
Change in non-cash working capital:		
(Increase) decrease in accounts receivable	(2,160,485)	556,750
(Increase) decrease in other non-financial assets	(132,291)	12,019
Increase (decrease) in deferred revenue - other	573,399	(938,483)
Increase (decrease) in accounts payable and accrued liabilities	7,159,956	(2,098,721)
	<u>9,770,549</u>	<u>(2,377,362)</u>
Cash flows from financing activities:		
Increase (decrease) increase in deferred revenue - long-term	42,232	(42,717)
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(1,897,665)	(646,457)
Cash received on disposal of tangible capital assets	-	7,597
	<u>(1,897,665)</u>	<u>(638,860)</u>
Cash flows from investing activities:		
(Increase) decrease in investments	(199,992)	99,992
Increase (decrease) in cash during the year	7,715,124	(2,958,947)
Cash, beginning of year	12,485,577	15,444,524
Cash, end of year	<u>\$ 20,200,701</u>	<u>\$ 12,485,577</u>

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, 2020

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## 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:

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).

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 above. 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.

### (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, 2020

## 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	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, 2020

## 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:

	2020	2019
Province of Ontario:		
Ministry of Children, Community and Social Services	\$ -	\$ 40,255
Ministry of Municipal Affairs and Housing	946,312	55,697
Ministry of Health	20,021	-
Other:		
Nipissing District Housing Corporation	488,677	197,087
Municipality of Temagami	155,224	72,566
Township of Bonfield	87,200	-
Township of South Algonquin	43,267	41,443
Municipality of West Nipissing	605	-
Municipality of Mattawan	4,332	-
Township of Papineau-Cameron	23,340	-
Township of Chisholm	22,038	-
City of North Bay	28,441	-
Employment and Social Development Canada	44,659	12,733
HST rebate	92,804	134,551
Other	1,075,734	317,837
	<b>\$ 3,032,654</b>	<b>\$ 872,169</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

### 3. Portfolio investments:

	2020	2019
Guaranteed Investment Certificates	\$ 1,933,673	\$ 1,733,681
	<b>\$ 1,933,673</b>	<b>\$ 1,733,681</b>

Guaranteed investment certificates have yields ranging from 1.91% to 3.10% and mature at dates ranging from April 2021 to May 2023.

### 4. Accounts payable and accrued liabilities:

	2020	2019
Trade payables and accrued liabilities	\$ 5,425,482	\$ 3,338,146
Nipissing District Housing Corporation	1,911	-
Ministry of Children, Community and Social Services	1,817,195	1,613,867
Ministry of Education	5,119,407	674,949
Ministry of Health	300,987	-
Ministry of Municipal Affairs and Housing	121,908	-
Employment and Social Development Canada	19,824	19,796
	<b>\$ 12,806,714</b>	<b>\$ 5,646,758</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

**5. Deferred revenue:**

	Balance at December 31, 2019	Contributions Received	Amounts Recognized to Revenue	Balance at December 31, 2020
<b>Current:</b>				
Affordable Housing Program	\$ 2,268	-	-	2,268
Strong Communities Rent Supplements	51,408	344,612	(319,076)	76,944
Other	22,427	-	-	22,427
Get Trained Workers	21,000	-	-	21,000
IAH Housing Allowance	16,817	134,455	(125,929)	25,343
HIFIS	399	-	-	399
IAH Ontario Renovates	41,098	-	(30,790)	10,308
SIF Ontario Renovates	135,310	-	(135,310)	-
SIF Housing Allowance	29,250	-	-	29,250
CHPI	40,256	1,798,976	(1,681,569)	157,663
Ontario Works client repayments	41,989	235,785	(274,554)	3,220
Commercial rent supplement	46,578	-	-	46,578
EarlyON - Community Based Capital	128,273	-	(128,273)	-
Gateway Hub	122,405	-	(122,405)	-
Safe Restart Funding	-	1,360,071	(1,012,829)	347,242
Reaching Home COVID-19	-	669,809	(492,714)	177,095
OPHI Rental Housing	-	172,354	-	172,354
OPHI Ontario Renovates	-	675,455	(501,363)	174,092
OPHI Administration	-	24,996	(18,302)	6,694
	<b>\$ 699,478</b>	<b>5,416,513</b>	<b>(4,843,114)</b>	<b>1,272,877</b>
<b>Long-term:</b>				
Social housing federal capital	\$ 2,508,018	-	-	2,508,018
Social housing severance	132,924	-	-	132,924
Emergency medical service capital	133,440	-	-	133,440
Emergency medical services severance	260,199	-	(24,928)	235,271
AHP - Home (repair replacement)	250,205	67,160	-	317,365
	<b>\$ 3,284,786</b>	<b>67,160</b>	<b>(24,928)</b>	<b>3,327,018</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

