



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

REGULAR AGENDA

DSSMSSAB REGULAR BOARD MEETING

Thursday, June 15, 2023 at 4:30 PM

390 Bay Street, Suite 405

1. CALL TO ORDER

2. APPROVAL OF AGENDA

Resolution #23-057

Moved By: S. Spina

Seconded By: A. Caputo

2.1 “**BE IT RESOLVED THAT** the **Agenda for June 15, 2023** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

3. DECLARATIONS OF PECUNIARY INTEREST

4. APPROVAL OF PREVIOUS MINUTES

Resolution #23-058

Moved By: S. Hopkin

Seconded By: J. Hupponen

- 4.1 “**BE IT RESOLVED THAT** the **Minutes** from the District of Sault Ste. Marie Social Services Administration Board meeting dated **May 18, 2023** be adopted as recorded.

5. PRESENTATIONS

- 5.1 **Homeless Prevention Program Investment Plan**
Joanne Pearson, Integrated Program Manager

6. MANAGERS REPORTS

CORPORATE SERVICES

Resolution #22-059

Moved By: M. Bruni

Seconded By: L. Vezeau-Allen

- 6.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accepts the recommendation of the Finance Committee and approve the DSSMSSAB Audited Consolidated Financial Statements for the year ended December 31, 2022 as prepared by KPMG.”

Resolution #22-060

Moved By: S. Hopkin

Seconded By: E. Palumbo

- 6.2 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accepts that the District of Sault Ste. Marie Social Services Administration Board allocate the final 2022 Operating Surplus in the amount of \$1,194,189 to DSSAB Reserves for future use as determined by the Board.

Resolution #22-061

Moved By: S. Spina

Seconded By: J. Hupponen

- 6.3 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 16, 2023 Q1 Financial Update report of the Director of Corporate Services as information.”

PARAMEDIC SERVICES

Resolution #23-062

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

- 6.4 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 15, 2023 Offload Delay report of the Chief of Paramedic Services as information.”

COMMUNITY SERVICES

Resolution #23-063

Moved By: M. Bruni

Seconded By: S. Spina

- 6.5 “**BE IT RESOLVED THAT** accept this report as information regarding the Employment Services Transformation and the recent announcement and call for qualifications for Service System Managers in the Phase 3 catchment areas.

HOUSING SERVICES

Resolution #23-064

Moved By: A. Caputo

Seconded By: S. Spina

- 6.6 “**BE IT RESOLVED** Housing Services recommends an increase to the maximum market rent funding level for the Portable Housing Benefit (PHB) from \$875 to \$950 per month in order to fund clients to appropriate market rent levels.

CEO

Resolution #2 -065

Moved By M. Bruni

Seconded By: J. Hupponen

- 6.7 “**BE IT RESOLVED THAT** the Board of Directors accept the CEO's Quarter 1 Statistical Update as Information.”

7. CORRESPONDENCE

8. OTHER BUSINESS / NEW BUSINESS

9. ADJOURNMENT

Resolution #23-066

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

9.1 "BE IT RESOLVED THAT we do now adjourn."

NEXT REGULAR BOARD MEETING

Thursday, July 20, 2023 4:30 PM



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

MEETING MINUTES

DSSMSSAB REGULAR BOARD MEETING

Thursday, May 18, 2023 at 4:30 PM

390 Bay Street, Suite 405

PRESENT: L. Dufour E. Palumbo
S. Spina A. Caputo arrived at 4:40
J. Hupponen S. Hopkin
M. Bruni L. Vezeau-Allen

REGRETS: E. Palumbo A. Kohler

STAFF: M. Nadeau D. Petersson L. Bruni
M. Scott A. Borrelli P. Patteri

1. CALL TO ORDER at 4:31

2. APPROVAL OF AGENDA

Resolution #23-049

Moved By: S. Spina

Seconded By: A. Caputo

2.1 “**BE IT RESOLVED THAT** the **Agenda for May 18, 2023** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

Carried

3. DECLARATIONS OF PECUNIARY INTEREST

None

4. APPROVAL OF PREVIOUS MINUTES

Resolution #23-050

Moved By: S. Hopkin

Seconded By: J. Hupponen

- 4.1 “**BE IT RESOLVED THAT** the Minutes from the District of Sault Ste. Marie Social Services Administration Board meeting dated **April 20, 2023** be adopted as recorded.

Carried

Resolution #23-051

Moved By: M. Bruni

Seconded By: A. Caputo

- 4.2 “**BE IT RESOLVED THAT** the Minutes from the District of Sault Ste. Marie Social Services Administration Board meeting dated **April 24, 2023** be adopted as recorded.

Carried

5. PRESENTATIONS

- 5.1 Community and Client Support Update
Pam Pattari, Integrated Program Manager

6. MANAGERS REPORTS

PARAMEDIC SERVICES

Resolution #23-052

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

- 6.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the May 18, 2023 Offload Delay report of the Chief of Paramedic Services as information.”

Carried

Resolution #23-053

Moved By: M. Bruni

Seconded By: S. Spina

6.2 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now enter into closed session”

Carried

Resolution #23-054

Moved By: A. Caputo

Seconded By: S. Spina

6.3 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now returns to open session.”

Carried

7. CORRESPONDENCE

8. OTHER BUSINESS / NEW BUSINESS

NOSDA- Member of the board attendance

Resolution #23-055

Moved By: S. Spina

Seconded By: J. Hupponen

8.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the travel request of Enzo Palumbo attend the NOSDA Annual General Meeting in Thunder Bay, Ontario, June 20-22, 2023 at an approximate cost of \$1,300.00”

Carried

9. ADJOURNMENT

Resolution #23-056

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

9.1 “**BE IT RESOLVED THAT** we do now adjourn.”

Carried

Adjourned at 5:45

NEXT REGULAR BOARD MEETING

Thursday, June 15, 2023 4:30 PM

Homelessness Prevention Program

Investment Plan 2023-2024

Joanne Pearson, Integrated Community Programs Manager

Board Presentation

June 2023



Board approval of HPP Funding Presented in February 2023

Service Category	2022-2023	2023-2024
EMERGENCY SHELTER SOLUTIONS		
Men's Shelter	632,706.50	911,725.00
Pauline's Place	500,000.00	575,000.00
	\$1,123,706.50	\$1,486,725.00
HOUSING ASSISTANCE		
Community Housing Stability Bank	112,500.00	112,500.00
Strong Communities Rent Supplement Program (ending Mar. 31, 2023)	124,532.00	0.00
	\$237,032.00	\$112,500.00
COMMUNITY OUTREACH AND SUPPORT		
Community Housing Tenant Support Worker	90,440.00	90,440.00
Harvest Algoma Food for shelters	55,819.00	116,000.00
Mental Health and Addiction Supports	210,000.00	0.00
	\$356,259.00	\$206,440.00
ADMIN		
DSSMSSAB Admin (SH)	124,102.50	35,435.00
	\$124,102.50	\$35,435.00
GRAND TOTAL	\$1,841,100.00	\$1,841,100.00

Total Funding \$1,841,100.00



Good News!

- Following the board presentation in February 2023, notification was received from the Province at the end of March indicating an increase in HPP funding for the DSSMSSAB from \$1,841,100 to \$5,123,300 – an increase of **\$3,282,200.00**
- In light of this increase, time was required to develop an investment plan that would be impactful and make a difference in our community.
- During April and May, community conversations took place with Indigenous agencies, youth-serving organizations, and the ADSSAB to explore ways to partner and make the best use of the additional funds.

Recommendations For New Funding



Increase Supportive Housing Units

Increase funding for the Indigenous Community

Increase Homelessness Prevention Team supports

Increase Housing Assistance

Capital Investments/Retrofits

Increase Supportive Housing

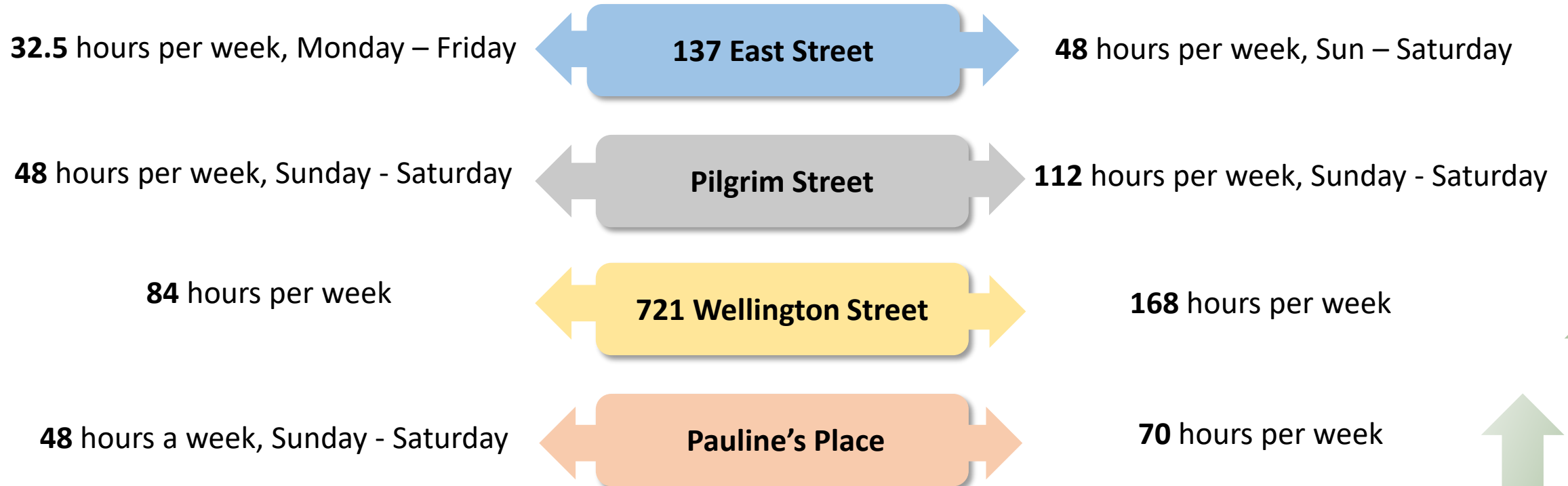
- This investment plan will allow for increased Supportive Housing. As per the report completed by Org Code May 2022, it was estimated that our community requires a minimum of 80 permanent supportive housing units. The HPP investment will help add to the current supportive housing stock in the community. These additional beds will support the highest acuity individuals who are not able to obtain independent housing.
- In addition to the locations outlined on the next slide, Ontario Aboriginal Housing Services plans to build a 30 unit supportive housing complex scheduled to be completed in 2025 that we would like to partner on.



Increase Hours of Support

Current Supports

Proposed Supports



Increase funding for Indigenous Services

We recognize the importance of working with Indigenous agencies to support Indigenous clients who are at risk of homelessness or experiencing homelessness and who are in need of supports. The DSSMSSAB is engaging in meaningful planning conversations with Indigenous partners, as this is a pivotal part the Five Year Update. These conversations directly reflect community data that indicates trends of higher indigenous populations within the shelter system.



Increase Homelessness Prevention Team (HPT) Supports

Additional investment in Community Outreach and Supports to provide: Life skills coaching to help at risk individuals develop a plan and work toward achieving their goals including stabilized mental health and addiction issues and improved housing outcomes.

They will work with housing providers, landlords, motel owners regarding tenants/clients disruptive behaviors as a result of mental health/ addiction issues. They will complete assessments of new clients and existing tenants referred by the HPT Homelessness for Case Management services, and provide assistance in the development of a service plan, in conjunction with shelter staff, for every client entering the shelter system.

Allocated within community outreach and supports will be shelter diversion services and BNL supports. These supports and services will ensure those on the BNL are best connected in the community and community members at risk of homelessness remain housed.

Increase Housing Assistance

- A Youth Portable Housing Benefit is being proposed to support approximately 25 youth with long-term housing assistance. This youth initiative is in line with provincial priorities and will assist youth who are at risk of, or experiencing homelessness. The DSSMSSAB intends to work closely with child and youth community services to provide support to youth aging out of care to ensure they are being set up for success. Initial conversations have taken place with both mainstream and Indigenous providers.
- Housing Stability Bank to be increased to provide financial assistance to eligible applicants, for rental/utility arrears, as well as assistance with first or last month's rent. Ontario Works delivers the Housing Stability Bank and also provides case management services to those accessing the bank to ensure other financial resources are also considered ie. Discretionary funds or Emergency funds. With the increase in rental costs in Sault Ste. Marie, we have experienced a higher inflow into the homelessness system as a result of individuals unable to afford rent/utility costs.

