

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING
SOCIAL SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2023

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

May 22, 2024

District of Nipissing Social Services Administration Board
Non-consolidated Financial Statements
For the year ended December 31, 2023

	Contents
Management's Responsibility for the Non-Consolidated Financial Statements	1
Independent Auditor's Report	2 - 4
Non-consolidated Financial Statements	
Non-Consolidated Statement of Financial Position	5
Non-Consolidated Statement of Operations	6
Non-Consolidated Statement of Changes in Net Financial Assets	7
Non-Consolidated Statement of Cash Flows	8
Notes to Non-Consolidated Financial Statements	9 - 24
Unaudited Supplementary Financial Information	
Schedule 1 - Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits	25
Schedule 2 - Non-Consolidated Schedule of Operations - Child Care Program	26
Schedule 3 - Non-Consolidated Schedule of Operations - EarlyON Program	27
Schedule 4 - Non-Consolidated Schedule of Operations - Social Housing Program	28
Schedule 5 - Non-Consolidated Schedule of Operations - Paramedic Services Land Ambulance Program	29
Schedule 6 - Non-Consolidated Schedule of Operations - Community Paramedicine Programs	30

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, 2023, 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, 2023, 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, 2023 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario

June 3, 2024

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash	\$ 23,186,521	\$ 22,045,539
Accounts receivable (note 2)	2,441,710	1,969,031
Portfolio investments (note 3)	5,332,339	5,159,641
Long-term investments (note 10)	100	100
	<u>30,960,670</u>	<u>29,174,311</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	9,338,058	9,114,310
Deferred revenue - current (note 5)	2,871,038	2,492,891
Deferred revenue - long-term (note 5)	3,302,694	3,315,307
	<u>15,511,790</u>	<u>14,922,508</u>
Net financial assets	15,448,880	14,251,803
Non-financial assets		
Tangible capital assets (note 6)	8,042,126	6,730,501
Other	1,014,046	894,715
	<u>9,056,172</u>	<u>7,625,216</u>
Contingent assets (note 11)		
Commitments (note 12)		
Contingent liability (note 13)		
Accumulated surplus (note 7)	<u>\$ 24,505,052</u>	<u>\$ 21,877,019</u>

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

On behalf of the Board:

DocuSigned by:

 _____ Director
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 _____ Director
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DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	2023 Budget (note 16)	2023 Actual	2022 Actual
Revenue:			
Municipal levy	\$ 22,559,349	\$ 22,559,349	\$ 21,710,676
Ministry of Children, Community and Social Services	21,163,707	20,695,777	20,273,482
Ministry of Education	26,399,433	23,633,966	17,610,099
Ministry of Municipal Affairs and Housing	7,341,565	9,104,255	10,764,877
Ministry of Health	6,730,654	6,843,412	6,590,386
Ministry of Long-Term Care	1,000,000	953,155	998,060
Ministry of Labour, Immigration, Training and Skills Development	353,371	375,600	576,269
Infrastructure Canada	788,658	713,126	823,905
Ontario Health	973,895	804,299	39,017
Northern Ontario Heritage Fund Corporation	-	55,651	29,491
Interest, recoveries and other	1,121,851	2,574,118	1,542,010
Gain on disposal of tangible capital assets	-	14,796	-
	88,432,483	88,327,504	80,958,272
Expenses:			
Ontario Works Financial Benefits	16,943,707	16,442,486	16,166,662
Social Housing Program	20,479,548	19,631,423	18,379,704
Child Care Program	24,678,956	21,745,727	16,158,090
EarlyOn Program	2,794,825	2,767,200	2,623,469
Skills Development Fund	353,371	375,600	576,269
Paramedic Services - Land Ambulance Program	11,853,532	12,552,203	12,211,275
Community Paramedicine	1,923,895	1,617,208	913,475
Administration	3,502,034	3,614,065	3,200,995
Ontario Works Employment and Program Delivery	5,910,184	5,749,406	5,477,623
Healthy Communities Fund	320,000	320,000	320,000
Reaching Home Program	788,658	713,126	823,905
Board of Directors	118,089	123,750	71,885
	89,666,799	85,652,194	76,923,352
Annual surplus before undernoted items	(1,234,316)	2,675,310	4,034,920
Provincial settlements (note 14)	-	(47,277)	250,791
Annual surplus	(1,234,316)	2,628,033	4,285,711
Accumulated surplus, beginning of the year	21,877,019	21,877,019	17,591,308
Accumulated surplus, end of the year	\$ 20,642,703	\$ 24,505,052	\$ 21,877,019

