

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING
SOCIAL SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2024

District of Nipissing Social Services Administration Board
Non-consolidated Financial Statements
For the year ended December 31, 2024

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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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Melanie Shaye
Chief Administrative Officer

June 17, 2025

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, 2024, 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, 2024, 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, 2024 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 non-consolidated financial statements and our auditor's report thereon, included in the Unaudited Supplementary Financial Information.

Our opinion on the non-consolidated 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 non-consolidated 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 non-consolidated 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.

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario
June 17, 2025

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

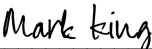
Non-Consolidated Statement of Financial Position


December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash	\$ 25,179,577	\$ 23,186,521
Accounts receivable (note 2)	2,871,689	2,441,710
Portfolio investments (note 3)	5,531,292	5,332,339
Long-term investments (note 10)	100	100
	<u>33,582,658</u>	<u>30,960,670</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	13,070,908	9,338,058
Deferred revenue - current (note 5)	1,654,433	2,871,038
Deferred revenue - long-term (note 5)	3,346,462	3,302,694
	<u>18,071,803</u>	<u>15,511,790</u>
Net financial assets	<u>15,510,855</u>	<u>15,448,880</u>
Non-financial assets		
Tangible capital assets (note 6)	8,677,487	8,042,126
Prepaid expenses	1,060,042	1,014,046
	<u>9,737,529</u>	<u>9,056,172</u>
Contingent assets (note 11)		
Commitments (note 12)		
Accumulated surplus (note 7)	<u>\$ 25,248,384</u>	<u>\$ 24,505,052</u>

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

On behalf of the Board:

DocuSigned by:

 6F030A713DCD407... Director

Signed by:

 AD6ADCAF777E4F2... Director

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 14)	2024 Actual	2023 Actual
Revenue:			
Municipal levy	\$ 23,234,121	\$ 23,234,121	\$ 22,559,349
Ministry of Children, Community and Social Services	21,287,550	20,610,854	20,695,777
Ministry of Education	27,384,516	26,352,181	23,633,966
Ministry of Municipal Affairs and Housing	9,830,045	9,642,761	9,104,255
Ministry of Health	6,858,144	6,996,893	6,843,412
Ministry of Long-Term Care	1,000,000	992,029	953,155
Ministry of Labour, Immigration, Training and Skills Development	-	-	375,600
Housing, Infrastructure and Communities Canada	786,795	1,164,651	713,126
Ontario Health	775,588	1,438,790	804,299
Northern Ontario Heritage Fund Corporation	105,000	19,598	55,651
Interest, recoveries and other	2,579,424	2,605,930	2,574,118
Gain on disposal of tangible capital assets	-	-	14,796
	93,841,183	93,057,808	88,327,504
Expenses:			
Ontario Works Financial Benefits	17,037,550	16,317,388	16,442,486
Social Housing Program	21,449,026	20,484,961	19,631,423
Child Care Program	25,605,207	24,648,729	21,745,727
EarlyOn Program	2,816,681	2,816,681	2,767,200
Skills Development Fund	-	-	375,600
Paramedic Services - Land Ambulance Program	13,474,863	13,932,192	12,552,203
Community Paramedicine	1,720,588	2,023,389	1,617,208
Administration	3,980,152	3,950,879	3,614,065
Ontario Works Employment and Program Delivery	5,930,970	5,872,620	5,749,406
Healthy Communities Fund	320,000	300,000	320,000
Reaching Home Program	786,795	1,162,448	713,126
Board of Directors	119,165	115,810	123,750
	93,240,997	91,625,097	85,652,194
Annual surplus before undernoted items	600,186	1,432,711	2,675,310
Provincial settlements (note 13)	-	(689,379)	(47,277)
Annual surplus	600,186	743,332	2,628,033
Accumulated surplus, beginning of the year	24,505,052	24,505,052	21,877,019
Accumulated surplus, end of the year	\$ 25,105,238	\$ 25,248,384	\$ 24,505,052

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, 2024, with comparative information for 2023