Budget Allocation (2023/24)

\$5,102,300.00

Strengthening Homelessness Prevention

- Housing Assistance
- Community Outreach & Support Services

\$1,828,865.10

Strengthening Homelessness System

- Emergency Shelter Solutions
- Emergency Shelter New Facility

\$2,182,859.90

Supportive Housing

- Staff supports
- Capital

\$835,460.00

Administration

- HPP Monitoring & Reporting
- BNL Supports

\$255,115.00



Social Services

District of Sault Ste. Marie Social Services
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Conseil d'Administration des Services du District Sault Ste. Marie
Zhawenimi-Anokiitaagewin



BOARD REPORT

AUTHOR: David Petersson

DATE: June 15, 2023

RE: Audited Financial Statements for Year ended December 31, 2022

RECOMMENDATION

The Finance Committee recommends the approval of the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) Audited Consolidated Financial Statements for the year ended December 31, 2022 as prepared by KPMG.

BACKGROUND INFORMATION

The annual audit is required each year and requested by each Provincial Ministry that funds our organization. This includes the Ministry of Children, Community and Social Services (MCCSS), Ministry of Education (MEDU), Ministry of Housing (MOH), and the Ministry of Housing and Long Term Care (MOHLTC).

SUMMARY/OVERVIEW

The audit fieldwork commenced the week of March 15, 2023. Based upon the materiality set by KPMG, the audit consisted of examining a sample of transactions for the 2022 fiscal year as well as discussions with management on matters applicable to the audit year.

The Finance Committee met and reviewed the Audited Financial Statements at a committee meeting held on June 6, 2023.

STRATEGIC PLAN IMPACT

The results of the audit for the year ended December 31, 2022 support each divisional program objectives and ensure alignment with the three pillars of the Strategic Plan, that being Organizational Excellence, Service Delivery, and Community Partnerships.

FINANCIAL IMPLICATIONS

There are no financial implications for the DSSMSSAB.

DATE: June 15, 2023

CONCLUSION

As noted on the Audited Consolidated Financial Statements, The Independent Auditors' Report (KPMG) issued a "clean" unqualified audit opinion as stated below:

"In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net debt, its consolidated cash flows and its remeasurement gains (losses) for the year then ended in accordance with Canadian public sector accounting standards."

Respectfully submitted,



David Petersson
Director of Corporate Services

Approved by:



Mike Nadeau
Chief Executive Officer

Consolidated Financial Statements of

**DISTRICT OF SAULT STE. MARIE SOCIAL
SERVICES ADMINISTRATION BOARD**

Year ended December 31, 2022

DRAFT

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

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Year ended December 31, 2022

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of District of Sault Ste. Marie 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 Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

Chief Executive Officer

Director of Corporate Services

INDEPENDENT AUDITORS' REPORT

To the Members of the District of Sault Ste. Marie Social Services Administration Board

Opinion

We have audited the consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated operating surplus for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- the consolidated statement of remeasurement gains (losses) for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net debt, its consolidated cash flows and its remeasurement gains (losses) 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 "***Auditors' Responsibilities for the Audit of the Consolidated Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the consolidated financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 19,051,698	\$ 22,500,840
Accounts receivable	2,666,855	1,660,363
Interest rate swaps	3,965,717	-
	25,684,270	24,161,203
Financial liabilities		
Accounts payable and accrued liabilities	\$ 8,783,225	4,771,796
Payable to Province of Ontario	5,840,376	6,823,658
Construction credit facility (note 4)	3,254,635	-
Interest rate swaps	-	1,000,627
Long-term debt (note 5)	9,644,999	9,904,759
Employee future benefits (note 6)	2,491,707	2,243,556
	30,014,942	24,744,396
Net debt	(4,330,672)	(583,193)
Non-financial assets		
Tangible capital assets (note 7)	43,075,052	30,411,519
Prepaid expenses	2,314,792	2,019,376
	45,389,844	32,430,895
Forgivable loans (note 3)		
Commitments (note 12)		
Accumulated surplus (note 8)	\$ 41,059,172	\$ 31,847,702
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 37,093,455	\$ 32,848,329
Accumulated remeasurement gains (losses)	3,965,717	(1,000,627)
	\$ 41,059,172	\$ 31,847,702

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

Approved by the Board:

_____ Director

_____ Director

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Operating Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 14)	Actual 2022	Actual 2021
Revenue:			
Province of Ontario	\$ 48,661,880	\$ 50,158,245	\$ 43,304,667
Government of Canada	2,210,721	3,501,745	5,168,456
Participating municipalities	21,486,283	21,486,283	20,838,428
Other	309,965	400,551	292,859
Investment income	142,236	526,347	159,554
Rental income	5,211,977	5,202,478	4,781,844
Total revenue	78,023,062	81,275,649	74,545,808
Expenses (note 10):			
General assistance	28,799,464	23,710,717	21,784,522
Housing services	20,405,970	21,096,266	21,226,447
Administration	3,031,585	3,138,572	2,524,123
Early years services	14,118,182	16,050,930	12,292,185
Land ambulance and Community Paramedicine for Long Term Care	10,748,680	11,723,562	9,350,388
Amortization of tangible capital assets	1,329,838	1,310,476	1,175,637
Total expenses	78,433,719	77,030,523	68,353,302
Annual operating surplus (deficit)	(410,657)	4,245,126	6,192,506
Accumulated operating surplus, beginning of year	32,848,329	32,848,329	26,655,823
Accumulated operating surplus, end of year	\$ 32,437,672	\$ 37,093,455	\$ 32,848,329

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Change in Net Debt

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 14)	Actual 2022	Actual 2021
Annual surplus (deficit)	\$ (410,657)	\$ 4,245,126	\$ 6,192,506
Acquisition of tangible capital assets	(1,058,388)	(13,974,009)	(4,145,027)
Loss on disposal of tangible capital assets	-	-	525
Amortization of tangible capital assets	1,329,838	1,310,476	1,175,637
	(139,207)	(8,418,407)	3,223,641
Acquisition of prepaid expense	-	(2,314,792)	(2,019,376)
Use of prepaid expenses	-	2,019,376	1,539,577
Change in net financial liabilities excluding net remeasurement losses	(139,207)	(8,713,823)	2,743,842
Remeasurement losses	-	4,966,344	(587,580)
Change in net debt	(139,207)	(3,747,479)	2,156,262
Net debt, beginning of year	-	(583,193)	(2,739,455)
Net debt, end of year	\$ (139,207)	\$ (4,330,672)	\$ (583,193)

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Remeasurement Gains (Losses)

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Accumulated remeasurement losses, beginning of year	\$ (1,000,627)	\$ (413,047)
Unrealized gains (losses) attributed to:		
Derivative - interest rate swaps	4,966,344	(587,580)
Accumulated remeasurement gains (losses), end of year	\$ 3,965,717	\$ (1,000,627)

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

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DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 4,245,126	\$ 6,192,506
Items not involving cash:		
Amortization of tangible capital assets	1,310,476	1,175,637
Loss on disposal of tangible capital assets	-	525
Change in employee future benefits	248,151	178,778
	5,803,753	7,547,446
Change in non-cash assets and liabilities:		
Accounts receivable	(1,006,492)	457,832
Accounts payable and accrued liabilities	4,011,429	1,651,063
Payable to Province of Ontario	(983,282)	(819,652)
Prepaid expenses	(295,416)	(479,799)
Net change in cash from operating activities	7,529,992	8,356,890
Capital activities:		
Cash used to acquire tangible capital assets	(13,974,009)	(4,145,027)
Financing activities:		
Proceeds from construction credit facility	3,254,635	-
Long-term debt principal repayments	(259,760)	(470,906)
Net change in cash from financing activities	2,994,875	(470,906)
Net change in cash and cash equivalents	(3,449,142)	3,740,957
Cash and cash equivalents, beginning of year	22,500,840	18,759,883
Cash and cash equivalents, end of year	\$ 19,051,698	\$ 22,500,840

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The District of Sault Ste. Marie Social Services Administration Board (the "Board") was formed under the District Social Services Administration Board Act of the Province of Ontario to accommodate the provincial government's requirement to consolidate the delivery of social assistance, child care, social housing, land ambulance and other various government funded programs. The District of Sault Ste. Marie Social Services Administration Board delivers provincially mandated services on behalf of the citizens of the District of Sault Ste. Marie

1. Significant accounting policies:

The consolidated financial statements of the Board are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of 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.

(b) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity and its wholly owned subsidiary the Sault Ste. Marie Housing Corporation and its wholly owned subsidiary 2733106 Ontario Inc. Inter-organization transactions and balances between these organizations have been eliminated.

(c) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments, if any, held in equity instruments that trade in an active market are recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis. Freestanding derivative instruments that are not equity instruments that are quoted in an active market are subsequently measured at fair value.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline in fair value is determined to be other than temporary, the amount of the loss is recognized in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the statement of operations.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(c) Non-financial assets (continued):

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded a fair value, as described below:

Level 1 – Fair value measurements are those derived from quoted prices unadjusted) in active markets for identical assets or liabilities;

Level 2 – Fair value measurements are those derived from market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly;

Level 3 – Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data.

All financial instruments are Level 1 except for the interest rate swap which is Level 2.

(d) 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 over their estimated useful lives as follows:

Asset	Useful Life – Years
Buildings	40 - 60
Vehicles	5 - 7
Furniture and equipment	5

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

ii. Contributions of tangible capital assets

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(e) Cash and cash equivalents:

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and investments that mature within three months.

(f) 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) Government transfers:

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

(h) Revenue recognition:

Restricted contributions, except for the Land Ambulance Program and Community Paramedicine for Long Term Care, are recognized as revenue in the year in which the related expenses are incurred. In the Land Ambulance Program, the Ministry of Health funding model permits the inclusion of prior years' deficits in the current year budgeting process. The restricted contributions related to the funding of the deficit are recognized in revenue when the budget is approved by the Ministry.

Unrestricted investment income is recognized as revenue when earned.

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.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenses are made.

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets, employee future benefits and valuation allowances for receivables and 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 the statement of operations in the year in which they become known.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(j) Employee future benefits:

- i) The Board provides certain benefits which will require funding in future periods. These benefits include sick leave, benefits under the Workplace Safety and Insurance Board Act, and life insurance, extended health and dental benefits for early retirees.

The costs of sick leave, benefits under the Workplace Safety and Insurance Board Act and life insurance, extended health and dental benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care cost trends, long-term inflation rates and discount rates.

- ii) For self-insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as retirement gratuities, compensated absences and health, dental and life insurance benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for workers' compensation and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

- iii) The costs of multi-employer defined contribution pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contributions due to the plan in the period.

2. Accounting standards issued but not yet adopted:

Section PS 1201, Financial Statement Presentation, PS 3041, Portfolio Investments, PS 3280, Asset Retirement Obligations, PS 3450, Financial Instruments, are effective for fiscal years beginning on or after April 1, 2022. While early adoption is permitted, all four of the standards must be adopted in the same year except for PS 3280. PS 1201 Financial Statement Presentation includes the addition of a new statement outlining re-measurement gains and losses. PS 3041, Portfolio Investments provides guidance on how to account for and report portfolio investments. PS 3280 Asset Retirement Obligations addresses the reporting of legal obligations associated with the retirement of tangible capital assets. PS 3450, Financial Instruments provides guidance on the recognition, measurement, presentation and disclosure of financial instruments including derivative instruments. The Board has not yet adopted these standards or determined the effect on the consolidated financial statements.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

2. Accounting standards issued but not yet adopted (continued):

Section PS 2601 Foreign Currency Translation is effective for fiscal years beginning on or after April 1, 2022. This section includes guidance on deferral and amortization of unrealized gains and losses, hedge accounting and separation of realized and unrealized foreign exchange gains and losses. The Board has not yet adopted these standards or determined the effect on the consolidated financial statements.

Section PS 3400, Revenue is effective for fiscal years beginning on or after April 1, 2023, early adoption is permitted. This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The Board has not yet adopted this standard or determined the effect on the consolidated financial statements.

3. Forgivable loans:

The Board administers various programs under the Canada-Ontario Affordable Housing Program ("AHP") and the Social Infrastructure Fund ("SIF"), collectively the programs. Funds received under these programs assist with certain housing repairs to low to moderate income residents of Northern Ontario and funding for new rental housing units to low-income seniors and persons with disabilities, in the form of forgivable loans. These loans are forgivable over 10 to 20-year periods based on specific provisions in each program, provided that certain conditions and requirements are maintained by the loan recipients. In the event of default loans are repaid by the funding recipients. The Board is required to reinvest these amounts through new loans within the related program or return the funding and as such, any amounts not yet distributed under these programs is included in the Payable to Province of Ontario.

During the year, \$Nil (2021 – \$10,400) was advanced as loans under the Programs. The net payable at December 31, 2022 was \$309,700 (2021 – \$295,973) which represents the amounts held by the Board to either be issued as new forgivable loans under the AHP and SIF programs or returned to the funders. During the year, a total of \$394,678 (2021 – \$464,959) in loan balances was forgiven.

4. Construction credit facility:

The construction credit facility is authorized to a maximum of \$13,900,000 (2021 - \$13,900,000), is repayable on demand, has interest calculated at bank prime minus 0.50% and is secured by a borrowing resolution. At December 31, 2022, the amount drawn against this facility is \$3,254,635 (2021 - \$Nil). The Board intends to convert the facility to a term loan, not to exceed 35 years, upon completion of the related capital project.

