

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING  
SOCIAL SERVICES  
ADMINISTRATION BOARD**

Year ended December 31, 2019

**District of Nipissing Social Services Administration Board**  
**Non-Consolidated Non-consolidated Financial Statements**  
For the year ended December 31, 2019

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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 for local governments 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 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.

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Catherine Matheson  
Chief Administrative Officer

May 27, 2020



Tel: 705-495-2000  
Fax: 705-495-2001  
Toll-Free: 800-461-6324  
www.bdo.ca

BDO Canada LLP  
101 McIntyre Street W  
Suite 301  
North Bay ON P1B 2Y5 Canada

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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, 2019, 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, 2019, 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, 2019 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 27, 2020

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD


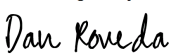
Non-Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial assets</b>		
Cash	\$ 12,485,577	\$ 15,444,524
Accounts receivable (note 2)	872,169	1,428,919
Investments (note 3)	1,733,781	1,833,773
	15,091,527	18,707,216
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 4)	5,646,758	7,745,479
Deferred revenue - other (note 5)	699,478	1,637,961
Deferred revenue - long-term (note 5)	3,284,786	3,327,503
	9,631,022	12,710,943
Net financial assets	5,460,505	5,996,273
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	1,292,729	1,081,172
Other	171,280	183,299
	1,464,009	1,264,471
Contingent assets (note 11)		
Commitments (note 12)		
Subsequent event (note 13)		
Accumulated surplus (note 7)	\$ 6,924,514	\$ 7,260,744

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

On behalf of the Board:

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# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (note 14)	2019 Actual	2018 Actual
<b>Revenue:</b>			
Municipal levy	\$ 19,636,188	\$ 19,636,188	\$ 18,989,989
Ministry of Children, Community and Social Services	25,513,321	23,859,662	24,977,713
Ministry of Education	16,411,352	16,215,558	16,659,977
Ministry of Municipal Affairs and Housing	6,416,128	6,703,888	9,663,111
Ministry of Health and Long-Term Care	5,357,046	5,351,986	5,155,802
Employment and Social Development Canada	182,961	151,011	233,082
Ontario Trillium Foundation	-	-	125,000
Interest, recoveries and other	1,056,856	1,193,557	1,470,094
	74,573,852	73,111,850	77,274,768
<b>Expenses:</b>			
Ontario Works Financial Benefits	20,815,000	19,458,750	20,376,846
Social Housing Program	15,509,591	15,522,869	18,595,991
Child Care Program	14,231,571	14,935,542	14,840,397
EarlyOn Program	3,084,693	3,163,875	2,697,618
EMS - Land Ambulance Program	10,103,908	10,559,047	9,927,231
Administration	2,750,624	2,471,146	2,494,603
Ontario Works Employment Program	6,912,692	6,193,799	5,896,127
Healthy Communities Fund	400,000	443,748	469,374
Homelessness Program	182,961	146,011	184,722
Board	139,458	125,990	126,041
Amortization of tangible capital assets	-	434,900	778,346
	74,130,498	73,455,677	76,387,296
Annual surplus (deficit) before undernoted items	443,354	(343,827)	887,472
Gain on disposal of tangible capital assets	-	7,597	10,198
Provincial settlements	-	-	(15,038)
Annual surplus (deficit)	443,354	(336,230)	882,632
Accumulated surplus, beginning of the year	7,260,744	7,260,744	6,378,112
Accumulated surplus, end of the year	\$ 7,704,098	\$ 6,924,514	\$ 7,260,744

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, 2019, with comparative information for 2018

	Budget (note 14)	2019	2018
Annual surplus	\$ 443,354	\$ (336,230)	\$ 882,632
Acquisition of tangible capital assets	(443,354)	(646,457)	(410,670)
Amortization of tangible capital assets	-	434,900	778,346
Proceeds on disposal of tangible capital assets	-	7,597	10,198
Gain on disposal of tangible capital assets	-	(7,597)	(10,198)
	-	(547,787)	1,250,308
Decrease (increase) in other non-financial assets	-	12,019	(37,687)
Change in net financial assets	-	(535,768)	1,212,621
Net financial assets, beginning of year	5,996,273	5,996,273	4,783,652
Net financial assets, end of year	\$ 5,996,273	\$ 5,460,505	\$ 5,996,273