	Budget (note 14)	2024	2023
Annual surplus	\$ 600,186	\$ 743,332	\$ 2,628,033
Acquisition of tangible capital assets	(434,186)	(1,579,719)	(2,167,957)
Amortization of tangible capital assets	-	944,358	856,158
Proceeds on disposal of tangible capital assets	-	-	14,970
Gain on disposal of tangible capital assets	-	-	(14,796)
	166,000	107,971	1,316,408
Increase in prepaid expenses	-	(45,996)	(119,331)
Change in net financial assets	166,000	61,975	1,197,077
Net financial assets, beginning of year	15,448,880	15,448,880	14,251,803
Net financial assets, end of year	\$ 15,614,880	\$ 15,510,855	\$ 15,448,880

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, 2024, with comparative information for 2023

	2024	2023
Cash flows from operating activities:		
Annual surplus	\$ 743,332	\$ 2,628,033
Items not involving cash:		
Amortization of tangible capital assets	944,358	856,158
Gain on disposal of tangible capital assets	-	(14,796)
	1,687,690	3,469,395
Change in non-cash working capital:		
Accounts receivable	(429,979)	(472,679)
Prepaid expenses	(45,996)	(119,331)
Deferred revenue - other	(1,216,605)	378,147
Accounts payable and accrued liabilities	3,732,850	223,748
	3,727,960	3,479,280
Cash flows from financing activities:		
Increase (decrease) in deferred revenue - long-term	43,768	(12,613)
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(1,579,719)	(2,167,957)
Cash received on disposal of tangible capital assets	-	14,970
	(1,579,719)	(2,152,987)
Cash flows from investing activities:		
Increase in investments	(198,953)	(172,698)
Increase in cash during the year	1,993,056	1,140,982
Cash, beginning of year	23,186,521	22,045,539
Cash, end of year	\$ 25,179,577	\$ 23,186,521

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, 2024

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 Paramedic 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, 2024

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.

Provincial settlements of government transfers are recognized in the fiscal year they are determined.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(e) Revenue recognition (continued):

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.

(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:

	2024	2023
Province of Ontario:		
Ministry of Municipal Affairs and Housing	\$ 2,019,512	\$ 621,758
Ministry of Education	219,379	271,454
Ontario Health	2,964	461,123
Northern Ontario Heritage Fund Corporation	8,938	17,973
Other:		
Housing, Infrastructure and Communities Canada	30,738	125,418
Nipissing District Housing Corporation	44,084	19,220
The Corporation of the City of North Bay	10,626	8,500
Town of East Ferris	-	116,405
Municipality of West Nipissing	300,706	-
Township of South Algonquin	-	46,959
HST rebate	113,198	128,020
Other	121,544	624,880
	\$ 2,871,689	\$ 2,441,710

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

3. Portfolio investments:

	2024	2023
Guaranteed Investment Certificates	\$ 5,531,292	\$ 5,332,339

Guaranteed investment certificates have yields ranging from 1.40% to 5.00% and mature at dates ranging from January 2025 to November 2029.

4. Accounts payable and accrued liabilities:

	2024	2023
Trade payables and accrued liabilities	\$ 3,946,775	\$ 3,333,067
Nipissing District Housing Corporation	803,316	-
Ministry of Children, Community and Social Services	231,079	1,073,894
Ministry of Education	7,768,483	4,329,737
Ministry of Health	34,403	34,403
Ministry of Long-Term Care	-	258,782
Ministry of Municipal Affairs and Housing	286,839	277,057
Ontario Health	13	-
Housing, Infrastructure and Communities Canada	-	31,118
	\$ 13,070,908	\$ 9,338,058

