

**Rainy River District Social
Services Administration Board
Financial Statements
For the year ended
December 31, 2013**

**Rainy River District Social
Services Administration Board
Financial Statements
For the year ended December 31, 2013**

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Operations and Accumulated Surplus	4
Statement of Change in Net Financial Assets	5
Statement of Cash Flows	6
Summary of Significant Accounting Policies	7
Notes to Financial Statements	10
Supplementary Financial Information	
Independent Auditor's Comments on Supplementary Financial Information	21
Program Schedules	22



Tel: 807 274 9848
Fax: 807 274 5142
www.bdo.ca

BDO Canada LLP
375 Scott Street
Fort Frances ON P9A 1H1 Canada

Independent Auditor's Report

To the Board of Directors of
Rainy River District Social Services Administration Board

We have audited the accompanying financial statements of Rainy River District Social Services Administration Board as at December 31, 2013, which comprise the Statement of Financial Position as at December 31, 2013, and the Statement of Operations and Accumulated Surplus, the Statement of Change in Net Financial Assets and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of Rainy River District Social Services Administration Board as at December 31, 2013, and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO CANADA LLP

Chartered Accountants, Licensed Public Accountants

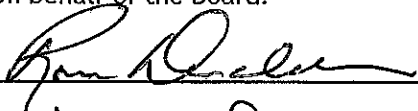
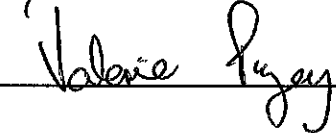
Fort Frances, Ontario
May 22, 2014

**Rainy River District Social Services Administration Board
Statement of Financial Position**

December 31	2013	2012
Financial assets		
Cash and cash equivalents (Note 1)	\$ 4,637,968	\$ 3,910,190
Accounts receivable (Note 2)	1,781,624	2,372,356
	6,419,592	6,282,546
Liabilities		
Accounts payable and accrued liabilities (Note 3)	2,724,970	2,471,131
Deferred revenue (Note 4)	186,954	175,683
Long-term debt (Note 5)	1,991,987	2,211,044
Post-retirement benefits liability (Note 6)	351,200	329,400
	5,255,111	5,187,258
Net financial assets	1,164,481	1,095,288
Non-financial assets		
Tangible capital assets (Note 7)	16,520,642	17,358,492
Prepaid expenses	156,288	157,657
	16,676,930	17,516,149
Accumulated surplus (Note 8)	\$ 17,841,411	\$ 18,611,437

Commitments (Note 11)

On behalf of the Board:

 _____ Director
 _____ Director

Rainy River District Social Services Administration Board Statement of Operations and Accumulated Surplus

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Revenues			
Ontario Works general allowance	\$ 1,817,828	\$ 2,008,485	\$ 1,928,130
Community homelessness prevention initiative	167,203	147,402	78,340
Low income energy assistance program	8,000	5,645	5,943
Child care	2,996,921	2,851,783	1,428,859
Social housing	2,064,712	2,046,644	2,011,174
RRDSSAB housing	2,732,008	2,695,226	2,775,891
Ontario Works program administration, employment assistance & board administration	926,374	942,508	933,107
Land ambulance	6,509,266	6,262,530	6,161,924
Affordable housing program	-	-	11,350
Affordable housing program extension	-	-	6,905
Social housing renovation and retrofit program	-	-	17,126
Investment in affordable housing program	261,807	197,040	245,375
Best start hubs	455,598	448,968	823,012
RRDSSAB administration	494,274	498,883	363,634
Total revenues	18,433,991	18,105,114	16,790,770
Expenses			
Ontario Works general allowance	1,817,828	2,025,289	1,978,727
Community homelessness prevention initiative	167,203	147,402	78,773
Low income energy assistance program	8,000	5,645	5,943
Child care	3,033,921	2,857,146	1,389,308
Social housing	2,066,162	2,056,959	2,041,881
RRDSSAB housing	3,120,363	3,036,560	2,979,893
Ontario Works program administration, employment assistance & board administration	927,219	972,629	950,282
Land ambulance	6,623,506	6,684,169	5,926,350
Affordable housing program	-	-	11,350
Affordable housing program extension	-	-	6,905
Social housing renovation and retrofit program	-	-	17,126
Investment in affordable housing program	261,807	197,040	245,375
Best start hubs	455,598	448,968	823,012
RRDSSAB administration	461,727	443,333	362,520
Total expenses	18,943,334	18,875,140	16,817,445
Annual deficit	(509,343)	(770,026)	(26,675)
Accumulated surplus, beginning of year	18,611,437	18,611,437	18,638,112
Accumulated surplus, end of year (Note 8)	\$ 18,102,094	\$ 17,841,411	\$ 18,611,437

