

Consolidated Financial Statements of

**DISTRICT OF NIPISSING  
SOCIAL SERVICES  
ADMINISTRATION BOARD**

Year ended December 31, 2019

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

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
## Management's Responsibility for the Consolidated Financial Statements

The accompanying 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 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 consolidated financial statements. These systems are monitored and evaluated by Management.

The Board meets with Management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The 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 consolidated financial statements.

DocuSigned by:  
  
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Catherine Matheson  
Chief Administrative Officer

May 27, 2020



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## Independent Auditor's Report

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To the Directors of District of Nipissing Social Services Administration Board

### Opinion

We have audited the consolidated financial statements of District of Nipissing Social Services Administration Board (the "Entity"), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net debt and consolidated statement of cash flows for the year then ended, and consolidated notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and its consolidated results of operations, its change in net financial assets, and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the 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 Information

Management is responsible for the other information. The other information comprises:

- The information, other than the financial statements and our auditor's report thereon, included in the Unaudited Supplementary Financial Information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge of information obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Unaudited Supplementary Financial Information prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario

May 27, 2020

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

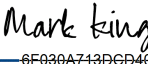
Consolidated Statement of Financial Position

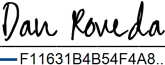
December 31, 2019, with comparative information for 2018

|  | 2019          | 2018          |
|--|---------------|---------------|
| <b>Financial assets</b>                    |               |               |
| Cash                                       | \$ 14,466,303 | \$ 16,981,247 |
| Accounts receivable (note 2)               | 1,358,704     | 2,140,402     |
| Investments (note 3)                       | 3,090,521     | 3,124,234     |
|  | 18,915,528    | 22,245,883    |
| <b>Financial liabilities</b>               |               |               |
| Accounts payable and accrued liabilities   | 6,771,451     | 8,640,175     |
| Current portion of long-term debt (note 5) | 3,037,860     | 1,575,186     |
| Deferred revenue - other (note 4)          | 2,078,960     | 2,914,506     |
| Deferred revenue - long-term (note 4)      | 3,151,862     | 3,194,579     |
| Long-term debt (note 5)                    | 2,472,570     | 5,510,430     |
|  | 17,512,703    | 21,834,876    |
| Net financial assets                       | 1,402,825     | 411,007       |
| <b>Non-financial assets</b>                |               |               |
| Tangible capital assets (note 6)           | 31,890,001    | 32,013,751    |
| Other                                      | 345,491       | 363,815       |
|  | 32,235,492    | 32,377,566    |
| Contingent assets (note 10)                |               |               |
| Commitments (note 11)                      |               |               |
| Subsequent event (note 12)                 |               |               |
| Accumulated surplus (note 7)               | \$ 33,638,317 | \$ 32,788,573 |

The accompanying notes are an integral part of these 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

Consolidated Statement of Operations

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

|   | 2019<br>Budget<br>(note 13) | 2019<br>Actual | 2018<br>Actual |
|---|-----------------------------|----------------|----------------|
| <b>Revenue:</b>                                     |                             |                |                |
| Municipal levy                                      | \$ 19,636,188               | \$ 19,636,188  | \$ 18,989,989  |
| Ministry of Children, Community and Social Services | 25,513,321                  | 23,859,662     | 24,977,713     |
| Ministry of Education                               | 16,411,352                  | 16,215,558     | 16,659,977     |
| Ministry of Municipal Affairs and Housing           | 6,416,128                   | 6,703,888      | 9,663,111      |
| Ministry of Health and Long-Term Care               | 5,357,046                   | 5,351,986      | 5,155,802      |
| Employment and Social Development Canada            | 182,961                     | 151,011        | 233,082        |
| Ontario Trillium Foundation                         | -                           | -              | 125,000        |
| Interest, recoveries and other                      | 1,200,766                   | 1,412,636      | 1,646,148      |
| Rent  | 4,313,744                   | 4,464,464      | 4,311,377      |
|   | 79,031,506                  | 77,795,393     | 81,762,199     |
| <b>Expenses:</b>                                    |                             |                |                |
| Ontario Works Financial Benefits                    | 20,815,000                  | 19,458,750     | 20,376,846     |
| Social Housing Program                              | 10,727,106                  | 10,103,707     | 13,797,930     |
| Child Care Program                                  | 14,231,571                  | 14,935,542     | 14,840,397     |
| EarlyOn Program                                     | 3,084,693                   | 3,163,875      | 2,697,618      |
| EMS - Land Ambulance Program                        | 10,103,908                  | 10,559,047     | 9,927,231      |
| Administration                                      | 2,750,624                   | 2,471,146      | 2,494,603      |
| Ontario Works Employment Program                    | 6,912,692                   | 6,193,799      | 5,896,127      |
| Healthy Communities Fund                            | 400,000                     | 443,748        | 469,374        |
| Homelessness Program                                | 182,961                     | 146,011        | 184,722        |
| Board   | 139,458                     | 125,990        | 126,041        |
| Nipissing District Housing Corporation              | 8,269,317                   | 7,176,433      | 6,824,608      |
| Amortization of tangible capital assets             | -                           | 2,177,596      | 2,692,055      |
|   | 77,617,330                  | 76,955,644     | 80,327,552     |
| Annual surplus before undernoted items              | 1,414,176                   | 839,749        | 1,434,647      |
| Gain on disposal of tangible capital assets         | -                           | 9,995          | 10,198         |
| Provincial settlements                              | -                           | -              | (15,038)       |
| Annual surplus                                      | 1,414,176                   | 849,744        | 1,429,807      |
| Accumulated surplus, beginning of the year          | 32,788,573                  | 32,788,573     | 31,358,766     |
| Accumulated surplus, end of the year                | \$ 34,202,749               | \$ 33,638,317  | \$ 32,788,573  |