**6. Tangible capital assets:**

Cost	Balance at December 31, 2019	Additions	Disposals	Balance at December 31, 2020
Office equipment	\$ 402,738	-	-	402,738
Computer equipment	557,511	45,423	(7,004)	595,930
Ambulances	2,561,146	294,422	-	2,855,568
Medical equipment	526,197	64,598	-	590,795
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	1,243,018	-	3,460,543
Buildings	-	250,204	-	250,204
<b>Total</b>	<b>\$ 6,274,230</b>	<b>1,897,665</b>	<b>(7,004)</b>	<b>8,164,891</b>

Accumulated Amortization	Balance at December 31, 2019	Disposals	Amortization expense	Balance at December 31, 2020
Office equipment	\$ 375,102	-	18,626	393,728
Computer equipment	394,617	(7,004)	71,866	459,479
Ambulances	1,693,050	-	226,871	1,919,921
Medical equipment	315,310	-	75,054	390,364
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,194,309	-	22,557	2,216,866
Buildings	-	-	4,036	4,036
<b>Total</b>	<b>\$ 4,981,501</b>	<b>(7,004)</b>	<b>419,010</b>	<b>5,393,507</b>

	Net book value, December 31, 2019	Net book value, December 31, 2020
Office equipment	\$ 27,636	9,010
Computer equipment	162,894	136,451
Ambulances	868,096	935,647
Medical equipment	210,887	200,431
Machinery and equipment	-	-
Leasehold improvements	23,216	1,243,677
Buildings	-	246,168
<b>Total</b>	<b>\$ 1,292,729</b>	<b>2,771,384</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

**6. Tangible capital assets (continued):**

Cost	Balance at December 31, 2018	Additions	Disposals	Balance at December 31, 2019
Office equipment	\$ 402,738	-	-	402,738
Computer equipment	711,552	148,234	(302,275)	557,511
Ambulances	2,367,118	376,168	(182,140)	2,561,146
Medical equipment	404,142	122,055	-	526,197
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	-	-	2,217,525
<b>Total</b>	<b>\$ 6,112,188</b>	<b>646,457</b>	<b>(484,415)</b>	<b>6,274,230</b>

Accumulated Amortization	Balance at December 31, 2018	Disposals	Amortization expense	Balance at December 31, 2019
Office equipment	\$ 355,178	-	19,924	375,102
Computer equipment	647,534	(302,275)	49,358	394,617
Ambulances	1,658,748	(182,140)	216,442	1,693,050
Medical equipment	257,013	-	58,297	315,310
Machinery and equipment	7,151	-	1,962	9,113
Leasehold improvements	2,105,392	-	88,917	2,194,309
<b>Total</b>	<b>\$ 5,031,016</b>	<b>(484,415)</b>	<b>434,900</b>	<b>4,981,501</b>

	Net book value, December 31, 2018	Net book value, December 31, 2019
Office equipment	\$ 47,560	27,636
Computer equipment	64,018	162,894
Ambulances	708,370	868,096
Medical equipment	147,129	210,887
Machinery and equipment	1,962	-
Leasehold improvements	112,133	23,216
<b>Total</b>	<b>\$ 1,081,172</b>	<b>1,292,729</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

## 7. Accumulated surplus:

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

	2020	2019
Invested in tangible capital assets	\$ 2,771,384	\$ 1,292,729
Working fund	4,258,718	1,816,630
Reserves and reserve funds (note 8)	3,805,372	3,815,155
	<b>\$ 10,835,474</b>	<b>\$ 6,924,514</b>

## 8. Reserves and reserve funds:

	2020	2019
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	512,445	512,445
EMS	195,537	195,537
ASO employee benefits	140,222	140,222
HCF reserve	-	9,783
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
	<b>\$ 3,805,372</b>	<b>\$ 3,815,155</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

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## 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, 2020. The results of this valuation disclosed total actuarial liabilities of \$113,055 million in respect of benefits accrued for service with actuarial assets at the date of \$109,844 million indicating a going concern actuarial deficit of \$3,211 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 2020 were \$597,613 (2019 - \$595,316).