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

**Rainy River District Social Services Administration Board
Statement of Change in Net Financial Assets**

For the year ended December 31	Budget 2013	Actual 2013	2012
Annual deficit	\$ (509,343)	\$ (770,026)	\$ (26,675)
Acquisition of tangible capital assets	(152,000)	(126,872)	(421,862)
Amortization of tangible capital assets	926,332	964,722	926,676
Gain on disposal of tangible capital assets	-	-	(38,211)
Proceeds on sale of tangible capital assets	-	-	38,211
	<u>264,989</u>	<u>67,824</u>	<u>478,139</u>
Acquisition of prepaid expenses	-	1,369	66,421
Net change in net financial assets	264,989	69,193	544,560
Net financial assets, beginning of year	<u>1,095,288</u>	<u>1,095,288</u>	<u>550,728</u>
Net financial assets, end of year	\$ 1,360,277	\$ 1,164,481	\$ 1,095,288

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

Rainy River District Social Services Administration Board Statement of Cash Flows

For the year ended December 31	2013	2012
Cash provided by (used in)		
Operating transactions		
Annual deficit	\$ (770,026)	\$ (26,675)
Items not involving cash		
Amortization	964,722	926,676
Gain on disposal of tangible capital assets	-	(38,211)
Changes in non-cash operating balances		
Accounts receivable	590,732	(111,559)
Accounts payable and accrued liabilities	253,840	133,859
Deferred revenue	11,270	63,075
Post-retirement benefits	21,800	19,700
Prepaid expenses	1,369	66,421
	<u>1,073,707</u>	<u>1,033,286</u>
Capital transactions		
Acquisition of tangible capital assets	(126,872)	(421,862)
Proceeds on sale of tangible capital assets	-	38,211
	<u>(126,872)</u>	<u>(383,651)</u>
Financing transactions		
Repayment of long-term debt	(219,057)	(205,352)
Increase in cash and cash equivalents during the year	727,778	444,283
Cash and cash equivalents, beginning of year	<u>3,910,190</u>	<u>3,465,907</u>
Cash and cash equivalents, end of year	\$ 4,637,968	\$ 3,910,190

The accompanying summary of significant accounting policies, notes and program schedules are an integral part of these financial statements.

Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

December 31, 2013

Nature of Business	<p>The Board is engaged in the provision of social services to residents of the Rainy River District and serves as a collection and administrative agent for social assistance, child care, social housing, land ambulance services and various government funded programs. The Board has been established under the District Social Services Administration Boards Act of the Province of Ontario. Its' members are the ten municipalities in the District, plus representatives from three unincorporated areas in the District.</p>
Management's Responsibility	<p>The financial statements of Rainy River District Social Services Administration Board are representations of management. They have been prepared in accordance with accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.</p>
Basis of Accounting	<p>Revenues and expenditures are reported on the accrual basis of accounting.</p> <p>The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures 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.</p>
Cash and Cash Equivalents	<p>Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.</p>
Revenue Recognition	<p>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. When transfer stipulations give rise to a liability, government transfers are recognized as deferred revenue and recognized as revenue when the stipulations are settled.</p> <p>Unrestricted investment income is recognized as revenue when earned.</p> <p>Rental revenue is recognized monthly when the units are occupied and if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p>

Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

December 31, 2013

Deferred Revenue Revenue restricted by legislation, regulation or agreement and not available for operating purposes is reported as deferred revenue on the statement of financial position. The revenue is reported on the statement of operations and accumulated surplus in the year in which it is used for the specified purpose.

Use of Estimates The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting periods. Actual results could differ from management's best estimates as additional information becomes available in the future.

The estimates used in preparation of these financial statements are the allowance for doubtful accounts receivable, the useful lives of the property, plant and equipment, and the present value of the Board's employee post-retirement benefits.

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis commencing once the asset is available for productive use as follows:

Land improvements	15 to 25 years
Buildings	20 to 60 years
Ambulance equipment	5 years
Furniture and equipment	10 years
Vehicles	5 to 10 years
Computer hardware	5 years
Computer software	5 years

Rainy River District Social Services Administration Board Summary of Significant Accounting Policies

December 31, 2013

Retirement Benefits and Other Employee Benefit Plans

Rainy River District Social Services Administration Board is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, 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. The Board has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Board records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

Taxation Revenue

Taxation revenue consists of contributions from member Municipalities. Taxation revenue is recognized based on the member's proportionate share of program costs and is apportioned to each member Municipality based on the members weighted property tax assessment values.