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, 2019, with comparative information for 2018

	2019	2018
<b>Cash flows from operating activities:</b>		
Annual surplus	\$ (336,230)	\$ 882,632
Items not involving cash:		
Amortization of tangible capital assets	434,900	778,346
Gain on disposal of tangible capital assets	(7,597)	(10,198)
	91,073	1,650,780
Change in non-cash working capital:		
Decrease in accounts receivable	556,750	506,505
Decrease (increase) in other non-financial assets	12,019	(37,687)
Decrease in deferred revenue - other	(938,483)	(725,250)
(Decrease) increase in accounts payable and accrued liabilities	(2,098,721)	3,790,156
	(2,377,362)	5,184,504
<b>Cash flows from financing activities:</b>		
(Decrease) increase in deferred revenue - long-term	(42,717)	55,541
<b>Cash flows from capital activities:</b>		
Cash used to acquire tangible capital assets	(646,457)	(410,670)
Cash received on disposal of tangible capital assets	7,597	10,198
	(638,860)	(400,472)
<b>Cash flows from investing activities:</b>		
Decrease in investments	99,992	978,397
Decrease (increase) in cash during the year	(2,958,947)	5,817,970
Cash, beginning of year	15,444,524	9,626,554
Cash, end of year	\$ 12,485,577	\$ 15,444,524

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, 2019

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The primary goal of the District of Nipissing Social Services Administration Board (the "Board") is to deliver an innovative and increased level of 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, 2019

## 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 equipment	5
Computer equipment and software	4
Ambulances	7
Medical equipment	5
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) Temporary investments:

Temporary investments are recorded at cost. Temporary 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, 2019

## 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:

	2019	2018
Province of Ontario:		
Ministry of Children, Community and Social Services	\$ 40,255	\$ 55,572
Ministry of Municipal Affairs and Housing	55,697	224,177
Ministry of Health and Long-Term Care	-	124,215
Ontario Trillium Foundation	-	25,000
Other:		
Nipissing District Housing Corporation	197,087	485
Municipality of Temagami	72,566	209,400
Township of East Ferris	-	94,208
Township of South Algonquin	41,443	-
Employment and Social Development Canada	12,733	10,224
HST rebate	134,551	164,119
Other	317,837	521,519
	<b>\$ 872,169</b>	<b>\$ 1,428,919</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

### 3. Investments:

	2019	2018
Nipissing District Housing Corporation, at cost (see note 10)	\$ 100	\$ 100
Guaranteed Investment Certificates	1,733,681	1,833,673
	\$ 1,733,781	\$ 1,833,773

Guaranteed investment certificates have yields ranging from 1.95% to 3.10% and mature at dates ranging from April 2020 to April 2023.

### 4. Accounts payable and accrued liabilities:

	2019	2018
Trade payables and accrued liabilities	\$ 3,338,146	\$ 4,940,449
Ministry of Children, Community and Social Services	1,613,867	1,519,438
Ministry of Education	674,949	1,240,518
Ministry of Health and Long-Term Care	-	43,400
Ministry of Municipal Affairs and Housing	-	1,674
Employment and Social Development Canada	19,796	-
	\$ 5,646,758	\$ 7,745,479