The Board has entered into an interest rate derivative agreement to manage the volatility of the interest rate on this facility. The Board has converted floating rate debt to fixed rate debt, equal to 3.38%. The agreement expires February 2059. See note 5a.

Interest of \$35,918 (2021 – \$Nil) relating to the construction credit facility has been included in expenses on the consolidated statement of operations.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

5. Long-term debt:

	2023	2022
Canada Mortgage and Housing Corporation, various debentures, interest rates varying from 6.09% to 6.34%, annual payments totaling \$22,875 due December 2023 secured by real property	\$ 17,139	\$ 40,014
2.47% mortgage payable in monthly instalments of \$11,812, including interest, due June 2050, secured by land and building in Sault Ste. Marie, Ontario (a)	2,825,984	2,896,882
2.56% mortgage payable in monthly instalments of \$29,904, including interest, due July 2050, secured by land and building in Sault Ste. Marie, Ontario (a)	5,953,740	6,097,918
2.29% mortgage payable in monthly instalments of \$3,459, including interest, due November 2050, secured by land and building in Sault Ste. Marie, Ontario (a)	848,136	869,945
	<u>\$ 9,644,999</u>	<u>\$ 9,904,759</u>

Interest of \$247,682 (2021 – \$268,443) relating to long-term debt has been included in expenses on the consolidated statement of operations.

Principal repayments required for the next five years and thereafter are as follows:

2023	\$ 260,044
2024	249,077
2025	255,405
2026	261,896
2027	268,549
Thereafter	8,350,028
	<u>\$ 9,644,999</u>

The Board is approved for a \$13,900,000 term loan which was not drawn upon at December 31, 2022. The Board has entered into an interest rate swap contract for this term loan. See note 4a.

(a) To reduce the interest rate cash flow risk on the mortgages, the Board has entered into interest rate swap contracts that entitles the Board to receive interest at floating rates on the notional principal amount and obliges it to pay interest at fixed rates of 2.47%, 2.56% and 2.29% respectively over the entire terms of the mortgages. The fair value of the interest rate swaps at December 31, 2022 are an asset of \$3,965,717 (2021 – liability of \$1,000,704).

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

6. Employee future benefit obligations:

Employee future benefits are liabilities of the Board to its employees and early retirees for the following benefits earned but not taken as at December 31 are as follows:

	2022	2021
Post-employment and post-retirement benefits	\$ 1,539,585	\$ 1,378,351
Vacation pay	59,905	59,827
Non-vesting sick leave benefits	892,217	805,378
	<u>\$ 2,491,707</u>	<u>\$ 2,243,556</u>

Post employment and post retirement benefits

The Board provides non-pension benefits to employees and retirees until they reach 65 years of age. The values that follow have been estimated based upon employee data available during the actuarial review which was completed as at December 31, 2021 and extrapolated to December 31, 2022.

The benefit liability continuity is as follows:

	2022	2021
Accrued benefit liability, January 1	\$ 1,378,351	\$ 1,306,599
Benefit cost	128,387	103,157
Interest cost	52,079	28,521
Benefit payments	(32,205)	(43,545)
Net amortization of estimation adjustment loss (gain)	12,973	(16,381)
	<u>\$ 1,539,585</u>	<u>\$ 1,378,351</u>

Significant assumptions:

Discount rate 5.00% (2021 – 3.00%)

Health cost increase 4.00% – 6.50% (2021 – 4.00% – 6.50%)

Accrued vacation pay:

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31, 2022.

Non-vesting sick leave benefits:

Sick leave benefits accrue to Board employees at a rate of one and a half days per month. Unused sick days are banked and may be used in the future if sick leave is beyond yearly allocation. No cash payments are made for unused sick time upon termination or retirement.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2021

7. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals and Transfers	Balance at December 31, 2022
Land	\$ 3,429,683	72,051	-	\$ 3,501,734
Buildings	28,855,910	1,612,524	-	30,468,434
Vehicles	1,780,785	544,786	(17,196)	2,308,375
Furniture and equipment	1,352,434	152,740	(126,772)	1,378,402
Construction-in-progress	2,367,362	11,591,908	-	13,959,270
Total	\$ 37,786,174	13,974,009	(143,968)	\$ 51,616,215

Accumulated Amortization	Balance at December 31, 2021	Disposals	Amortization Expense	Balance at December 31, 2022
Land	\$ -	-	974,693	\$ 974,693
Buildings	5,517,785	(17,196)	176,362	5,676,951
Vehicles	1,116,564	(126,772)	159,421	1,149,213
Furniture and equipment	740,306	-	-	740,306
Total	\$ 7,374,655	(143,968)	1,310,476	\$ 8,541,163

	Net book value, December 31, 2021	Net book value, December 31, 2022
Land	\$ 3,429,683	\$ 2,527,041
Buildings	23,338,125	24,791,483
Vehicles	664,221	1,159,162
Furniture and equipment	612,128	638,096
Construction-in-progress	2,367,362	13,959,270
Total	\$ 30,411,519	\$ 43,075,052

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2021

6. Tangible capital assets (continued):

Cost	Balance at December 31, 2020	Additions	Disposals and Transfers	Balance at December 31, 2021
Land	\$ 3,374,734	54,949	-	\$ 3,429,683
Buildings	27,374,573	1,481,337	-	28,855,910
Vehicles	1,634,507	146,278	-	1,780,785
Furniture and equipment	1,295,047	95,101	(37,714)	1,352,434
Construction-in-progress	-	2,367,362	-	2,367,362
Total	\$ 33,678,861	4,145,027	(37,714)	\$ 37,786,174

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization Expense	Balance at December 31, 2021
Land	\$ -	-	-	\$ -
Buildings	4,697,293	-	820,492	5,517,785
Vehicles	916,529	-	200,035	1,116,564
Furniture and equipment	622,385	(37,189)	155,110	740,306
Total	\$ 6,236,207	(37,189)	1,175,637	\$ 7,374,655

	Net book value, December 31, 2020	Net book value, December 31, 2021
Land	\$ 3,374,734	\$ 3,429,683
Buildings	22,677,280	23,338,125
Vehicles	717,978	664,221
Furniture and equipment	672,662	612,128
Construction-in-progress	-	2,367,362
Total	\$ 27,442,654	\$ 30,411,519

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

8. Accumulated surplus:

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

	2022	2021
Invested in tangible capital assets	\$ 43,075,052	\$ 30,411,519
Operating fund	1,784,256	4,877,468
Unfunded long-term debt and construction credit facility	(12,899,634)	(9,904,759)
Unfunded employee future benefits	(2,491,707)	(2,243,556)
Reserves and reserve funds (note 8)	7,625,488	9,707,657
Accumulated rereasurement gains (losses)	3,965,717	(1,000,627)
	\$ 41,056,172	\$ 31,847,702

9. Reserves and reserve funds:

	January 1, 2022	Transfers to	Transfers from	December 31, 2022
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 789,791	-	-	\$ 789,791
Social housing operations	1,308,587	6,000	-	1,314,587
Early years reserve fund	328,110	-	-	328,110
Ambulances	483,532	273,999	(666,372)	91,159
Direct delivery operations	30,711	-	-	30,711
Affordable Home Pilot Program	713,573	100,000	(124,958)	688,615
Depressed Housing Program	-	227,975	(85,622)	142,353
	3,654,304	607,974	(876,952)	3,385,326
Reserve funds:				
Replacement reserve fund	590,069	132,025	-	722,094
Levy stabilization fund	5,463,284	1,873,404	(3,818,620)	3,518,068
2022 balances	\$ 9,707,657	2,613,403	(4,695,572)	\$ 7,625,488
2021 balances	\$ 10,174,216	2,819,476	(3,286,035)	\$ 9,707,657

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

10. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 205 members (2021 – 189 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 amount contributed to OMERS during the year was \$1,335,948 (2021 - \$1,273,255) for current service. This amount is included as an expense on the consolidated statement of operations and accumulated surplus.

11. Direct delivery of childcare services:

In February 2021, the Board began offering direct delivery of licensed child-care with a Before and After School Program at St. Paul's School. In January 2022, regular licensed childcare for children 0 – 4 years of age opened at Prince Charles School. The Board approved the creation of a Direct Delivery Operational Reserve Fund in order to capture annual year-end surpluses within the direct delivery of childcare operations. The ability to retain any surplus within the direct delivery operations will allow the Board to offset any potential shortfalls in future years or mitigate the impact of unexpected and unforeseen expenditures that may arise for any capital and/or program needs. The results below are included in Early Years Services in the statement of operations.

	2022	2021
Revenue	\$ 1,039,010	\$ 415,320
Expenses:		
Salaries and benefits	661,282	194,545
Other expenses	215,719	190,064
	877,001	384,609
Surplus before the undernoted	162,009	30,711
Change in employee future benefits obligations	(12,495)	–
Surplus	\$ 149,514	\$ 30,711

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

12. Commitments:

The Board has entered into lease and contractual agreements for office space and other service contracts with terms ending between December 2022 and December 2029.

The minimum annual payments under the terms of these commitments for the next five years are as follows:

2023	\$ 1,776,284
2024	692,827
2025	305,137
2026	37,400
2027	37,400

The Entity issued letters of guarantee through its financial institution to provide guarantees to a certain vendor. The outstanding letters of guarantee amounted to \$2,500 (2021 – \$25,000).

13. Financial risks and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2021.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Entity is exposed to credit risk with respect to the accounts receivable. The Entity assesses, on a continuous basis, accounts receivable and provides for any amounts that are collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Entity is exposed to this risk mainly in respect of certain bank credit facilities.

The Entity has entered into interest rate swap contracts that entitles the Entity to receive interest at floating rates on the notional principal amount and obliges it to pay interest at fixed rates of interest.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

14. Budget information:

The operating budgets approved by the Board for 2022 were prepared for the purpose of establishing the estimated revenues and expenses for fiscal 2022 for the District of Sault Ste. Marie Social Services Administration Board and the Sault Ste. Marie Housing Corporation separately. The budgets established do not include a budget for the amortization of tangible capital assets, include use of reserve funds and repayments of long-term debt.

The consolidated budget figures presented in the Consolidated Statement of Operations and Accumulated Operating Surplus and the Consolidated Statement of Change in Net Debt have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budgets and the consolidated budget presented in these financial statements is presented below:

Adopted consolidated budget:	
Consolidated budgeted annual surplus for the year	\$ –
Adjustments to adopted budget:	
Amortization of tangible capital assets	(1,329,838)
Acquisition of tangible capital assets	1,058,388
Use of reserve funds	(391,723)
Repayment of long-term debt	252,516
<hr/>	
Budget deficit per consolidated statement of operations and accumulated operating surplus	\$ (410,657)

15. Segmented information:

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

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

Ontario Works

Financial 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.

Housing Services

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Indigenous 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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

15. Segmented information (continued):

DSSAB Administration

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

Early Years Services

Early years services funding is administered to childcare operators within the district in accordance with the Day Nurseries Act.

Land Ambulance and Garden River Land Ambulance

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

Community Paramedicine for Long Term Care

Non-emergency paramedic services ensuring that seniors and others at risk remain stable in their own homes or in community-based settings for as long as possible.

Community Paramedicine for Long Term Care is a new program in 2022.

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services.