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, 2023, with comparative information for 2022

	Budget (note 16)	2023	2022
Annual surplus	\$ (1,234,316)	\$ 2,628,033	\$ 4,285,711
Acquisition of tangible capital assets	(565,684)	(2,167,957)	(2,755,168)
Amortization of tangible capital assets	-	856,158	533,308
Proceeds on disposal of tangible capital assets	-	14,970	-
Gain on disposal of tangible capital assets	-	(14,796)	-
	(1,800,000)	1,316,408	2,063,851
Increase in other non-financial assets	-	(119,331)	(376,222)
Change in net financial assets	(1,800,000)	1,197,077	1,687,629
Net financial assets, beginning of year	14,251,803	14,251,803	12,564,174
Net financial assets, end of year	\$ 12,451,803	\$ 15,448,880	\$ 14,251,803

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, 2023, with comparative information for 2022

	2023	2022
Cash flows from operating activities:		
Annual surplus	\$ 2,628,033	\$ 4,285,711
Items not involving cash:		
Amortization of tangible capital assets	856,158	533,308
Gain on disposal of tangible capital assets	(14,796)	-
	3,469,395	4,819,019
Change in non-cash working capital:		
Accounts receivable	(472,679)	(1,097,645)
Other non-financial assets	(119,331)	(376,222)
Deferred revenue - other	378,147	224,684
Accounts payable and accrued liabilities	223,748	1,970,573
	3,479,280	5,540,409
Cash flows from financing activities:		
(Decrease) increase in deferred revenue - long-term	(12,613)	37,236
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(2,167,957)	(2,755,168)
Cash received on disposal of tangible capital assets	14,970	-
	(2,152,987)	(2,755,168)
Cash flows from investing activities:		
Increase in investments	(172,698)	(3,184,820)
Increase (decrease) in cash during the year	1,140,982	(362,343)
Cash, beginning of year	22,045,539	22,407,882
Cash, end of year	\$ 23,186,521	\$ 22,045,539

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, 2023

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, 2023

1. Significant accounting policies (continued):

(c) Non-financial assets:

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

(i) Tangible capital assets

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

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

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

(ii) Contributions of tangible capital assets

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

(f) Investments:

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

(e) Revenue recognition:

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

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

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

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:

	2023	2022
Province of Ontario:		
Ministry of Children, Community and Social Services	\$ -	\$ 9,060
Ministry of Municipal Affairs and Housing	621,758	881,624
Ministry of Education	271,454	-
Ministry of Health	-	140,846
Ontario Health	461,123	-
Northern Ontario Heritage Fund Corporation	17,973	29,491
Other:		
Infrastructure Canada	125,418	144,905
Nipissing District Housing Corporation	19,220	36,896
The Corporation of the City of North Bay	8,500	-
Town of East Ferris	116,405	-
Town of Mattawa	-	19,239
Township of South Algonquin	46,959	-
HST rebate	128,020	114,281
Other	624,880	592,689
	\$ 2,441,710	\$ 1,969,031

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

3. Portfolio investments:

	2023	2022
Guaranteed Investment Certificates	\$ 5,332,339	\$ 5,159,641

Guaranteed investment certificates have yields ranging from 1.40% to 5.00% and mature at dates ranging from January 2024 to December 2028.