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

**5. Deferred revenue:**

	Balance at December 31, 2018	Contributions Received	Amounts Recognized to Revenue	Balance at December 31, 2019
<b>Current:</b>				
Affordable Housing Program	\$ 2,268	-	-	2,268
Investment in Affordable Housing	8,132	-	(8,132)	-
Interest	15,623	-	(15,623)	-
Strong Communities Rent Supplements	54,249	-	(2,841)	51,408
Homelessness Partnership Fund	19,795	-	(19,795)	-
Other	22,343	84	-	22,427
Get Trained Workers	21,000	-	-	21,000
IAH Housing Allowance	71,814	-	(54,997)	16,817
HIFIS	399	-	-	399
IAH Ontario Renovates	161,299	11,689	(131,890)	41,098
SIF Ontario Renovates	212,634	-	(77,324)	135,310
SIF Housing Allowance	9,750	19,500	-	29,250
CHPI	176,799	40,256	(176,799)	40,256
Ontario Works client repayments	1,274	40,715	-	41,989
Commercial rent supplement	121,002	-	(74,424)	46,578
EarlyON - Community Based Capital	-	128,273	-	128,273
Child Care ELCC	72,736	-	(72,736)	-
EarlyON Journey Together	288,737	-	(288,737)	-
Community Based Capital	269,774	-	(269,774)	-
Gateway Hub	108,333	14,072	-	122,405
	<b>\$ 1,637,961</b>	<b>254,589</b>	<b>(1,193,072)</b>	<b>699,478</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	-	-	260,199
AHP - Home (repair replacement)	292,922	12,663	(55,380)	250,205
	<b>\$ 3,327,503</b>	<b>12,663</b>	<b>(55,380)</b>	<b>3,284,786</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

**6. Tangible capital assets:**

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, 2019

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

Cost	Balance at December 31, 2017	Additions	Disposals	Balance at December 31, 2018
Office equipment	\$ 396,322	6,416	-	402,738
Computer equipment	674,761	36,791	-	711,552
Ambulances	2,319,458	262,882	(215,222)	2,367,118
Medical equipment	731,670	104,581	(432,109)	404,142
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	-	-	2,217,525
<b>Total</b>	<b>\$ 6,348,849</b>	<b>410,670</b>	<b>(647,331)</b>	<b>6,112,188</b>

Accumulated Amortization	Balance at December 31, 2017	Disposals	Amortization expense	Balance at December 31, 2018
Office equipment	\$ 228,372	-	126,806	355,178
Computer equipment	596,933	-	50,601	647,534
Ambulances	1,499,229	(215,222)	374,741	1,658,748
Medical equipment	587,475	(432,109)	101,647	257,013
Machinery and equipment	5,190	-	1,961	7,151
Leasehold improvements	1,982,802	-	122,590	2,105,392
<b>Total</b>	<b>\$ 4,900,001</b>	<b>(647,331)</b>	<b>778,346</b>	<b>5,031,016</b>

	Net book value, December 31, 2017	Net book value, December 31, 2018
Office equipment	\$ 167,950	47,560
Computer equipment	77,828	64,018
Ambulances	820,229	708,370
Medical equipment	144,195	147,129
Machinery and equipment	3,923	1,962
Leasehold improvements	234,723	112,133
<b>Total</b>	<b>\$ 1,448,848</b>	<b>1,081,172</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

## 7. Accumulated surplus:

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

	2019	2018
Invested in tangible capital assets	\$ 1,292,729	\$ 1,081,172
Operating fund	1,816,630	1,464,417
Reserves and reserve funds (note 8)	3,815,155	4,715,155
	<b>\$ 6,924,514</b>	<b>\$ 7,260,744</b>

## 8. Reserves and reserve funds:

	2019	2018
Set aside for specific purposes by the Board:		
Reserves:		
Social Housing capital	\$ 817,274	\$ 817,274
Social Housing operations	300,000	300,000
Affordable housing	512,445	512,445
EMS HR operations	195,537	195,537
ASO employee benefits	140,222	140,222
HCF reserve	9,783	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	1,908,573
	<b>\$ 3,815,155</b>	<b>\$ 4,715,155</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

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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, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets at the date of \$104,290 million indicating a going concern actuarial deficit of \$3,397 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 2019 were \$595,316 (2018 - \$611,817).

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

## 10. Related party:

Nipissing District Housing Corporation (the "Corporation") is a wholly-owned subsidiary of the Board. 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.