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

## 10. Long-term investments:

The Board has a \$100 (2019 - \$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.

	2020	2019
Total assets	\$ 36,244,547	\$ 34,925,887
Total liabilities	\$ 15,199,262	\$ 15,173,722
Net assets balances	21,045,285	19,752,165
	\$ 36,244,547	\$ 34,925,887
Results of operations:		
Total revenue	\$ 10,689,510	\$ 9,420,948
Total expenses	9,396,390	8,919,129
Excess of revenue over expenses	\$ 1,293,120	\$ 501,819
Cash flows:		
Cash flows from operating activities	\$ 2,416,980	\$ 1,791,748
Cash flow from financing activities	331,143	123,525
Cash flow from investing activities	(1,251,463)	(1,471,270)
Increase (decrease) in cash	\$ 1,496,660	\$ 444,003

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

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## 11. Contingent assets:

Included in the Social Housing Program expenses is \$545,554 (2019 - \$439,906) in grants to individuals with forgivable conditions. In total, \$4,632,268 of these grants has been advanced since 2009. These grants are issued to low income home owners as loans forgivable over periods ranging from 10 to 20 years. However, if the house is sold before the forgiveness period, the home owner must repay a pro-rated amount back to the Board. If the Board receives funds because of a homeowner selling their property, the amount is used by the Board to grant a new loan to another low income homeowner. To date, a total of \$372,745 has been repaid of which \$67,160 was in 2020.

## 12. Commitments:

The Board rents premises from the Municipality of West Nipissing. The current lease expires December 31, 2026 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$317,188. The Board also rents office space in West Nipissing. The current lease expires August 31, 2022. The aggregate rental payment to expiry is \$81,000.

The Board rents premises in Mattawa. The current lease expires August 31, 2023. The aggregate rental payments to the expiry date amount to \$37,222.

The Board rents premises in North Bay for its EMS 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 \$2,838,331.

The Board rents EMS patient equipment through a lease. The lease expires on March 31, 2023. The aggregate rental payments to expiry is \$38,033.

The Board rents premises in North Bay for transitional housing through two leases. The leases expire on May 31, 2040 and June 30, 2041. The aggregate rental payments to the expiry dates amount to \$2,116,025 and \$3,420,441 respectively.

Offsite storage has been obtained from the North Bay Public Library at a cost of \$6,014 per annum.

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

2021	\$	967,405
2022		946,430
2023		907,997
2024		900,308
2025		<u>906,376</u>
	\$	4,628,516

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

## 13. Uncertainty due to COVID-19:

The impact of COVID-19 in Canada and on the global economy have been significant. As the impacts of COVID-19 continue, there could be further impact on the Board, its employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Board's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Board is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Board's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The Board will continue to focus on managing expenditures and government funding to ensure it is able to continue providing essential services to the district.

## 14. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on December 18, 2019 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	349,912
Transfer to affordable housing reserve	100,000
Transfer from child care reserve	(211,715)
<b>Budget surplus per non-consolidated statement of operations</b>	<b>\$ 238,197</b>

## 15. Comparative amounts:

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2020 financial statements.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

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## 16. 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.

### **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.

### **EMS – Land ambulance program**

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

### **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.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2020

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## 16. Segmented information (continued):

### 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.

### Homelessness program

Consists of the Homeless Partnering Strategy and Reaching Home programs fully funded through ESDC. 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

