

Non-Consolidated Financial Statements of

**DISTRICT OF NIPISSING
SOCIAL SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2021

District of Nipissing Social Services Administration Board
Non-consolidated Financial Statements
For the year ended December 31, 2021

Contents

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


Management's Responsibility for the Non-Consolidated Financial Statements

The accompanying non-consolidated financial statements of The District of Nipissing Social Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the non-consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the non-consolidated financial statements. These systems are monitored and evaluated by Management.

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

The non-consolidated financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's non-consolidated financial statements.

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Catherine Matheson
Chief Administrative Officer

May 25, 2022



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Independent Auditor's Report

To the Directors of District of Nipissing Social Services Administration Board

Opinion

We have audited the non-consolidated financial statements of District of Nipissing Social Services Administration Board (the "Board"), which comprise the non-consolidated statement of financial position as at December 31, 2021, and the non-consolidated statement of operations, non-consolidated statement of changes in net assets and non-consolidated statement of cash flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2021, and its results of operations, its change in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The District of Nipissing Social Services Administration Board prepares consolidated financial statements for the year ended December 31, 2021 in accordance with Canadian public sector accounting standards on which we will issue a separate auditor's report to the Board of District of Nipissing Social Services Administration Board.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the non-consolidated financial statements, which describe the basis of accounting. The non-consolidated financial statements are prepared for the use of the District of Nipissing Social Services Administration Board for the described purposes only and as a result may not be suitable for another purpose.

Other Information

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

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

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

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

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

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

Management is responsible for the preparation and fair presentation of these non-consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Non-Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the



override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario

May 25, 2022

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 22,407,882	\$ 20,200,701
Accounts receivable (note 2)	871,386	3,032,654
Portfolio investments (note 3)	1,974,821	1,933,673
Long-term investments (note 10)	100	100
	25,254,189	25,167,128
Financial liabilities		
Accounts payable and accrued liabilities (note 4)	7,143,737	12,806,714
Deferred revenue - other (note 5)	2,268,207	1,272,877
Deferred revenue - long-term (note 5)	3,278,071	3,327,018
	12,690,015	17,406,609
Net financial assets	12,564,174	7,760,519
Non-financial assets		
Tangible capital assets (note 6)	4,508,641	2,771,384
Other	518,493	303,571
	5,027,134	3,074,955
Contingent assets (note 11)		
Commitments (note 12)		
Uncertainty due to COVID-19 (note 13)		
Accumulated surplus (note 7)	\$ 17,591,308	\$ 10,835,474

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

On behalf of the Board:

DocuSigned by:

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DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Non-Consolidated Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 15)	2021 Actual	2020 Actual
Revenue:			
Municipal levy	\$ 20,908,056	\$ 20,908,056	\$ 20,504,986
Ministry of Children, Community and Social Services	23,117,121	18,553,264	22,107,954
Ministry of Education	15,069,510	15,176,375	12,220,683
Ministry of Municipal Affairs and Housing	10,235,318	11,809,674	10,074,175
Ministry of Health	5,909,316	6,124,385	5,907,834
Ministry of Long-Term Care	-	712,076	-
Employment and Social Development Canada	299,287	833,049	784,671
Northern Ontario Heritage Fund Corporation	31,499	31,332	-
Interest, recoveries and other	958,995	1,089,471	967,064
	76,529,102	75,237,682	72,567,367
Expenses:			
Ontario Works Financial Benefits	18,916,121	14,524,826	17,859,506
Social Housing Program	19,491,227	18,795,597	17,189,070
Child Care Program	13,935,960	14,153,813	11,257,527
EarlyOn Program	2,486,810	2,402,662	2,098,207
EMS - Land Ambulance Program	11,476,650	11,189,026	10,842,400
Community Paramedicine	-	461,261	-
Administration	2,874,832	2,673,914	2,558,205
Ontario Works Employment Program	6,157,106	5,344,033	5,331,121
Healthy Communities Fund	300,000	290,000	241,918
Reaching Home Program	299,287	830,055	784,671
Board	102,367	76,840	68,774
Gateway Hub	20,000	-	354
Amortization of tangible capital assets	-	502,566	419,010
	76,060,360	71,244,593	68,650,763
Annual surplus before undernoted items	468,742	3,993,089	3,916,604
Gain on disposal of tangible capital assets	-	89,891	-
Provincial settlements (note 14)	-	2,672,854	(5,644)
Annual surplus	468,742	6,755,834	3,910,960
Accumulated surplus, beginning of the year	10,835,474	10,835,474	6,924,514
Accumulated surplus, end of the year	\$ 11,304,216	\$ 17,591,308	\$ 10,835,474