	2019	2018
Total assets	\$ 34,925,887	\$ 35,188,120
Total liabilities	\$ 15,173,722	\$ 15,937,775
Net assets balances	19,752,165	19,250,345
	\$ 34,925,887	\$ 35,188,120
Results of operations:		
Total revenue	\$ 9,420,948	\$ 9,109,526
Total expenses	8,919,129	8,738,318
Excess of revenue over expenses	\$ 501,819	\$ 371,208
Cash flows:		
Cash flows from operating activities	\$ 1,794,146	\$ 544,886
Cash flow from financing activities	123,525	250,858
Cash flow from investing activities	(1,473,668)	(813,856)
Increase (decrease) in cash	\$ 444,003	\$ (18,119)

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

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## 11. Contingent assets:

Included in the Housing program expenses is \$439,906 (2018 - \$182,896) in grants to individuals with forgivable conditions. In total, \$4,086,714 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 \$305,585 has been repaid of which \$12,663 was in 2019.

## 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, 2020 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$81,799. Offsite storage has been obtained from the North Bay Public Library at a cost of \$5,834 per annum.

Subsequent to the year end the Board entered into a new lease with the City of North Bay for office premises. This lease expires March 31, 2030 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$3,282,723.

The Board rents premises from the Municipality of West Nipissing. The current lease expires December 31, 2020 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$48,869. The Board also rents office space in West Nipissing. The current lease expires August 31, 2022. The aggregate rental payment to expiry is \$135,000.

The Board rents premises in Mattawa. The current lease expires August 31, 2023. The aggregate rental payments to the expiry date amount to \$50,740.

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 \$3,099,353.

The Board rents EMS patient equipment through two leases. The leases expire on March 31, 2020 and March 31, 2023. The aggregate rental payments to the expiry dates amount to \$88,503 and \$54,937 respectively.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

## 13. Subsequent event:

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. 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 collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to the area.

## 14. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on January 30, 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	443,354
<b>Budget surplus per non-consolidated statement of operations</b>	<b>\$ 443,354</b>

## 15. Comparative amounts:

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2019 financial statements.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2019

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## 15. Segmented information:

The District of Nipissing Social Services Administration Board supports the development of health 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**

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, 2019

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## 15. Segmented information (continued):

### **Healthy communities fund**

This is 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 - 2019 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2019

	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	Homelessness Program	Board Costs	Administration	Total 2019
<b>Revenue:</b>											
Municipal levy	\$ 116,784	3,136,201	428,748	1,243,940	-	9,326,490	5,209,377	-	174,648	-	19,636,188
Provincial Funding	19,126,185	4,733,477	-	13,084,016	2,500,294	6,106,473	5,351,986	-	-	-	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	-	36,670	15,000	-	-	49,534	25,000	-	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>7,947,206</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>204,648</b>	<b>583,515</b>	<b>73,111,850</b>
<b>Expenses:</b>											
Salaries and benefits	-	4,933,424	-	628,993	353,631	964,037	301,421	28,556	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	-	28,196	-	2,234	-	611	57	-	623	30,629	62,350
Technology	-	104,398	-	42,316	38,041	5,212	51,172	-	-	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	-	132,110	-	5,211	391	23,276	5,624	59	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>6,193,799</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>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>7,591,042</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>184,116</b>	<b>583,515</b>	<b>73,455,677</b>
Provincial settlements	-	-	-	-	-	-	-	-	-	-	-
Gain 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>20,532</b>	<b>-</b>	<b>(336,230)</b>

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - 2018 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2019