The accounting policies utilized in these segments are consistent with those followed in preparation of the financial statements as disclosed in note 1.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

15. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Early Years Services	Land Ambulance	Garden River Land Ambulance	Community Paramedicine for Long Term Care	2022 Total
Revenues:								
Province of Ontario	\$ 22,255,574	5,487,073	-	15,166,838	4,792,184	1,636,505	820,071	\$ 50,158,245
Government of Canada	-	3,501,745	-	-	-	-	-	3,501,745
Participating municipalities	3,771,967	11,022,405	-	1,818,672	4,843,816	29,423	-	21,486,283
Other	768	191,068	538	206,085	2,092	-	-	400,551
Investment income	-	124,619	401,728	-	-	-	-	526,347
Rental income	-	5,202,478	-	-	-	-	-	5,202,478
	26,028,309	25,529,388	402,266	17,191,595	9,638,092	1,665,928	820,071	81,275,649
Expenses:								
Salaries and benefits	5,067,564	2,244,932	1,897,076	711,208	7,984,154	960,690	196,357	19,061,981
DSSAB operations	-	-	1,241,496	-	-	-	-	1,241,496
Materials and services	328,500	9,820,337	-	169,940	1,715,329	287,543	579,489	12,901,138
Transfers to recipients and social providers	17,166,909	9,030,997	-	14,280,286	-	-	-	40,478,192
Direct delivery costs	-	-	-	889,496	-	-	-	889,496
Employment related costs	1,147,744	-	-	-	-	-	-	1,147,744
	23,710,717	21,096,266	3,138,572	16,050,930	9,699,483	1,248,233	775,846	75,720,047
Amortization of tangible capital assets	-	974,693	-	-	262,414	73,369	-	1,310,476
Total expenses	23,710,717	22,070,959	3,138,572	16,050,930	9,961,897	1,321,602	775,846	77,030,523
Annual surplus (deficit), before allocation of administration costs	2,317,592	3,458,429	(2,736,306)	1,140,665	(323,805)	344,326	44,225	4,245,126
Allocation of administration costs	(1,258,814)	(717,643)	2,941,156	(376,468)	(443,889)	(117,646)	(26,696)	-
Annual surplus (deficit)	\$ 1,058,778	2,740,786	204,850	764,197	(767,694)	226,680	17,529	\$ 4,245,126

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2022

15. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Early Years Services	Land Ambulance	Garden River Land Ambulance	2021 Total
Revenues:							
Province of Ontario	\$ 20,006,165	6,017,444	-	11,683,075	3,893,931	1,704,052	\$ 43,304,667
Government of Canada	-	5,168,456	-	-	-	-	5,168,456
Participating municipalities	3,676,866	11,188,748	-	1,794,321	4,162,861	15,632	20,838,428
Other	1,317	225,121	397	21,980	44,044	-	292,859
Investment income	-	25,576	133,978	-	-	-	159,554
Rental income	-	4,781,844	-	-	-	-	4,781,844
	23,684,348	27,407,189	134,375	13,499,376	8,100,836	1,719,684	74,545,808
Expenses:							
Salaries and benefits	5,094,690	2,276,061	1,745,985	955,676	6,839,618	1,078,328	17,990,358
DSSAB operations	-	-	778,138	-	-	-	778,138
Materials and services	382,742	10,999,887	-	128,318	1,196,716	235,726	12,943,389
Transfers to recipients and social providers	14,874,316	7,950,499	-	10,823,582	-	-	33,648,397
Direct delivery costs	-	-	-	384,609	-	-	384,609
Employment related costs	1,432,774	-	-	-	-	-	1,432,774
	21,784,522	21,226,447	2,524,123	12,292,185	8,036,334	1,314,054	67,177,665
Amortization of tangible capital assets	-	820,492	-	-	288,644	66,501	1,175,637
Total expenses	21,784,522	22,046,939	2,524,123	12,292,185	8,324,978	1,380,555	68,353,302
Annual surplus (deficit), before allocation of administration costs	1,899,826	5,360,250	(2,389,748)	1,207,191	(224,142)	339,129	6,192,506
Allocation of administration costs	(1,164,394)	(657,540)	2,608,059	(328,771)	(313,766)	(143,588)	-
Annual surplus (deficit)	\$ 735,432	4,702,710	218,311	878,420	(537,908)	195,541	\$ 6,192,506



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: David Petersson

DATE: June 15, 2023

RE: DSSMSSAB 2022 Operating Surplus

RECOMMENDATION

It is recommended that the District of Sault Ste. Marie Social Services Administration Board allocate the final 2022 Operating Surplus in the amount of \$1,194,189 to DSSAB Reserves for future use as determined by the Board.

It is further recommended to approve the 2022 Surplus derived from the Direct Delivery of Childcare operations of \$162,009 to the Direct Delivery Operational Reserve Fund for future use as established by the Board at the February 17, 2022 DSSAB Board Meeting. (Resolution #22-012)

BACKGROUND INFORMATION

Annually each year at the conclusion of the Audit, Corporate Services presents the final year-end surplus for that year. This is presented to the Board for direction on the use of that amount. This report compares the Year-to-Date Net Revenues and Expenditures in comparison to the Approved Budget for that year.

Additionally, there are variances between the Financial Statement Surplus and the Operating Budget Surplus and include items such as:

1. Accruals for potential future employee entitlements are not considered as they are considered only when paid which does not impact the current year's operations.
2. Purchases of capital assets are reported as expenditures in the year purchased for budget surplus. Depreciation of those assets are reflected on the financials.

SUMMARY/OVERVIEW

Overall, the DSSMSSAB operations by divisional delivery area resulted in an overall net operational budget surplus of \$1,194,189. The breakdown, by division, is presented below:

DSSMSSAB				
Surplus Reconciliation	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)
	31-Dec-22	31-Dec-21	31-Dec-20	31-Dec-19
<i>Division</i>				
ONTARIO WORKS	717,239.00	342,832.00	603,764.00	490,586.00
COMMUNITY HOUSING & DEVELOPMENT	16,111.00	301,877.00	449,823.00	480,439.00
EARLY YEARS SERVICES	631,095.00	862,127.00	471,381.00	668,714.00
PARAMEDIC SERVICES - LAND	(370,873.00)	(193,150.00)	86,081.00	485,394.00
PARAMEDIC SERVICES - GRFN	29,030.00	(60,713.00)	205,635.00	260,002.00
INTEREST INCOME	171,587.00	33,193.00	(101,274.00)	145,149.00
	1,194,189.00	1,286,166.00	1,715,410.00	2,530,284.00
Restricted Funds (GRFN)	-	159,250.00	(159,250.00)	-
P.S. Land - 24 Hour Truck	-	193,150.00	-	-
Restricted use - Capital items in subsequent year	-	-	-	(673,181.00)
	1,194,189.00	1,638,566.00	1,556,160.00	1,857,103.00
Final Board Approved Levy	73,989,675.00	70,400,129.00	69,616,742.00	71,247,005.00
Percentage of Overall Levy	1.61%	2.33%	2.24%	2.61%

Corporate Services

Costs associated with Corporate Services include three areas: Office of the CEO, Finance, and Human Resources. Overall, Corporate Services ran a surplus of \$90,429 with all costs allocated among the divisions based on a weighted average of FTE complement and divisional budget allocation. The surplus was generated as follows:

- Salaries and Benefits – \$39,706 – short-term vacancies during recruitment.
- Operating – \$50,723 – mostly due to COVID with minimal travel or corporate training in 2022.

Ontario Works

A surplus of \$717,239 was generated primarily from underspending in the program administration and employment related lines.

- Program Admin inclusive of internal support services – \$515,218 – mostly in salaries and benefits due to temporary vacancies and recruitment challenges as well as some underspending in operations due to working from home and little to no travel.
- Employment Related – \$126,256 – due to the difficulty of getting employment programs up and running during COVID restrictions.
- Social Assistance (non-shareable portion) – \$75,765 – relates to higher than anticipated repayments and reimbursements.

Community Housing & Development

A surplus of \$16,111 was generated from underspending/overspending in a combination of budget lines.

- Program Administration inclusive of internal support services – \$408,195 – this relates to the difficulty of filling vacant positions and little to no travel and training during COVID.
- Rent Supplement/Strong Communities – \$190,314 – due to the continued transfer of rent supplement tenants to the portable housing benefit.
- Housing Providers – (\$582,398) – the surpluses above were eliminated via higher than anticipated subsidies to Housing Providers. Reasons for this deficit are as follows:
 - The rent freeze in 2021 resulted in a decrease in expected revenue for Housing Providers. The shortfall resulted in increased subsidy from the DSSAB in 2022 upon annual provider reconciliations.
 - Urban Native funding of \$114,000 from the financial reconciliation of 2020 was completed in 2022 and issued in 2022.

Early Years Services

A surplus of \$631,095 was generated from underspending in a combination of budget lines.

- Core Programming – \$426,095 – COVID closures (one-week closure plus the gradual increase to normal levels, but still not at full capacity).
- Expansion Planning – \$205,000 – non-utilization of Municipal funding contribution.

Paramedic Services (Land Ambulance)

A deficit of (\$370,873) was generated due to:

- Salaries, Benefits & Operating, inclusive of internal support services – \$359,684 – a surplus was realized in salaries and benefits due to the difficulty in filling vacancies, utilization of more part-time staff, and the ability to utilize COVID funding. Operations experienced a deficit due to rising costs of medical supplies, fuel and repairs and maintenance during and post pandemic. Overall, a surplus was realized in this category.
- Reserves – (\$110,000) – non-utilization of DSSMSSAB Reserves as new base has not yet been implemented.
- Capital – (\$251,340) – purchased additional capital items (three defibrillators, CAD LINK start up, powerload stretcher, and a Lucas CPR unit) in 2022 to save money due to the rising costs of equipment. These items were removed from the 2023 Budget ask, lowering the 2023 Levy ask, and purchased in 2022 through available 2022 provincial funding surplus known at the time.
- Funding – (\$369,217) – The reconciliation of the 2021 funding year resulted in a decrease in expected funding for 2022, which is the result of COVID funding. At the same time as providing a recommendation on additional capital spend (per capital note above), correspondence was received from the province reconciling the 2021 year, which resulted in a funding reduction due to underspending in

2021. Underspensing was due to maximizing the use of COVID funding resulting in savings on operational costs. Overall, the budget deficit will be provincially funded via capital amortization over four to seven years of the life of the capital assets purchased.

Paramedic Services (Garden River)

A surplus of \$29,030 was generated as follows:

- Salaries and Benefits inclusive of internal support services – \$100,064 – due to the difficulty in filling vacancies, utilization of more part-time staff, and the ability to utilize COVID funding.
- Operations – (\$71,034) – deficit due to rising costs of medical supplies, fuel and repairs and maintenance during and post pandemic.

Direct Delivery of Childcare

	2022		2021	Total
	Budget	Actuals		
Salaries & Benefits	997,400.00	661,282.08		
Operating Costs:				
Prince Charles	69,500.00	192,359.25		
St. Paul	30,453.00	23,359.62		
Summer Program	16,000.00	-		
Total Expenses	1,113,353.00	877,000.95		
Revenue	1,113,353.00	1,039,009.69		
Net Costs*	-	162,009.00	30,712.00	192,721.00
*rounded				

The largest reason for the surplus is within salaries and benefits. It has been very difficult to recruit childcare employees, which results in the inability to fill all available childcare spaces. This is consistent across the industry as well. Board Resolution #22-012 approved the transfer of any year-end surplus derived from the Direct Delivery Operations to an Operational Reserve for future use.

STRATEGIC PLAN IMPACT

The proposed use of the final 2021 surplus is directly connected to the strategic plan and supports both the “Organizational Excellence” and “Service Delivery” pillars of focus. Continued focus on increasing service excellence while building infrastructure to streamline service delivery.

RE: DSSMSSAB 2022 Operating Surplus

Page 5

DATE: June 15, 2023

FINANCIAL IMPLICATIONS

After reconciling the final 2022 financial results, management is recommending transferring the 2022 surplus to DSSAB Reserves for future use as determined by the Board.

CONCLUSION

Final results for 2022 reflected a surplus of \$1,194,189 for DSSAB operations, and \$162,009 for Direct Delivery of Childcare.

Respectfully submitted,



David Petersson
Director of Corporate Services

Approved by:



Mike Nadeau
Chief Executive Officer



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: David Petersson

DATE: June 15, 2023

RE: DSSMSSAB - Q1-2023 Financial Update

RECOMMENDATION

That the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept this report as information.

BACKGROUND INFORMATION

Corporate Services provides annual and quarterly updates to the Board. We monitor year-to-date (YTD) spend to the Board approved budget, and report to the Province as required. Financial updates to the Board are provided quarterly following this timeline:

- Quarter 1 - June
- Quarter 2 - August
- Quarter 3 - November
- Quarter 4 – presented in 2024 as part of the annual Audited Financial Statements

Monthly updates are provided to the Finance Committee for review.

As well, Corporate Services will bring to the Board any matters having a financial impact on the DSSMSSAB.

SUMMARY/OVERVIEW

Attached to this report is the financial update for Q1 - 2023 which covers the period January 1st - March 31st (25% to date). Overall, our spend is under budget by \$2,281,251 or 10.89%. A few specific line items that are reflecting an overage to date include:

Corporate Services (Office of the CEO, Finance, HR)

- All costs allocated to divisions based on weighted average.
- There were certain upfront costs for conferences and training that are scheduled later in the year.

Ontario Works

- Employment Related/LEAP) - the overage here relates to the \$300K bus pass program that was fully disbursed in February. No projected financial pressure by year end.

Community Housing & Development

- Spend in many of the 100% funded programs are reconciled to the Province's fiscal year (April 1st - March 31st). As a result, the timing of expenditures does not exactly equal 25% of the annual budget. No levy impact as these are 100% funded programs. The affected programs included:
 - Homelessness Prevention Program (HPP)
 - Reaching Home
 - Canada Ontario Community Housing Initiative (COCHI)
 - Ontario Priorities Housing Initiative (OPHI)
 - Canada-Ontario Housing Benefit (COHB)
 - Safe Voluntary Isolation sites

Early Years Services

- Workforce Funding program ended March 31, 2023. This has been reconciled with the Province with all funding accounted for. Variance to budget at Q1 due to the reconciling our year end to the Province fiscal year of March 31.