4. Accounts payable and accrued liabilities:

	2023	2022
Trade payables and accrued liabilities	\$ 3,333,067	\$ 4,589,590
Ministry of Children, Community and Social Services	1,073,894	1,622,666
Ministry of Education	4,329,737	2,419,079
Ministry of Health	34,403	24,354
Ministry of Long-Term Care	258,782	161,770
Ministry of Municipal Affairs and Housing	277,057	277,057
Infrastructure Canada	31,118	19,794
	\$ 9,338,058	\$ 9,114,310

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

5. Deferred revenue:

	Balance at December 31, 2022	Contributions Received	Amounts Recognized/ Adjusted	Balance at December 31, 2023
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	21,902	273,520	(300,482)	(5,060)
Commercial rent supplement	46,578	-	-	46,578
OPHI Rental Housing	35,328	35,532	(70,860)	-
OPHI Ontario Renovates	267,546	468,360	(106,609)	629,297
OPHI Housing Allowance	-	27,500	(25,000)	2,500
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	-	605,748	(410,660)	195,088
CPLTC	85,398	1,000,000	(1,050,167)	35,231
CP Base	-	129,795	(128,948)	847
COCHI Repair	693,451	599,368	(470,837)	821,982
OPHI Housing Support Services	14,385	14,385	(28,770)	-
Workforce	328,822	-	(328,822)	-
Skills Development	24,463	-	(24,463)	-
Homelessness Prevention Program	-	4,007,509	(3,837,952)	169,557
	\$ 2,492,891	7,161,717	(6,783,570)	2,871,038
Long-term:				
Social housing federal capital	\$ 2,508,018	-	-	2,508,018
Paramedic services capital	133,440	-	-	133,440
Paramedic services severance	189,563	-	(20,864)	168,699
AHP - Home (repair replacement)	484,286	8,251	-	492,537
	\$ 3,315,307	8,251	(20,864)	3,302,694

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

6. Tangible capital assets:

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, 2023

6. Tangible capital assets (continued):

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

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

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

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

7. Accumulated surplus:

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

	2023	2022
Invested in tangible capital assets	\$ 8,042,126	\$ 6,730,501
Working fund	3,845,941	3,994,918
Reserves and reserve funds (note 8)	12,616,985	11,151,600
	\$ 24,505,052	\$ 21,877,019

8. Reserves and reserve funds:

	2023	2022
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	8,429,595	6,964,210
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
	\$ 12,616,985	\$ 11,151,600

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

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, 2023. The results of this valuation disclosed total actuarial liabilities of \$136,185 million in respect of benefits accrued for service with actuarial assets at the date of \$131,983 million indicating a going concern actuarial deficit of \$4,202 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 2023 were \$1,521,808 (2022 - \$730,885).

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

10. Long-term investments:

The Board has a \$100 (2022 - \$100) investment in the Nipissing District Housing Corporation (the "Corporation") which represents 100% of the issued and outstanding shares. The Board is a funding agency of the Corporation. Transactions between the Board and the Corporation are in the normal course of operations and are measured at the exchange amount, being the amount of consideration established and agreed to by the related parties.

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

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

	2023	2022
Total assets	\$ 36,957,575	\$ 36,889,310
Total liabilities	\$ 24,522,034	\$ 26,387,205
Net assets balances	12,435,541	10,502,105
	\$ 36,957,575	\$ 36,889,310
Results of operations:		
Total revenue	\$ 13,426,129	\$ 10,236,621
Total expenses	11,492,693	10,254,118
Excess (deficit) of revenue over expenses	\$ 1,933,436	\$ (17,497)
Cash flows:		
Cash flows from operating activities	\$ 586,672	\$ 573,705
Cash flow from financing activities	(27,506)	240,137
Cash flow from investing activities	2,849,528	(830,894)
Change in cash	\$ 3,408,694	\$ (17,052)

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

11. Contingent assets:

Included in the Social Housing Program expenses is \$648,306 (2022 - \$677,019) in grants to individuals and social housing providers with forgivable conditions. In total, \$7,427,286 of these grants has been advanced since 2009. These grants are issued to low income home owners or social housing providers as loans forgivable over periods ranging from 10 to 20 years. However, if the property is sold before the forgiveness period, the recipient must repay a pro-rated amount back to the Board. If the Board receives funds because of a recipient selling their property, the amount is used by the Board to grant a new loan to another low income homeowner or social housing provider. To date, a total of \$492,536 has been repaid of which \$8,251 was in 2023.