	Ontario Works Financial Benefits <small>(Schedule 1)</small>	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program <small>(Schedule 2)</small>	EarlyON Program <small>(Schedule 3)</small>	Social Housing Program <small>(Schedule 4)</small>	EMS - Land Ambulance Program	Homelessness Program	Board Costs	Administration	Total 2018
<b>Revenue:</b>											
Municipal levy	\$ 257,174	3,056,699	470,000	1,243,940	-	8,932,519	4,860,434	-	169,223	-	18,989,989
Provincial Funding	20,214,131	4,867,469	-	12,845,148	2,763,229	9,268,963	5,155,802	-	21,112	-	55,135,854
Federal Funding - ESDC	-	-	-	-	-	45,000	-	184,722	-	3,360	233,082
Repayments	784,583	36,432	-	43	-	208,203	36,882	-	-	39,508	1,105,651
Interest and other	-	308	-	-	-	14,347	22,600	-	30,000	297,188	364,443
Deferred revenue	-	-	-	1,051,600	-	394,149	-	-	-	-	1,445,749
<b>Total revenue</b>	<b>21,255,888</b>	<b>7,960,908</b>	<b>470,000</b>	<b>15,140,731</b>	<b>2,763,229</b>	<b>18,863,181</b>	<b>10,075,718</b>	<b>184,722</b>	<b>220,335</b>	<b>340,056</b>	<b>77,274,768</b>
<b>Expenses:</b>											
Salaries and benefits	-	4,656,828	-	728,650	268,031	1,209,121	227,312	15,570	78,519	1,377,252	8,561,283
Honorariums	-	-	-	-	-	-	-	-	1,920	-	1,920
Training	-	23,576	-	69,979	38,204	11,529	2,495	-	12,964	43,760	202,507
Travel	-	26,646	-	7,413	2,836	8,631	822	-	10,112	7,315	63,775
Telephone	-	30,759	-	2,080	-	1,081	141	-	330	39,408	73,799
Technology	-	52,915	-	77,694	27,787	458	49,096	-	-	264,295	472,245
Accommodations	-	126,146	-	-	-	35,140	462,419	-	-	536,782	1,160,487
Professional fees	-	5,478	-	13,727	5,581	35,536	12,357	1,526	6,247	57,418	137,870
Insurance	-	-	-	-	-	-	95,902	-	-	58,441	154,343
General office	-	130,433	-	12,475	1,904	18,819	35,415	601	15,949	109,932	325,528
Materials and services	-	-	-	-	-	-	267,459	-	-	-	267,459
Equipment and vehicle	-	-	-	-	-	-	176,112	-	-	-	176,112
Employment related costs (Clients)	-	358,286	-	-	-	-	-	-	-	-	358,286
Transfers to recipients and service providers	20,376,846	485,060	469,374	13,928,379	2,353,275	17,275,676	8,597,701	167,025	-	-	63,653,336
<b>Expenses before undernoted items</b>	<b>20,376,846</b>	<b>5,896,127</b>	<b>469,374</b>	<b>14,840,397</b>	<b>2,697,618</b>	<b>18,595,991</b>	<b>9,927,231</b>	<b>184,722</b>	<b>126,041</b>	<b>2,494,603</b>	<b>75,608,950</b>
Amortization of tangible capital assets	-	29,859	-	20	-	2,281	495,274	-	68	250,844	778,346
Allocated administration costs	-	1,566,252	-	285,276	65,611	364,586	54,074	-	67,534	(2,403,333)	-
<b>Total expenses</b>	<b>20,376,846</b>	<b>7,492,238</b>	<b>469,374</b>	<b>15,125,693</b>	<b>2,763,229</b>	<b>18,962,858</b>	<b>10,476,579</b>	<b>184,722</b>	<b>193,643</b>	<b>342,114</b>	<b>76,387,296</b>
Provincial settlements	-	-	-	15,038	-	-	-	-	-	-	15,038
Loss on disposal of tangible capital assets	-	-	-	-	-	-	(8,140)	-	-	(2,058)	(10,198)
<b>Annual surplus (deficit)</b>	<b>\$ 879,042</b>	<b>468,670</b>	<b>626</b>	<b>-</b>	<b>-</b>	<b>(99,677)</b>	<b>(392,721)</b>	<b>-</b>	<b>26,692</b>	<b>-</b>	<b>882,632</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2019