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

1. Cash and Cash Equivalents

The balance of cash reported on the statement of financial position is made up of the following:

	2013	2012
Unrestricted cash and cash equivalents	\$ 2,346,816	\$ 1,699,795
Cash and cash equivalents restricted by Board resolution	2,291,152	2,210,395
	\$ 4,637,968	\$ 3,910,190

Certain surplus funds are set aside by Board resolution for specific purposes and referred to as reserve funds. Cash and cash equivalents restricted by Board resolution represents the assets that are maintained in respect of those reserve funds (Note 8).

2. Accounts Receivable

	2013	2012
Municipalities	\$ 9,042	\$ 182,713
Provincial	872,478	890,005
Other	1,249,796	1,311,089
Allowance for doubtful accounts	(349,692)	(11,451)
	\$ 1,781,624	\$ 2,372,356

3. Accounts Payable and Accrued Liabilities

	2013	2012
Provincial	\$ 1,316,234	\$ 1,360,016
Trade accounts payable	752,312	536,705
Accrued wages and benefits	656,424	574,410
	\$ 2,724,970	\$ 2,471,131

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

4. Deferred Revenue

	2013	2012
Ministry of Community and Social Services		
Best start program	\$ 13,945	\$ 13,945
Aboriginal planning	7,175	7,175
Ministry of Education		
Best start program	4,055	-
Child care program	46,419	-
Ministry of Municipal Affairs and Housing		
Affordable housing program	31,937	31,937
Community homelessness prevention program	12,411	-
Investment in affordable housing program	39,912	92,994
Social housing asset management	3,653	-
Prepaid tenants rents	18,689	17,229
Other	8,758	12,403
	\$ 186,954	\$ 175,683

5. Long-term Debt

	2013	2012
Debentures payable to the Ministry, various interest rates (5.62% to 7.81%), and various maturity dates to January 1, 2024.	\$ 1,991,987	\$ 2,211,044

Repayments required on long-term debt for the next five years and thereafter are due as follows:

	Year	Principal	Interest	Total
	2014	\$ 225,823	\$ 132,590	\$ 358,413
	2015	217,218	117,422	334,640
	2016	232,005	102,635	334,640
	2017	240,547	86,832	327,379
	2018	210,328	70,404	280,732
	Thereafter	866,066	144,608	1,010,674
		\$ 1,991,987	\$ 654,491	\$ 2,646,478

The gross interest relating to the above long-term liability was \$142,351 (2012 - \$156,056).

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

6. Post-Retirement Benefits Liability

Rainy River District Social Services Administration Board provides the following benefits to eligible full-time employees who are members of the Canadian Union of Public Employees (CUPE):

- Extended health care
- Semi-private hospital coverage
- Dental benefits

Post-Retirement Benefits Liability	2013	2012
Accrued post-retirement benefits obligation	\$ 351,200	\$ 329,400

Post-Retirement Benefits Expenditure	2013	2012
Current year benefit costs	\$ 20,800	\$ 18,600
Interest on accrued benefit obligation	12,600	12,500
Amortized actuarial (gains) losses	(800)	(2,300)
Employee contributions	(10,800)	(9,100)
Post-retirement benefits expenditure	\$ 21,800	\$ 19,700

The significant actuarial assumptions adopted and estimated for the calculation of the accrued benefit obligations are as follows:

	2013	2012
Discount on accrued benefit obligations	4.25%	4.25%
Dental cost trend rates	4.0%	4.0%
Extended health care trend rates	7.8%	7.8%

For December 31, 2013, extended health care trend rates are assumed to be 7.8%, decreasing by 0.2% per annum to an ultimate rate of 5.0% thereafter.

Rainy River District Social Services Administration Board
Notes to Financial Statements

December 31, 2013

7. Tangible Capital Assets

	2013								
	Land and Land Improvements	Buildings	Ambulance Equipment	Furniture and Equipment	Automotive - Ambulances	Automotive - Other	Computer Hardware	Computer Software	Total
Cost, beginning of year	\$ 1,206,848	\$21,695,907	\$ 259,146	\$ 101,441	\$ 1,578,007	\$ 428,017	\$ 234,813	\$ 250,217	\$25,754,396
Additions	-	72,171	-	14,317	-	23,914	16,470	-	126,872
Disposals	-	-	-	-	-	-	-	-	-
Cost, end of year	1,206,848	21,768,078	259,146	115,758	1,578,007	451,931	251,283	250,217	25,881,268
Accumulated amortization, beginning of year	887	6,519,136	152,465	53,697	998,172	373,964	199,455	98,128	8,395,904
Amortization	664	647,469	51,829	8,747	180,107	8,435	25,503	41,968	964,722
Disposals	-	-	-	-	-	-	-	-	-
Accumulated amortization, end of year	1,551	7,166,605	204,294	62,444	1,178,279	382,399	224,958	140,096	9,360,626
Net carrying amount, end of year	\$ 1,205,297	\$14,601,473	\$ 54,852	\$ 53,314	\$ 399,728	\$ 69,532	\$ 26,325	\$ 110,121	\$16,520,642