12. Commitments:

The Board rents office premises under a long-term operating lease with the City of North Bay. The current lease expires March 31, 2030 with two additional five-year renewal terms. The aggregate rental payments to the expiry date amount to \$2,107,685.

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 \$27,588.

The Board rents premises in North Bay for a Paramedic Services base. The current lease expires December 31, 2031 with two additional five-year renewal terms. The aggregate rental payments to the expiry date amount to \$2,055,263.

The Board rents premises from the Municipality of West Nipissing for a Paramedic Services base. The current lease expires December 31, 2026 a five-year extension option. The aggregate rental payments to the expiry date amount to \$163,885. 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 \$154,275.

The Board rents premises in Mattawa for a Paramedic Services base. The current lease expires November 30, 2024. The aggregate rental payments to the expiry date amount to \$21,137. 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 \$74,003.

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 \$357,000.

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 \$90,000. The Board also rents office space in South Algonquin. The current lease expires December 31, 2024. The aggregate rental payments to the expiry date amount to \$9,600.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

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 \$1,745,065, \$3,741,104 and \$3,532,280 respectively.

The Board rents Paramedic Services patient equipment through a lease. The lease expires on August 15, 2026. The aggregate rental payments to expiry is \$203,378.

The Board rents office equipment through a lease. The lease expires on November 30, 2024. The aggregate rental payments to expiry is \$21,698.

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

2024	\$ 1,342,498
2025	1,296,652
2026	1,291,514
2027	1,170,444
2028	<u>1,117,023</u>
	\$ 6,218,131

13. Contingent liability:

A previous land ambulance service operator is seeking reimbursement for Workplace Safety Insurance Board (WSIB) premiums related to their paramedic's WSIB claim history. At this time, it is not determinable whether a liability exists, and an amount cannot be reasonably estimated.

14. Provincial settlements:

Provincial settlements in the amount of (\$47,277) (2022 – \$250,791) 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.

15. Comparative amounts:

Certain comparative amounts have been reclassified from those previously presented to confirm to the presentation of the 2023 financial statements.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2023

16. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on January 18, 2023 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	565,684
Transfer from affordable housing reserve	(1,800,000)
Budget deficit per non-consolidated statement of operations	\$ (1,234,316)

17. 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, 2023

17. 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 17 - 2023 Non-Consolidated Segmented Information

Year ended December 31, 2023

	Ontario Works Financial Benefits (Schedule 1)	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program (Schedule 2)	EarlyON Program (Schedule 3)	Skills Development Fund	Social Housing Program (Schedule 4)	Paramedic Services - Land Ambulance Program (Schedule 5)	Community Paramedicine (Schedule 6)	Reaching Home Program	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
Total revenue	16,441,399	7,320,799	320,000	22,139,314	2,817,737	375,600	22,323,114	13,309,407	1,763,759	713,126	162,576	625,877	88,312,708
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	-	-	-	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
Provincial settlements	-	(17,457)	-	(29,820)	-	-	-	-	-	-	-	-	(47,277)
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	14,796	-	-	-	-	14,796
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