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

5. Deferred revenue:

	Balance at December 31, 2023	Contributions Received	Amounts Recognized/ Adjusted	Balance at December 31, 2024
Current:				
Affordable Housing Program	\$ 2,268	-	-	2,268
Other	22,427	-	-	22,427
Get Trained Workers	21,000	-	-	21,000
HIFIS	399	-	-	399
IAH Ontario Renovates	10,308	-	(10,308)	-
Ontario Works client repayments	(5,060)	246,773	(237,909)	3,804
Commercial rent supplement	46,578	-	-	46,578
OPHI Ontario Renovates	629,297	485,040	(762,262)	352,075
OPHI Housing Allowance	2,500	65,846	(68,346)	-
2021 EDU One-Time Transitional Grant	315,467	-	(315,467)	-
2022 EDU One-Time Transitional Grant	603,149	-	(603,149)	-
2023 EDU One-Time Transitional Grant	195,088	-	(195,088)	-
CPLTC	35,231	1,000,000	(992,029)	43,202
CP Base	847	137,600	(138,447)	-
COCHI Repair	821,982	1,147,386	(935,045)	1,034,323
OPHI Housing Support Services	-	37,475	(25,280)	12,195
Homelessness Prevention Program	169,557	3,798,040	(3,967,597)	-
CP GCOP	-	299,492	(294,288)	5,204
CP HISH	-	231,811	(198,328)	33,483
COCHI Rent Supplement	-	200,967	(124,088)	76,879
OPHI Administration	-	25,209	(24,613)	596
	\$ 2,871,038	7,675,639	(8,892,244)	1,654,433
Long-term:				
Social housing federal capital	\$ 2,508,018	-	-	2,508,018
Paramedic services capital	133,440	-	-	133,440
Paramedic services severance	168,699	-	-	168,699
AHP - Home (repair replacement)	492,537	43,768	-	536,305
	\$ 3,302,694	43,768	-	3,346,462

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

6. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Disposals	Balance at December 31, 2024
Office equipment	\$ 530,697	-	-	530,697
Furniture and fixtures	149,862	-	-	149,862
Computer equipment	1,070,166	60,942	-	1,131,108
Ambulances	3,083,400	792,348	(120,993)	3,754,755
Medical equipment	377,125	54,010	-	431,135
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	8,726,737	672,419	-	9,399,156
Buildings	250,204	-	-	250,204
Total	\$ 14,197,304	1,579,719	(120,993)	15,656,030

Accumulated Amortization	Balance at December 31, 2023	Disposals	Amortization expense	Balance at December 31, 2024
Office equipment	\$ 472,521	-	25,592	498,113
Furniture and fixtures	23,575	-	22,654	46,229
Computer equipment	725,154	-	144,887	870,041
Ambulances	1,991,864	(120,993)	319,910	2,190,781
Medical equipment	230,967	-	59,885	290,852
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,660,417	-	358,920	3,019,337
Buildings	41,567	-	12,510	54,077
Total	\$ 6,155,178	(120,993)	944,358	6,978,543

	Net book value, December 31, 2023	Net book value, December 31, 2024
Office equipment	\$ 58,176	32,584
Furniture and fixtures	126,287	103,633
Computer equipment	345,012	261,067
Ambulances	1,091,536	1,563,974
Medical equipment	146,158	140,283
Machinery and equipment	-	-
Leasehold improvements	6,066,320	6,379,819
Buildings	208,637	196,127
Total	\$ 8,042,126	8,677,487

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Office equipment	\$ 530,697	-	-	530,697
Furniture and fixtures	105,951	43,911	-	149,862
Computer equipment	962,493	125,645	(17,972)	1,070,166
Ambulances	3,175,178	290,089	(381,867)	3,083,400
Medical equipment	309,933	67,192	-	377,125
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	7,085,617	1,641,120	-	8,726,737
Buildings	250,204	-	-	250,204
Total	\$ 12,429,186	2,167,957	(399,839)	14,197,304

Accumulated Amortization	Balance at December 31, 2022	Disposals	Amortization expense	Balance at December 31, 2023
Office equipment	\$ 446,929	-	25,592	472,521
Furniture and fixtures	2,385	-	21,190	23,575
Computer equipment	591,963	(17,798)	150,989	725,154
Ambulances	2,077,197	(381,867)	296,534	1,991,864
Medical equipment	180,425	-	50,542	230,967
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,361,616	-	298,801	2,660,417
Buildings	29,057	-	12,510	41,567
Total	\$ 5,698,685	(399,665)	856,158	6,155,178

	Net book value, December 31, 2022	Net book value, December 31, 2023
Office equipment	\$ 83,768	58,176
Furniture and fixtures	103,566	126,287
Computer equipment	370,530	345,012
Ambulances	1,097,981	1,091,536
Medical equipment	129,508	146,158
Machinery and equipment	-	-
Leasehold improvements	4,724,001	6,066,320
Buildings	221,147	208,637
Total	\$ 6,730,501	8,042,126

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

7. Accumulated surplus:

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

	2024	2023
Invested in tangible capital assets	\$ 8,677,487	\$ 8,042,126
Working fund	2,683,698	3,845,941
Reserves and reserve funds (note 8)	13,887,199	12,616,985
	\$ 25,248,384	\$ 24,505,052