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, 2021, with comparative information for 2020

		Budget (note 14)	2021	2020
Annual surplus	\$	468,742	\$ 6,755,834	\$ 3,910,960
Acquisition of tangible capital assets		(468,742)	(2,310,609)	(1,897,665)
Amortization of tangible capital assets		-	502,566	419,010
Proceeds on disposal of tangible capital assets		-	160,677	-
Gain on disposal of tangible capital assets		-	(89,891)	-
		-	5,018,577	2,432,305
Increase in other non-financial assets		-	(214,922)	(132,291)
Change in net financial assets		-	4,803,655	2,300,014
Net financial assets, beginning of year		7,760,519	7,760,519	5,460,505
Net financial assets, end of year	\$	7,760,519	\$ 12,564,174	\$ 7,760,519

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, 2021, with comparative information for 2020

	2021	2020
Cash flows from operating activities:		
Annual surplus	\$ 6,755,834	\$ 3,910,960
Items not involving cash:		
Amortization of tangible capital assets	502,566	419,010
Gain on disposal of tangible capital assets	(89,891)	-
	7,168,509	4,329,970
Change in non-cash working capital:		
Accounts receivable	2,161,268	(2,160,485)
Other non-financial assets	(214,922)	(132,291)
Deferred revenue - other	995,330	573,399
Accounts payable and accrued liabilities	(5,662,977)	7,159,956
	4,447,208	9,770,549
Cash flows from financing activities:		
(Decrease) increase in deferred revenue - long-term	(48,947)	42,232
Cash flows from capital activities:		
Cash used to acquire tangible capital assets	(2,310,609)	(1,897,665)
Cash received on disposal of tangible capital assets	160,677	-
	(2,149,932)	(1,897,665)
Cash flows from investing activities:		
Increase in investments	(41,148)	(199,992)
Increase in cash during the year	2,207,181	7,715,124
Cash, beginning of year	20,200,701	12,485,577
Cash, end of year	\$ 22,407,882	\$ 20,200,701

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, 2021

Nature of the Organization

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

The participating municipalities are as follows:

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

1. Significant accounting policies:

(a) Basis of presentation:

These non-consolidated financial statements have been prepared for the use of the Board. They do not reflect the financial position and related operations of the Nipissing District Housing Corporation, a wholly owned subsidiary corporation, which are disclosed separately in the notes to the financial statements (see note 10).

The financial statements of the Board are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, with the exception of not consolidating the Nipissing District Housing Corporation as disclosed above. Consolidated financial statements of the Board are prepared by management as well as these financial statements. Significant aspects of the accounting policies adopted by the Board are as described below.

(b) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

1. Significant accounting policies (continued):

(c) Non-financial assets:

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

(i) Tangible capital assets

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

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

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

(ii) Contributions of tangible capital assets

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

(f) Investments:

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

(e) Revenue recognition:

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

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

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

1. Significant accounting policies (continued):

(d) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

(g) Use of estimates:

The preparation of the non-consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation allowances for receivables and valuation of the Canada – Ontario Affordable Housing Program Loans. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Accounts receivable:

	2021	2020
Province of Ontario:		
Ministry of Children, Community and Social Services	\$ 20	\$ -
Ministry of Municipal Affairs and Housing	490,949	946,312
Ministry of Health	116,870	20,021
Northern Ontario Heritage Fund Corporation	15,585	-
Other:		
Nipissing District Housing Corporation	25,437	488,677
Town of Mattawa	18,565	-
Municipality of Temagami	-	155,224
Township of Bonfield	-	87,200
Township of South Algonquin	-	43,267
Municipality of West Nipissing	-	605
Municipality of Mattawan	-	4,332
Township of Papineau-Cameron	-	23,340
Township of Chisholm	22,642	22,038
City of North Bay	-	28,441
Employment and Social Development Canada	-	44,659
HST rebate	58,133	92,804
Other	123,185	1,075,734
	\$ 871,386	\$ 3,032,654

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

3. Portfolio investments:

	2021	2020
Guaranteed Investment Certificates	\$ 1,974,821	\$ 1,933,673
	\$ 1,974,921	\$ 1,933,673

Guaranteed investment certificates have yields ranging from 1.40% to 3.10% and mature at dates ranging from January 2022 to June 2026.