Paramedic Services (Land & GRFN)

- COVID related expenditures are noted for both Land Ambulance and GRFN. Funding was in place until March 31, 2023 and thus tracked separately.
- Tracking Pilot Project for Non-Urgent Patient Transfer with SAH. Costs associated with this will be reported as part of the regular 50/50 funding with MOHLTC.

Paramedic Services (CPLTC)

- Direct Operating Expenses – includes a number of capital items (\$208K) approved to claim as part of operating expenses.
- Funding for both Ontario Health and ALC confirmed, however not received to date. Ontario Health (HISH) funding for 2022-23 was received in May.

Direct Delivery of Childcare

- Continue to work closely with the Direct Delivery division to manage this throughout the year.
- Previous Years surplus held in reserve to future use as directed by the Board and amounts to \$192,721.

Other Factors and Considerations

Corporate Services strives to ensure that all staff have the necessary tools to do their jobs effectively and efficiently. The following are a number of items that we have in place or are working on to ensure just that.

Finance

- Asset Refresh
Corporate Services (with the IT division) implements an asset refresh which consists of laptops and desktops, and as needed, new monitors and docking stations. This process is completed annually and looks at refreshing one-third of the assets. We continue to face challenges on supply of assets but anticipate that we will still complete by year end. In the coming months, we will be looking to commence the next asset rollout.
- Phishing Training
We have purchased an annual membership for phishing campaigns and training with a service provider. Phishing is a type of social engineering where an attacker sends a fraudulent message designed to trick a human victim into revealing sensitive information to the attacker or to deploy malicious software on the victim's infrastructure like ransomware. We will be working in conjunction with them to educate all staff through testing, presentations and training videos.
- Two-Factor Authentication
As an added measure of security to the organization, we've implemented a Two-Factor Authentication (2FA) solution. Two-Factor Authentication (2FA) works by **adding an additional layer of security to your online accounts**. It requires an additional login credential – beyond just the username and password – to gain account access, and getting that second credential requires access to something that belongs to you.
- 2023 Budget
The Director of Corporate Services presented the 2023 DSSMSSAB and Sault Ste. Marie Housing Corporation (SSMHC) Budgets at the March 16, 2023 Board Meeting. Budget was approved with a 5.41% increase over 2022. We continue to work closely with each division in reconciling the actual spend to that of the Board approved budget and any Provincial or Federal Funding announcements to ensure there are no year-end pressures. This ensures financials are current and any financials presented to the Board or Ministry are accurate. As indicated in this report, the first quarter update reflects this with no financial pressures to note.
- December 31, 2022 Year-End Audit
Our 2022 year-end audits, for both the DSSMSSAB (consolidated financial statements with the SSMHC) and SSMHC stand-alone financial statements, have been worked on since the beginning of this calendar year. They were brought to the Finance Committee on June 6, 2023 and included in the June meeting for formal approval.

- Ministry Reporting
Throughout the year, Finance submits financial reports to the Ministries who fund the DSSMSSAB. Reporting requirements to the Province has been steadily increasing each year with the introduction of new Funding envelopes and requirements. Finance has prepared and submitted a record number of reports to these Ministries. Some reporting requirements have also changed and now require an audit as part of the report submission..
- DSSAB Financial/Legal Obligations
All financial government obligations are paid as required and are current. These include items such as: Source Deductions (CPP, EI, and Income Tax), WSIB, Employer Health Tax (EHT), OMERS Pension withholdings, and HST filings.
- Payroll Services & Ceridian Dayforce
In 2022, we implemented the Direct Delivery of Child Care in Ceridian Dayforce (our payroll service provider). This project, which took approximately three months to complete, was led by our Compensation Analyst who worked with Ceridian and members of the Early Years Team. We are also in the midst of implementing Multi-Factor Authentication which will provide an added layer of security to Payroll and employee information. In addition, we are always looking for efficiencies in the Payroll process. We are currently working on creating efficiencies around taxable benefits, vacation, and reporting, budgeting and year-end processes.
- Microsoft Dynamics NAV
Finance continues to look for efficiencies within the various Finance functions and Microsoft Dynamics NAV, our corporate accounting software, has enabled us to achieve this. Improved financial reporting continues to be at the forefront of improvements to allow divisions to manage their spending at a point in time. We are also exploring a potential future upgrade within the NAV platform which may be in the form of a cloud based solution.
- Other
Finance continues to look for efficiencies in many processes including but not limited to Purchasing and IT product requests. This is something we are currently working on in preparation of moving into our new office.

STRATEGIC PLAN IMPACT

The Corporate Services division provides ongoing support for the entire organization. We strive to line up our requirements, processes and procedures with those of each divisional program's objectives and ensures alignment with the three pillars of the Strategic Plan, that being Organization Excellence, Service Delivery, and Community Partnerships.

FINANCIAL IMPLICATIONS

There are no financial implications for the DSSMSSAB.

CONCLUSION

Working with each Divisional Director and the CEO, Corporate Services will continue to monitor spending against the budget throughout the year as we aim to keep costs in line with the current approved budget as well as upcoming Provincial changes.

Respectfully submitted,



David Petersson
Director of Corporate Services

Approved by:



Mike Nadeau
Chief Executive Officer

District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB)

Monthly Financial Update Report

	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget Variance	
				\$	%
Ontario Works	29,622,128.00	7,405,532.00	6,165,864.67	1,239,667.33	16.74%
Community Housing & Development	18,890,150.00	4,722,538.00	5,305,949.03	(583,411.03)	-12.35%
Early Years Services	21,103,989.00	5,276,001.00	3,702,730.98	1,573,270.02	29.82%
Paramedic Services- Land	10,722,156.00	2,680,540.00	2,477,842.20	202,697.80	7.56%
Paramedic Services- GRFN	1,806,518.00	451,629.00	386,692.03	64,936.97	14.38%
Paramedic Services - CPLTC	1,634,750.00	408,688.00	624,600.12	(215,912.12)	-52.83%
TOTAL EXPENDITURES	83,779,691.00	20,944,928.00	18,663,679.03	2,281,248.97	10.89%

	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget Variance	
				\$	%
<u>Direct Delivery of Childcare</u>					
Revenue	1,156,299.00	289,074.00	284,881.15	(4,192.85)	-1.45%
Expenditures	1,156,299.00	289,074.00	236,304.35	52,769.65	18.25%
NET OPERATING COSTS	-	-	48,576.80	48,576.80	

Corporate Services

	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Variance - Under(Over)	
				\$	%
Salaries	1,707,600.00	426,900.00	366,577.55	60,322.45	14.13%
Benefits	587,400.00	146,850.00	163,736.36	(16,886.36)	-11.50%
Subsidy	(106,000.00)	(26,500.00)	(99,500.00)	73,000.00	-275.47%
<i>Subtotal - SWB</i>	<i>2,189,000.00</i>	<i>547,250.00</i>	<i>430,813.91</i>	<i>116,436.09</i>	<i>21.28%</i>
Office Expenses	41,325.00	10,331.00	5,422.25	4,908.75	47.51%
Advertising & Public Relations	40,500.00	10,125.00	3,386.68	6,738.32	66.55%
Training & Travel	129,100.00	32,275.00	27,277.18	4,997.82	15.49%
Fees & Services	757,820.00	189,455.00	211,132.01	(21,677.01)	-11.44%
Rent & Utilities	318,680.00	79,670.00	73,937.44	5,732.56	7.20%
<i>Subtotal - Administrative Expenses</i>	<i>1,287,425.00</i>	<i>321,856.00</i>	<i>321,155.56</i>	<i>700.44</i>	<i>0.22%</i>
<i>Other Income</i>	<i>-</i>	<i>-</i>	<i>(493.00)</i>	<i>493.00</i>	<i>0.00%</i>
TOTAL EXPENDITURES	3,476,425.00	869,106.00	751,476.47	117,629.53	13.53%

COMMENTS/NOTES

Note 1
 GSC spend up and based on claims. Also noted was report from Benefit Administrator incorrect allocation of employees to divisions. Working with HR and Benefit Administrator to correct and will be applied retroactively to January 1st.

Note 2
 One Time Annual support services fees for BDO (NAV Support) paid in Jan. \$9K. Interim billing from KPMG for annual audit pay in March.

Ontario Works

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
Program Administration:					
Salaries & Benefits	5,194,900.00	1,298,725.00	1,109,315.40	189,409.60	14.58%
Direct Operating Expenses	811,318.00	202,829.00	174,837.95	27,991.05	13.80%
Total Direct Program Administration	6,006,218.00	1,501,554.00	1,284,153.35	217,400.65	14.48%
Internal Support Services	1,487,910.00	371,978.00	321,631.93	50,346.07	13.53%
Employment Related <i>Note 1</i>	788,000.00	197,000.00	365,840.17	(168,840.17)	-85.71%
Social Assistance	21,340,000.00	5,335,000.00	4,194,239.22	1,140,760.78	21.38%
TOTAL EXPENDITURES	29,622,128.00	7,405,532.00	6,165,864.67	1,239,667.33	16.74%
<u>Funding/Revenue</u>					
MCSS - Social Assistance <i>Note 2</i>	21,294,000.00	5,323,500.00	4,278,567.38	(1,044,932.62)	-19.63%
MCSS - ERE/Admin	4,958,900.00	1,239,725.00	1,239,731.00	6.00	0.00%
Other Income	-	-	195.00	195.00	0.00%
TOTAL FUNDING/REVENUE	26,252,900.00	6,563,225.00	5,518,493.38	(1,044,731.62)	-15.92%
<u>Municipal Levy</u> <i>Note 3</i>					
City SSM 88.34%	2,976,376.00	744,094.00	833,511.17	89,417.17	12.02%
Prince Township 1.94%	65,363.00	16,341.00	18,105.32	1,764.32	10.80%
TWOMO 9.72%	327,489.00	81,872.00	91,379.00	9,507.00	11.61%
TOTAL LEVY 100.00%	3,369,228.00	842,307.00	942,995.49	100,688.49	11.95%
Projected Surplus (Deficit)	-	-	\$ 295,624.20		

COMMENTS/NOTES

Note 1

Full budget amount of \$300K for annual bus program payment made to City SSM March 17

Note 2

Caseloads under projection in Budget. No Levy impact as 100% funded on expenditures.

Note 3

Levy received from City SSM and Prince represents full first quarter (3 months) and based on 2022 approved budget. Letters have been sent to each since the Budget had passed to update future payments to agree to 2023 budget.

Community Housing & Development

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Variance - Under(Over)		
				\$	%	
Program Administration:						
Salaries & Benefits	2,434,800.00	608,700.00	505,711.79	102,988.21	16.92%	
Direct Operating Expenses	276,185.00	69,045.00	73,043.52	(3,998.52)	-5.79%	
Less: Allocation to Program Funding	(241,582.00)	(60,396.00)	(137,052.74)	76,656.74	-126.92%	
Total Direct Program Administration	2,469,403.00	617,349.00	441,702.57	175,646.43	28.45%	
Internal Support Services	848,248.00	212,062.00	183,360.26	28,701.74	13.53%	
Housing Providers	8,439,305.00	2,109,827.00	1,870,403.76	239,423.24	11.35%	
Rent Supplement/Strong Communities	2,580,000.00	645,000.00	598,669.63	46,330.37	7.18%	
Homelessness Prevention Program (HPP)	1,841,100.00	460,276.00	854,668.26	(394,392.26)	-85.69%	
Reaching Home	779,636.00	194,909.00	523,937.42	(329,028.42)	-168.81%	
COCHI	1,153,795.00	288,449.00	520,361.02	(231,912.02)	-80.40%	
OPHI	407,050.00	101,763.00	227,000.00	(125,237.00)	-123.07%	
COHB	-	-	10,250.00	(10,250.00)	0.00%	
Safe Voluntary Isolation Sites	105,613.00	26,403.00	75,596.11	(49,193.11)	-186.32%	
Shelter Supports - 137 East	175,000.00	43,750.00	-	43,750.00	100.00%	
Shelter Services	91,000.00	22,750.00	-	22,750.00	100.00%	
TOTAL EXPENDITURES	18,890,150.00	4,722,538.00	5,305,949.03	(583,411.03)	-12.35%	
<u>Funding/Revenue</u>						
Federal Funding - Social Housing	1,893,461.00	473,365.00	473,365.00	-	0.00%	
Federal Funding - Reaching Home	779,636.00	194,909.00	523,937.42	329,028.42	168.81%	
Federal Funding - Safe Voluntary Isolation Sites	105,613.00	26,403.00	75,596.11	49,193.11	186.32%	
MMAHO - HPP	1,841,100.00	460,275.00	854,668.26	394,393.26	85.69%	
MMAHO - COCHI	1,153,795.00	288,449.00	520,361.02	231,912.02	80.40%	
MMAHO - OPHI	407,050.00	101,763.00	227,000.00	125,237.00	123.07%	
Other Income	-	-	186.84	186.84	0.00%	
TOTAL FUNDING/REVENUE	6,180,655.00	1,545,164.00	2,675,114.65	1,129,950.65	73.13%	
<u>Municipal Levy</u>						
City SSM	88.34%	11,227,568.00	2,806,892.00	2,435,678.41	(371,213.59)	-13.23%
Prince Township	1.94%	246,564.00	61,641.00	52,907.45	(8,733.55)	-14.17%
TWOMO	9.72%	1,235,363.00	308,841.00	267,015.50	(41,825.50)	-13.54%
TOTAL LEVY	100.00%	12,709,495.00	3,177,374.00	2,755,601.36	(421,772.64)	-13.27%
Projected Surplus (Deficit)	-	-	\$ 124,766.98			

Community Housing & Development

COMMENTS/NOTES

Note 1

2 Staff required travel to Toronto re: New Office. As well, training for 2 positions in Housing took place.
2 annual subscriptions renewed - AutoCAD renewal of \$3.7K, Followmee LLC \$1.7K; and one new one - Monday.com scheduling software \$1.5k.
2022 Operating costs adjustment for 180 Brock Street office building lease plus higher utilities in the first quarter due to the colder weather.