8. Reserves and reserve funds:

	2024	2023
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	9,699,809	8,429,595
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
	\$ 13,887,199	\$ 12,616,985

DISTRICT OF NIPISSING SOCIAL SERVICES

ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

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 pension benefits that members have earned to date. The most recent actuarial valuation of the plan was conducted at December 31, 2024. The results of this valuation disclosed total actuarial liabilities of \$140,766 million in respect of benefits accrued for service with actuarial assets at the date of \$137,853 million indicating a going concern actuarial deficit of \$2,913 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 2024 were \$1,606,991 (2023 - \$1,521,808).

DISTRICT OF NIPISSING SOCIAL SERVICES

ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

10. Long-term investments:

The Board has a \$100 (2023 - \$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.

Total funding paid to the Corporation for the year was \$5,861,485 (2023 - \$4,656,272). The Board received \$584,068 (2023 - \$539,239) in management fees from the Corporation during the year. The Board paid rent of \$28,800 (2023 - \$28,800) to the Corporation during the year for the use of two properties for emergency shelter overflow. Other related party transactions with the Corporation are apparent in the financial statements and thus not separately disclosed.

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

	2024	2023
Total assets	\$ 38,796,296	\$ 36,957,575
Total liabilities	\$ 27,007,920	\$ 24,522,034
Net assets balances	11,788,376	12,435,541
	\$ 38,796,296	\$ 36,957,575
Results of operations:		
Total revenue	\$ 11,818,737	\$ 13,426,129
Total expenses	12,465,902	11,492,693
Excess (deficit) of revenue over expenses	\$ (647,165)	\$ 1,933,436
Cash flows:		
Cash flows from operating activities	\$ (205,706)	\$ 586,672
Cash flow from financing activities	2,603,766	(27,506)
Cash flow from investing activities	(2,638,012)	2,849,528
Change in cash	\$ (239,952)	\$ 3,408,694

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

11. Contingent assets:

Included in the Social Housing Program expenses are \$1,738,307 (2023 - \$648,306) in grants to individuals and social housing providers with forgivable conditions. In total, \$9,165,593 of these grants has been advanced since 2009. These grants are issued to low-income homeowners 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 \$536,304 has been repaid, of which \$43,768 was in 2024.

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 \$1,783,356.

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 \$20,941.

The Board rents premises in North Bay for a Paramedic Services base. The current lease expires July 31, 2031, with two additional five-year renewal terms. The aggregate rental payments to the expiry date amount to \$1,794,241.

The Board rents premises from the Municipality of West Nipissing for a Paramedic Services base. The current lease expires December 31, 2030. The aggregate rental payments to the expiry date amount to \$346,712. 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 \$112,200.

The Board rents premises in Mattawa for a Paramedic Services base. The current lease expires November 30, 2026. 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, 2028. The aggregate rental payments to the expiry date amount to \$58,873.

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 \$316,200.

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 \$66,000. The Board also rents office space in South Algonquin. The current lease expires July 31, 2025. The aggregate rental payments to the expiry date amount to \$5,712.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

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 \$1,645,105, \$3,567,740 and \$3,359,228 respectively.

The Board rents two premises in North Bay under leases with Nipissing District Housing Corporation for emergency shelter overflow use. The leases both expire on October 31, 2026, and the aggregate rental payments to the expiry dates amount to \$52,800.

The Board rents Paramedic Services patient equipment through a lease. The lease expires on August 15, 2026. The aggregate rental payments to expiry is \$127,111.

The Board rents office equipment through a lease. The lease expires on March 3, 2026. The aggregate rental payments to the expiry dates amount to \$30,649.