4. Accounts payable and accrued liabilities:

	2021	2020
Trade payables and accrued liabilities	\$ 4,117,715	\$ 5,425,482
Nipissing District Housing Corporation	-	1,911
Ministry of Children, Community and Social Services	1,392,526	1,817,195
Ministry of Education	1,352,321	5,119,407
Ministry of Health	24,354	300,987
Ministry of Long-Term Care	45,897	-
Ministry of Municipal Affairs and Housing	156,555	121,908
Employment and Social Development Canada	54,369	19,824
	\$ 7,143,737	\$ 12,806,714

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

5. Deferred revenue:

	Balance at December 31, 2020	Contributions Received	Amounts Recognized to Revenue	Balance at December 31, 2021
Current:				
Affordable Housing Program	\$ 2,268	-	-	2,268
Strong Communities Rent Supplements	76,944	344,612	(306,269)	115,287
Other	22,427	-	-	22,427
Get Trained Workers	21,000	-	-	21,000
IAH Housing Allowance	25,343	-	(25,343)	-
HIFIS	399	-	-	399
IAH Ontario Renovates	10,308	-	-	10,308
SIF Housing Allowance	29,250	-	(29,250)	-
CHPI	157,663	1,359,627	(1,325,833)	191,457
Ontario Works client repayments	3,220	340,889	(344,427)	(318)
Commercial rent supplement	46,578	-	-	46,578
Safe Restart Funding	347,242	-	(347,242)	-
Reaching Home COVID-19	177,095	-	(177,095)	-
COCHI Transitional Operating Funding	-	185,200	(85,117)	100,083
OPHI Rental Housing	172,354	-	(172,354)	-
OPHI Ontario Renovates	174,092	270,664	(92,033)	352,723
OPHI Administration	6,694	20,855	(27,549)	-
Social Services Relief Fund 2	-	3,426,820	(2,581,520)	845,300
EDU One-Time Transitional Grant	-	347,159	(31,692)	315,467
Community Paramedicine	-	750,000	(504,772)	245,228
	\$ 1,272,877	7,045,826	(6,050,496)	2,268,207
Long-term:				
Social housing federal capital	\$ 2,508,018	-	-	2,508,018
Social housing severance	132,924	-	(132,924)	-
Emergency medical service capital	133,440	-	-	133,440
Emergency medical services severance	235,271	-	(31,366)	203,905
AHP - Home (repair replacement)	317,365	115,343	-	432,708
	\$ 3,327,018	115,343	(164,290)	3,278,071

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

6. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals	Balance at December 31, 2021
Office equipment	\$ 402,738	127,959	-	530,697
Computer equipment	595,930	97,316	(16,599)	676,647
Ambulances	2,855,568	488,871	(358,291)	2,986,148
Medical equipment	590,795	110,714	(414,014)	287,495
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	3,460,543	1,485,749	-	4,946,292
Buildings	250,204	-	-	250,204
Total	\$ 8,164,891	2,310,609	(788,904)	9,686,596

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization expense	Balance at December 31, 2021
Office equipment	\$ 393,728	-	26,326	420,054
Computer equipment	459,479	(15,143)	71,819	516,155
Ambulances	1,919,921	(358,291)	247,632	1,809,262
Medical equipment	390,364	(344,684)	92,475	138,155
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,216,866	-	51,803	2,268,669
Buildings	4,036	-	12,511	16,547
Total	\$ 5,393,507	(718,118)	502,566	5,177,955

	Net book value, December 31, 2020	Net book value, December 31, 2021
Office equipment	\$ 9,010	110,643
Computer equipment	136,451	160,492
Ambulances	935,647	1,176,886
Medical equipment	200,431	149,340
Machinery and equipment	-	-
Leasehold improvements	1,243,677	2,677,623
Buildings	246,168	233,657
Total	\$ 2,771,384	4,508,641

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2019	Additions	Disposals	Balance at December 31, 2020
Office equipment	\$ 402,738	-	-	402,738
Computer equipment	557,511	45,423	(7,004)	595,930
Ambulances	2,561,146	294,422	-	2,855,568
Medical equipment	526,197	64,598	-	590,795
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,217,525	1,243,018	-	3,460,543
Buildings	-	250,204	-	250,204
Total	\$ 6,274,230	1,897,665	(7,004)	8,164,891

