

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING  
SOCIAL SERVICES  
ADMINISTRATION BOARD**

Year ended December 31, 2016

## **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 KPMG 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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Joseph Bradbury  
Chief Administrative Officer



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## **INDEPENDENT AUDITORS' REPORT**

To the Members of District of Nipissing Social Services Administration Board

We have audited the accompanying non-consolidated financial statements of District of Nipissing Social Services Administration Board, which comprise the non-consolidated statement of financial position as at December 31, 2016, and the non-consolidated statements of financial operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. The non-consolidated financial statements have been prepared by management using the basis of accounting in Note 1 to the non-consolidated financial statements.

### *Management's Responsibility for the Non-Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with the basis of accounting in Note 1 to the non-consolidated financial statements; this includes determining that the basis of accounting is an acceptable basis for the preparation of the non-consolidated financial statements in the circumstances, 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these non-consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the non-consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the non-consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the non-consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### *Opinion*

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of District of Nipissing Social Services Administration Board as at December 31, 2016, and its non-consolidated results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with the basis of accounting in Note 1 to the non-consolidated financial statements.

### *Basis of Accounting and Restriction on Use*

Without modifying our opinion, we draw attention to Note 1 to the non-consolidated financial statements, which describe the basis of accounting. The financial statements are prepared for the use of The District of Nipissing Social Services Administration Board. As a result, the non-consolidated financial statements may not be suitable for another purpose. Our report is intended solely for the Members of the District of Nipissing Social Services Administration Board and should not be used by parties other than the Members of the District of Nipissing Social Services Administration Board.

### *Other Matters*

The District of Nipissing Social Services Administration Board is in the process of preparing a separate set of consolidated financial statements for the year ended December 31, 2016 in accordance with Canadian public sector accounting standards on which we will issue a separate auditors' report to the Members of District of Nipissing Social Services Administration Board.

Our audit was conducted for the purpose of forming an opinion on the basic non-consolidated financial statements taken as a whole. The current year's supplementary information included in the Schedules is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic non-consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic non-consolidated financial statements taken as a whole.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

April 25, 2017  
North Bay, Canada

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 6,342,837	\$ 8,667,773
Accounts receivable (note 2)	2,896,620	806,701
Investments (note 3)	2,772,616	2,711,314
	12,012,073	12,185,788
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 4)	2,148,230	2,573,910
Deferred revenue - other (note 5)	1,833,617	1,440,953
Deferred revenue - long-term (note 5)	3,435,866	3,421,298
	7,417,713	7,436,161
Net financial assets	4,594,360	4,749,627
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	1,481,145	1,630,236
Other	1,625,453	1,170,451
	3,106,598	2,800,687
Forgivable loans (note 11)		
Commitments (note 12)		
Accumulated surplus (note 7)	\$ 7,700,958	\$ 7,550,314

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

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2016, with comparative information for 2015

	2016 Budget	2016 Actual	2015 Actual
<b>Revenue:</b>			
Municipal levy	\$ 18,380,514	\$ 18,380,513	\$ 18,181,956
Ministry of Community and Social Services	26,085,177	24,482,231	23,545,268
Ministry of Education	10,076,847	8,903,886	8,276,903
Ministry of Municipal Affairs and Housing	4,197,262	7,710,937	7,081,904
Ministry of Health and Long-Term Care	4,623,734	4,667,119	4,576,401
Employment and Social Development Canada	90,476	182,216	63,598
Ontario Trillium Foundation	-	375,000	-
Interest, recoveries and other	762,726	585,699	1,052,070
	64,216,736	65,287,601	62,778,100
<b>Expenses:</b>			
Ontario Works Financial Benefits	22,620,561	21,559,225	21,500,166
Social Housing Program	14,588,637	15,531,631	14,591,449
Child Care Program	10,133,758	10,067,495	9,377,661
EMS - Land Ambulance Program	8,354,331	8,580,012	8,394,192
Administration	2,302,005	2,355,615	1,970,916
Ontario Works Employment Program	5,408,223	5,646,220	5,245,613
Innovation Fund	470,000	473,440	476,970
Homelessness Program	90,476	162,216	48,672
Board	41,036	63,352	42,529
Amortization of tangible capital assets	376,000	453,011	486,206
	64,385,027	64,892,217	62,134,374
Excess (deficiency) of revenue over expenses before undernoted items	(168,291)	395,384	643,726
Gain (loss) on disposal of tangible capital assets	-	(22,357)	(57,537)
Provincial settlements	(168,292)	(222,383)	(375,914)
Excess (deficiency) of revenue over expenses	(336,583)	150,644	210,275
Accumulated surplus, beginning of the year	7,550,314	7,550,314	7,340,039
Accumulated surplus, end of the year	\$ 7,213,731	\$ 7,700,958	\$ 7,550,314