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



## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Changes in Net Financial Assets (Debt)

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

|   | Budget<br>(note 13) | 2019         | 2018         |
|---|---------------------|--------------|--------------|
| Annual surplus                                  | \$ 1,414,176        | \$ 849,744   | \$ 1,429,807 |
| Acquisition of tangible capital assets          | (443,354)           | (2,053,846)  | (1,212,716)  |
| Amortization of tangible capital assets         | -                   | 2,177,596    | 2,692,055    |
| Proceeds on disposal of tangible capital assets | -                   | 9,995        | 10,198       |
| Gain on disposal of tangible capital assets     | -                   | (9,995)      | (10,198)     |
|   | 970,822             | 973,494      | 2,909,146    |
| Increase in other non-financial assets          | -                   | 18,324       | (47,782)     |
| Change in net financial assets                  | 970,822             | 991,818      | 2,861,364    |
| Net financial assets (debt), beginning of year  | 411,007             | 411,007      | (2,450,357)  |
| Net financial assets, end of year               | \$ 1,381,829        | \$ 1,402,825 | \$ 411,007   |

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

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

## Consolidated Statement of Cash Flows

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

|   | 2019                 | 2018                 |
|---|----------------------|----------------------|
| <b>Cash flows from operating activities:</b>                    |                      |                      |
| Annual surplus  | \$ 849,744           | \$ 1,429,807         |
| Items not involving cash:                                       |                      |                      |
| Amortization of tangible capital assets                         | 2,177,596            | 2,692,055            |
| Gain on disposal of tangible capital assets                     | (9,995)              | (10,198)             |
|   | 3,017,345            | 4,111,664            |
| Change in non-cash working capital:                             |                      |                      |
| Decrease in accounts receivable                                 | 781,698              | 272,312              |
| Decrease (increase) in other non-financial assets               | 18,324               | (47,782)             |
| Decrease in deferred revenue - other                            | (835,546)            | (792,215)            |
| (Decrease) increase in accounts payable and accrued liabilities | (1,868,724)          | 3,397,261            |
|   | 1,113,097            | 6,941,240            |
| <b>Cash flows from financing activities:</b>                    |                      |                      |
| (Decrease) increase in deferred revenue - long-term             | (42,717)             | 55,541               |
| Repayment of long-term debt                                     | (1,575,186)          | (960,989)            |
|   | (1,617,903)          | (905,448)            |
| <b>Cash flows from capital activities:</b>                      |                      |                      |
| Cash used to acquire tangible capital assets                    | (2,053,846)          | (1,212,716)          |
| Cash received on disposal of tangible capital assets            | 9,995                | 10,198               |
|   | (2,043,851)          | (1,202,518)          |
| <b>Cash flows from investing activities:</b>                    |                      |                      |
| Decrease in investments   | 33,713               | 966,577              |
| (Decrease) increase in cash during the year                     | (2,514,944)          | 5,799,851            |
| Cash, beginning of year   | 16,981,247           | 11,181,396           |
| <b>Cash, end of year</b>  | <b>\$ 14,466,303</b> | <b>\$ 16,981,247</b> |

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

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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The primary goal of the District of Nipissing Social Services Administration Board (the "Board") is to deliver an innovative and increased level of integrated social services comprised of Ontario Works, Children's Services, Social Housing and Emergency Medical Services to the citizens of the District of Nipissing. The Board's basic principles are to offer simplified access to service, enhanced customer service and sensitivity to language and cultural diversity.

The participating municipalities are as follows:

- The Corporation of the City of North Bay
- Municipality of West Nipissing
- Municipality of East Ferris
- Municipality of Temagami
- Township of South Algonquin
- Township of Bonfield
- Municipality of Calvin
- Township of Papineau-Cameron
- Town of Mattawa
- Township of Chisholm
- Township of Mattawan
- Certain unincorporated areas in the District of Nipissing

## 1. Significant accounting policies:

The consolidated 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 follows:

### (a) Basis of consolidation:

Consolidated entities:

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Board and which are owned or controlled by the Board.

These financial statements include the Nipissing District Housing Corporation.

All inter-departmental and inter-organizational transactions and balances between these entities and organizations have been eliminated.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 1. Significant accounting policies (continued):

### (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.

### (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 |
|---------------------------------|---------------------|
| Buildings                       | 40 to 60            |
| Office equipment                | 5                   |
| Computer equipment and software | 4                   |
| Ambulances and other vehicles   | 7                   |
| Medical equipment               | 5                   |
| Machinery and equipment         | 10                  |
| Leasehold improvements          | Over term of lease  |

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

#### (ii) Contributions of tangible capital assets

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

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 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.

(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

Rent and 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.