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

2025	\$ 1,380,493
2026	1,341,029
2027	1,227,548
2028	1,175,412
2029	<u>1,170,721</u>
	\$ 6,295,203

13. Provincial settlements:

Provincial settlements in the amount of \$689,379 (2023 – \$47,277) represents repayments to various ministries as a result of prior year funding reconciliations at amounts in excess of what was recognized as payable to the respective Ministries.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2024

14. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on January 31, 2024, 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	434,186
Transfer to affordable housing reserve	1,100,000
Transfer from working fund	(934,000)
Budget surplus per non-consolidated statement of operations	\$ 600,186

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, 2024

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 of directors 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

This 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 - 2024 Non-Consolidated Segmented Information

Year ended December 31, 2024

	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	Board Costs	Administration	Total 2024
	(Schedule 1)			(Schedule 2)	(Schedule 3)	(Schedule 4)	(Schedule 5)	(Schedule 6)				
Revenue:												
Municipal levy	\$ 50,000	2,627,100	320,000	1,323,085	-	11,935,256	6,808,352	-	-	170,328	-	23,234,121
Provincial Funding	15,908,854	4,702,000	-	23,466,968	2,885,213	9,642,761	6,996,893	2,430,819	-	-	19,598	66,053,106
Federal Funding	-	-	-	-	-	-	-	-	1,162,448	-	2,203	1,164,651
Repayments	326,507	66,099	-	330	-	1,004	21,013	-	-	-	90	415,043
Interest and other	-	506	-	-	-	1,291,794	59,252	-	-	-	839,335	2,190,887
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total revenue	16,285,361	7,395,705	320,000	24,790,383	2,885,213	22,870,815	13,885,510	2,430,819	1,162,448	170,328	861,226	93,057,808
Expenses:												
Salaries and benefits	-	5,042,842	-	985,413	437,426	1,591,538	10,535,137	1,405,136	108,963	86,821	2,153,521	22,346,797
Training	-	54,923	-	179,882	50,860	19,563	26,774	33,027	5,854	11,828	47,438	430,149
Travel	-	22,902	-	6,845	982	1,077	1,265	1,889	450	2,251	483	38,144
Telephone	-	13,075	-	-	-	564	2,011	5,897	-	-	37,749	59,296
Technology	-	114,878	-	100,249	-	17,195	185,957	71,232	-	13,915	779,539	1,282,965
Accommodations	-	184,650	-	-	-	739,809	592,881	68,106	57,244	-	472,511	2,115,201
Professional fees	-	43,074	-	30,610	-	101,014	24,975	49,552	6,202	-	130,159	385,586
Insurance	-	-	-	-	-	-	175,281	26,804	-	-	150,749	352,834
General office	-	129,543	-	6,554	8,085	19,408	51,075	33,328	3,872	995	112,172	365,032
Materials and services	-	-	-	-	-	-	728,094	123,268	-	-	-	851,362
Equipment and vehicle	-	-	-	-	-	-	489,948	44,375	-	-	-	534,323
Employment related costs (clients)	-	186,240	-	-	-	-	-	-	-	-	-	186,240
Transfers to recipients and service providers	16,317,388	59,191	300,000	23,339,176	2,319,328	17,594,028	750,000	73,836	979,863	-	-	61,732,810
Expenses before undernoted items	16,317,388	5,851,318	300,000	24,648,729	2,816,681	20,084,196	13,563,398	1,936,450	1,162,448	115,810	3,884,321	90,680,739
Amortization of tangible capital assets	-	21,302	-	-	-	400,765	368,794	86,939	-	-	66,558	944,358
Allocated administration costs	-	1,531,377	-	244,248	68,532	346,521	772,957	69,784	-	56,234	(3,089,653)	-
Total expenses	16,317,388	7,403,997	300,000	24,892,977	2,885,213	20,831,482	14,705,149	2,093,173	1,162,448	172,044	861,226	91,625,097
Annual surplus (deficit) before provincial settlements	(32,027)	(8,292)	20,000	(102,594)	-	2,039,333	(819,639)	337,646	-	(1,716)	-	1,432,711
Provincial settlements	-	402,956	-	(1,112,167)	-	-	-	38	19,794	-	-	(689,379)
Annual surplus (deficit)	\$ (32,027)	394,664	20,000	(1,214,761)	-	2,039,333	(819,639)	337,684	19,794	(1,716)	-	743,332

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Note 15 - 2024 Non-Consolidated Segmented Information