**Rainy River District Social Services Administration Board
Notes to Financial Statements**

December 31, 2013

7. Tangible Capital Assets (continued)

	2012									
	Land and Land Improvements	Buildings	Ambulance Equipment	Furniture and Equipment	Automotive - Ambulances	Automotive - Other	Computer Hardware	Computer Software	Total	
Cost, beginning of year	\$ 1,206,848	\$21,644,815	\$ 259,146	\$ 88,624	\$ 1,424,423	\$ 404,103	\$ 229,725	\$ 113,051	\$ 25,370,735	
Additions	-	51,092	-	12,817	254,127	23,914	5,088	137,166	484,204	
Disposals	-	-	-	-	(100,543)	-	-	-	(100,543)	
Cost, end of year	1,206,848	21,695,907	259,146	101,441	1,578,007	428,017	234,813	250,217	25,754,396	
Accumulated amortization, beginning of year	223	5,889,280	100,636	44,471	937,728	369,441	161,191	66,801	7,569,771	
Amortization	664	629,856	51,829	9,226	160,987	4,523	38,264	31,327	926,676	
Disposals	-	-	-	-	(100,543)	-	-	-	(100,543)	
Accumulated amortization, end of year	887	6,519,136	152,465	53,697	998,172	373,964	199,455	98,128	8,395,904	
Net carrying amount, end of year	\$ 1,205,961	\$15,176,771	\$ 106,681	\$ 47,744	\$ 579,835	\$ 54,053	\$ 35,358	\$ 152,089	\$ 17,358,492	

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

8. Accumulated Surplus

The Board segregates its accumulated surplus in the following categories:

	2013	2012
Investment in tangible capital assets		
Tangible capital assets	\$ 16,520,642	\$ 17,358,492
Social housing debentures outstanding	(1,991,987)	(2,211,044)
Total investment in tangible capital assets	14,528,655	15,147,448
Unrestricted net assets		
Ontario Works General Allowance	5,099	21,903
Community Homelessness Prevention Initiative	(4,047)	(4,047)
Child Care	100,691	74,969
Social Housing	(48,629)	(40,397)
RRDSSAB Housing	303,513	319,157
Ontario Works Program Administration, Employment Assistance & Board Administration	29,873	59,152
Land Ambulance	64,636	379,813
RRDSSAB Administration	(435,361)	(446,209)
Total unrestricted net assets	15,775	364,341
Other allocated deficits		
Accrued stat/vacation/OT/sick time	(273,160)	(234,815)
Post-retirement benefits	(351,200)	(329,400)
Total other allocated deficits	(624,360)	(564,215)
Working fund reserves	1,684,649	1,659,477
Reserve funds		
Land Ambulance	1,287,232	951,471
Social Housing and RRDSSAB Housing	808,700	832,465
RRDSSAB Administration	140,760	220,450
Total reserve funds	2,236,692	2,004,386
	\$ 17,841,411	\$ 18,611,437

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and non-financial assets.

Reserve funds represent funds set aside by Board resolution for specific purposes.

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

9. Expenses by Object

	Budget 2013	Actual 2013	2012
Salaries and benefits	\$ 7,774,979	\$ 7,507,342	\$ 7,020,998
Long-term debt interest	361,408	142,351	156,056
Materials	1,934,944	1,872,024	1,811,383
Contracted services	-	474	1,625
Rents and financial expenses	1,100,271	1,475,887	1,022,767
External transfers	7,064,457	6,890,540	5,858,240
Amortization	707,275	964,722	926,676
Post-employment benefits	-	21,800	19,700
	\$ 18,943,334	\$ 18,875,140	\$ 16,817,445

10. Adequacy of Housing Providers' Capital Reserve Funds

RRDSSAB and certain non-profit housing providers are required to establish capital reserve funds for financing future major repairs and replacements.

RRDSSAB has used the Analysis of Building Condition Assessment and Reserve Funds for the RRDSSAB Study of the Stonewell Group Inc. and other information as available to evaluate the adequacy of annual contributions to the capital reserve funds of certain housing providers that receive funding from RRDSSAB.

The Study indicated that, based on a capital reserve funding level of \$116,441 annually over a 30 year period, the aggregate of the capital reserve funds for the provincial reformed, urban native, and Section 95 non-profit providers that receive funding from RRDSSAB would be deficient. The Study recommended annual funding of \$314,000 or a one-time top up of \$4.13 million in order to avoid future deficiencies in the reserve funds of these housing providers.