(f) Temporary investments:

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

(g) Use of estimates:

The preparation of the 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.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

## 2. Accounts receivable:

|   | 2019                | 2018                |
|---|---------------------|---------------------|
| Province of Ontario:                                |                     |                     |
| Ministry of Children, Community and Social Services | \$ 40,255           | \$ 55,572           |
| Ministry of Municipal Affairs and Housing           | 55,697              | 224,177             |
| Ministry of Health and Long-Term Care               | -                   | 124,215             |
| Ontario Trillium Foundation                         | -                   | 25,000              |
| Other:  |                     |                     |
| Municipality of Temagami                            | 72,566              | 209,400             |
| Township of East Ferris                             | -                   | 94,208              |
| Township of South Algonquin                         | 41,443              | -                   |
| Employment and Social Development Canada            | 12,733              | 10,224              |
| HST rebate  | 257,233             | 389,332             |
| Accrued interest and other                          | 320,237             | 523,919             |
| Rent and other tenant charges                       | 558,540             | 484,355             |
|   | <b>\$ 1,358,704</b> | <b>\$ 2,140,402</b> |

## 3. Investments:

|   | 2019                | 2018                |
|---|---------------------|---------------------|
| Social Housing Canadian Short-Term Bond Fund Series A | \$ 1,356,840        | \$ 1,290,561        |
| Guaranteed Investment Certificates                    | 1,733,681           | 1,833,673           |
|   | <b>\$ 3,090,521</b> | <b>\$ 3,124,234</b> |

Guaranteed investment certificates have yields ranging from 1.95% to 3.10% and mature at dates ranging from April 2020 to April 2023. The Social Housing Canadian Short-Term Bond Fund Series A have a cost of \$1,373,692 (2018 - \$1,346,130).

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

**4. Deferred revenue:**

|  | Balance at<br>December 31,<br>2018 | Contributions<br>Received | Amounts<br>Recognized<br>to Revenue | Balance at<br>December 31,<br>2019 |
|--|------------------------------------|---------------------------|-------------------------------------|------------------------------------|
| <b>Current:</b>                        |                                    |                           |                                     |                                    |
| Affordable Housing Program             | \$ 2,268                           | -                         | -                                   | 2,268                              |
| Investment in Affordable Housing       | 8,132                              | -                         | (8,132)                             | -                                  |
| Interest                               | 15,623                             | -                         | (15,623)                            | -                                  |
| Strong Communities Rent Supplements    | 54,249                             | -                         | (2,841)                             | 51,408                             |
| Homelessness Partnership Fund          | 19,795                             | -                         | (19,795)                            | -                                  |
| Other                                  | 22,343                             | 84                        | -                                   | 22,427                             |
| Get Trained Workers                    | 21,000                             | -                         | -                                   | 21,000                             |
| Affordable Housing/Rent Supplement     | 71,814                             | -                         | (54,997)                            | 16,817                             |
| HIFIS                                  | 399                                | -                         | -                                   | 399                                |
| IAH Ontario Renovates                  | 161,299                            | 11,689                    | (131,890)                           | 41,098                             |
| SIF Ontario Renovates                  | 212,634                            | -                         | (77,324)                            | 135,310                            |
| SIF Housing Allowance                  | 9,750                              | 19,500                    | -                                   | 29,250                             |
| CHPI                                   | 176,799                            | 40,256                    | (176,799)                           | 40,256                             |
| Ontario Works client repayments        | 1,274                              | 40,715                    | -                                   | 41,989                             |
| Commercial rent supplement             | 121,002                            | -                         | (74,424)                            | 46,578                             |
| EarlyON - Community Based Capital      | -                                  | 128,273                   | -                                   | 128,273                            |
| Child Care ELCC                        | 72,736                             | -                         | (72,736)                            | -                                  |
| EarlyON Journey Together               | 288,737                            | -                         | (288,737)                           | -                                  |
| Community Based Capital                | 269,774                            | -                         | (269,774)                           | -                                  |
| Gateway Hub                            | 108,333                            | 14,072                    | -                                   | 122,405                            |
| Nipissing District Housing Corporation | 1,276,545                          | 1,708,755                 | (1,605,818)                         | 1,379,482                          |
|  | <b>\$ 2,914,506</b>                | <b>1,963,344</b>          | <b>(2,798,890)</b>                  | <b>2,078,960</b>                   |
| <b>Long-term:</b>                      |                                    |                           |                                     |                                    |
| Social housing federal capital         | \$ 2,508,018                       | -                         | -                                   | 2,508,018                          |
| Emergency medical service capital      | 133,440                            | -                         | -                                   | 133,440                            |
| Emergency medical services severance   | 260,199                            | -                         | -                                   | 260,199                            |
| AHP - Home (repair replacement)        | 292,922                            | 12,663                    | (55,380)                            | 250,205                            |
|  | <b>\$ 3,194,579</b>                | <b>12,663</b>             | <b>(55,380)</b>                     | <b>3,151,862</b>                   |