Accumulated Amortization	Balance at December 31, 2019	Disposals	Amortization expense	Balance at December 31, 2020
Office equipment	\$ 375,102	-	18,626	393,728
Computer equipment	394,617	(7,004)	71,866	459,479
Ambulances	1,693,050	-	226,871	1,919,921
Medical equipment	315,310	-	75,054	390,364
Machinery and equipment	9,113	-	-	9,113
Leasehold improvements	2,194,309	-	22,557	2,216,866
Buildings	-	-	4,036	4,036
Total	\$ 4,981,501	(7,004)	419,010	5,393,507

	Net book value, December 31, 2019	Net book value, December 31, 2020
Office equipment	\$ 27,636	9,010
Computer equipment	162,894	136,451
Ambulances	868,096	935,647
Medical equipment	210,887	200,431
Machinery and equipment	-	-
Leasehold improvements	23,216	1,243,677
Buildings	-	246,168
Total	\$ 1,292,729	2,771,384

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

7. Accumulated surplus:

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

	2021	2020
Invested in tangible capital assets	\$ 4,508,641	\$ 2,771,384
Working fund	7,318,577	4,258,718
Reserves and reserve funds (note 8)	5,764,090	3,805,372
	\$ 17,591,308	\$ 10,835,474

8. Reserves and reserve funds:

	2021	2020
Set aside for specific purposes by the Board:		
Reserves:		
Social Housing capital	\$ 817,274	\$ 817,274
Social Housing programs	300,000	300,000
Affordable housing	1,576,700	512,445
EMS	1,090,000	195,537
ASO employee benefits	140,222	140,222
OD contingency	112,000	112,000
Project reserve	149,080	149,080
Funds subject to restrictions:		
Best start	570,241	570,241
Child Care	1,008,573	1,008,573
	\$ 5,764,090	\$ 3,805,372

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

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, 2021. The results of this valuation disclosed total actuarial liabilities of \$120,796 million in respect of benefits accrued for service with actuarial assets at the date of \$117,665 million indicating a going concern actuarial deficit of \$3,131 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 2021 were \$604,873 (2020 - \$597,613).

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

10. Long-term investments:

The Board has a \$100 (2020 - \$100) investment in the Nipissing District Housing Corporation (the "Corporation") which represents 100% of the issued and outstanding shares. The Board is a funding agency of the Corporation. Transactions between the Board and the Corporation are in the normal course of operations and are measured at the exchange amount, being the amount of consideration established and agreed to by the related parties.

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

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

	2021	2020
Total assets	\$ 35,101,626	\$ 36,244,547
Total liabilities	\$ 13,079,102	\$ 15,199,262
Net assets balances	22,022,524	21,045,285
	\$ 35,101,626	\$ 36,244,547
Results of operations:		
Total revenue	\$ 10,389,203	\$ 10,689,510
Total expenses	9,411,964	9,396,390
Excess of revenue over expenses	\$ 977,239	\$ 1,293,120
Cash flows:		
Cash flows from operating activities	\$ 1,070,027	\$ 2,416,980
Cash flow from financing activities	30,871	331,143
Cash flow from investing activities	(299,247)	(1,251,463)
Increase in cash	\$ 801,651	\$ 1,496,660

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

11. Contingent assets:

Included in the Social Housing Program expenses is \$389,693 (2020 - \$545,554) in grants to individuals with forgivable conditions. In total, \$6,101,961 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 \$432,707 has been repaid of which \$115,342 was in 2021.

12. Commitments:

The Board rents office premises under a long-term operating lease with the City of North Bay. The current lease expires March 31, 2030 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$2,742,063. Offsite storage has been obtained from the North Bay Public Library at a cost of \$6,200 per annum.

The Board rents premises from the Municipality of West Nipissing. The current lease expires December 31, 2026 with two additional five year renewal terms. The aggregate rental payments to the expiry date amount to \$267,219. The Board also rents office space in West Nipissing. The current lease expires August 31, 2022. The aggregate rental payment to expiry is \$36,000.

The Board rents premises in Mattawa. The current lease expires August 31, 2023. The aggregate rental payments to the expiry date amount to \$22,936.

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 \$2,577,308.

The Board rents EMS patient equipment through two leases. The leases expire on March 31, 2023 and August 15, 2026. The aggregate rental payments to the expiry dates amount to \$21,130 and \$355,912 respectively.

The Board rents office equipment through a lease. The lease expires on November 30, 2024. The aggregate rental payments to expiry is \$69,038.