The capital reserve funds of housing providers were evaluated on the basis of expected repair and replacement costs and life expectancy of the building projects. Such evaluation is based on numerous assumptions and future events.

A Building Condition Assessment and Reserve Fund Study have been completed on the housing units owned and operated by RRDSSAB by FIRM Associates Inc. in 2008, and the future deficiency of the reserve fund for these housing units has been estimated at \$9,402,000.

The study indicated that, over the next 20 year period the fund would require \$463,000 annually to avoid future deficiencies in the reserve fund.

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

11. Commitments

The Board is party to an operating lease for its Land Ambulance building premises in Atikokan, Ontario, at \$1,996 per month for 2014 with 1.75% annual increases, under a lease expiring December 31, 2016.

The minimum annual lease payment for the three years are as follows:

Year	Amount
2014	\$23,953
2015	\$24,372
2016	\$24,799

12. Pension Agreements

OMERS provides pension services to more than 439,528 active and retired members and approximately 982 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 all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2013. The results of this valuation disclosed total actuarial liabilities of \$73,004 million in respect of benefits accrued for service with actuarial assets at that date of \$64,363 million indicating an actuarial deficit of \$8,641 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 Board does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Board to OMERS for 2013 were \$561,738 (2012 - \$398,828).

Rainy River District Social Services Administration Board Notes to Financial Statements

December 31, 2013

13. Segmented Information

The Board is a diversified para-municipal Organization engaged in the provision of social services to residents of Rainy River District Social Services Administration Board and serves as a collection and administrative agent for social assistance, child care, social housing, land ambulance services and various government funded programs. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government

General government consists of the revenue and expense that relate to the Administrative and Board costs of Rainy River District Social Services Administration Board.

Health - Ambulance Services

Health services are represented by ambulance services. The ambulance services provide emergency medical care to those in distress and transportation services to the injured.

Social Services - General Assistance

Social services - general assistance are comprised of disability support and social assistance provided to help individuals and families in need.

Social Services - Child Care

The Board provides assistance to help families with the cost of child care and youth programs.

Social Housing

Social housing is provided to help shelter families and elderly in need.

Rainy River District Social Services Administration Board
Notes to Financial Statements

December 31, 2013

13. Segmented Information (continued)

For the year ended December 31, 2013	General Government	Health - Ambulance Services	Social Services - General Assistance	Social Services - Child Care	Social Housing	2013 Total
Revenues						
Grants	\$ 16,590	\$ 2,636,831	\$ 2,442,917	\$ 3,012,270	\$ 1,663,853	\$ 9,772,461
Municipalities	(80,312)	3,542,635	581,301	279,409	1,733,268	6,056,301
Rents	210,384	-	-	-	1,087,318	1,297,702
Interest	32,084	16,295	-	-	12,171	60,550
Other	374,607	66,768	222,393	9,072	245,260	918,100
Total revenues	553,353	6,262,529	3,246,611	3,300,751	4,741,870	18,105,114
Expenses						
Salaries, wages and benefits	149,427	5,293,611	702,777	212,566	1,148,961	7,507,342
Long-term debt charges	-	-	-	-	142,351	142,351
Materials	248,060	449,583	54,568	33,616	1,086,197	1,872,024
Contracted services	-	-	474	-	-	474
Rents and financial expenses	3,084	647,336	194,977	77,888	552,602	1,475,887
External transfers	-	-	2,348,976	2,982,044	1,559,520	6,890,540
Post-employment benefits	-	21,800	-	-	-	21,800
Amortization	88,154	271,839	843	-	603,886	964,722
Total expenses	488,725	6,684,169	3,302,615	3,306,114	5,093,517	18,875,140
Net surplus (deficit)	\$ 64,628	\$ (421,640)	\$ (56,004)	\$ (5,363)	\$ (351,647)	\$ (770,026)

Rainy River District Social Services Administration Board
Notes to Financial Statements