Note 2

Entries related to allocation of Administrative spend not completed until Budget formally approved which was in March. These are entries we post Quarterly throughout the year.

Note 3

Programs funded and reconciliation on the Provincials fiscal year ended March 31st, therefore timing of monies spent and funds received will vary. 100% money and no impact on levy.

Note 4

Due to timing of payments as OPHI has a fiscal year-end of March 31st.

Note 5

Levy received from City SSM and Prince represents full first quarter (3 months) and based on 2022 approved budget. Letters have been sent to each since the Budget had passed to update future payments to agree to 2023 budget.

Early Years Services

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
Program Administration:					
Salaries & Benefits	1,152,100.00	288,025.00	194,484.57	93,540.43	32.48%
Direct Operating Expenses	243,319.00	60,831.00	22,010.61	38,820.39	63.82%
Less: Allocation to 100% Program Funding	(795,743.00)	(198,937.00)	(210,883.25)	11,946.25	-6.01%
Less: Allocation to Other Programs	(269,280.00)	(67,320.00)	(67,320.00)	-	0.00%
Total Direct Program Administration	330,396.00	82,599.00	(61,708.07)	144,307.07	174.71%
Internal Support Services	444,982.00	111,246.00	96,188.99	15,057.01	13.53%
Core Programming	7,360,437.00	1,840,110.00	1,570,751.88	269,358.12	14.64%
<i>Subtotal - Core Programming</i>	<i>8,135,815.00</i>	<i>2,033,955.00</i>	<i>1,605,232.80</i>	<i>428,722.20</i>	<i>21.08%</i>
Wage Enhancement	889,797.00	222,449.00	205,372.76	17,076.24	7.68%
Early Learning Child Centre (ELCC)	755,679.00	188,920.00	83,693.68	105,226.32	55.70%
EarlyON	1,790,269.00	447,568.00	403,309.97	44,258.03	9.89%
Journey Together	1,905,646.00	476,412.00	460,069.22	16,342.78	3.43%
Childcare and EY Workforce	159,297.00	39,825.00	243,555.69	(203,730.69)	-511.56%
CWELC	7,467,486.00	1,866,872.00	701,496.86	1,165,375.14	62.42%
<i>Subtotal - 100% Programming</i>	<i>12,968,174.00</i>	<i>3,242,046.00</i>	<i>2,097,498.18</i>	<i>1,144,547.82</i>	<i>35.30%</i>
TOTAL EXPENDITURES	21,103,989.00	5,276,001.00	3,702,730.98	1,573,270.02	29.82%
<u>Funding/Revenue</u>					
MEDU - Core Programming	6,890,363.00	1,722,593.00	1,735,354.00	12,761.00	0.74%
MEDU - 100% Programming	12,968,174.00	3,242,044.00	3,348,728.17	106,684.17	3.29%
Other Income	-	-	-	-	0.00%
TOTAL FUNDING/REVENUE	19,858,537.00	4,964,637.00	5,084,082.17	119,445.17	2.41%
<u>Municipal Levy</u>					
City SSM	88.34%	1,100,232.00	275,058.00	401,881.47	46.11%
Prince Township	1.94%	24,162.00	6,041.00	8,729.67	44.51%
TWOMO	9.72%	121,058.00	30,265.00	44,058.00	45.57%
TOTAL LEVY	100.00%	1,245,452.00	311,364.00	454,669.14	46.02%
Projected Surplus (Deficit)	-	-	\$ 1,836,020.33		

COMMENTS/NOTES

Note 1

Variiances represents the fact that Workforce Funding ended Mar 31st and was fully allocated in Jan, Feb and Mar per program guidelines. All others are a full 12-month allocation.

Year To Date (YTD)

March 31, 2023

Early Years Services

Note 2

Variance represents the fact that Workforce Funding ended Mar 31st and was fully spent by Mar 31st. The spend also includes approx. \$84k of 2022 carryforward funding.

Note 3

Levy received from City SSM and Prince represents full first quarter (3 months) and based on 2022 approved budget. Letters have been sent to each since the Budget had passed to update future payments to agree to 2023 budget.

Paramedic Services- Land

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
Program Administration:					
Salaries & Benefits	8,671,265.00	2,167,816.00	1,818,446.23	349,369.77	16.12%
Direct Operating Expenses	1,261,376.00	315,345.00	248,354.00	66,991.00	21.24%
Less: Administration allocation To GRFN	(236,600.00)	(59,150.00)	(59,150.00)	-	0.00%
Less: Administration allocation to CPLTC	(118,300.00)	(29,575.00)	(29,575.00)	-	0.00%
Total Direct Program Administration	9,577,741.00	2,394,436.00	1,978,075.23	416,360.77	17.39%
Internal Support Services	486,700.00	121,675.00	105,206.71	16,468.29	13.53%
COVID-19 Expenditures	-	-	250,625.77	(250,625.77)	0.00%
Pilot Project	-	-	20,352.00	(20,352.00)	0.00%
Capital Items	657,715.00	164,429.00	123,582.49	40,846.51	24.84%
TOTAL EXPENDITURES	10,722,156.00	2,680,540.00	2,477,842.20	202,697.80	7.56%
<u>Funding/Revenue</u>					
MOHLTC	4,743,563.00	1,185,891.00	1,416,743.49	230,852.49	19.47%
Reserves - New Base	200,000.00	50,000.00	-	(50,000.00)	-100.00%
Reserves - One Ambulance	264,576.00	66,144.00	-	(66,144.00)	-100.00%
Other Income	-	-	-	-	0.00%
TOTAL FUNDING/REVENUE	5,208,139.00	1,302,035.00	1,416,743.49	114,708.49	8.81%
<u>Municipal Levy</u>					
City SSM	88.34%	4,871,083.00	1,217,771.00	(147,407.68)	-12.10%
Prince Township	1.94%	106,972.00	26,743.00	(3,492.78)	-13.06%
TWOMO	9.72%	535,962.00	133,991.00	(16,649.00)	-12.43%
TOTAL LEVY	100.00%	5,514,017.00	1,378,505.00	(167,549.46)	-12.15%
Projected Surplus (Deficit)	-	-	\$ 149,856.83		

COMMENTS/NOTES

Note 1

Covid funding ended March 31st and all expenditures related to this expenditure line will cease on that date. 100% funded up until that date.

Note 2

Tracking Pilot Project for Non-Urgent Patient Transfer with SAH. Costs associated with this will be reported as part of the regular 50/50 funding with MOHLTC.

Note 3

Levy received from City SSM and Prince represents full first quarter (3 months) and based on 2022 approved budget. Letters have been sent to each since the Budget had passed to update future payments to agree to 2023 budget.

Paramedic Services- GRFN

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
Program Administration:					
Salaries & Benefits	1,235,133.00	308,783.00	238,662.97	70,120.03	22.71%
Direct Operating Expenses	195,728.00	48,932.00	42,132.99	6,799.01	13.89%
Add: Administration Allocation from Land	236,600.00	59,150.00	59,150.00	-	0.00%
Total Direct Program Administration	1,667,461.00	416,865.00	339,945.96	76,919.04	18.45%
Internal Support Services	139,057.00	34,764.00	30,059.06	4,704.94	13.53%
COVID-19 Expenditures	-	-	11,599.01	(11,599.01)	0.00%
Pilot Project	-	-	5,088.00	(5,088.00)	0.00%
Capital Items	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,806,518.00	451,629.00	386,692.03	64,936.97	14.38%
<u>Funding/Revenue</u>					
MOHLTC	1,725,083.00	431,270.00	442,687.83	11,417.83	2.65%
Other Income	-	-	-	-	0.00%
TOTAL FUNDING/REVENUE	1,725,083.00	431,270.00	442,687.83	11,417.83	2.65%
<u>Municipal Levy</u>					
City SSM	97.85%	79,685.00	19,921.00	(12,721.62)	-63.86%
Prince Township	2.15%	1,750.00	438.00	(281.66)	-64.31%
TWOMO	0.00%	-	-	-	0.00%
TOTAL LEVY	100.00%	81,435.00	20,359.00	(13,003.28)	-63.87%
Projected Surplus (Deficit)	-	-	\$ 63,351.52		

COMMENTS/NOTES

Note 1

Covid funding ended March 31st and all expenditures related to this expenditure line will cease on that date. 100% funded up until that date.

Note 2

Tracking Pilot Project for Non-Urgent Patient Transfer with SAH. Costs associated with this will be reported as part of the regular funding with MOHLTC.

Note 3

Levy received from City SSM and Prince represents full first quarter (3 months) and based on 2022 approved budget. Letters have been sent to each since the Budget had passed to update future payments to agree to 2023 budget.

Paramedic Services - CPLTC

<u>Expenditures</u>	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
Program Administration:					
Salaries & Benefits	1,154,245.00	288,561.00	234,132.25	54,428.75	18.86%
Direct Operating Expenses	292,676.00	73,170.00	345,863.34	(272,693.34)	-372.68%
Add: Administration Allocation from Land	118,300.00	29,575.00	29,575.00	-	0.00%
Total Direct Program Administration	1,565,221.00	391,306.00	609,570.59	(218,264.59)	-55.78%
Internal Support Services	69,529.00	17,382.00	15,029.53	2,352.47	13.53%
COVID-19 Expenditures	-	-	-	-	0.00%
Capital Items	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,634,750.00	408,688.00	624,600.12	(215,912.12)	-52.83%
<u>Funding/Revenue</u>					
Ontario Health	416,000.00	104,000.00	-	(104,000.00)	-100.00%
MOHLTC	1,000,000.00	250,000.00	250,000.00	-	0.00%
ALC	218,750.00	54,688.00	-	(54,688.00)	-100.00%
Other Income	-	-	-	-	0.00%
TOTAL FUNDING/REVENUE	1,634,750.00	408,688.00	250,000.00	(158,688.00)	-38.83%
<u>Municipal Levy</u>					
City SSM	88.34%	-	-	-	0.00%
Prince Township	1.94%	-	-	-	0.00%
TWOMO	9.72%	-	-	-	0.00%
TOTAL LEVY	100.00%	-	-	-	0.00%
Projected Surplus (Deficit)	-	-	\$ (374,600.12)		

COMMENTS/NOTES

Note 1

Capital items approved and amounted to \$208k and included a vehicle, four defibs and some other smaller items.

Note 2

Funding for both Ontario Health and ALC confirmed, however not received to date. Ontario Health (HISH) funding for 2022-23 was received in May.

Direct Delivery of Childcare

	Annual Budget	31-Mar-23 YTD Budget	31-Mar-23 YTD Actuals	YTD Budget \$	Variance %
<i>Expenditures</i>					
Program Administration:					
Salaries & Benefits	1,059,500.00	264,875.00	215,226.60	49,648.40	18.74%
Direct Operating Expenses	96,799.00	24,199.00	21,077.75	3,121.25	12.90%
Internal Support Services	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,156,299.00	289,074.00	236,304.35	52,769.65	18.25%
<i>Funding/Revenue</i>					
Parent Fees	825,185.00	206,295.00	65,135.88	(141,159.12)	-68.43%
MEDU - Direct Delivery Revenue	331,114.00	82,779.00	219,745.27	136,966.27	165.46%
TOTAL FUNDING/REVENUE	1,156,299.00	289,074.00	284,881.15	(4,192.85)	-1.45%
<i>Municipal Levy</i>					
City SSM	88.34%	-	-	-	0.00%
Prince Township	1.94%	-	-	-	0.00%
TWOMO	9.72%	-	-	-	0.00%
TOTAL LEVY	100.00%	-	-	-	0.00%
Projected Surplus (Deficit)	-	-	\$ 48,576.80		

COMMENTS/NOTES

Note 1

While operating a surplus through Q1, continue to work closely with the Direct Delivery division to manage this throughout the year. In previous years, we had a surplus totaling \$192,720.45 which is comprised of:

2021	30,711.71
2022	162,008.74
Total	192,720.45

This surplus is set aside in a separate reserve fund specifically for use in the Direct Delivery of Childcare.