The Board rents premises in North Bay for transitional housing through two leases. The leases expire on May 31, 2040 and May 31, 2041. The aggregate rental payments to the expiry dates amount to \$1,944,985 and \$3,547,351 respectively.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

12. Commitments (continued):

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

2022	\$ 1,055,010
2023	1,007,767
2024	998,273
2025	982,642
2026	<u>976,898</u>
	\$ 5,020,590

13. Uncertainty due to COVID-19:

The impact of COVID-19 in Canada and on the global economy have been significant. 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.

14. Provincial settlements:

Provincial settlements in the amount of \$2,672,854 (2020 – (\$5,644)) represents restricted contributions from the Ministry of Education from the prior year that were unspent and previously recorded as payable to the Ministry. Through the annual settlement process in September of 2021 between the Board and the Ministry, it was determined that this funding was not repayable to the Ministry.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

15. Budget data:

The budget data presented in these non-consolidated financial statements is based upon the budget approved by the Board on December 16, 2020 which was prepared on a cash basis. The budget established does not include a budgeted amount for amortization of tangible capital assets.

The budget figures in the non-consolidated statement of operations have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budget and the budget figures presented in the non-consolidated statement of operations is presented below:

	Budget Amount
Adopted non-consolidated budget:	
Budgeted annual surplus (deficit) for the year	\$ -
Adjustments to adopted budget:	
Acquisition of tangible capital assets	468,742
Budget surplus per non-consolidated statement of operations	\$ 468,742

16. Segmented information:

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

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

Ontario Works financial benefits and related programs

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

Child care program

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

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Non-Consolidated Financial Statements

Year ended December 31, 2021

16. Segmented information (continued):

EarlyON program

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

Social housing program

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

EMS – Land ambulance program

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

Community Paramedicine

The program supports seniors on the provincial long-term care waitlist, or soon to be eligible for long-term care, with community paramedicine services in the comfort of their own homes.

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.

Healthy communities fund

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

Reaching Home program

The program promotes strategic partnerships and structures including housing solutions and stable supports, to assist homeless persons to move toward autonomy and self-sufficiency.

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

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Unaudited - 2021 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2021

	Ontario Works Financial Benefits (Schedule 1)	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program (Schedule 2)	EarlyON Program (Schedule 3)	Social Housing Program (Schedule 4)	EMS - Land Ambulance Program (Schedule 5)	Community Paramedicine	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2021
Revenue:													
Municipal Levy	\$ 55,000	3,063,586	300,000	1,663,671	-	9,570,359	6,092,520	-	-	20,000	142,920	-	20,908,056
Provincial Funding	14,110,537	4,442,727	-	12,372,130	2,457,004	11,590,724	6,093,019	712,076	-	-	-	31,332	51,809,549
Federal Funding - ESDC	-	-	-	-	-	-	-	-	652,960	-	-	-	2,994
Repayments	423,252	4,927	-	-	-	-	-	-	-	-	-	-	2,498
Interest and other	-	10,101	-	-	-	86,119	-	-	-	-	30,000	532,574	688,794
Deferred revenue	-	-	-	347,241	-	218,950	31,366	-	177,095	-	-	-	774,652
Total revenue	14,588,789	7,521,341	300,000	14,383,042	2,457,004	21,466,152	12,216,905	712,076	830,055	20,000	172,920	569,398	75,237,682
Expenses:													
Salaries and benefits	-	4,692,860	-	666,802	334,230	1,328,050	301,161	18,909	145,528	-	65,183	1,637,369	9,190,092
Honorariums	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200
Training	-	11,638	-	8,967	125	3,652	305	-	-	-	1,017	29,767	55,471
Travel	-	321	-	46	-	375	-	-	-	-	-	653	1,395
Telephone	-	16,255	-	188	-	188	-	2,727	-	-	-	10,858	30,216
Technology	-	88,811	-	53,466	22,509	3,633	82,306	14,973	-	-	-	332,769	598,467
Accommodations	-	94,426	-	-	-	119,336	512,844	18,000	-	-	-	447,584	1,192,190
Professional fees	-	63,279	-	8,288	1,618	50,370	5,415	12,050	1,942	-	8,747	68,984	220,693
Insurance	-	-	-	-	-	-	101,797	9,077	-	-	-	92,622	203,496
General office	-	96,048	-	1,305	-	10,678	7,261	3,360	104	-	693	53,308	172,757
Materials and services	-	-	-	-	-	-	208,456	21,118	-	-	-	-	229,574
Equipment and vehicle	-	-	-	-	-	-	254,262	6,527	-	-	-	-	260,789
Employment related costs (Clients)	-	165,395	-	-	-	-	-	-	-	-	-	-	165,395
Transfers to recipients and service providers	14,524,826	115,000	290,000	13,414,751	2,044,180	17,279,315	9,715,219	354,520	682,481	-	-	-	58,420,292
Expenses before undemoted items	14,524,826	5,344,033	290,000	14,153,813	2,402,662	18,795,597	11,189,026	461,261	830,055	-	76,840	2,673,914	70,742,027
Amortization of tangible capital assets	-	11,940	-	-	-	73,973	327,693	27,537	-	-	-	61,423	502,566
Allocated administration costs	-	1,469,610	-	229,229	54,342	277,237	51,539	10,000	-	-	64,477	(2,156,434)	-
Total expenses	14,524,826	6,825,583	290,000	14,383,042	2,457,004	19,146,807	11,568,258	498,798	830,055	-	141,317	578,903	71,244,593
Provincial settlements	-	212	-	(2,404,747)	(268,319)	-	-	-	-	-	-	-	(2,672,854)
Gain on disposal of tangible capital assets	-	-	-	-	-	-	(80,386)	-	-	-	-	(9,505)	(89,891)
Annual surplus (deficit)	\$ 63,963	695,546	10,000	2,404,747	268,319	2,319,345	729,033	213,278	-	20,000	31,603	-	6,755,834