Note 17 - 2023 Non-Consolidated Segmented Information

Year ended December 31, 2023

	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 2022
Revenue:													
Municipal levy	\$ 50,000	2,905,600	320,000	1,752,981	-	-	10,061,707	6,476,940	-	-	143,448	-	21,710,676
Provincial Funding	15,736,889	4,527,533	-	14,911,063	2,699,036	576,269	10,764,877	6,590,386	1,037,077	-	9,060	29,491	56,881,681
Federal Funding	-	-	-	-	-	-	-	-	-	823,905	-	-	823,905
Repayments	401,354	58,739	-	-	-	-	5,680	-	-	-	-	-	465,773
Interest and other	-	178	-	-	-	-	568,933	8,837	-	-	-	498,289	1,076,237
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenue	16,188,243	7,492,050	320,000	16,664,044	2,699,036	576,269	21,401,197	13,076,163	1,037,077	823,905	152,508	527,780	80,958,272
Expenses:													
Salaries and benefits	-	4,661,721	-	698,183	378,975	48,697	1,375,726	1,687,696	196,853	132,067	56,808	1,936,611	11,173,337
Training	-	17,850	-	60,152	-	-	3,464	6,385	-	9,237	814	35,225	133,127
Travel	-	9,534	-	1,771	-	-	1,365	2,006	-	-	121	523	15,320
Telephone	-	18,427	-	557	-	-	557	2,812	3,091	-	-	61,404	86,848
Technology	-	61,783	-	61,604	-	-	4,092	130,327	18,360	-	-	389,930	666,096
Accommodations	-	97,708	-	23	-	-	244,439	511,912	44,390	-	-	461,994	1,360,466
Professional fees	-	61,323	-	27,047	-	-	26,719	83,934	13,895	2,088	4,979	85,133	305,118
Insurance	-	-	-	-	-	-	-	133,640	9,986	-	-	97,501	241,127
General office	-	107,095	-	3,622	672	-	18,513	15,624	-	2,828	9,163	71,169	228,686
Materials and services	-	-	-	-	-	-	-	302,160	10,538	-	-	-	312,698
Equipment and vehicle	-	-	-	-	-	-	-	221,402	4,758	-	-	-	226,160
Employment related costs (Clients)	-	291,432	-	-	-	-	-	-	-	-	-	-	291,432
Transfers to recipients and service providers	16,166,662	132,815	320,000	15,305,131	2,243,822	527,572	16,587,747	8,820,290	567,905	677,685	-	-	61,349,629
Expenses before undernoted items	16,166,662	5,459,688	320,000	16,158,090	2,623,469	576,269	18,262,622	11,918,188	869,776	823,905	71,885	3,139,490	76,390,044
Amortization of tangible capital assets	-	17,935	-	-	-	-	117,082	293,087	43,699	-	-	61,505	533,308
Allocated administration costs	-	1,561,462	-	201,255	75,567	-	442,093	221,046	102,908	-	68,884	(2,673,215)	-
Total expenses	16,166,662	7,039,085	320,000	16,359,345	2,699,036	576,269	18,821,797	12,432,321	1,016,383	823,905	140,769	527,780	76,923,352
Provincial settlements	-	(648)	-	(250,143)	-	-	-	-	-	-	-	-	(250,791)
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual surplus (deficit)	\$ 21,581	453,613	-	554,842	-	-	2,579,400	643,842	20,694	-	11,739	-	4,285,711

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2023

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	-	-	50,000	50,000
Provincial funding	14,683,558	759,656	583,520	-	16,026,734
Repayments	178,959	113,512	10,685	61,509	364,665
Total revenue	14,862,517	873,168	594,205	111,509	16,441,399
Expenses:					
Transfers to recipients and service providers	14,856,932	877,827	589,244	118,483	16,442,486
Total expenses	14,856,932	877,827	589,244	118,483	16,442,486
Annual surplus (deficit)	\$ 5,585	(4,659)	4,961	(6,974)	(1,087)