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: Kate Kirkham

DATE: June 5, 2023

RE: Monthly Offload Delay Report - May Update

RECOMMENDATION

It is recommended that the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept this report as information.

BACKGROUND INFORMATION

The availability of ambulance services is critically important to meeting the emergency needs of a community. A significant contributor to ambulance availability comes from offload delays. An offload delay refers to any time spent waiting to transfer patient care from paramedics to Emergency Department (ED) hospital staff. Offload delays are calculated as the difference in time from when the ambulance arrives in the ED until Transfer of Care (TOC) is documented and acknowledged, less the standard thirty (30) minutes it takes ambulances to return to service.

Ambulance offload delays (AOD) are a well-recognized issue throughout Ontario. A combination of ED crowding and high call demand for ambulances are key contributors to the AOD challenges in the District of Sault Ste. Marie. Sault Area Hospital (SAH) staffing pressures have further worsened this issue. These complications have left us with resource inefficiencies, affecting our emergency response times and our ability to provide community safety.

Several mitigating strategies are in place to manage ambulance offload delays, and we continue to work with SAH and the Ministry of Health (MOH) to find solutions. We will provide monthly status updates to the District of Sault Ste. Marie Social Services Administrative Board (DSSMSSAB)

SUMMARY/OVERVIEW

District of Sault Ste. Marie Paramedic Services

	May 2022	May 2023
# of Patients to SAH	872 patients	907 patients
Max # of minutes on offload delay	409 minutes (6 hours, 49 minutes)	265 minutes (4 hours, 25 minutes)
Total pts over 30 minutes	210	215
Total offload hours for period	434 hours	402 hours
Average Offload Time per Day	14 hours/ day	13 hours/ day

Our data shows minimal improvements in the offload delay statistics compared with last year. Most notably, the maximum number of hours a patient spends on offload delay is less this year. However, the total hours spent on offload delay through the month is only slightly less. This metric is the most important metric we track because it represents the time ambulances spend in the emergency department. An additional metric added this month is the average offload time per day. We will continue to report this number from now on.

We continue to manage nursing shortages in our Dedicated Offload Nurse Program. In the past month, SAH was able to fill the role of a nurse for ten shifts. We anticipate these shortages will continue until at least September 2023, and we are actively trying to fill any vacancies with paramedics.

STRATEGIC PLAN IMPACT

Many initiatives are in place to manage the increasing rate of offload delays, while still offering high quality, person-focused services. Aligning with the pillars of Service Delivery and Community Partnerships, DSSMSSAB continues to collaborate with community partners in an effort to navigate system-wide healthcare challenges. This strategic engagement will enhance community well-being and provide service excellence.

FINANCIAL IMPLICATIONS

The true financial implications of offload delays are difficult to discern within the paramedic-operating budget. However, there is no question that there are significant costs associated with delayed patient offloading including forced overtime, missed meal breaks, and up-staffing of additional paramedic units to meet community emergency response needs. The financial cost of April, 2023's offload delay hours is approximately 804 hours or up to \$46,350.

CONCLUSION

RE: Monthly Offload Delay Report - May Update

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DATE: June 5, 2023

Effectively managing ambulance-to-hospital offload processes remains one of our biggest challenges in providing appropriate emergency care to the community. We continue to work closely with Sault Area Hospital, the Ministry of Health and Ontario Health in finding the best approaches and solutions. We will continue to report our statistics on a monthly basis.

Respectfully submitted,



Kate Kirkham
Chief Paramedic Services

Approved by:



Mike Nadeau
Chief Executive Officer



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: Alison Kohler

DATE: June 15, 2023

RE: The Employment Services Transformation (EST) and the Request for Qualifications (RFQ)

RECOMMENDATION

Accept this report as information regarding the Employment Services Transformation and the recent announcement and call for qualifications for Service System Managers in the Phase 3 catchment areas.

BACKGROUND INFORMATION

In November 2018, the Ontario Government announced it was undergoing social assistance reforms to streamline the administration of the social assistance program and improve employment services. The mitigating factors for this change were the administrative burden of numerous income support rate calculations and well over 800 administrative rules in issuing monthly benefits. Additionally, the Auditor General's report in 2016 cited that the current employment administration through the Ontario Works program needed to assist people more effectively in finding and retaining full-time jobs. In 2019, the Ontario provincial government announced that it was moving forward with the modernization of social assistance delivery and integrating social assistance employment services and other provincially funded employment services into a consolidated Service System Manager model.

To do so, the provincial government introduced a competitive local service system delivery initiative where organizations (private sector, public sector and nonprofit) may apply and, if successful, be selected to manage the employment services system in provincially determined catchment areas. There are fifteen catchment areas across Ontario, grouped into four cohorts. Eligible service system managers may be public entities, not-for-profit, private sector service organizations, consolidated municipal service managers (CMSMs), and District Social Service Administration Boards (DSSABs). The successful service system manager (SSM) will be chosen in terms of their overall ability to manage the design, and the capacity, to deliver results within the geographical locations of the cohort.

RE: The Employment Services Transformation (EST) and the Request for Qualifications (RFQ)

Page 2

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The employment services transformation began with The Ministry choosing three prototype sites based on the best representation of urban, rural, and mixed rural/urban areas. It phased in these sites during 2020 and 2021. The cohort prototype locations are:

- Peel (SSM awarded to – WCG)
- Muskoka-Kawarthas (SSM awarded to - Fleming College)
- Hamilton-Niagara (SSM awarded to - Fedcap Inc.)

In June of 2021, the government announced the multi-stage competitive process for three other cohorts under the SSM competitive process. Phase 1 and Phase 2 service system managers have been awarded to date. These are:

Phase 1 geographical areas: included York, Halton, Stratford-Bruce Peninsula, and Kingston-Pembroke. In April 2022, the successful Service System Managers for Phase 1 catchment areas are:

- York: WCG – a Canadian subsidiary of the International APM Group, a global human service organization based in Australia.
- Halton: Fedcap Inc. – International workforce, education, and occupational health services company and is the SSM for Hamilton-Niagara (prototype location)
- Stratford-Bruce Peninsula: The Corporation of the County of Bruce
- Kingston-Pembroke: Serco Canada – previous support with the federal and provincial governments

Phase 2 geographical areas: included Durham, London, Ottawa, Windsor-Sarnia, and Kitchener-Waterloo-Barrie areas. In March 2023, the successful SSMs are:

- Durham: The Regional Municipality of Durham
- London: Corporation of the City of London
- Windsor-Sarnia: Corporation of the City of Windsor
- Kitchener-Waterloo- Barrie: Servco Canada
- Ottawa: WCG –(also SSM for Peel-prototype area)

Phase 3 geographical areas: identified as Toronto, Northeast Ontario, and Northwest Ontario, and DSSMSSAB received the competitive process announcement on April 19, 2023.

SUMMARY/OVERVIEW

Under the provincial government's Social Assistance Recovery and Renewal Initiative and the Employment Services Transformation endeavor, employment services and supports are integrated under a Service System Manager model. The Service System Manager will plan, design, and deliver all employment services within the catchment

DATE: June 15, 2023

area. The current Employment Ontario service provider's contractual relationship will shift from the Ministry to the successful Service System Manager. The local Ontario Works Program will forfeit employment-related funding and related services effective the end of 2023.

The Employment Services Transformation began with three prototype sites. Fifteen catchment areas were created and aligned with Statistics Canada and entered into a three-phase implementation plan in 2021. These three phases were identified using determinants of complexity, geographical location, demographics, and population densities. Phase 1 and Phase 2 consisted of Southern Ontario catchment areas. The north was divided into two catchment areas and entered into phase 3 implementation. The Toronto region also falls within the phase 3 implementation timeframe.

The Ministry of Labour, Immigration, Training, and Skills Development will commence a two-stage competitive process to select the Service System Manager of our catchment area. The first stage begins with a Request for Qualifications (RFQ) to illustrate an organization's interest and qualifications and must be submitted by June 2, 2023. The RFQ process will communicate the principles, priorities, and delivery model objectives to potential organizations. Demonstrated experience and capacity to serve as a service system manager will be required. The RFQ process will qualify organizations for the Call for Proposal (CFP) process in the summer/fall of 2023. The CFP process will evaluate the applicant's ability to improve client outcomes, build and maintain community partnerships, serve diverse populations, and use a variety of service delivery channels. As part of the CFP evaluation, the three highest-scoring organizations will be invited to an interview. The successful SSM will undergo negotiations with the Ministry.

During the transition phase, SSMs will take responsibility for the existing agreements with service delivery organizations for Employment Ontario and ODSP employment programs. At the end of the transition phase, SSMs will then take on the responsibility of employment activities for Ontario Works clients.

An Employment Services Transformation Incentive and Consequence Framework document is publicly available to provide the principles, performance, and non-compliance criteria that may be considered for assessing Service System Managers

STRATEGIC PLAN IMPACT

The Employment Services Transformation will have impact on the Strategic Plan as we will lose the ability to deliver value added services or invest strategically within the community. The DSSMSSAB will no longer be in the position to fund pre-employment programs, employment and training programs and caseload wide bus passes beginning in 2024 (anticipated).

RE: The Employment Services Transformation (EST) and the Request for Qualifications (RFQ)

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DATE: June 15, 2023

FINANCIAL IMPLICATIONS

It is anticipated that twenty-two percent of the DSSMSSAB's total 2018 PDF expenditures, which comprises of both the 100% and 50/50 components of the Ministry share of the PDF will be eliminated from the Ontario Works budget due to the employment service transfer. Currently Ontario Works receives the following funding envelop annually from MCCSS:

100 percent provincial funded (employment related):	\$1,931,000
50% Administration funding:	\$3,027,900
TOTAL:	\$4,958,900

A 22% decrease in current provincial funding will create a funding reduction of \$1,090,958. Impacting the DSSMSAB further is that MCCSS froze 50% Administration funding in 2019 based on 2018 actual spend. In 2018 DSSMSSAB total MCCSS approved budget was \$5,390,100 compared to \$4,958,900 total. In 2019 we received an 8% funding reduction, in essence the true impact of the funding reduction experienced locally is 30%. Service managers that did not surplus in 2018 did not receive a funding cut; therefore this planned 22%, as a result of EST, is not being experienced equitable across the province and has resulted in the municipalities being required to invest municipal funding to ensure provincially mandated programs and service standards are met.

This funding is currently utilized in creating and administrating employment programs and direct client employment funding supports. Historically Ontario Works employment funding was dependent upon four distinct employment metrics. These metrics will be replaced with nine metrics focusing on action plan completion, referrals to external agencies and job retention attainment and exits from the Ontario Works program.

CONCLUSION

Integrating provincially distributed employment services and the subsequent regional management of employment services by service system managers is of significant concern to management. It is imperative that local considerations and challenges be addressed and that the cultural and linguistic diversity, along with the unique economy of Northeastern Ontario, is considered carefully. The complexity of social assistance recipients' barriers will require an intensive collaboration and communication plan with the successful Service System Manager, employment services, Ontario Works, and the Ontario Disability Support Programs in the Northeastern Ontario catchment area. It will be imperative that the successful SSM is responsive to each recipient's complex needs, exercises flexibility and provides inclusive services to the entire population of Northeastern Ontario.

Respectfully submitted,

Approved by:

RE: The Employment Services Transformation (EST) and the Request for Qualifications (RFQ)

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DATE: June 15, 2023



Alison Kohler
Director Income and Employment Supports



Mike Nadeau
Chief Executive Officer



Social Services | Services Sociaux Zhawenimi-Anokiitaagewin

Sault Ste. Marie District

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: Joanne Pearson

DATE: June 15, 2023

RE: Proposed Portable Housing Benefit Maximum Rent Increase

RECOMMENDATION

Housing Services recommends an increase to the maximum market rent funding level for the Portable Housing Benefit (PHB) from \$875 to \$950 per month in order to fund clients to appropriate market rent levels.

BACKGROUND INFORMATION

The Portable Housing Benefit, launched in 2018 as a result of legislative changes made by the Ministry of Housing, allows a household to rent a unit in the private sector within the DSSMSSAB region and subsidizes the difference between the market rent and the tenant's portion. Each PHB counts towards 1 of our 1,869 Service Level Standard subsidized unit requirements.

The PHB subsidy calculation has decreased the amount of funding for each household, thus decreasing the amount of subsidy the DSSMSSAB is required to pay through the municipal levy. A household receives on average \$ 291 per month under the PHB program versus \$523 under the RGI/ Rent Supplement Program. As we decrease the number of RGI/Rent Supplement units, we replace them with a new PHB.

The PHB is currently funded to a maximum rent of \$875 for a 1 bedroom and \$975 for a 2 Bedroom and was increased last January 1, 2022 from \$825 and \$925 respectively.