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Unaudited - 2020 Non-Consolidated Segmented Information Schedule

Year ended December 31, 2021

	Ontario Works Financial Benefits	Ontario Works Employment and Program Delivery	Healthy Communities Fund	Child Care Program	EarlyON Program	Social Housing Program	EMS - Land Ambulance Program	Reaching Home Program	Gateway Hub	Board Costs	Administration	Total 2020
Revenue:												
Municipal Levy	\$ 62,400	3,181,496	400,000	1,451,956	-	9,583,330	5,628,588	-	20,000	177,216	-	20,504,986
Provincial Funding	17,648,176	4,459,778	-	10,061,968	2,030,442	9,989,728	5,882,906	-	-	-	-	50,072,998
Federal Funding - ESDC	-	-	-	-	-	-	-	784,671	-	-	-	784,671
Repayments	432,744	20,710	-	-	-	1,319	-	-	-	-	12,447	467,220
Interest and other	-	100	-	-	-	8,500	-	-	354	30,000	460,890	499,844
Deferred revenue	-	-	-	-	128,273	84,447	24,928	-	-	-	-	237,648
Total revenue	18,143,320	7,662,084	400,000	11,513,924	2,158,715	19,667,324	11,536,422	784,671	20,354	207,216	473,337	72,567,367
Expenses:												
Salaries and benefits	-	4,787,212	-	654,207	266,238	1,028,603	110,951	32,045	-	63,680	1,544,763	8,487,699
Honorariums	-	-	-	-	-	-	-	-	-	1,200	-	1,200
Training	-	5,223	-	407	-	2,431	-	10	-	2,525	16,321	26,917
Travel	-	4,225	-	5,130	-	636	6	305	-	862	1,542	12,706
Telephone	-	21,202	-	752	-	1,610	67	-	354	35	32,261	56,281
Technology	-	59,419	-	24,389	21,162	25,406	66,050	-	-	-	265,751	462,177
Accommodations	-	96,991	-	-	-	-	493,929	-	-	-	506,018	1,096,938
Professional fees	-	6,323	-	8,651	-	24,316	-	2,369	-	-	38,152	79,811
Insurance	-	-	-	-	-	-	104,009	-	-	-	69,483	173,492
General office	-	114,736	-	1,735	1,424	7,574	14,083	3,343	-	472	83,914	227,281
Materials and services	-	-	-	-	-	-	214,148	-	-	-	-	214,148
Equipment and vehicle	-	-	-	-	-	-	162,941	-	-	-	-	162,941
Employment related costs (Clients)	-	162,710	-	-	-	-	-	-	-	-	-	162,710
Transfers to recipients and service providers	17,859,506	73,080	241,918	10,562,256	1,809,383	16,098,494	9,676,216	746,599	-	-	-	57,067,452
Expenses before undernoted items	17,859,506	5,331,121	241,918	11,257,527	2,098,207	17,189,070	10,842,400	784,671	354	68,774	2,558,205	68,231,753
Amortization of tangible capital assets	-	2,710	-	-	-	4,329	320,294	-	-	-	91,677	419,010
Allocated administration costs	-	1,531,635	-	256,397	60,508	235,502	26,336	-	-	66,167	(2,176,545)	-
Total expenses	17,859,506	6,865,466	241,918	11,513,924	2,158,715	17,428,901	11,189,030	784,671	354	134,941	473,337	68,650,763
Provincial settlements	-	5,644	-	-	-	-	-	-	-	-	-	5,644
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Annual surplus (deficit)	\$ 283,814	790,974	158,082	-	-	2,238,423	347,392	-	20,000	72,275	-	3,910,960