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, 2016, with comparative information for 2015

	2016	2015
Excess (deficiency) of revenue over expenses	\$ 150,644	\$ 210,275
Acquisition of tangible capital assets	(333,497)	(408,230)
Amortization of tangible capital assets	453,011	486,206
Proceeds on disposal of tangible capital assets	7,220	5,000
Loss on disposal of tangible capital assets	22,357	57,537
	299,735	350,788
Use of (increase in) other assets	(455,002)	17,320
Change in net financial assets	(155,267)	368,108
Net financial assets, beginning of year	4,749,627	4,381,519
Net financial assets, end of year	\$ 4,594,360	\$ 4,749,627

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, 2016, with comparative information for 2015

	2016	2015
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 150,644	\$ 210,275
Items not involving cash:		
Amortization of tangible capital assets	453,011	486,206
Loss on disposal of tangible capital assets	22,357	57,537
	626,012	754,018
Change in non-cash working capital:		
Decrease (increase) in accounts receivable	(2,089,919)	490,054
Increase (decrease) in other non-financial assets	(455,002)	17,320
Increase in deferred revenue - other	392,664	249,272
Increase (decrease) in accounts payable and accrued liabilities	(425,680)	867,686
	(1,951,925)	2,378,350
Cash flows from financing activities:		
Increase in deferred revenue - long-term	14,568	56,058
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(333,497)	(408,230)
Cash received on disposal of tangible capital assets	7,220	5,000
	(326,277)	(403,230)
Cash flows from investing activities:		
Increase in investments	(61,302)	(502,367)
Increase (decrease) in cash	(2,324,936)	1,528,811
Cash, beginning of year	8,667,773	7,138,962
Cash, end of year	\$ 6,342,837	\$ 8,667,773

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, 2016

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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
- Town of West Nipissing
- Township of East Ferris
- Municipality of Temagami
- Township of South Algonquin
- Township of Bonfield
- Township 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 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. 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, 2016

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## 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 declining-balance basis using the following annual rates:

Asset	Rate
Office equipment	10%
Ambulances	20%
Medical equipment	25%
Machinery and equipment	10%
Leasehold improvements	20%

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.

### (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.

### (e) Government subsidies:

Government subsidies are recognized in the financial statements as revenues in the period in which events giving rise to the subsidy occur, providing the subsidies are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

## 1. Significant accounting policies (continued):

### (f) Investments:

Investments are recorded at cost. Temporary declines in the market value of the long-term investments are not adjusted.

### (g) Use of estimates:

The preparation of the 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:

	2016	2015
Province of Ontario:		
Ministry of Community and Social Services	\$ 2,367,070	\$ 453,923
Ministry of Municipal Affairs and Housing	181,746	106,952
Other:		
Town of Mattawa	–	37,142
South Algonquin Township	39,069	–
Township of Papineau-Cameron	19,715	–
Municipality of Temagami	66,201	67,191
Township of Chisholm	37,510	18,273
Employment and Social Development Canada	12,111	–
HST rebate	64,686	25,620
Accrued interest and other	108,512	97,600
	<b>\$ 2,896,620</b>	<b>\$ 806,701</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

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### 3. Investments:

	2016	2015
Nipissing District Housing Corporation, at cost (see note 10)	\$ 100	\$ 100
Guaranteed Investment Certificates	2,772,516	2,711,214
	<u>\$ 2,772,616</u>	<u>\$ 2,711,314</u>

Guaranteed investment certificates have yields ranging from 1.60% to 2.15% and mature at dates ranging from January 2017 to August 2018. The guaranteed investment certificates have a fair value of \$2,772,516 (2015 - \$2,711,214).