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

## 5. Long-term debt:

|  | 2019         | 2018         |
|--|--------------|--------------|
| Mortgage, repayable in blended monthly payments of \$33,028 bearing interest at 4.126%, maturing February 1, 2020, secured by land and buildings | \$ 2,433,130 | \$ 2,723,474 |
| Mortgage, repayable in blended monthly payments of \$21,709 bearing interest at 3.15%, maturing October 1, 2027, secured by land and buildings   | 1,807,633    | 2,008,155    |
| Mortgage, repayable in blended monthly payments of \$21,694 bearing interest at 2.61%, maturing December 1, 2023, secured by land and buildings  | 988,043      | 1,219,460    |
| Mortgage, repayable in blended monthly payments of \$13,529 bearing interest at 0.96%, maturing September 1, 2021, secured by land and buildings | 281,624      | 440,455      |
| Mortgage, repayable in blended monthly payments of \$7,450 bearing interest at 3.16%, repaid during the year                                     | -            | 667,548      |
| Mortgage, repayable in blended monthly payments of \$3,348 bearing interest at 2.75%, repaid during the year                                     | -            | 26,524       |
|  | 5,510,430    | 7,085,616    |
| Less current portion of long-term debt   | (3,037,860)  | (1,575,186)  |
|  | \$ 2,472,570 | \$ 5,510,430 |

Principal repayments are due as follows:

|            |              |
|------------|--------------|
| 2020       | \$ 3,037,860 |
| 2021       | 578,463      |
| 2022       | 470,372      |
| 2023       | 483,907      |
| 2024       | 234,440      |
| Thereafter | 705,388      |
|            | \$ 5,510,430 |



# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

**6. Tangible capital assets:**

| Cost                          | Balance at<br>December 31,<br>2018 | Additions        | Disposals        | Balance at<br>December 31,<br>2019 |
|-------------------------------|------------------------------------|------------------|------------------|------------------------------------|
| Land                          | \$ 9,555,281                       | -                | -                | 9,555,281                          |
| Buildings                     | 46,545,219                         | 1,068,171        | -                | 47,613,390                         |
| Office equipment              | 478,974                            | -                | -                | 478,974                            |
| Computer equipment            | 767,052                            | 157,890          | (302,275)        | 622,667                            |
| Ambulances and other vehicles | 2,564,423                          | 429,105          | (213,388)        | 2,780,140                          |
| Medical equipment             | 404,142                            | 122,055          | -                | 526,197                            |
| Machinery and equipment       | 2,953,709                          | 276,625          | -                | 3,230,334                          |
| Leasehold improvements        | 2,217,525                          | -                | -                | 2,217,525                          |
| <b>Total</b>                  | <b>\$ 65,486,325</b>               | <b>2,053,846</b> | <b>(515,663)</b> | <b>67,024,508</b>                  |

| Accumulated<br>Amortization   | Balance at<br>December 31,<br>2018 | Disposals        | Amortization<br>expense | Balance at<br>December 31,<br>2019 |
|-------------------------------|------------------------------------|------------------|-------------------------|------------------------------------|
| Land                          | \$ -                               | -                | -                       | -                                  |
| Buildings                     | 26,807,657                         | -                | 1,389,723               | 28,197,380                         |
| Office equipment              | 406,238                            | -                | 26,218                  | 432,456                            |
| Computer equipment            | 696,065                            | (302,275)        | 55,257                  | 449,047                            |
| Ambulances and other vehicles | 1,767,440                          | (213,388)        | 244,473                 | 1,798,525                          |
| Medical equipment             | 257,013                            | -                | 58,297                  | 315,310                            |
| Machinery and equipment       | 1,432,769                          | -                | 314,711                 | 1,747,480                          |
| Leasehold improvements        | 2,105,392                          | -                | 88,917                  | 2,194,309                          |
| <b>Total</b>                  | <b>\$ 33,472,574</b>               | <b>(515,663)</b> | <b>2,177,596</b>        | <b>35,134,507</b>                  |

|                               | Net book value,<br>December 31,<br>2018 | Net book value,<br>December 31,<br>2019 |
|-------------------------------|---|---|
| Land                          | \$ 9,555,281                            | 9,555,281                               |
| Buildings                     | 19,737,562                              | 19,416,010                              |
| Office equipment              | 72,736                                  | 46,518                                  |
| Computer equipment            | 70,987                                  | 173,620                                 |
| Ambulances and other vehicles | 796,983                                 | 981,615                                 |
| Medical equipment             | 147,129                                 | 210,887                                 |
| Machinery and equipment       | 1,520,940                               | 1,482,854                               |
| Leasehold improvements        | 112,133                                 | 23,216                                  |
| <b>Total</b>                  | <b>\$ 32,013,751</b>                    | <b>31,890,001</b>                       |

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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

| Cost                          | Balance at<br>December 31,<br>2017 | Additions        | Disposals        | Balance at<br>December 31,<br>2018 |
|-------------------------------|------------------------------------|------------------|------------------|------------------------------------|
| Land                          | \$ 9,415,439                       | 139,842          | -                | 9,555,281                          |
| Buildings                     | 46,124,419                         | 420,800          | -                | 46,545,219                         |
| Office equipment              | 441,087                            | 37,887           | -                | 478,974                            |
| Computer equipment            | 754,617                            | 36,791           | (24,356)         | 767,052                            |
| Ambulances and other vehicles | 2,481,027                          | 298,618          | (215,222)        | 2,564,423                          |
| Medical equipment             | 731,670                            | 104,581          | (432,109)        | 404,142                            |
| Machinery and equipment       | 2,779,512                          | 174,197          | -                | 2,953,709                          |
| Leasehold improvements        | 2,217,525                          | -                | -                | 2,217,525                          |
| <b>Total</b>                  | <b>\$ 64,945,296</b>               | <b>1,212,716</b> | <b>(671,687)</b> | <b>65,486,325</b>                  |