Unaudited - 2020 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2020

	Ontario Works Financial Benefits (Schedule 1)	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program (Schedule 2)	EarlyON Program (Schedule 3)	Social Housing Program (Schedule 4)	EMS - Land Ambulance Program (Schedule 5)	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2020
Revenue:												
Municipal levy	\$ 62,400	3,181,496	400,000	1,451,956	-	9,583,330	5,628,588	-	20,000	177,216	-	20,504,986
Provincial Funding	17,648,176	4,459,778	-	10,061,968	2,030,442	9,989,728	5,882,906	-	-	-	-	50,072,998
Federal Funding - ESDC	-	-	-	-	-	-	-	784,671	-	-	-	784,671
Repayments	432,744	20,710	-	-	-	1,319	-	-	-	-	12,447	467,220
Interest and other	-	100	-	-	-	8,500	-	-	354	30,000	460,890	499,844
Deferred revenue	-	-	-	-	128,273	84,447	24,928	-	-	-	-	237,648
<b>Total revenue</b>	<b>18,143,320</b>	<b>7,662,084</b>	<b>400,000</b>	<b>11,513,924</b>	<b>2,158,715</b>	<b>19,667,324</b>	<b>11,536,422</b>	<b>784,671</b>	<b>20,354</b>	<b>207,216</b>	<b>473,337</b>	<b>72,567,367</b>
Expenses:												
Salaries and benefits	-	4,787,212	-	654,207	266,238	1,028,603	110,951	32,045	-	63,680	1,544,763	8,487,699
Honorariums	-	-	-	-	-	-	-	-	-	1,200	-	1,200
Training	-	5,223	-	407	-	2,431	-	10	-	2,525	16,321	26,917
Travel	-	4,225	-	5,130	-	636	6	305	-	862	1,542	12,706
Telephone	-	21,202	-	752	-	1,610	67	-	354	35	32,261	56,281
Technology	-	59,419	-	24,389	21,162	25,406	66,050	-	-	-	265,751	462,177
Accommodations	-	96,991	-	-	-	-	493,929	-	-	-	506,018	1,096,938
Professional fees	-	6,323	-	8,651	-	24,316	-	2,369	-	-	38,152	79,811
Insurance	-	-	-	-	-	-	104,009	-	-	-	69,483	173,492
General office	-	114,736	-	1,735	1,424	7,574	14,083	3,343	-	472	83,914	227,281
Materials and services	-	-	-	-	-	-	214,148	-	-	-	-	214,148
Equipment and vehicle	-	-	-	-	-	-	162,941	-	-	-	-	162,941
Employment related costs (Clients)	-	162,710	-	-	-	-	-	-	-	-	-	162,710
Transfers to recipients and service providers	17,859,506	73,080	241,918	10,562,256	1,809,383	16,098,494	9,676,216	746,599	-	-	-	57,067,452
<b>Expenses before undernoted items</b>	<b>17,859,506</b>	<b>5,331,121</b>	<b>241,918</b>	<b>11,257,527</b>	<b>2,098,207</b>	<b>17,189,070</b>	<b>10,842,400</b>	<b>784,671</b>	<b>354</b>	<b>68,774</b>	<b>2,558,205</b>	<b>68,231,753</b>
Amortization of tangible capital assets	-	2,710	-	-	-	4,329	320,294	-	-	-	91,677	419,010
Allocated administration costs	-	1,531,635	-	256,397	60,508	235,502	26,336	-	-	66,167	(2,176,545)	-
<b>Total expenses</b>	<b>17,859,506</b>	<b>6,865,466</b>	<b>241,918</b>	<b>11,513,924</b>	<b>2,158,715</b>	<b>17,428,901</b>	<b>11,189,030</b>	<b>784,671</b>	<b>354</b>	<b>134,941</b>	<b>473,337</b>	<b>68,650,763</b>
Provincial settlements	-	5,644	-	-	-	-	-	-	-	-	-	5,644
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Annual surplus (deficit)</b>	<b>\$ 283,814</b>	<b>790,974</b>	<b>158,082</b>	<b>-</b>	<b>-</b>	<b>2,238,423</b>	<b>347,392</b>	<b>-</b>	<b>20,000</b>	<b>72,275</b>	<b>-</b>	<b>3,910,960</b>

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - 2019 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2020