December 31, 2013

13. Segmented Information (continued)

For the year ended December 31, 2012	General Government	Health - Ambulance Services	Social Services - General Assistance	Social Services - Child Care	Social Housing	2012 Total
Revenues						
Grants	\$ 16,375	\$ 2,547,474	\$ 2,337,784	\$ 1,865,715	\$ 1,647,698	\$ 8,415,046
Municipalities	(119,177)	3,492,935	569,814	363,231	1,746,011	6,052,814
Rents	217,584	-	-	-	1,117,125	1,334,709
Interest	22,669	12,052	-	-	10,601	45,322
Other	280,373	109,463	264,487	22,925	265,631	942,879
Total revenues	417,824	6,161,924	3,172,085	2,251,871	4,787,066	16,790,770
Expenses						
Salaries, wages and benefits	145,817	4,933,354	645,648	150,573	1,145,606	7,020,998
Long-term debt charges	-	-	-	-	156,056	156,056
Materials	184,905	440,378	83,238	81,958	1,020,904	1,811,383
Contracted services	-	-	1,625	-	-	1,625
Rents and financial expenses	10,510	264,333	189,730	60,217	497,977	1,022,767
External transfers	-	-	2,326,322	1,919,571	1,612,347	5,858,240
Post-employment benefits	-	19,700	-	-	-	19,700
Amortization	68,349	268,586	858	-	588,883	926,676
Total expenses	409,581	5,926,351	3,247,421	2,212,319	5,021,773	16,817,445
Net surplus (deficit)	\$ 8,243	\$ 235,573	\$ (75,336)	\$ 39,552	\$ (234,707)	\$ (26,675)



Tel: 807 274 9848
Fax: 807 274 5142
www.bdo.ca

BDO Canada LLP
375 Scott Street
Fort Frances ON P9A 1H1 Canada

Independent Auditor's Comments on Supplementary Financial Information

To the Board of Directors of
Rainy River District Social Services Administration Board

We have audited the financial statements of Rainy River District Social Services Administration Board, which comprise the Statement of Financial Position as at December 31, 2013, and the Statement of Operations and Accumulated Surplus, the Statement of Change in Net Financial Assets and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated May 22, 2014, which contained an unqualified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The following program schedules are presented for the purpose of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

This supplementary information is prepared to assist Rainy River District Social Services Administration Board in assessing and analysing the operations of the individual programs. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for the Board of Directors of Rainy River District Social Services Administration Board and should not be distributed to or used by parties other than the Board of Directors of Rainy River District Social Services Administration Board.

BDO CANADA LLP

Chartered Accountants, Licensed Public Accountants

Fort Frances, Ontario
May 22, 2014

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Ontario Works General Allowance			
Revenue			
Provincial	\$ 1,387,667	\$ 1,559,042	\$ 1,441,048
Municipal	229,661	229,661	227,723
Client income	118,000	170,945	191,235
Repayments	15,000	17,078	41,305
Reimbursements	67,500	31,759	26,819
	<u>1,817,828</u>	<u>2,008,485</u>	<u>1,928,130</u>
Expenses			
General assistance			
Basic needs	739,207	821,444	769,107
Basic shelter	951,224	1,038,437	988,716
Board and lodging	32,075	25,212	31,988
Special diet	2,000	21,036	20,576
Temporary care	11,000	13,298	13,791
Advanced age	155	157	186
Community startup	-	1,230	44,869
Up front costs	2,657	832	1,934
Transitional child benefit	-	23,844	22,549
Employment startup	12,656	12,726	10,547
Personal needs	9,500	9,009	9,648
Full time employment	1,100	2,153	803
Dental and eye care	3,000	4,400	-
Special assistance			
Travel and transportation	500	98	-
Moving	5,000	-	-
Funerals	17,500	13,721	12,107
Dental services	5,000	4,383	19,269
Prosthetic and eye glasses	3,000	4,404	3,250
Rent deposit	5,000	-	-
Hydro	5,000	-	-
Other	8,054	1,412	1,512
Special needs			
Surgical supplies	1,800	2,272	1,484
Medical transportation	2,400	25,221	26,391
	<u>1,817,828</u>	<u>2,025,289</u>	<u>1,978,727</u>
Net change in program for the year	\$ -	\$ (16,804)	\$ (50,597)

**Rainy River District Social Services Administration Board
Program Schedules**

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Community Homelessness Prevention Initiative			
(Formerly the Consolidated Homelessness Prevention Program, Emergency Energy Fund and Rent Bank Fund)			
Revenue			
Provincial	\$ 167,203	\$ 147,402	\$ 78,340
Expenses			
Advocacy	-	-	19,868
Program	151,934	129,022	58,905
Salaries and wages	15,269	18,380	-
	<u>167,203</u>	<u>147,402</u>	<u>78,773</u>
Net change in program for the year	\$ -	\$ -	\$ (433)

**Rainy River District Social Services Administration Board
Program Schedules**

<u>For the year ended December 31</u>	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Actual 2012</u>
Low Income Energy Assistance Program			
Revenue			
Provincial	\$ 8,000	\$ 3,645	\$ 1,903
Other revenue	-	2,000	4,040
	<u>8,000</u>	<u>5,645</u>	<u>5,943</u>
Expenses			
Program	<u>8,000</u>	<u>5,645</u>	<u>5,943</u>
Net change in program for the year	\$ -	\$ -	\$ -