| Accumulated<br>Amortization   | Balance at<br>December 31,<br>2017 | Disposals        | Amortization<br>expense | Balance at<br>December 31,<br>2018 |
|-------------------------------|------------------------------------|------------------|-------------------------|------------------------------------|
| Land                          | \$ -                               | -                | -                       | -                                  |
| Buildings                     | 25,424,202                         | -                | 1,383,455               | 26,807,657                         |
| Office equipment              | 256,894                            | -                | 149,344                 | 406,238                            |
| Computer equipment            | 657,309                            | (24,356)         | 63,112                  | 696,065                            |
| Ambulances and other vehicles | 1,586,984                          | (215,222)        | 395,678                 | 1,767,440                          |
| Medical equipment             | 587,475                            | (432,109)        | 101,647                 | 257,013                            |
| Machinery and equipment       | 956,540                            | -                | 476,229                 | 1,432,769                          |
| Leasehold improvements        | 1,982,802                          | -                | 122,590                 | 2,105,392                          |
| <b>Total</b>                  | <b>\$ 31,452,206</b>               | <b>(671,687)</b> | <b>2,692,055</b>        | <b>33,472,574</b>                  |

|                               | Net book value,<br>December 31,<br>2017 | Net book value,<br>December 31,<br>2018 |
|-------------------------------|---|---|
| Land                          | \$ 9,415,439                            | 9,555,281                               |
| Buildings                     | 20,700,217                              | 19,737,562                              |
| Office equipment              | 184,193                                 | 72,736                                  |
| Computer equipment            | 97,308                                  | 70,987                                  |
| Ambulances and other vehicles | 894,043                                 | 796,983                                 |
| Medical equipment             | 144,195                                 | 147,129                                 |
| Machinery and equipment       | 1,822,972                               | 1,520,940                               |
| Leasehold improvements        | 234,723                                 | 112,133                                 |
| <b>Total</b>                  | <b>\$ 33,493,090</b>                    | <b>32,013,751</b>                       |

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

## 7. Accumulated surplus:

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

|                                     | 2019                 | 2018                 |
|-------------------------------------|----------------------|----------------------|
| Invested in tangible capital assets | \$ 26,379,571        | \$ 24,928,135        |
| Operating fund                      | 2,683,877            | 2,501,276            |
| Reserves and reserve funds (note 8) | 4,574,869            | 5,359,162            |
|                                     | <b>\$ 33,638,317</b> | <b>\$ 32,788,573</b> |

## 8. Reserves and reserve funds:

|   | 2019                | 2018                |
|---|---------------------|---------------------|
| Set aside for specific purposes by the Board: |                     |                     |
| Reserves:                                     |                     |                     |
| Social Housing capital                        | \$ 817,274          | \$ 817,274          |
| Social Housing operations                     | 300,000             | 300,000             |
| Affordable housing                            | 512,445             | 512,445             |
| EMS HR operations                             | 195,537             | 195,537             |
| ASO employee benefits                         | 140,222             | 140,222             |
| HCF reserve                                   | 9,783               | 9,783               |
| OD contingency                                | 112,000             | 112,000             |
| Project reserve                               | 149,080             | 149,080             |
| Capital replacement reserve                   | 699,714             | 584,007             |
| Software acquisition                          | 60,000              | 60,000              |
| Funds subject to restrictions:                |                     |                     |
| Best start                                    | 570,241             | 570,241             |
| Child Care                                    | 1,008,573           | 1,908,573           |
|   | <b>\$ 4,574,869</b> | <b>\$ 5,359,162</b> |

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 9. Pension Agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of full-time and part-time members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to nearly half a million active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of the all pension benefits that members have earned to date. The most recent actuarial valuation of the plan was conducted at December 31, 2019. The results of this valuation disclosed total actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets at the date of \$104,290 million indicating a going concern actuarial deficit of \$3,397 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Board to OMERS for 2019 were \$713,369 (2018 - \$718,416).

## 10. Contingent assets:

Included in the Housing program expenses is \$439,906 (2018 - \$182,896) in grants to individuals with forgivable conditions. In total, \$4,086,714 of these grants has been advanced since 2009. These grants are issued to low income home owners as loans forgivable over periods ranging from 10 to 20 years. However, if the house is sold before the forgiveness period, the home owner must repay a pro-rated amount back to the Board. If the Board receives funds because of a homeowner selling their property, the amount is used by the Board to grant a new loan to another low income homeowner. To date, a total of \$305,585 has been repaid of which \$12,663 was in 2019.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 11. Commitments:

The Board rents office premises under a long-term operating lease with the City of North Bay. The current lease expires March 31, 2020 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$81,799. Offsite storage has been obtained from the North Bay Public Library at a cost of \$5,834 per annum.

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

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

The Board rents premises in North Bay for its EMS base. The current lease expires December 31, 2031 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$3,099,353.