	Ontario Works Financial Benefits	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program	EarlyON Program	Social Housing Program	EMS - Land Ambulance Program	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2019
Revenue:												
Municipal levy	\$ 116,784	3,116,201	428,748	1,243,940	-	9,326,490	5,209,377	-	20,000	174,648	-	19,636,188
Provincial Funding	19,126,185	4,713,477	-	13,084,016	2,500,294	6,106,473	5,351,986	-	20,000	-	-	50,902,431
Federal Funding - ESDC	-	-	-	-	-	5,000	-	146,010	-	-	-	151,010
Repayments	399,228	40,858	-	10,572	-	1,663	1,517	-	-	-	8,436	462,274
Interest and other	-	5,743	15,000	-	-	49,534	25,000	-	30,927	30,000	575,079	731,283
Deferred revenue	-	-	-	151,782	479,466	597,415	-	1	-	-	-	1,228,664
<b>Total revenue</b>	<b>19,642,197</b>	<b>7,876,279</b>	<b>443,748</b>	<b>14,490,310</b>	<b>2,979,760</b>	<b>16,086,575</b>	<b>10,587,880</b>	<b>146,011</b>	<b>70,927</b>	<b>204,648</b>	<b>583,515</b>	<b>73,111,850</b>
Expenses:												
Salaries and benefits	-	4,865,717	-	628,993	353,631	964,037	301,421	28,556	67,707	88,244	1,394,044	8,692,350
Honorariums	-	-	-	-	-	-	-	-	-	3,250	-	3,250
Training	-	15,238	-	3,856	17,823	5,833	1,171	16	-	12,109	15,330	71,376
Travel	-	24,757	-	10,816	413	8,595	2,055	131	-	19,429	10,808	77,004
Telephone	-	27,764	-	2,234	-	611	57	-	432	623	30,629	62,350
Technology	-	102,629	-	42,316	38,041	5,212	51,172	-	1,769	-	259,092	500,231
Accommodations	-	163,204	-	-	-	18,719	486,291	-	-	-	538,196	1,206,410
Professional fees	-	14,374	-	9,327	1,613	70,324	580	679	-	-	85,168	182,065
Insurance	-	-	-	-	-	-	86,363	-	-	-	63,276	149,639
General office	-	131,091	-	5,211	391	23,276	5,624	59	1,019	2,335	74,603	243,609
Materials and services	-	-	-	-	-	-	279,949	-	-	-	-	279,949
Equipment and vehicle	-	-	-	-	-	-	200,996	-	-	-	-	200,996
Employment related costs (Clients)	-	381,767	-	-	-	-	-	-	-	-	-	381,767
Transfers to recipients and service providers	19,458,750	396,331	443,748	14,232,789	2,751,963	14,426,262	9,143,368	116,570	-	-	-	60,969,781
<b>Expenses before undernoted items</b>	<b>19,458,750</b>	<b>6,122,872</b>	<b>443,748</b>	<b>14,935,542</b>	<b>3,163,875</b>	<b>15,522,869</b>	<b>10,559,047</b>	<b>146,011</b>	<b>70,927</b>	<b>125,990</b>	<b>2,471,146</b>	<b>73,020,777</b>
Amortization of tangible capital assets	-	1,615	-	-	-	-	288,546	-	-	-	144,739	434,900
Allocated administration costs	-	1,395,628	-	244,291	58,126	229,658	46,541	-	-	58,126	(2,032,370)	-
<b>Total expenses</b>	<b>19,458,750</b>	<b>7,520,115</b>	<b>443,748</b>	<b>15,179,833</b>	<b>3,222,001</b>	<b>15,752,527</b>	<b>10,894,134</b>	<b>146,011</b>	<b>70,927</b>	<b>184,116</b>	<b>583,515</b>	<b>73,455,677</b>
Provincial settlements	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-	-	(7,597)	-	-	-	-	(7,597)
<b>Annual surplus (deficit)</b>	<b>\$ 183,447</b>	<b>356,164</b>	<b>-</b>	<b>(689,523)</b>	<b>(242,241)</b>	<b>334,048</b>	<b>(298,657)</b>	<b>-</b>	<b>-</b>	<b>20,532</b>	<b>-</b>	<b>(336,230)</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2020