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Child Care			
Revenue			
Provincial	\$ 2,799,352	\$ 2,646,567	\$ 1,057,628
Municipal	193,569	196,144	363,231
Miscellaneous	4,000	9,072	8,000
	<u>2,996,921</u>	<u>2,851,783</u>	<u>1,428,859</u>
Expenses			
Allocated administration costs	38,495	38,495	27,630
Building maintenance and rent	14,077	14,077	10,101
Program administration costs	13,600	30,663	10,944
Service provider payments	2,728,921	2,548,474	1,264,469
Travel and training	9,000	12,871	4,351
Wages and benefits	229,828	212,566	71,813
	<u>3,033,921</u>	<u>2,857,146</u>	<u>1,389,308</u>
Net change in program for the year	\$ (37,000)	\$ (5,363)	\$ 39,551

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Social Housing			
Revenue			
Municipal	\$ 718,833	\$ 718,833	\$ 708,981
Federal	1,260,334	1,231,987	1,216,818
RGI calculation and administration fees	85,545	87,236	80,220
Miscellaneous	-	8,588	5,155
	<u>2,064,712</u>	<u>2,046,644</u>	<u>2,011,174</u>
Expenses			
Service provider payments	1,593,030	1,493,314	1,551,674
Allocated administration costs	56,263	56,263	58,553
Amortization	1,450	2,083	1,701
Building maintenance and rent	19,058	19,058	22,607
Program administration costs	61,060	77,206	31,434
Wages and benefits	335,301	409,035	375,912
	<u>2,066,162</u>	<u>2,056,959</u>	<u>2,041,881</u>
Net change in program for the year	\$ (1,450)	\$ (10,315)	\$ (30,707)

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
RRDSSAB Housing			
Revenue			
Rent	\$ 1,132,500	\$ 1,087,318	\$ 1,117,125
Municipal	1,014,435	1,014,435	1,037,029
Federal	408,966	408,966	408,966
Provincial - SCRS	33,524	21,506	19,812
Provincial - student grants	1,500	1,394	2,102
Administration and other revenue	141,083	161,607	190,857
	<u>2,732,008</u>	<u>2,695,226</u>	<u>2,775,891</u>
Expenses			
Allocated administration	76,990	76,990	65,269
Amortization	596,612	601,803	587,181
Equipment and repairs	13,000	19,663	29,927
General operating expenses	422,800	410,141	387,392
Insurance	55,100	55,209	52,508
Interest on long-term debt	142,351	142,351	156,056
Information technology costs	21,000	18,544	52,147
Other expenses	53,153	51,163	56,863
Property taxes	255,550	252,806	248,101
Rent - administrative office	25,776	25,776	25,200
Rent supplement	83,924	66,206	60,674
Salaries and wages	848,107	739,926	769,694
Telephone	25,500	18,553	24,249
Travel and training	11,500	11,257	9,097
Utilities	489,000	546,172	455,535
	<u>3,120,363</u>	<u>3,036,560</u>	<u>2,979,893</u>
Net change in program for the year	\$ (388,355)	\$ (341,334)	\$ (204,002)

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Ontario Works Program Administration, Employment Assistance & Board Administration			
Revenue			
Provincial	\$ 536,854	\$ 552,378	\$ 552,112
Municipal	389,520	389,520	379,905
Other income	-	610	1,090
	<u>926,374</u>	<u>942,508</u>	<u>933,107</u>
Expenses			
Advertising	200	783	-
Allocated administration	88,835	88,835	83,623
Amortization	845	843	858
Audit	4,765	5,859	7,468
Bank charges	200	131	125
Computer maintenance	7,500	8,913	1,390
Contracts - miscellaneous	-	474	1,625
Equipment leases	1,360	1,026	3,576
Insurance	11,800	11,528	10,246
Legal	-	-	1,057
Meetings	700	727	345
Miscellaneous	575	1,123	782
Office supplies and expenses	3,550	2,248	4,662
Postage	5,410	4,882	3,661
Program related expenses	58,205	44,258	53,401
Repairs and maintenance	3,399	1,426	6,246
Rent - administrative office	44,777	44,914	47,555
Telephone	4,770	3,737	9,223
Travel and training	42,070	34,827	36,378
Wages and benefits	648,258	716,095	678,061
	<u>927,219</u>	<u>972,629</u>	<u>950,282</u>
Net change in program for the year	\$ (845)	\$ (30,121)	\$ (17,175)