### 4. Accounts payable and accrued liabilities:

	2016	2015
Trade payables and accrued liabilities	\$ 1,366,704	\$ 1,486,901
Ministry of Community and Social Services	781,526	1,087,009
	<u>\$ 2,148,230</u>	<u>\$ 2,573,910</u>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

**5. Deferred revenue:**

(a) Classification:

	2016	2015
Current:		
Affordable Housing Program	\$ 54,326	\$ 94,447
Capital repair fund	-	39,294
Investment in Affordable Housing	8,132	8,141
Interest	15,623	15,623
Strong Communities rent supplements	157,825	114,831
Homelessness Partnership fund	19,788	19,788
Other	22,343	22,331
Get Trained Workers	21,000	21,000
Affordable housing/rent supplement	127,989	113,341
Reformed NFP	16,405	148,530
Federal NFP	89,559	42,252
CHPI – MMAH	1,938	63,114
IAH – New Build	-	625,290
IAH – SIF and SHIP	52,303	-
HFIS	5,399	5,000
SHRRP	949,857	107,971
Ontario Works client repayments	291,130	-
	\$ 1,833,617	\$ 1,440,953
Long-term:		
Social housing federal capital	\$ 2,508,018	\$ 2,508,018
Emergency medical services severance	460,199	460,199
Emergency medical services vehicles and equipment	133,440	133,440
Social housing severance	132,924	132,924
AP - Home (repair replacement)	201,285	186,717
	\$ 3,435,866	\$ 3,421,298

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

## 5. Deferred revenue: (continued)

### (b) Continuity

	2016	2015
Current:		
Balance, beginning of year	\$ 1,440,953	\$ 1,191,681
Add: contributions received		
Reformed NFP	–	26,242
Federal NFP	47,307	42,252
Strong communities rent supplement	42,994	23,207
IAH – New Build	–	625,290
Affordable housing/rent supplement	14,648	21,830
HFIS	399	–
SHRRP funding received	949,857	122,817
IAH – SIF and SHIP	52,303	–
Ontario Works client repayments	291,130	–
Other	12	–
Less: amounts recognized to revenue:		
IAH – New Build	(625,290)	–
Investment in affordable housing	(9)	(5,134)
Reformed NFP	(132,125)	–
Affordable Housing Program	(40,121)	–
HFIS	–	(1,666)
Other	–	(11)
CHPI – MMAH	(61,176)	(588,433)
Homelessness partnership fund	–	(2,276)
Capital repair fund	(39,294)	–
SHRRP payments	(107,971)	(14,846)
Balance, end of year	\$ 1,833,617	\$ 1,440,953
Long-term:		
Balance, beginning of year	\$ 3,421,298	\$ 3,365,240
Add: contributions received:		
AHP Home Repair Repayments	14,568	56,058
Balance, end of year	\$ 3,435,866	\$ 3,421,298

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

## 6. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Office equipment	\$ 953,917	80,412	(49,157)	985,172
Ambulances	2,219,371	244,458	(194,993)	2,268,836
Medical equipment	832,188	8,627	(62,391)	778,424
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	-	-	2,217,525
<b>Total</b>	<b>\$ 6,232,114</b>	<b>333,497</b>	<b>(306,541)</b>	<b>6,259,070</b>