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	67,784	-	49,000	116,784
Provincial funding	17,813,574	718,435	594,176	-	19,126,185
Repayments	259,411	81,136	12,676	46,005	399,228
<b>Total revenue</b>	<b>18,072,985</b>	<b>867,355</b>	<b>606,852</b>	<b>95,005</b>	<b>19,642,197</b>
Expenses:					
Transfers to recipients and service providers	17,953,905	799,580	608,052	97,213	19,458,750
<b>Total expenses</b>	<b>17,953,905</b>	<b>799,580</b>	<b>608,052</b>	<b>97,213</b>	<b>19,458,750</b>
<b>Annual surplus (deficit)</b>	<b>\$ 119,080</b>	<b>67,775</b>	<b>(1,200)</b>	<b>(2,208)</b>	<b>183,447</b>

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 2

Non-Consolidated Schedule of Operations - Child Care Program

Year ended December 31, 2019

	Fee Subsidy	Expansion Funding	ELCC Funding	Capacity Funding	Play Based Mtl	Repairs & Maintenance	Special Needs	General Operating	Pay Equity	Transform	Wage Enhancement	Fee Stabilization	Indigenous Led	Community Based Capital	Administration	Total
<b>Revenue:</b>																
Municipal levy	\$ 1,017,955	-	-	-	-	-	-	-	-	-	-	-	-	-	225,985	1,243,940
Provincial funding	4,594,841	1,919,591	654,628	45,187	6,950	124,823	658,304	1,618,511	171,122	4,884	1,189,675	59,549	1,311,319	72,250	652,382	13,084,016
Repayments	-	-	-	-	-	-	-	-	-	-	10,572	-	-	-	-	10,572
Deferred revenue	-	-	72,736	-	-	-	-	-	-	-	-	-	-	79,046	-	151,782
<b>Total revenue</b>	<b>5,612,796</b>	<b>1,919,591</b>	<b>727,364</b>	<b>45,187</b>	<b>6,950</b>	<b>124,823</b>	<b>658,304</b>	<b>1,618,511</b>	<b>171,122</b>	<b>4,884</b>	<b>1,200,247</b>	<b>59,549</b>	<b>1,311,319</b>	<b>151,296</b>	<b>878,367</b>	<b>14,490,310</b>
<b>Expenses:</b>																
Salaries and benefits	-	27,073	4,883	44,283	-	-	-	-	-	-	-	-	-	-	552,754	628,993
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,856	3,856
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,816	10,816
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,234	2,234
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,316	42,316
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,327	9,327
General office	-	-	-	904	-	-	-	-	-	-	-	-	-	-	4,307	5,211
Transfers to recipients and service providers	5,612,796	1,892,518	722,481	-	6,950	124,823	658,304	1,618,511	171,122	4,884	1,200,247	59,549	1,811,319	340,819	8,466	14,232,789
<b>Expenses before undernoted items</b>	<b>5,612,796</b>	<b>1,919,591</b>	<b>727,364</b>	<b>45,187</b>	<b>6,950</b>	<b>124,823</b>	<b>658,304</b>	<b>1,618,511</b>	<b>171,122</b>	<b>4,884</b>	<b>1,200,247</b>	<b>59,549</b>	<b>1,811,319</b>	<b>340,819</b>	<b>634,076</b>	<b>14,935,542</b>
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,291	244,291
<b>Total expenses</b>	<b>5,612,796</b>	<b>1,919,591</b>	<b>727,364</b>	<b>45,187</b>	<b>6,950</b>	<b>124,823</b>	<b>658,304</b>	<b>1,618,511</b>	<b>171,122</b>	<b>4,884</b>	<b>1,200,247</b>	<b>59,549</b>	<b>1,811,319</b>	<b>340,819</b>	<b>878,367</b>	<b>15,179,833</b>
Provincial settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500,000)</b>	<b>(189,523)</b>	<b>-</b>	<b>(689,523)</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2019