Year ended December 31, 2024

	Ontario Works Financial Benefits	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program	EarlyON Program	Skills Development Fund	Social Housing Program	Paramedic Services - Land Ambulance Program	Community Paramedicine	Reaching Home Program	Board Costs	Administration	Total 2023
Revenue:													
Municipal levy	\$ 50,000	2,627,100	320,000	1,323,085	-	-	11,748,316	6,328,272	-	-	162,576	-	22,559,349
Provincial Funding	16,026,734	4,669,043	-	20,816,229	2,817,737	375,600	9,104,255	6,843,412	1,757,454	-	-	55,651	62,466,115
Federal Funding	-	-	-	-	-	-	-	-	-	713,126	-	-	713,126
Repayments	364,665	24,545	-	-	-	-	5,158	-	-	-	-	-	394,368
Interest and other	-	111	-	-	-	-	1,465,385	137,723	6,305	-	-	570,226	2,179,750
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	14,796	-	-	-	-	14,796
Total revenue	16,441,399	7,320,799	320,000	22,139,314	2,817,737	375,600	22,323,114	13,324,203	1,763,759	713,126	162,576	625,877	88,327,504
Expenses:													
Salaries and benefits	-	4,929,721	-	991,893	455,756	12,966	1,362,987	9,740,468	1,130,898	117,344	81,022	2,166,969	20,990,024
Training	-	39,679	-	232,967	39,462	-	10,293	37,809	13,739	7,061	23,415	55,571	459,996
Travel	-	30,122	-	4,475	1,036	-	49	1,236	-	-	1,290	1,232	39,440
Telephone	-	15,686	-	279	-	-	543	2,763	4,328	-	-	32,385	55,984
Technology	-	73,386	-	100,444	23,144	-	97,505	183,725	49,642	-	17,065	534,689	1,079,600
Accommodations	-	93,364	-	-	-	-	665,821	612,987	68,888	-	-	489,856	1,930,916
Professional fees	-	28,682	-	83,509	-	3,266	102,483	70,894	26,984	3,334	-	49,581	368,733
Insurance	-	-	-	-	-	-	-	172,089	18,437	-	-	110,370	300,896
General office	-	118,132	-	13,303	-	-	20,955	53,956	15,207	811	958	105,956	329,278
Materials and services	-	-	-	-	-	-	-	632,622	61,320	-	-	-	693,942
Equipment and vehicle	-	-	-	-	-	-	-	579,058	30,943	-	-	-	610,001
Employment related costs (clients)	-	321,319	-	-	-	-	-	-	-	-	-	-	321,319
Transfers to recipients and service providers	16,442,486	79,323	320,000	20,318,857	2,247,802	359,368	17,031,311	97,100	135,084	584,576	-	-	57,615,907
Expenses before undernoted items	16,442,486	5,729,414	320,000	21,745,727	2,767,200	375,600	19,291,947	12,184,707	1,555,470	713,126	123,750	3,546,609	84,796,036
Amortization of tangible capital assets	-	19,992	-	-	-	-	339,476	367,496	61,738	-	-	67,456	856,158
Allocated administration costs	-	1,538,435	-	278,540	50,537	-	309,685	671,511	91,000	-	48,480	(2,988,188)	-
Total expenses	16,442,486	7,287,841	320,000	22,024,267	2,817,737	375,600	19,941,108	13,223,714	1,708,208	713,126	172,230	625,877	85,652,194
Annual surplus (deficit) before provincial settlements	(1,087)	32,958	-	115,047	-	-	2,382,006	100,489	55,551	-	(9,654)	-	2,675,310
Provincial settlements	-	(17,457)	-	(29,820)	-	-	-	-	-	-	-	-	(47,277)
Annual surplus (deficit)	\$ (1,087)	15,501	-	85,227	-	-	2,382,006	100,489	55,551	-	(9,654)	-	2,628,033

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2024

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	-	-	50,000	50,000
Provincial funding	14,827,207	611,284	470,363	-	15,908,854
Repayments	161,617	73,729	11,068	80,093	326,507
Total revenue	14,988,824	685,013	481,431	130,093	16,285,361
Expenses:					
Transfers to recipients and service providers	15,044,091	684,672	482,096	106,529	16,317,388
Total expenses	15,044,091	684,672	482,096	106,529	16,317,388
Annual surplus (deficit)	\$ (55,267)	341	(665)	23,564	(32,027)