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	-	-	62,400	62,400
Provincial funding	16,264,316	1,044,662	339,198	-	17,648,176
Repayments	258,275	95,761	18,756	59,952	432,744
<b>Total revenue</b>	<b>16,522,591</b>	<b>1,140,423</b>	<b>357,954</b>	<b>122,352</b>	<b>18,143,320</b>
Expenses:					
Transfers to recipients and service providers	16,261,706	1,141,675	354,280	101,845	17,859,506
<b>Total expenses</b>	<b>16,261,706</b>	<b>1,141,675</b>	<b>354,280</b>	<b>101,845</b>	<b>17,859,506</b>
<b>Annual surplus (deficit)</b>	<b>\$ 260,885</b>	<b>(1,252)</b>	<b>3,674</b>	<b>20,507</b>	<b>283,814</b>

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 2

Non-Consolidated Schedule of Operations - Child Care Program

Year ended December 31, 2020

	Fee Subsidy	Expansion Funding	ELCC Funding	Capacity Funding	Special Needs	General Operating	Pay Equity	Wage Enhancement	Indigenous Led	Safe Restart Funding	Administration	Total
Revenue:												
Municipal levy	\$ 1,069,758	211,716	-	-	-	-	-	-	-	-	170,482	1,451,956
Provincial funding	1,871,850	907,344	479,213	40,654	513,871	2,769,412	171,122	1,110,258	541,978	998,829	657,437	10,061,968
Total revenue	2,941,608	1,119,060	479,213	40,654	513,871	2,769,412	171,122	1,110,258	541,978	998,829	827,919	11,513,924
Expenses:												
Salaries and benefits	-	46,678	40,655	40,654	-	-	-	-	-	-	526,220	654,207
Training	-	-	-	-	-	-	-	-	-	-	407	407
Travel	-	3,959	-	-	-	-	-	-	-	-	1,171	5,130
Telephone	-	-	-	-	-	-	-	-	-	-	752	752
Technology	-	41	-	-	-	-	-	-	-	-	24,348	24,389
Professional fees	-	-	-	-	-	-	-	-	-	-	8,651	8,651
General office	-	-	-	-	-	-	-	-	-	-	1,735	1,735
Transfers to recipients and service providers	2,941,608	1,068,382	438,558	-	513,871	2,769,412	171,122	1,110,258	541,978	998,829	8,238	10,562,256
Expenses before undernoted items	2,941,608	1,119,060	479,213	40,654	513,871	2,769,412	171,122	1,110,258	541,978	998,829	571,522	11,257,527
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	256,397	256,397
Total expenses	2,941,608	1,119,060	479,213	40,654	513,871	2,769,412	171,122	1,110,258	541,978	998,829	827,919	11,513,924
Annual surplus (deficit)	\$ -	-	-	-	-	-	-	-	-	-	-	-

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2020

	Program	Indigenous Led	Safe Restart Funding	Administration	Total
Revenue:					
Provincial funding	\$ 1,500,886	308,333	14,000	207,223	2,030,442
Deferred revenue	128,273	-	-	-	128,273
<b>Total revenue</b>	<b>1,629,159</b>	<b>308,333</b>	<b>14,000</b>	<b>207,223</b>	<b>2,158,715</b>
Expenses:					
Salaries and benefits	121,066	-	-	145,172	266,238
Technology	19,619	-	-	1,543	21,162
General office	1,424	-	-	-	1,424
Transfers to recipients and service providers	1,487,050	308,333	14,000	-	1,809,383
<b>Expenses before undernoted items</b>	<b>1,629,159</b>	<b>308,333</b>	<b>14,000</b>	<b>146,715</b>	<b>2,098,207</b>
Allocated administration costs	-	-	-	60,508	60,508
<b>Total expenses</b>	<b>1,629,159</b>	<b>308,333</b>	<b>14,000</b>	<b>207,223</b>	<b>2,158,715</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**DISTRICT OF NIPISSING SOCIAL SERVICES  
ADMINISTRATION BOARD**