	Program	Indigenous Led	Community Based Capital	Administration	Total
Revenue:					
Provincial funding	\$ 1,920,282	340,612	-	239,400	2,500,294
Deferred revenue	-	288,737	190,729	-	479,466
<b>Total revenue</b>	<b>1,920,282</b>	<b>629,349</b>	<b>190,729</b>	<b>239,400</b>	<b>2,979,760</b>
Expenses:					
Salaries and benefits	173,080	-	-	180,551	353,631
Training	17,769	-	-	54	17,823
Travel	150	-	-	263	413
Technology	38,041	-	-	-	38,041
Professional fees	1,406	-	-	207	1,613
General office	192	-	-	199	391
Transfers to recipients and service providers	1,689,644	629,349	432,970	-	2,751,963
<b>Expenses before undernoted items</b>	<b>1,920,282</b>	<b>629,349</b>	<b>432,970</b>	<b>181,274</b>	<b>3,163,875</b>
Allocated administration costs	-	-	-	58,126	58,126
<b>Total expenses</b>	<b>1,920,282</b>	<b>629,349</b>	<b>432,970</b>	<b>239,400</b>	<b>3,222,001</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>-</b>	<b>(242,241)</b>	<b>-</b>	<b>(242,241)</b>

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2019

	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)	SHIP	Social Infrastructure Fund (SIF)	OPHI	CHPI	Administration	Total
<b>Revenue:</b>																
Municipal levy	\$ 4,549,782	657,719	143,213	18,656	2,486,444	279,542	5,586	-	129,105	-	-	-	-	-	1,056,443	9,326,490
Provincial funding	1,379,238	530,149	82,531	1,042,912	557,140	96,874	-	326,942	-	234,772	47,796	11,065	55,103	1,531,562	210,389	6,106,473
Federal funding - ESDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,534	49,534
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,663	1,663
Deferred revenue	-	-	-	-	-	74,424	-	2,841	-	250,403	-	77,324	-	114,318	78,105	597,415
<b>Total revenue</b>	<b>5,929,020</b>	<b>1,187,868</b>	<b>225,744</b>	<b>1,061,568</b>	<b>3,043,584</b>	<b>450,840</b>	<b>5,586</b>	<b>329,783</b>	<b>129,105</b>	<b>485,175</b>	<b>47,796</b>	<b>88,389</b>	<b>55,103</b>	<b>1,645,880</b>	<b>1,401,134</b>	<b>16,086,575</b>
<b>Expenses:</b>																
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	84,986	879,051	964,037
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,833	5,833
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,595	8,595
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	611	611
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,212	5,212
Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,719	18,719
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,324	70,324
General office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,276	23,276
Transfers to recipients and service providers	5,781,900	1,142,393	225,737	1,030,770	3,043,579	450,840	5,586	329,783	128,766	485,175	47,796	88,389	55,103	1,560,894	49,551	14,426,262
<b>Expenses before undemoted items</b>	<b>5,781,900</b>	<b>1,142,393</b>	<b>225,737</b>	<b>1,030,770</b>	<b>3,043,579</b>	<b>450,840</b>	<b>5,586</b>	<b>329,783</b>	<b>128,766</b>	<b>485,175</b>	<b>47,796</b>	<b>88,389</b>	<b>55,103</b>	<b>1,645,880</b>	<b>1,061,172</b>	<b>15,522,869</b>
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	229,658	229,658
<b>Total expenses</b>	<b>5,781,900</b>	<b>1,142,393</b>	<b>225,737</b>	<b>1,030,770</b>	<b>3,043,579</b>	<b>450,840</b>	<b>5,586</b>	<b>329,783</b>	<b>128,766</b>	<b>485,175</b>	<b>47,796</b>	<b>88,389</b>	<b>55,103</b>	<b>1,645,880</b>	<b>1,290,830</b>	<b>15,752,527</b>
<b>Annual surplus (deficit)</b>	<b>\$ 147,120</b>	<b>45,475</b>	<b>7</b>	<b>30,798</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,304</b>	<b>334,048</b>