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 2

Non-Consolidated Schedule of Operations - Child Care Program

Year ended December 31, 2024

	Fee Subsidy	ELCC	CWELCC	Capacity	Special Needs	General Operating	Play Based Materials	Repairs & Maintenance	Transformation	Pay Equity	Wage Enhancement	Indigenous Led	Administration	Total
Revenue:														
Municipal levy	\$ 1,069,758	-	-	-	-	-	-	-	-	-	-	-	253,327	1,323,085
Provincial funding	1,146,820	952,833	10,583,549	59,980	968,877	4,427,726	670,775	147,717	1,050,748	171,122	1,444,375	541,978	1,300,468	23,466,968
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	330	330
Total revenue	2,216,578	952,833	10,583,549	59,980	968,877	4,427,726	670,775	147,717	1,050,748	171,122	1,444,375	541,978	1,554,125	24,790,383
Expenses:														
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	985,413	985,413
Training	-	-	-	11,651	-	-	-	-	-	-	-	-	168,231	179,882
Travel	-	-	-	-	-	-	-	-	-	-	-	-	6,845	6,845
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-	100,249	100,249
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	30,610	30,610
General office	-	-	-	110	-	-	-	-	-	-	-	-	6,444	6,554
Transfers to recipients and service providers	2,221,277	952,833	10,574,509	48,219	968,877	4,427,726	670,775	147,717	1,050,748	171,122	1,556,395	541,978	7,000	23,339,176
Expenses before undernoted items	2,221,277	952,833	10,574,509	59,980	968,877	4,427,726	670,775	147,717	1,050,748	171,122	1,556,395	541,978	1,304,792	24,648,729
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	244,248	244,248
Total expenses	2,221,277	952,833	10,574,509	59,980	968,877	4,427,726	670,775	147,717	1,050,748	171,122	1,556,395	541,978	1,549,040	24,892,977
Provincial settlements	(799,351)	(634,796)	(9,040)	(39,725)	-	-	177	(2,000)	(6,112)	-	(1,693)	-	380,373	(1,112,167)
Annual surplus (deficit)	\$ (804,050)	(634,796)	-	(39,725)	-	-	177	(2,000)	(6,112)	-	(113,713)	-	385,458	(1,214,761)

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2024

	Program	Indigenous Led	Administration	Total
Revenue:				
Provincial funding	\$ 2,167,965	428,727	288,521	2,885,213
Total revenue	2,167,965	428,727	288,521	2,885,213
Expenses:				
Salaries and benefits	218,419	-	219,007	437,426
Training	50,860	-	-	50,860
Travel	-	-	982	982
General office	8,085	-	-	8,085
Transfers to recipients and service providers	1,890,601	428,727	-	2,319,328
Expenses before undernoted items	2,167,965	428,727	219,989	2,816,681
Allocated administration costs	-	-	68,532	68,532
Total expenses	2,167,965	428,727	288,521	2,885,213
Annual surplus (deficit)	\$ -	-	-	-

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2024

	Reformed NFP	Urban Native	NDHC Operating & Capital	Commercial Rent Supplement	Portable Housing Benefit	Transitional Housing Allowance	Northern Remote Build & Repair	Social Infrastructure Fund (SIF)	COCHI	OPHI	Homelessness Prevention Program	Northern Pines	Low Barrier Shelter	Additional Dwelling Units	Affordable Housing Reserve	Administration	Total
Revenue:																	
Municipal levy	\$ 4,781,855	-	2,650,932	597,600	111,009	-	122,652	-	-	-	-	1,658,136	650,472	-	-	1,362,600	11,935,256
Provincial funding	703,971	625,108	495,412	96,876	-	-	-	18,979	1,335,052	935,048	5,062,037	-	-	-	-	370,278	9,642,761
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,004	1,004
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,270,214	21,580	1,291,794
Total revenue	5,485,826	625,108	3,146,344	694,476	111,009	-	122,652	18,979	1,335,052	935,048	5,062,037	1,658,136	650,472	-	1,270,214	1,755,462	22,870,815
Expenses:																	
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	282,815	-	-	-	-	1,308,723	1,591,538
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,563	19,563
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,077	1,077
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	564	564
Technology	-	-	-	-	-	-	-	-	-	-	739	12,327	-	-	-	4,129	17,195
Accommodations	-	-	-	-	-	-	-	-	-	-	69,657	665,629	4,129	-	-	394	739,809
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	12,211	-	88,803	101,014
General office	-	-	-	-	-	-	-	-	-	-	-	8,838	-	-	-	10,570	19,408
Transfers to recipients and service providers	5,343,520	540,613	3,146,344	469,323	110,162	76,399	122,644	18,979	1,335,052	935,048	4,358,457	379,754	757,733	-	-	-	17,594,028
Expenses before undemoted items	5,343,520	540,613	3,146,344	469,323	110,162	76,399	122,644	18,979	1,335,052	935,048	4,711,668	1,066,548	761,862	12,211	-	1,433,823	20,084,196
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	386,478	12,510	-	-	1,777	400,765
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	346,521	346,521
Total expenses	5,343,520	540,613	3,146,344	469,323	110,162	76,399	122,644	18,979	1,335,052	935,048	4,711,668	1,453,026	774,372	12,211	-	1,782,121	20,831,482
Annual surplus (deficit)	\$ 142,306	84,495	-	225,153	847	(76,399)	8	-	-	-	350,369	205,110	(123,900)	(12,211)	1,270,214	(26,659)	2,039,333