Accumulated Amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Office equipment	\$ 726,985	(48,845)	87,073	765,213
Ambulances	1,471,856	(174,056)	195,597	1,493,397
Medical equipment	678,729	(54,063)	38,440	663,106
Machinery and equipment	4,270	-	484	4,754
Leasehold improvements	1,720,038	-	131,417	1,851,455
<b>Total</b>	<b>\$ 4,601,878</b>	<b>(276,964)</b>	<b>453,011</b>	<b>4,777,925</b>

	Net book value, December 31, 2015	Net book value, December 31, 2016
Office equipment	\$ 226,932	219,959
Ambulances	747,515	775,439
Medical equipment	153,459	115,318
Machinery and equipment	4,843	4,359
Leasehold improvements	497,487	366,070
<b>Total</b>	<b>\$ 1,630,236</b>	<b>1,481,145</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

## 6. Tangible capital assets:

Cost	Balance at December 31, 2014	Additions	Disposals	Balance at December 31, 2015
Office equipment	\$ 858,095	95,822	-	953,917
Ambulances	2,114,488	288,842	(183,959)	2,219,371
Medical equipment	808,622	23,566	-	832,188
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	-	-	2,217,525
<b>Total</b>	<b>\$ 6,007,843</b>	<b>408,230</b>	<b>(183,959)</b>	<b>6,232,114</b>

Accumulated Amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Office equipment	\$ 613,174	-	113,811	726,985
Ambulances	1,404,082	(121,422)	189,196	1,471,856
Medical equipment	627,576	-	51,153	678,729
Machinery and equipment	3,732	-	538	4,270
Leasehold improvements	1,588,530	-	131,508	1,720,038
<b>Total</b>	<b>\$ 4,237,094</b>	<b>(121,422)</b>	<b>486,206</b>	<b>4,601,878</b>

	Net book value, December 31, 2014	Net book value, December 31, 2015
Office equipment	\$ 244,921	226,932
Ambulances	710,406	747,515
Medical equipment	181,046	153,459
Machinery and equipment	5,381	4,843
Leasehold improvements	628,995	497,487
<b>Total</b>	<b>\$ 1,770,749</b>	<b>1,630,236</b>



# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

## 7. Accumulated surplus:

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

	2016	2015
Invested in tangible capital assets	\$ 1,481,145	\$ 1,630,236
Operating fund	1,463,511	1,268,611
Reserves and reserve funds (note 8)	4,756,302	4,651,467
	<b>\$ 7,700,958</b>	<b>\$ 7,550,314</b>

## 8. Reserves and reserve funds:

	2016	2015
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	409,956
EMS HR operations	195,537	195,537
ASO employee benefits	140,222	140,222
OCB reserve	9,157	11,066
OD contingency	112,000	112,000
Project reserve	149,080	149,080
Funds subject to external restrictions:		
Best start	612,014	607,759
Child Care	1,908,573	1,908,573
	<b>\$ 4,756,302</b>	<b>\$ 4,651,467</b>

## 9. Employee future benefits:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer defined benefit pension plan. Employer contributions made to OMERS during the year by the Board amounted to \$493,256 (2015 - \$471,330).

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

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## **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.

Audited financial information for the Corporation is not available as at the date of these financial statements.

## **11. Forgivable loans:**

Included in the Housing program expenses is \$330,892 (2015 - \$164,247) in grants to individuals with forgivable conditions. In total, \$3,342,495 of these grants has been advanced since 2009. These grants are issued to low income home owners as loans forgivable over 20 years. However, if the house is sold before the 20 year 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 home owner. To date, a total of \$201,285 has been repaid of which \$14,567 was in 2016.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

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## 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 \$965,000. Offsite storage has been obtained from the North Bay Public Library at a cost of \$5,220 per annum.

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 \$189,116. The Board also rents office space in West Nipissing. The current lease expires August 31, 2022. The aggregate rental payment to expiry is \$297,000.

The Board rents premises in Mattawa. The current lease expires December 31, 2017. The aggregate rental payments to the expiry date amount to \$19,675.

The Board rents premises in North Bay. The current lease expires December 31, 2031 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$4,975,270.