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Schedule 2

Non-Consolidated Schedule of Operations - Child Care Program

Year ended December 31, 2023

	Fee Subsidy	ELCC	CWELCC	Workforce	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	1,274,393	937,341	8,246,077	368,317	367,391	944,770	4,001,062	706,219	627,710	31,436	171,121	1,517,205	541,978	1,081,209	20,816,229
Total revenue	2,344,151	937,341	8,246,077	368,317	367,391	944,770	4,001,062	706,219	627,710	31,436	171,121	1,517,205	541,978	1,334,536	22,139,314
Expenses:															
Salaries and benefits	-	44,144	-	-	88,762	-	-	-	-	-	-	-	-	858,987	991,893
Training	-	90	-	125,275	78,699	-	-	-	-	-	-	-	-	28,903	232,967
Travel	-	216	-	-	4,146	-	-	-	-	-	-	-	-	113	4,475
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	279	279
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	100,444	100,444
Professional fees	-	-	-	25,000	-	-	-	-	-	-	-	-	-	58,509	83,509
General office	-	-	-	11,464	78	-	-	-	-	-	-	-	-	1,761	13,303
Transfers to recipients and service providers	2,265,373	885,471	8,246,077	206,578	195,706	944,770	4,001,062	703,209	623,359	9,948	171,121	1,517,205	541,978	7,000	20,318,857
Expenses before undemoted items	2,265,373	929,921	8,246,077	368,317	367,391	944,770	4,001,062	703,209	623,359	9,948	171,121	1,517,205	541,978	1,055,996	21,745,727
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	278,540	278,540
Total expenses	2,265,373	929,921	8,246,077	368,317	367,391	944,770	4,001,062	703,209	623,359	9,948	171,121	1,517,205	541,978	1,334,536	22,024,267
Provincial settlements	-	(7,420)	-	-	-	-	-	(3,010)	(4,351)	(21,488)	-	-	-	6,449	(29,820)
Annual surplus (deficit)	\$ 78,778	-	-	-	-	-	-	-	-	-	-	-	-	6,449	85,227

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2023

		Program	Indigenous Led	Administration	Total
Revenue:					
Provincial funding	\$	2,104,877	428,727	284,133	2,817,737
Total revenue		2,104,877	428,727	284,133	2,817,737
Expenses:					
Salaries and benefits		223,009	-	232,747	455,756
Training		39,462	-	-	39,462
Travel		187	-	849	1,036
Technology		23,144	-	-	23,144
Transfers to recipients and service providers		1,819,075	428,727	-	2,247,802
Expenses before undernoted items		2,104,877	428,727	233,596	2,767,200
Allocated administration costs		-	-	50,537	50,537
Total expenses		2,104,877	428,727	284,133	2,817,737
Annual surplus (deficit)	\$	-	-	-	-

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2023

	Reformed NFP	Urban Native	NDHC Operating & Capital	Commercial Rent Supplement	Portable Housing Benefit	Northern Remote Build & Repair	Social Infrastructure Fund (SIF)	COCHI	OPHI	CHPI	Homelessness Prevention Program	Northern Pines	Low Barrier Shelter	Affordable Housing Reserve	Administration	Total
Revenue:																
Municipal Levy	\$ 5,099,029	23,280	2,521,488	455,124	115,000	122,652	-	-	-	-	216,389	1,473,975	344,271	-	1,377,108	11,748,316
Provincial funding	1,175,071	768,198	647,074	96,874	-	-	95,317	1,060,481	231,239	852,586	3,817,672	-	-	-	359,743	9,104,255
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,158	5,158
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,465,385	-	1,465,385
Total revenue	6,274,100	791,478	3,168,562	551,998	115,000	122,652	95,317	1,060,481	231,239	852,586	4,034,061	1,473,975	344,271	1,465,385	1,742,009	22,323,114
Expenses:																
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	202,153	-	-	-	1,160,834	1,362,987
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,293	10,293
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	543	543
Technology	-	-	-	-	-	-	-	-	-	-	969	4,180	-	-	92,356	97,505
Accommodations	-	-	-	-	-	-	-	-	-	-	98,303	562,485	4,748	-	285	665,821
Professional fees	-	-	-	-	-	-	-	-	1,550	-	-	-	-	-	100,933	102,483
General office	-	-	-	-	-	-	-	-	-	-	-	9,925	-	-	11,030	20,955
Transfers to recipients and service providers	6,144,427	707,362	3,168,567	525,331	75,492	122,644	95,317	1,060,481	158,829	-	3,477,540	572,489	922,832	-	-	17,031,311
Expenses before undernoted items	6,144,427	707,362	3,168,567	525,331	75,492	122,644	95,317	1,060,481	160,379	-	3,778,965	1,149,079	927,580	-	1,376,323	19,291,947
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	324,896	12,510	-	2,070	339,476
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	309,685	309,685
Total expenses	6,144,427	707,362	3,168,567	525,331	75,492	122,644	95,317	1,060,481	160,379	-	3,778,965	1,473,975	940,090	-	1,688,078	19,941,108
Annual surplus (deficit)	\$ 129,673	84,116	(5)	26,667	39,508	8	-	-	70,860	852,586	255,096	-	(595,819)	1,465,385	53,931	2,382,006