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

## 12. Subsequent event:

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

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

## 13. Budget data:

The budget data presented in these consolidated financial statements is based upon the budget approved by the Board on January 30, 2019 which was prepared on a cash basis. The budget established does not include a budgeted amount for amortization of tangible capital assets.

The budget figures in the 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 consolidated statement of operations is presented below:

|  | Budget Amount       |
|--|---------------------|
| Adopted consolidated budget:                                   |                     |
| Budgeted annual surplus (deficit) for the year                 | \$ (141,110)        |
| Adjustments to adopted budget:                                 |                     |
| Acquisition of tangible capital assets                         | 443,354             |
| Long-term debt repayments                                      | 1,040,463           |
| Transfer to capital replacement reserve                        | 319,102             |
| Transfer from capital replacement reserve                      | (247,633)           |
| <b>Budget surplus per consolidated statement of operations</b> | <b>\$ 1,414,176</b> |

## 14. Comparative amounts:

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

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 15. Segmented information:

The District of Nipissing Social Services Administration Board supports the development of health and self-sufficient communities through the innovative and responsive delivery of various social assistance programs. For reporting purposes the Board's financial activities are organized and reported by program.

Certain programs that have been separately disclosed in the segmented information, along with the services they provide are as follows:

### **Ontario Works financial benefits and related**

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

### **Child care program**

Child care funding is administered to child care operators within the district in accordance with the Child Care and Early Years Act.

### **EarlyON program**

EarlyON funding is administered to EarlyON operators within the district in accordance with the Child Care and Early Years Act.

### **Social housing program**

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

### **EMS – Land ambulance program**

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

### **Board costs and administration**

Administration of programs and services are managed by an administrative team which provides support for the ongoing services of the Board.

# DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

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## 15. Segmented information (continued):

### **Healthy communities fund**

This is 100% municipal funding distributed as grants to support programs and services that target low income families and individuals in the District of Nipissing. This fund replaces the NCB savings, and the OCB Reinvestment fund, that represented municipal savings from OW financial benefits to families that were to be reinvested into programs and services that supported low income families as mandated by the Province.

### **Homelessness program**

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

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services. The accounting policies utilized in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 1.



## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - 2019 Consolidated Segmented Information Schedule