The Board rents EMS patient equipment. The current lease expires on March 31, 2020. The aggregate rental payments to the expiry date amount to \$354,012.

A month-to-month rental agreement currently exists with the Town of Temagami (\$7,700 per annum). This agreement is related to the provision of land ambulance services in the district.

The Board also rents premises on a month-to-month basis in South Algonquin (\$11,173 per annum).

## 13. Comparative amounts:

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2016 financial statements.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

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## 14. 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 Day Nurseries 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.

### **Innovation 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 to programs and services that supported low income families as mandated by the Province.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2016

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## 14. Segmented information (continued):

### **Homelessness program**

Consists of the Homeless Partnering Strategy program fully funded through HRDC. The program promotes strategic partnerships and structures including housing solutions and stable supports, to assist homeless persons move toward autonomy and self-sufficiency.

### **Capital projects**

Includes the costs, current and past, associated with various capital projects including leasehold improvements, and some technology upgrades.

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 financial statements as disclosed in Note 1.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Segmented Information Schedule

Year ended December 31, 2016

	Ontario Works Financial Benefits (Schedule 1)	Ontario Works Employment and Program Delivery	Innovation Fund	Child Care Program (Schedule 2)	Social Housing Program (Schedule 3)	EMS - Land Ambulance Program	Homelessness Program	Board Costs	Administration	Total 2016
<b>Revenue:</b>										
Municipal levy	\$ 1,422,553	2,773,259	470,000	1,319,045	8,081,987	4,237,604	-	76,065	-	18,380,513
Provincial Funding	19,971,035	4,886,196	-	8,903,886	6,416,194	4,667,119	-	-	-	44,844,430
Federal Funding - HRDC	-	-	-	-	-	-	162,214	-	15,000	177,214
Repayments	307,994	70,707	1,532	539	5,563	19,585	-	-	30,800	436,720
Interest and other	-	5,091	-	-	-	-	-	35,706	108,182	148,979
Deferred revenue	-	-	-	-	1,294,743	-	2	-	5,000	1,299,745
<b>Total revenue</b>	<b>21,701,582</b>	<b>7,735,253</b>	<b>471,532</b>	<b>10,223,470</b>	<b>15,798,487</b>	<b>8,924,308</b>	<b>162,216</b>	<b>111,771</b>	<b>158,982</b>	<b>65,287,601</b>
<b>Expenses:</b>										
Salaries and benefits	-	4,353,322	-	457,180	704,971	147,980	24,640	43,383	1,365,626	7,097,102
Honorariums	-	-	-	-	-	-	-	2,006	-	2,006
Training	-	20,338	-	3,781	35,932	5,964	-	3,851	30,688	100,554
Travel	-	16,710	-	2,959	8,065	157	-	8,373	7,777	44,041
Technology	-	68,209	-	8,386	13,008	45,105	-	236	97,105	232,049
Accommodations	-	118,214	-	10	-	246,048	-	-	465,532	829,804
Professional fees and service charges	-	30,882	-	1,398	45,218	551	1,527	-	279,882	359,458
General office	-	111,193	-	2,772	11,102	134,446	-	5,503	109,005	374,021
Materials and services (EMS)	-	-	-	-	-	212,951	-	-	-	212,951
Equipment and vehicle (EMS)	-	-	-	-	-	175,558	-	-	-	175,558
Employment related costs (Clients)	-	391,012	-	-	-	-	-	-	-	391,012
Transfers to recipients and service providers	21,559,225	536,340	473,440	9,591,009	14,713,335	7,611,252	136,049	-	-	54,620,650
<b>Expenses before undernoted items</b>	<b>21,559,225</b>	<b>5,646,220</b>	<b>473,440</b>	<b>10,067,495</b>	<b>15,531,631</b>	<b>8,580,012</b>	<b>162,216</b>	<b>63,352</b>	<b>2,355,615</b>	<b>64,439,206</b>
Amortization of tangible capital assets	-	18,850	-	57	6,196	254,540	-	184	173,184	453,011
Allocated administration costs	-	1,961,024	-	173,708	126,548	36,258	-	72,279	(2,369,817)	-
<b>Total expenses</b>	<b>21,559,225</b>	<b>7,626,094</b>	<b>473,440</b>	<b>10,241,260</b>	<b>15,664,375</b>	<b>8,870,810</b>	<b>162,216</b>	<b>135,815</b>	<b>158,982</b>	<b>64,892,217</b>
Provincial settlements	-	174,101	-	(2,934)	-	51,216	-	-	-	222,383
Loss on disposal of tangible capital assets	-	88	-	-	-	22,269	-	-	-	22,357
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 142,357</b>	<b>(65,030)</b>	<b>(1,908)</b>	<b>(14,856)</b>	<b>134,112</b>	<b>(19,987)</b>	<b>-</b>	<b>(24,044)</b>	<b>-</b>	<b>150,644</b>