DISTRICT OF NIPISSING SOCIAL SERVICES

ADMINISTRATION BOARD

Schedule 5

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

Year ended December 31, 2023

	Program	COVID-19	Administration	Total
Revenue:				
Municipal levy	\$ 5,309,304	-	1,018,968	6,328,272
Provincial funding	5,808,790	15,654	1,018,968	6,843,412
Interest and other income	137,623	-	100	137,723
Total revenue	11,255,717	15,654	2,038,036	13,309,407
Expenses:				
Salaries and benefits	8,513,281	-	1,227,187	9,740,468
Training	31,420	-	6,389	37,809
Travel	822	-	414	1,236
Telephone	2,763	-	-	2,763
Technology	166,597	-	17,128	183,725
Accommodations	612,657	330	-	612,987
Professional fees	5,104	-	65,790	70,894
Insurance	172,089	-	-	172,089
General office	41,422	5,051	7,483	53,956
Materials and services	606,840	24,359	1,423	632,622
Equipment and vehicle	579,001	-	57	579,058
Transfers to recipients and service providers	97,100	-	-	97,100
Expenses before undernoted items	10,829,096	29,740	1,325,871	12,184,707
Amortization of tangible capital assets	349,447	-	18,049	367,496
Allocated administration costs	-	-	671,511	671,511
Total expenses	11,178,543	29,740	2,015,431	13,223,714
Gain on disposal of capital assets	14,796	-	-	14,796
Annual surplus (deficit)	\$ 91,970	(14,086)	22,605	100,489

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 6

Non-Consolidated Schedule of Operations - Community Paramedicine Programs

Year ended December 31, 2023

	CPLTC	Base	GCOP	ALC	Total
Revenue:					
Provincial funding	\$ 953,155	128,948	313,086	362,265	1,757,454
Interest and other income	6,305	-	-	-	6,305
Total revenue	959,460	128,948	313,086	362,265	1,763,759
Expenses:					
Salaries and benefits	679,074	114,934	148,211	188,679	1,130,898
Training	6,785	769	888	5,297	13,739
Telephone	2,557	440	440	891	4,328
Technology	30,510	3,119	4,930	11,083	49,642
Accommodations	41,998	5,567	1,912	19,411	68,888
Professional fees	15,395	2,626	3,611	5,352	26,984
Insurance	12,138	2,042	2,127	2,130	18,437
General office	8,306	140	242	6,519	15,207
Materials and services	22,000	1,070	2,203	36,047	61,320
Equipment and vehicle	14,341	970	7,438	8,194	30,943
Transfers to recipients and service providers	-	-	135,084	-	135,084
Expenses before undernoted items	833,104	131,677	307,086	283,603	1,555,470
Amortization of tangible capital assets	52,085	-	-	9,653	61,738
Allocated administration costs	82,000	-	6,000	3,000	91,000
Total expenses	967,189	131,677	313,086	296,256	1,708,208
Annual surplus (deficit)	\$ (7,729)	(2,729)	-	66,009	55,551