DISTRICT OF NIPISSING SOCIAL SERVICES

ADMINISTRATION BOARD

Schedule 5

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

Year ended December 31, 2024

	Program	Administration	Total
Revenue:			
Municipal levy	\$ 5,704,400	1,103,952	6,808,352
Provincial funding	5,892,941	1,103,952	6,996,893
Repayments	21,013	-	21,013
Interest and other income	59,252	-	59,252
Gain on disposal of capital assets	-	-	-
Total revenue	11,677,606	2,207,904	13,885,510
Expenses:			
Salaries and benefits	9,102,880	1,432,257	10,535,137
Training	18,516	8,258	26,774
Travel	570	695	1,265
Telephone	2,011	-	2,011
Technology	180,066	5,891	185,957
Accommodations	592,881	-	592,881
Professional fees	4,235	20,740	24,975
Insurance	175,281	-	175,281
General office	34,282	16,793	51,075
Materials and services	724,172	3,922	728,094
Equipment and vehicle	489,922	26	489,948
Transfers to recipients and service providers	750,000	-	750,000
Expenses before undernoted items	12,074,816	1,488,582	13,563,398
Amortization of tangible capital assets	350,745	18,049	368,794
Allocated administration costs	-	772,957	772,957
Total expenses	12,425,561	2,279,588	14,705,149
Annual surplus (deficit)	\$ (747,955)	(71,684)	(819,639)

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 6

Non-Consolidated Schedule of Operations - Community Paramedicine Programs

Year ended December 31, 2024

		CPLTC	Base	GCOP	ALC	Mobile	HISH	Total
Revenue:								
Provincial funding	\$	992,029	146,017	294,287	372,660	327,810	298,016	2,430,819
Interest and other income		-	-	-	-			-
Total revenue		992,029	146,017	294,287	372,660	327,810	298,016	2,430,819
Expenses:								
Salaries and benefits		731,841	125,713	161,177	274,662	-	111,743	1,405,136
Training		4,334	682	4,408	5,733	-	17,870	33,027
Travel		1,889	-	-	-	-	-	1,889
Telephone		2,316	578	787	1,128	-	1,088	5,897
Technology		37,489	1,722	7,843	7,597	5,772	10,809	71,232
Accommodations		34,879	5,451	5,267	14,953	-	7,556	68,106
Professional fees		20,463	3,845	11,325	9,565	-	4,354	49,552
Insurance		12,276	1,190	7,737	4,672	-	929	26,804
General office		5,961	146	2,098	7,455	284	17,384	33,328
Materials and services		26,187	2,352	14,136	37,607	11,165	31,821	123,268
Equipment and vehicle		20,757	-	3,769	1,458	11,341	7,050	44,375
Transfers to recipients and service providers		-	-	73,836	-	-	-	73,836
Expenses before undernoted items		898,392	141,679	292,383	364,830	28,562	210,604	1,936,450
Amortization of tangible capital assets		61,487	-	8,423	12,528	-	4,501	86,939
Allocated administration costs		55,711	4,338	1,905	7,830	-	-	69,784
Total expenses		1,015,590	146,017	302,711	385,188	28,562	215,105	2,093,173
Provincial settlements		(38)	-	-	-	-	-	(38)
Annual surplus (deficit)	\$	(23,523)	-	(8,424)	(12,528)	299,248	82,911	337,684