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2016

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ 1,183,940	169,233	35,380	34,000	1,422,553
Provincial funding	18,693,113	772,694	505,228	-	19,971,035
Repayments	218,710	59,477	19,456	10,351	307,994
<b>Total revenue</b>	<b>20,095,763</b>	<b>1,001,404</b>	<b>560,064</b>	<b>44,351</b>	<b>21,701,582</b>
Expenses:					
Transfers to recipients and service providers	20,058,963	901,822	536,336	62,104	21,559,225
<b>Total expenses</b>	<b>20,058,963</b>	<b>901,822</b>	<b>536,336</b>	<b>62,104</b>	<b>21,559,225</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 36,800</b>	<b>99,582</b>	<b>23,728</b>	<b>(17,753)</b>	<b>142,357</b>

**DISTRICT OF NIPISSING SOCIAL SERVICES  
ADMINISTRATION BOARD**

Schedule 2  
Non-Consolidated Schedule of Operations - Child Care Program

Year ended December 31, 2016

	Fee Subsidy	Capital Retrofit	Capacity Funding	Play Based Mtl	Repairs & Maintenance	Special Needs	Resource Centre	General Operating	Pay Equity	Transform	Small Water Works	ECLD Planning	Wage Enhancement	Best Start	Administration	Total
Revenue:																
Municipal levy	\$ 1,014,762	-	-	-	-	-	53,268	-	-	-	-	-	-	-	251,015	1,319,045
Provincial funding	4,568,019	9,530	32,284	13,418	15,652	781,903	-	1,609,108	171,122	9,914	1,320	34,100	1,278,180	-	379,336	8,903,886
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	539	539
<b>Total revenue</b>	<b>5,582,781</b>	<b>9,530</b>	<b>32,284</b>	<b>13,418</b>	<b>15,652</b>	<b>781,903</b>	<b>53,268</b>	<b>1,609,108</b>	<b>171,122</b>	<b>9,914</b>	<b>1,320</b>	<b>34,100</b>	<b>1,278,180</b>	<b>-</b>	<b>630,890</b>	<b>10,223,470</b>
Expenses:																
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	19,046	-	-	438,134	457,180
Training	-	-	-	-	-	-	-	-	-	-	-	432	-	-	3,349	3,781
Travel	-	-	-	-	-	-	-	-	-	-	-	680	-	-	2,279	2,959
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,386	8,386
Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10
Professional fees and service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,398	1,398
General office	-	-	-	-	-	-	-	-	-	-	-	720	-	-	2,052	2,772
Transfers to recipients and service providers	5,582,781	9,530	32,284	13,418	15,652	781,903	53,264	1,609,108	171,122	9,914	-	13,309	1,278,177	-	20,547	9,591,009
<b>Expenses before undernoted items</b>	<b>5,582,781</b>	<b>9,530</b>	<b>32,284</b>	<b>13,418</b>	<b>15,652</b>	<b>781,903</b>	<b>53,264</b>	<b>1,609,108</b>	<b>171,122</b>	<b>9,914</b>	<b>-</b>	<b>34,187</b>	<b>1,278,177</b>	<b>-</b>	<b>476,155</b>	<b>10,067,495</b>
Amortization of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57	57
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,708	173,708
<b>Total expenses</b>	<b>5,582,781</b>	<b>9,530</b>	<b>32,284</b>	<b>13,418</b>	<b>15,652</b>	<b>781,903</b>	<b>53,264</b>	<b>1,609,108</b>	<b>171,122</b>	<b>9,914</b>	<b>-</b>	<b>34,187</b>	<b>1,278,177</b>	<b>-</b>	<b>649,920</b>	<b>10,241,260</b>
Provincial settlements	-	-	-	-	-	-	-	-	-	-	1,320	-	(4,254)	-	-	(2,934)
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>4,257</b>	<b>-</b>	<b>(19,030)</b>	<b>(14,856)</b>