Unaudited - Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2020

	Reformed NFP	Municipal NFP	Federal NFP	Urban Native	NDHC Operating & Capital	Commercial Rent Supplement	Portable Housing Benefit	Strong Communities Rent Supplement	Northern Remote Build & Repair	Investment In Affordable Housing (IAH)	Social Infrastructure Fund (SIF)	COCHI	OPHI	CHPI	Affordable Housing Reserve	Administration	Total	
<b>Revenue:</b>																		
Municipal levy	\$ 4,599,366	703,307	143,213	68,408	2,425,942	307,370	30,000	-	129,108	-	-	-	-	-	100,000	1,076,616	9,583,330	
Provincial funding	1,379,236	530,149	82,531	1,042,912	879,594	96,874	-	302,787	-	1,205,929	-	23,600	536,310	3,682,613	-	227,193	9,989,728	
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,319	
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500	
Deferred revenue	-	-	-	-	-	-	-	-	-	30,790	13,401	-	-	-	-	-	40,256	
<b>Total revenue</b>	<b>5,978,602</b>	<b>1,233,456</b>	<b>225,744</b>	<b>1,111,320</b>	<b>3,305,536</b>	<b>404,244</b>	<b>30,000</b>	<b>302,787</b>	<b>129,108</b>	<b>1,236,719</b>	<b>13,401</b>	<b>23,600</b>	<b>536,310</b>	<b>3,682,613</b>	<b>100,000</b>	<b>1,353,884</b>	<b>19,667,324</b>	
<b>Expenses:</b>																		
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	126,497	-	902,106	1,028,603	
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,431	2,431	
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	636	636	
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,610	1,610	
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,406	25,406	
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,316	24,316	
General office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,574	7,574	
Transfers to recipients and service providers	5,787,525	1,148,446	225,737	927,061	3,305,536	364,986	19,216	302,787	128,654	156,719	13,401	23,600	536,310	3,150,016	-	8,500	16,098,494	
Expenses before undernoted items	5,787,525	1,148,446	225,737	927,061	3,305,536	364,986	19,216	302,787	128,654	156,719	13,401	23,600	536,310	3,276,513	-	972,579	17,189,070	
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,329	4,329
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235,502	235,502
<b>Total expenses</b>	<b>5,787,525</b>	<b>1,148,446</b>	<b>225,737</b>	<b>927,061</b>	<b>3,305,536</b>	<b>364,986</b>	<b>19,216</b>	<b>302,787</b>	<b>128,654</b>	<b>156,719</b>	<b>13,401</b>	<b>23,600</b>	<b>536,310</b>	<b>3,276,513</b>	<b>-</b>	<b>1,212,410</b>	<b>17,428,901</b>	
<b>Annual surplus (deficit)</b>	<b>\$ 191,077</b>	<b>85,010</b>	<b>7</b>	<b>184,259</b>	<b>-</b>	<b>39,258</b>	<b>10,784</b>	<b>-</b>	<b>454</b>	<b>1,080,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>406,100</b>	<b>100,000</b>	<b>141,474</b>	<b>2,238,423</b>	

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 5

Non-Consolidated Schedule of Operations - Emergency Medical Services Land Ambulance Program

Year ended December 31, 2020

	Program	Pandemic Pay	COVID-19	Administration	Total
Revenue:					
Municipal levy	\$ 5,560,440	-	-	68,148	5,628,588
Provincial funding	5,591,724	203,013	20,021	68,148	5,882,906
Deferred revenue	24,928	-	-	-	24,928
<b>Total revenue</b>	<b>11,177,092</b>	<b>203,013</b>	<b>20,021</b>	<b>136,296</b>	<b>11,536,422</b>
Expenses:					
Salaries and benefits	-	-	-	110,951	110,951
Travel	-	-	-	6	6
Telephone	-	-	-	67	67
Technology	66,050	-	-	-	66,050
Accommodations	492,774	-	1,155	-	493,929
Insurance	104,009	-	-	-	104,009
General office	11,973	-	-	2,110	14,083
Materials and services	210,312	-	3,836	-	214,148
Equipment and vehicle	162,941	-	-	-	162,941
Transfers to recipients and service providers	9,458,173	203,013	15,030	-	9,676,216
<b>Expenses before undernoted items</b>	<b>10,506,232</b>	<b>203,013</b>	<b>20,021</b>	<b>113,134</b>	<b>10,842,400</b>
Amortization of tangible capital assets	320,294	-	-	-	320,294
Allocated administration costs	-	-	-	26,336	26,336
<b>Total expenses</b>	<b>10,826,526</b>	<b>203,013</b>	<b>20,021</b>	<b>139,470</b>	<b>11,189,030</b>
<b>Annual surplus (deficit)</b>	<b>\$ 350,566</b>	<b>-</b>	<b>-</b>	<b>(3,174)</b>	<b>347,392</b>