Year ended December 31, 2019

|   | Ontario<br>Works<br>Financial<br>Benefits | Ontario Works<br>Employment<br>and Program<br>Delivery | Healthy<br>Communities<br>Fund | Child Care<br>Program | EarlyON<br>Program | Social<br>Housing<br>Program | EMS - Land<br>Ambulance<br>Program | Homelessness<br>Program | Board<br>Costs | Administration   | Total<br>2019     |
|---|---|--|--------------------------------|-----------------------|--------------------|------------------------------|------------------------------------|-------------------------|----------------|------------------|-------------------|
| <b>Revenue:</b>                               |   |  |                                |                       |                    |                              |                                    |                         |                |                  |                   |
| Municipal levy                                | \$ 116,784                                | 3,136,201  | 428,748                        | 1,243,940             | -                  | 9,326,490                    | 5,209,377                          | -                       | 174,648        | -                | 19,636,188        |
| Provincial Funding                            | 19,126,185                                | 4,733,477  | -                              | 13,084,016            | 2,500,294          | 6,106,473                    | 5,351,986                          | -                       | -              | -                | 50,902,431        |
| Federal Funding - ESDC                        | -   | -  | -                              | -                     | -                  | 5,000                        | -                                  | 146,010                 | -              | -                | 151,010           |
| Repayments                                    | 399,228                                   | 40,858   | -                              | 10,572                | -                  | 1,663                        | 1,517                              | -                       | -              | 8,436            | 462,274           |
| Interest and other                            | -   | 36,670   | 15,000                         | -                     | -                  | 268,613                      | 25,000                             | -                       | 30,000         | 575,079          | 950,362           |
| Rent  | -   | -  | -                              | -                     | -                  | 4,464,464                    | -                                  | -                       | -              | -                | 4,464,464         |
| Deferred revenue                              | -   | -  | -                              | 151,782               | 479,466            | 597,415                      | -                                  | 1                       | -              | -                | 1,228,664         |
| <b>Total revenue</b>                          | <b>19,642,197</b>                         | <b>7,947,206</b>                                       | <b>443,748</b>                 | <b>14,490,310</b>     | <b>2,979,760</b>   | <b>20,770,118</b>            | <b>10,587,880</b>                  | <b>146,011</b>          | <b>204,648</b> | <b>583,515</b>   | <b>77,795,393</b> |
| <b>Expenses:</b>                              |   |  |                                |                       |                    |                              |                                    |                         |                |                  |                   |
| Salaries and benefits                         | -   | 4,933,424  | -                              | 628,993               | 353,631            | 964,037                      | 301,421                            | 28,556                  | 88,244         | 1,394,044        | 8,692,350         |
| Honorariums                                   | -   | -  | -                              | -                     | -                  | -                            | -                                  | -                       | 3,250          | -                | 3,250             |
| Training                                      | -   | 15,238   | -                              | 3,856                 | 17,823             | 5,833                        | 1,171                              | 16                      | 12,109         | 15,330           | 71,376            |
| Travel  | -   | 24,757   | -                              | 10,816                | 413                | 8,595                        | 2,055                              | 131                     | 19,429         | 10,808           | 77,004            |
| Telephone                                     | -   | 28,196   | -                              | 2,234                 | -                  | 611                          | 57                                 | -                       | 623            | 30,629           | 62,350            |
| Technology                                    | -   | 104,398  | -                              | 42,316                | 38,041             | 5,212                        | 51,172                             | -                       | -              | 259,092          | 500,231           |
| Accommodations                                | -   | 163,204  | -                              | -                     | -                  | 18,719                       | 486,291                            | -                       | -              | 538,196          | 1,206,410         |
| Professional fees                             | -   | 14,374   | -                              | 9,327                 | 1,613              | 70,324                       | 580                                | 679                     | -              | 85,168           | 182,065           |
| Insurance                                     | -   | -  | -                              | -                     | -                  | -                            | 86,363                             | -                       | -              | 63,276           | 149,639           |
| General office                                | -   | 132,110  | -                              | 5,211                 | 391                | 23,276                       | 5,624                              | 59                      | 2,335          | 74,603           | 243,609           |
| Materials and services                        | -   | -  | -                              | -                     | -                  | -                            | 279,949                            | -                       | -              | -                | 279,949           |
| Equipment and vehicle                         | -   | -  | -                              | -                     | -                  | -                            | 200,996                            | -                       | -              | -                | 200,996           |
| Employment related costs (Clients)            | -   | 381,767  | -                              | -                     | -                  | -                            | -                                  | -                       | -              | -                | 381,767           |
| Transfers to recipients and service providers | 19,458,750                                | 396,331  | 443,748                        | 14,232,789            | 2,751,963          | 9,007,100                    | 9,143,368                          | 116,570                 | -              | -                | 55,550,619        |
| Nipissing District Housing Corporation        | -   | -  | -                              | -                     | -                  | 7,176,433                    | -                                  | -                       | -              | -                | 7,176,433         |
| <b>Expenses before undernoted items</b>       | <b>19,458,750</b>                         | <b>6,193,799</b>                                       | <b>443,748</b>                 | <b>14,935,542</b>     | <b>3,163,875</b>   | <b>17,280,140</b>            | <b>10,559,047</b>                  | <b>146,011</b>          | <b>125,990</b> | <b>2,471,146</b> | <b>74,778,048</b> |
| Amortization of tangible capital assets       | -   | 1,615  | -                              | -                     | -                  | 1,742,696                    | 288,546                            | -                       | -              | 144,739          | 2,177,596         |
| Allocated administration costs                | -   | 1,395,628  | -                              | 244,291               | 58,126             | 229,658                      | 46,541                             | -                       | 58,126         | (2,032,370)      | -                 |
| <b>Total expenses</b>                         | <b>19,458,750</b>                         | <b>7,591,042</b>                                       | <b>443,748</b>                 | <b>15,179,833</b>     | <b>3,222,001</b>   | <b>19,252,494</b>            | <b>10,894,134</b>                  | <b>146,011</b>          | <b>184,116</b> | <b>583,515</b>   | <b>76,955,644</b> |
| Provincial settlements                        | -   | -  | -                              | -                     | -                  | -                            | -                                  | -                       | -              | -                | -                 |
| Gain on disposal of tangible capital assets   | -   | -  | -                              | -                     | -                  | (2,398)                      | (7,597)                            | -                       | -              | -                | (9,995)           |
| <b>Annual surplus (deficit)</b>               | <b>\$ 183,447</b>                         | <b>356,164</b>   | <b>-</b>                       | <b>(689,523)</b>      | <b>(242,241)</b>   | <b>1,520,022</b>             | <b>(298,657)</b>                   | <b>-</b>                | <b>20,532</b>  | <b>-</b>         | <b>849,744</b>    |

## DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - 2018 Consolidated Segmented Information Schedule

Year ended December 31, 2019

|   | Ontario<br>Works<br>Financial<br>Benefits | Ontario Works<br>Employment<br>and Program<br>Delivery | Healthy<br>Communities<br>Fund | Child Care<br>Program | EarlyON<br>Program | Social<br>Housing<br>Program | EMS - Land<br>Ambulance<br>Program | Homelessness<br>Program | Board<br>Costs | Administration   | Total<br>2018     |
|---|---|--|--------------------------------|-----------------------|--------------------|------------------------------|------------------------------------|-------------------------|----------------|------------------|-------------------|
| Revenue:                                      |   |  |                                |                       |                    |                              |                                    |                         |                |                  |                   |
| Municipal levy                                | \$ 257,174                                | 3,056,699  | 470,000                        | 1,243,940             | -                  | 8,932,519                    | 4,860,434                          | -                       | 169,223        | -                | 18,989,989        |
| Provincial Funding                            | 20,214,131                                | 4,867,469  | -                              | 12,845,148            | 2,763,229          | 9,268,963                    | 5,155,802                          | -                       | 21,112         | -                | 55,135,854        |
| Federal Funding - ESDC                        | -   | -  | -                              | -                     | -                  | 45,000                       | -                                  | 184,722                 | -              | 3,360            | 233,082           |
| Repayments                                    | 784,583                                   | 36,432   | -                              | 43                    | -                  | 208,203                      | 36,882                             | -                       | -              | 39,508           | 1,105,651         |
| Interest and other                            | -   | 308  | -                              | -                     | -                  | 190,401                      | 22,600                             | -                       | 30,000         | 297,188          | 540,497           |
| Rent  | -   | -  | -                              | -                     | -                  | 4,311,377                    | -                                  | -                       | -              | -                | 4,311,377         |
| Deferred revenue                              | -   | -  | -                              | 1,051,600             | -                  | 394,149                      | -                                  | -                       | -              | -                | 1,445,749         |
| <b>Total revenue</b>                          | <b>21,255,888</b>                         | <b>7,960,908</b>                                       | <b>470,000</b>                 | <b>15,140,731</b>     | <b>2,763,229</b>   | <b>23,350,612</b>            | <b>10,075,718</b>                  | <b>184,722</b>          | <b>220,335</b> | <b>340,056</b>   | <b>81,762,199</b> |
| Expenses:                                     |   |  |                                |                       |                    |                              |                                    |                         |                |                  |                   |
| Salaries and benefits                         | -   | 4,656,828  | -                              | 728,650               | 268,031            | 1,209,121                    | 227,312                            | 15,570                  | 78,519         | 1,377,252        | 8,561,283         |
| Honorariums                                   | -   | -  | -                              | -                     | -                  | -                            | -                                  | -                       | 1,920          | -                | 1,920             |
| Training                                      | -   | 23,576   | -                              | 69,979                | 38,204             | 11,529                       | 2,495                              | -                       | 12,964         | 43,760           | 202,507           |
| Travel  | -   | 26,646   | -                              | 7,413                 | 2,836              | 8,631                        | 822                                | -                       | 10,112         | 7,315            | 63,775            |
| Telephone                                     | -   | 30,759   | -                              | 2,080                 | -                  | 1,081                        | 141                                | -                       | 330            | 39,408           | 73,799            |
| Technology                                    | -   | 52,915   | -                              | 77,694                | 27,787             | 458                          | 49,096                             | -                       | -              | 264,295          | 472,245           |
| Accommodations                                | -   | 126,146  | -                              | -                     | -                  | 35,140                       | 462,419                            | -                       | -              | 536,782          | 1,160,487         |
| Professional fees                             | -   | 5,478  | -                              | 13,727                | 5,581              | 35,536                       | 12,357                             | 1,526                   | 6,247          | 57,418           | 137,870           |
| Insurance                                     | -   | -  | -                              | -                     | -                  | -                            | 95,902                             | -                       | -              | 58,441           | 154,343           |
| General office                                | -   | 130,433  | -                              | 12,475                | 1,904              | 18,819                       | 35,415                             | 601                     | 15,949         | 109,932          | 325,528           |
| Materials and services                        | -   | -  | -                              | -                     | -                  | -                            | 267,459                            | -                       | -              | -                | 267,459           |
| Equipment and vehicle                         | -   | -  | -                              | -                     | -                  | -                            | 176,112                            | -                       | -              | -                | 176,112           |
| Employment related costs (Clients)            | -   | 358,286  | -                              | -                     | -                  | -                            | -                                  | -                       | -              | -                | 358,286           |
| Transfers to recipients and service providers | 20,376,846                                | 485,060  | 469,374                        | 13,928,379            | 2,353,275          | 12,477,615                   | 8,597,701                          | 167,025                 | -              | -                | 58,855,275        |
| Nipissing District Housing Corporation        | -   | -  | -                              | -                     | -                  | 6,824,608                    | -                                  | -                       | -              | -                | 6,824,608         |
| <b>Expenses before undernoted items</b>       | <b>20,376,846</b>                         | <b>5,896,127</b>                                       | <b>469,374</b>                 | <b>14,840,397</b>     | <b>2,697,618</b>   | <b>20,622,538</b>            | <b>9,927,231</b>                   | <b>184,722</b>          | <b>126,041</b> | <b>2,494,603</b> | <b>77,635,497</b> |
| Amortization of tangible capital assets       | -   | 29,859   | -                              | 20                    | -                  | 1,915,990                    | 495,274                            | -                       | 68             | 250,844          | 2,692,055         |
| Allocated administration costs                | -   | 1,566,252  | -                              | 285,276               | 65,611             | 364,586                      | 54,074                             | -                       | 67,534         | (2,403,333)      | -                 |
| <b>Total expenses</b>                         | <b>20,376,846</b>                         | <b>7,492,238</b>                                       | <b>469,374</b>                 | <b>15,125,693</b>     | <b>2,763,229</b>   | <b>22,903,114</b>            | <b>10,476,579</b>                  | <b>184,722</b>          | <b>193,643</b> | <b>342,114</b>   | <b>80,327,552</b> |
| Provincial settlements                        | -   | -  | -                              | 15,038                | -                  | -                            | -                                  | -                       | -              | -                | 15,038            |
| Loss on disposal of tangible capital assets   | -   | -  | -                              | -                     | -                  | -                            | (8,140)                            | -                       | -              | (2,058)          | (10,198)          |
| <b>Annual surplus (deficit)</b>               | <b>\$ 879,042</b>                         | <b>468,670</b>   | <b>626</b>                     | <b>-</b>              | <b>-</b>           | <b>447,498</b>               | <b>(392,721)</b>                   | <b>-</b>                | <b>26,692</b>  | <b>-</b>         | <b>1,429,807</b>  |