**DISTRICT OF NIPISSING SOCIAL SERVICES  
ADMINISTRATION BOARD**

Schedule 3

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2016

	Reformed NFP	Municipal NFP	Federal NFP	Urban Native	NDHC Operating & Capital	Rent Supplemental Housing Allowance	Nipissing Housing Registry	Northern Remote Build & Repair	IAH Funds Renovates	IAH New Build	SHEEP	CHPI	AH Reserve Fund	HOAP	Administration	Total
<b>Revenue:</b>																
Municipal levy	\$ 3,070,549	1,146,495	-	-	2,533,248	437,139	69,194	128,637	-	-	-	-	102,489	-	594,236	8,081,987
Provincial funding	2,438,678	-	335,949	1,082,121	-	361,723	-	126,992	237,808	156,322	17,350	1,364,898	-	79,800	214,553	6,416,194
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,563	5,563
Deferred revenue	148,529	-	42,252	-	-	228,172	-	39,294	107,971	625,290	-	39,697	-	-	63,538	1,294,743
<b>Total revenues</b>	<b>5,657,756</b>	<b>1,146,495</b>	<b>378,201</b>	<b>1,082,121</b>	<b>2,533,248</b>	<b>1,027,034</b>	<b>69,194</b>	<b>294,923</b>	<b>345,779</b>	<b>781,612</b>	<b>17,350</b>	<b>1,404,595</b>	<b>102,489</b>	<b>79,800</b>	<b>877,890</b>	<b>15,798,487</b>
<b>Expenses:</b>																
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	704,971	704,971
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,932	35,932
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,065	8,065
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,008	13,008
Professional fees and service charges	-	-	-	-	-	-	-	-	14,887	-	-	-	-	-	30,331	45,218
General office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,102	11,102
Transfers to recipients and service providers	5,637,605	1,073,263	378,201	1,082,121	2,533,248	1,027,034	69,194	294,858	330,892	781,612	17,350	1,404,595	-	79,800	3,562	14,713,335
<b>Expenses before undernoted items</b>	<b>5,637,605</b>	<b>1,073,263</b>	<b>378,201</b>	<b>1,082,121</b>	<b>2,533,248</b>	<b>1,027,034</b>	<b>69,194</b>	<b>294,858</b>	<b>345,779</b>	<b>781,612</b>	<b>17,350</b>	<b>1,404,595</b>	<b>-</b>	<b>79,800</b>	<b>806,971</b>	<b>15,531,631</b>
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,196	6,196
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,548	126,548
<b>Total expenses</b>	<b>5,637,605</b>	<b>1,073,263</b>	<b>378,201</b>	<b>1,082,121</b>	<b>2,533,248</b>	<b>1,027,034</b>	<b>69,194</b>	<b>294,858</b>	<b>345,779</b>	<b>781,612</b>	<b>17,350</b>	<b>1,404,595</b>	<b>-</b>	<b>79,800</b>	<b>939,715</b>	<b>15,664,375</b>
<b>Excess of revenue over expenses</b>	<b>\$ 20,151</b>	<b>73,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,489</b>	<b>-</b>	<b>(61,825)</b>	<b>134,112</b>