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 1

Non-Consolidated Schedule of Operations - Ontario Works Financial Benefits

Year ended December 31, 2021

	Financial Assistance	Discretionary Benefits	Mandatory Benefits	Funerals & Burials	Total
Revenue:					
Municipal levy	\$ -	-	-	55,000	55,000
Provincial funding	13,200,217	590,246	320,074	-	14,110,537
Repayments	239,202	91,455	8,977	83,618	423,252
Total revenue	13,439,419	681,701	329,051	138,618	14,588,789
Expenses:					
Transfers to recipients and service providers	13,397,246	681,389	329,081	117,110	14,524,826
Total expenses	13,397,246	681,389	329,081	117,110	14,524,826
Annual surplus (deficit)	\$ 42,173	312	(30)	21,508	63,963

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

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

Year ended December 31, 2021

	Fee Subsidy	ELCC Funding	Capacity Funding	Special Needs	General Operating	Play Based Materials	Play Based Transformation	Pay Equity	Wage Enhancement	Indigenous Led	Safe Restart Funding	Additional Re-investment	Administration	Total
Revenue:														
Municipal levy	\$ 1,493,189	-	-	-	-	-	-	-	-	-	-	-	170,482	1,663,671
Provincial funding	3,168,485	654,628	84,371	893,304	4,137,110	500,000	75,000	170,965	1,029,536	541,978	-	507,852	608,901	12,372,130
Deferred revenue	-	-	-	-	-	-	-	-	-	-	278,779	-	68,462	347,241
Total revenue	4,661,674	654,628	84,371	893,304	4,137,110	500,000	75,000	170,965	1,029,536	541,978	278,779	507,852	847,845	14,383,042
Expenses:														
Salaries and benefits	-	43,075	84,371	-	-	-	-	-	-	-	-	-	539,356	666,802
Training	-	-	-	-	-	-	-	-	-	-	-	-	8,967	8,967
Travel	-	-	-	-	-	-	-	-	-	-	-	-	46	46
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	188	188
Technology	-	-	-	-	-	-	-	-	-	-	-	-	53,466	53,466
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	8,288	8,288
General office	-	-	-	-	-	-	-	-	-	-	-	-	1,305	1,305
Transfers to recipients and service providers	4,661,674	611,553	-	893,304	4,137,110	500,000	75,000	170,965	1,029,536	541,978	278,779	507,852	7,000	13,414,751
Expenses before undemoted items	4,661,674	654,628	84,371	893,304	4,137,110	500,000	75,000	170,965	1,029,536	541,978	278,779	507,852	618,616	14,153,813
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	229,229	229,229
Total expenses	4,661,674	654,628	84,371	893,304	4,137,110	500,000	75,000	170,965	1,029,536	541,978	278,779	507,852	847,845	14,383,042
Provincial settlements	-	-	-	-	(2,070,630)	-	-	-	(334,117)	-	-	-	-	(2,404,747)
Annual surplus (deficit)	\$ -	-	-	-	2,070,630	-	-	-	334,117	-	-	-	-	2,404,747

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 3

Non-Consolidated Schedule of Operations - EarlyON Program

Year ended December 31, 2021

	Program	Indigenous Led	Additional Re-investment	Administration	Total
Revenue:					
Provincial funding	\$ 1,770,770	428,727	2,890	254,617	2,457,004
Deferred revenue	-	-	-	-	-
Total revenue	1,770,770	428,727	2,890	254,617	2,457,004
Expenses:					
Salaries and benefits	135,742	-	-	198,488	334,230
Training	-	-	-	125	125
Technology	22,465	-	-	44	22,509
Professional fees	-	-	-	1,618	1,618
Transfers to recipients and service providers	1,612,563	428,727	2,890	-	2,044,180
Expenses before undernoted items	1,770,770	428,727	2,890	200,275	2,402,662
Allocated administration costs	-	-	-	54,342	54,342
Total expenses	1,770,770	428,727	2,890	254,617	2,457,004
Provincial settlements	(268,319)	-	-	-	(268,319)
Annual surplus (deficit)	\$ 268,319	-	-	-	268,319