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Land Ambulance			
Revenue			
Provincial	\$ 2,852,031	\$ 2,636,831	\$ 2,547,474
Municipal	3,657,235	3,542,635	3,492,935
Miscellaneous revenue	-	83,064	83,304
Gain on disposal of tangible capital assets	-	-	38,211
	<u>6,509,266</u>	<u>6,262,530</u>	<u>6,161,924</u>
Expenses			
Allocated administration	35,534	35,534	35,601
Ambulance base leases and office rent	142,696	137,085	139,345
Amortization	270,890	271,839	268,586
Bad debts	-	349,692	-
Computer maintenance and supplies	83,140	93,060	73,388
Equipment	10,500	11,516	35,670
Insurance	75,300	81,990	71,497
Licences	1,200	1,200	900
Laundry and uniforms	53,000	29,704	33,427
Medical supplies	76,200	65,495	58,641
Program expenses	49,075	64,592	32,036
Repairs and maintenance - base and vehicles	157,817	135,608	146,738
Telephone and communications	24,820	20,947	24,306
Travel and training	51,800	42,885	30,251
Utilities	25,000	27,611	22,910
Wages and benefits	5,566,534	5,315,411	4,953,054
	<u>6,623,506</u>	<u>6,684,169</u>	<u>5,926,350</u>
Net change in program for the year	\$ (114,240)	\$ (421,639)	\$ 235,574

**Rainy River District Social Services Administration Board
Program Schedules**

For the year ended December 31

	Budget 2013	Actual 2013	Actual 2012
--	----------------	----------------	----------------

Affordable Housing Program

Revenue			
Provincial	\$ -	\$ -	\$ 11,350
<hr/>			
Expenses			
Program expenses	-	-	11,350
<hr/>			
Net change in program for the year	\$ -	\$ -	\$ -

Affordable Housing Program Extension

Revenue			
Provincial	\$ -	\$ -	\$ 6,905
<hr/>			
Expenses			
Program expense	-	-	6,905
<hr/>			
Net change in program for the year	\$ -	\$ -	\$ -

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
--------------------------------	----------------	----------------	----------------

Social Housing Renovation and Retrofit Program

Revenue			
Provincial	\$ -	\$ -	\$ 17,126
Expenses			
Allocated administration	-	-	5,973
Program expenses	-	-	11,153
	-	-	17,126
Net change in program for the year	\$ -	\$ -	\$ -

Investment in Affordable Housing Program (IAHP)

Revenue			
Provincial	\$ 261,807	\$ 197,040	\$ 245,375
Expenses			
Program	216,417	151,650	211,375
Allocated administration	45,390	45,390	34,000
	261,807	197,040	245,375
Net change in program for the year	\$ -	\$ -	\$ -

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
Best Start Hubs			
Revenue			
Provincial	\$ 369,758	\$ 365,703	\$ 808,087
Municipal	85,840	83,265	-
Other revenue	-	-	14,925
	<u>455,598</u>	<u>448,968</u>	<u>823,012</u>
Expenses			
Allocated administration	-	-	9,047
Other program expenses	-	-	5,157
Planning and development	26,400	15,166	69,144
Rent - administrative office	-	-	3,493
Service provider payments	429,198	433,569	655,102
Travel and training	-	233	2,310
Wages and benefits	-	-	78,759
	<u>455,598</u>	<u>448,968</u>	<u>823,012</u>
Net change in program for the year	\$ -	\$ -	\$ -

Rainy River District Social Services Administration Board Program Schedules

For the year ended December 31	Budget 2013	Actual 2013	Actual 2012
RRDSSAB Administration			
Revenue			
Administration fees	\$ 296,117	\$ 296,128	\$ 279,723
Rental income	210,384	210,384	217,584
Interest income	30,000	32,084	22,669
Other income	75,965	78,479	650
Municipal recovery	(118,192)	(118,192)	(156,992)
	<u>494,274</u>	<u>498,883</u>	<u>363,634</u>
Expenses			
Amortization	56,535	88,154	68,349
Bank charges	2,750	3,310	2,731
Computer maintenance	81,550	78,712	36,800
Consulting and contracts	-	-	12,213
Fees and memberships	10,500	12,388	11,868
Other administration expenses	20,920	33,394	18,105
Professional fees	14,650	2,008	7,391
Repairs and maintenance	59,800	44,013	22,190
Telephone and internet	30,540	27,820	8,116
Travel and training	39,000	19,980	49,674
Utilities	12,800	15,327	11,681
Wages and benefits	132,682	118,227	113,402
	<u>461,727</u>	<u>443,333</u>	<u>362,520</u>
Net change in program for the year	\$ 32,547	\$ 55,550	\$ 1,114