**DISTRICT OF NIPISSING SOCIAL SERVICES
ADMINISTRATION BOARD**

Unaudited - Schedule 4

Non-Consolidated Schedule of Operations - Social Housing Program

Year ended December 31, 2021

	Reformed NFP	Municipal NFP	Federal NFP	Urban Native	NDHC Operating & Capital	Commercial Rent Supplement	PortaMe Housing Benefit	Strong Communities Rent Supplement	Northern Remote Build & Repair	Investment In Affordable Housing (IAH)	Social Infrastructure Fund (SIF)	COCH	OPH	CHP	Gateway House	Administration	Total
Revenue:																	
Municipal levy	\$ 4,424,982	187,110	34,409	-	2,402,598	404,666	60,000	-	127,872	-	-	-	-	-	673,654	1,255,068	9,570,359
Provincial funding	1,379,240	129,490	41,264	1,020,537	621,299	96,874	-	284,409	-	120,000	69,299	114,565	391,438	6,872,531	-	449,778	11,590,724
Interest and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,119	86,119
Deferred revenue	-	-	-	-	-	-	-	-	-	25,343	29,250	-	-	157,663	-	6,694	218,950
Total revenue	5,804,222	316,600	75,673	1,020,537	3,023,897	501,540	60,000	284,409	127,872	145,343	98,549	114,565	391,438	7,030,194	673,654	1,797,659	21,466,152
Expenses:																	
Salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	106,330	-	1,221,720	1,328,050
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,652	3,652
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	375	375
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188	188
Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,633	3,633
Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,290	46	119,336
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,370	50,370
General office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,678	10,678
Transfers to recipients and service providers	5,785,945	114,271	77,004	932,668	3,023,897	450,354	30,653	284,409	122,393	25,343	98,549	114,565	213,778	5,867,239	-	138,247	17,279,315
Expenses before undemoted items	5,785,945	114,271	77,004	932,668	3,023,897	450,354	30,653	284,409	122,393	25,343	98,549	114,565	213,778	5,867,239	119,290	1,428,909	18,795,597
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,010	13,963	73,973
Allocated administration costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,237	277,237
Total expenses	5,785,945	114,271	77,004	932,668	3,023,897	450,354	30,653	284,409	122,393	25,343	98,549	114,565	213,778	5,867,239	179,300	1,720,109	19,146,807
Annual surplus (deficit)	\$ 18,277	202,329	(1,331)	87,869	-	51,186	29,347	-	5,479	120,000	-	-	177,660	1,056,625	494,354	77,550	2,319,345

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD

Unaudited - Schedule 5

Non-Consolidated Schedule of Operations - Emergency Medical Services Land Ambulance Program

Year ended December 31, 2021

	Program	COVID-19	Administration	Total
Revenue:				
Municipal levy	\$ 5,893,104	-	199,416	6,092,520
Provincial funding	5,768,138	125,465	199,416	6,093,019
Deferred revenue	31,366	-	-	31,366
Total revenue	11,692,608	125,465	398,832	12,216,905
Expenses:				
Salaries and benefits	-	-	301,161	301,161
Training	-	-	305	305
Technology	79,401	-	2,905	82,306
Accommodations	512,844	-	-	512,844
Professional fees	1,387	-	4,028	5,415
Insurance	101,797	-	-	101,797
General office	4,732	-	2,529	7,261
Materials and services	193,100	15,356	-	208,456
Equipment and vehicle	254,262	-	-	254,262
Transfers to recipients and service providers	9,642,101	73,118	-	9,715,219
Expenses before undernoted items	10,789,624	88,474	310,928	11,189,026
Amortization of tangible capital assets	327,693	-	-	327,693
Allocated administration costs	-	-	51,539	51,539
Total expenses	11,117,317	88,474	362,467	11,568,258
Loss on disposal of capital assets	(80,386)	-	-	(80,386)
Annual surplus (deficit)	\$ 655,677	36,991	36,365	729,033