SUMMARY/OVERVIEW

PHB units were developed to allow clients from the Centralized Waitlist to receive subsidized assistance while residing in the private sector. The subsidy is portable and allows the client to move within the DSSMSSAB region at any time provided they continue to rent a defined rental unit and have no rental arrears.

DATE: June 15, 2023

Currently the program has 298 clients as of May 31, 2023 and is now our most popular choice of waitlist selections.

Allowing the client the option to live where they choose as opposed to assigning them a unit within our portfolio has dramatically opened up the options for clients to reside where they so choose. The program has been a very popular option and also financially beneficial to the DSSAB as a result of the decreased funding costs versus the older Rent Geared to Income Program.

The request for an increase to the maximum market rents by \$75 per month is necessary since tenants are having a difficult time finding suitable accommodations in the current price ranges. The increase should allow more movement by current clients who wish to transfer their subsidy elsewhere, and for waitlist clients who need to find a permanent residence in the private sector.

The rate of \$950 per month for a 1 bedroom unit also is the new Board approved rent for our market rent building at 49 St Mary's River Drive. Matching the PHB to our market rent prices also simplifies our marketing strategy and funding model.

STRATEGIC PLAN IMPACT

The PHB rent increases impacts the strategic area of Service Excellence.

FINANCIAL IMPLICATIONS

The increase of \$75 per month will only increase the PHB program funding by an estimated \$15,000 for 2023 based on all 298 current clients. The 2023 PHB budget is \$900,000 and with the approved PHB increase, we would project a shortfall of \$46,000 for 2023. However our Rent Supplement program is projecting a surplus of \$200,000 for the same period which leaves us with a net surplus of \$154,000 for 2023. If approved, this rate increase would be effective July 1st, 2023.

CONCLUSION

Affordable housing options are important within our Social Housing Portfolio and offering appropriate funding levels to individual households in order to maintain their current housing or find suitable accommodations is necessary. It is important to continue to monitor market rent values in order to ensure clients can maintain housing.

Respectfully submitted,



Joanne Pearson
Integrated Program Manager

Approved by:



Mike Nadeau
Chief Executive Officer



Social Services

District of Sault Ste. Marie Social Services

Administration Board

Conseil d'Administration des Services du District Sault Ste. Marie

Zhawenimi-Anokiitaagewin

BOARD REPORT

AUTHOR: Mike Nadeau

DATE: June 15, 2023

RE: Quarter 1 Statistical Update

RECOMMENDATION

It is recommended that the board of directors accept this report as information.

BACKGROUND INFORMATION

The District of Sault Ste. Marie Social Services Administration Board tracks and keeps an abundance of data. Data is reviewed monthly by management as a means to monitor results, impact and outcomes. On a quarterly basis the CEO brings non identifiable program data to the board for information and future planning purposes.

SUMMARY/OVERVIEW

The divisional data sets are comprised of local information using provincial and/or third party platforms. Management will provide an overview of the information for each divisional area in the following order:

1. Ontario Works,
2. Early Years,
3. Housing, and;
4. Paramedic Services.

STRATEGIC PLAN IMPACT

Outcomes are monitored provincially and locally and influence the strategic direction of the DSSMSSAB.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

RE: Quarter 1 Statistical Update

Page 2

DATE: June 15, 2023

CONCLUSION

Data sets, outcomes and achievements are a direct result of the effort of the entire organization/team.

Respectfully submitted,



Mike Nadeau
Chief Executive Officer



QUARTERLY DATA REPORT

Social Assistance Performance Report (Monthly)

2023	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Q1	Q2	Q3	Q4
Cases																
OW - Line 12	1,907	1,904	1,904										1,905	#####	#####	#####
TCA - Line 14	58	58	59										58	#####	#####	#####
ODSP - Line 115a	3,907	3,931	3,932										3,923	#####	#####	#####
ACSD - Line 116a	182	181	184										182	#####	#####	#####
Beneficiaries																
OW - Line 13	3061	3062	3052										3058	#####	#####	#####
TCA Children - Line 15	88	87	92										89	#####	#####	#####
ODSP - Line 115b	5,232	5,271	5,272										5258	#####	#####	#####
ACSD - Line 116b	210	209	212										210	#####	#####	#####
Initial Assessment Timelines																
Avg # Days to Decision - Line 4	2	3	3										3	#####	#####	#####
# of Applications Processed - Line 5	117	90	93										100	#####	#####	#####
# of Eligible Applications - Line 8a	102	79	72										84	#####	#####	#####
# of Ineligible Applications - Line 8b	15	11	24										17	#####	#####	#####
# of Processed within Target - Line 9a	106	76	78										87	#####	#####	#####
% of Processed within Target - Line 9b	91%	84%	84%										86%	#####	#####	#####
# of Applications Pending (Cumulative) - Line 11	29	31	30										30	#####	#####	#####
Outcomes																
# of Cases with Employment Earnings - Line 21	196	182	205										194	#####	#####	#####
% Caseload with Employment Earnings - Line 22	10.28%	9.56%	10.77%										10%	#####	#####	#####
Avg Monthly Earnings per Case - Line 23	\$868	\$819	\$758										815	#####	#####	#####
# of Cases Terminated - Line 24	69	114	129										104	#####	#####	#####
% of Caseload Terminated - Line 25	3.62%	5.99%	6.78%										5%	#####	#####	#####
# of Exits to Employment - Line 26	18	25	33										25	#####	#####	#####
% Terminations Exiting to Employment - Line 27	26.09%	21.93%	25.58%										25%	#####	#####	#####
% of Caseload Exiting to Employment - Line 28	0.94%	1.31%	1.73%										1%	#####	#####	#####
Employment Assistance																
ODSP in OW ES - Line 29	84	84	84										84	#####	#####	#####
Suspends																
Income Reporting - Line 76	287	267	145										233	#####	#####	#####
Verification - Line 81	50	42	69										54	#####	#####	#####
Payments																
Monthly Cheques - Line 86	278	297	292										289	#####	#####	#####
Overnight Cheques - Line 90	252	240	264										252	#####	#####	#####
Real Time Cheques - Line 94	54	41	55										50	#####	#####	#####
Manual Cheques - Line 96	10	5	10										8	#####	#####	#####
Total Cheques																
Monthly DBD - Line 88	1,264	1,273	1,358										1,298	#####	#####	#####
Overnight DBD - Line 92	687	647	651										662	#####	#####	#####
Total DBD																
Reloadable Payment Card - Line 98	183	193	170										182	#####	#####	#####
Total RPC																
													182	#####	#####	#####

Ontario Works At A Glance Report (**March 2023**)

Family Structure	1,904	100%
Singles without children	1,296	68%
Singles with children	526	28%
Couples without children	29	2%
Couples with children	53	3%

Family Size		
1 member	1,296	68%
2 members	281	15%
3 members	191	10%
4 members	81	4%
5 members	37	2%
6 or more members	18	1%

Role Within Benefit Unit	3,052	100%
Primary applicant	1,904	62%
Spouse	82	3%
Dependent adult	59	2%
Dependent child	1,007	33%

Gender of Head of Family		
Female	1,008	53%
Male	896	47%

Type of Accommodation		
Boarders	113	6%
Owners	53	3%
Renters	1,563	82%
Private Market	1,356	71%
Subsidized	207	11%
No Fixed Address	160	8%
Providing Special Care	12	1%
Other	3	0%

Education			
All Adults			
All Adults	1,727	100%	
Grade 1-8	71	4%	
Grade 9-11	580	34%	
Grade 12-13	732	42%	
Post Secondary	344	20%	
Spouses only			
Spouses only	49	100%	
Grade 1-8	4	8%	
Grade 9-11	19	39%	
Grade 12-13	19	39%	
Post Secondary	7	14%	
Dep. adults only			
Dep. adults only	47	100%	
Grade 1-8	11	23%	
Grade 9-11	30	64%	
Grade 12-13	6	13%	
Post Secondary	0	0%	
Primary apps only			
Primary apps only	1,631	100%	
Grade 1-8	56	3%	
Grade 9-11	531	33%	
Grade 12-13	707	43%	
Post Secondary	337	21%	
Parents age 16-17			
Parents age 16-17	1	100%	
Grade 1-8	1	100%	
Grade 9-11	0	n.a.	
Grade 12-13	0	n.a.	
Post Secondary	0	n.a.	
Adults in families with children			
Adults age 18-21	58	100%	
Grade 1-8	12	21%	
Grade 9-11	36	62%	
Grade 12-13	10	17%	
Post Secondary	0	n.a.	
Adults age 18-24	105	100%	
Grade 1-8	15	14%	
Grade 9-11	62	59%	
Grade 12-13	27	26%	
Post Secondary	1	1%	

Age of Youngest Child		
# of Cases with Children	579	30%
5 years old and younger	308	16%
6-12 years old	168	9%
13-17 years old	76	4%
18 years old and over	27	1%

Age of Head of Family		
Under 18 years old	21	1%
18-21 years old	100	5%
22-24 years old	129	7%
25-34 years old	640	34%
35-44 years old	532	28%
45-54 years old	285	15%
55-64 years old	194	10%
Over 64 years old	3	0%

Months On Assistance		
0-4 months	265	14%
5-12 months	370	19%
13-18 months	277	15%
19+ months	992	52%
More than 12 months	1,269	67%
More than 24 months	895	47%
AvgTime On (months)	40	

Earners	205
Avg Earnings Amount	\$ 758.00

Benefits Received	
OEEAAB	26
UpFront child care	0
OW EA Childcare	2

Participation in Ontario Works Employment Assistance (OW EA)		
Non-disabled adults with participation requirements	2,016	100%
Actively participating (and neither deferred nor waived)	1,589	79%
Deferred	187	9%
Deferred and actively participating	90	4%
Deferred and NOT actively participating	97	5%
Waived	0	0%
Waived and actively participating	0	0%
Waived and NOT actively participating	0	0%
Not actively participating	240	12%
With no outcome plan	25	1%
With outcome plan but no activity	215	11%
Total number of adults actively participating in OW EA	1,824	90%
Non-disabled adults with mandatory participation requirements	1,679	83%
Adults voluntarily participating and in receipt of financial assistance	0	0%
Adults NOT in receipt of financial assistance	145	7%



2022-2023 Comparables

Vacant Licensed Spaces Centre Based Non-Profit		March 31st		June 30th		Sept. 30th		December 31st	
		2023 Spaces	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022
Infant	103	37.00%	26.00%	30.00%		26.00%		26.00%	
Toddler	253	36.00%	19.00%	31.00%		23.00%		28.00%	
Preschool	452	28.00%	18.00%	20.00%		20.00%		27.00%	
JK/SK Before	342	77.00%	70.00%	74.00%		41.00%		74.00%	
JK/SK After	342								
School Age Before	496	41.00%	55.00%	40.00%		35.00%		58.00%	
School Age After	496								

Fee Subsidy Average Number of Children Served		Jan - March		Apr - June		July - Sept		Oct - Dec	
		Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Infant		21	14	23		29		27	
Toddler		45	44	46		46		56	
Preschool		97	88	105		103		81	
JK/SK		39	42	38		46		52	
School Age		88	71	78		54		89	
Total Average Number of Children Served		290	259	290		282		309	
Total Cumulative Number of Children Served		331	326	364		446		544	

Full Fee Paying Average Number of Children Served		Jan - March		Apr - June		July - Sept		Oct - Dec	
		Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Infant		44	62	51		46		49	
Toddler		118	161	128		131		126	
Preschool		227	286	257		258		249	
JK/SK Before		26	58	26		24		39	
JK/SK After		46	96	51		44		61	
School Age Before		139	151	154		119		128	
School Age After		180	179	195		147		158	
Total All Age Groupings		780	993	862		769		810	

Child Care Waitlist Total Children waiting for Care		March 31st		June 30th		Sept. 30th		December 31st	
		Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Infant		286	416	289		323		355	
Toddler		187	256	212		214		223	
Preschool		555	679	604		568		632	
JK/SK		59	83	37		55		61	
School Age		401	453	419		441		438	
Total Number of Children Waiting for Child Care		1488	1887	1561		1601		1709	
Percentage of Children Who Require Fee Subsidy		45%	43%	45%		44%		44%	

Special Needs Resourcing (SNR) Average Number of Children Served	Jan - March		Apr - June		July - Sept		Oct - Dec	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Infant	0	0	0		0		0	
Toddler	3	6.5	2.4		2.9		3	
Preschool	26.5	34.5	27.4		28		28.64	
JK/SK	5.5	4.5	4.2		9.2		8.82	
School Age	0.5	1.5	0.8		1		1	
Average of Children Receiving SNR	35.5	47	34.8		41.2		40.46	
Total Number of Children Receiving SNR	40	51	41		61		78	

Directly Delivered Programming Active Placements (point in time)	March		June		September		December	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Infant	8	10	9		7		12	
Toddler	10	16	15		17		19	
Preschool	15	30	16		21		29	
JK/SK	13	10	10		10		12	
School Age	15	14	15		13		15	
Total Number of Children Served	61	80	65		68		87	

Direct Delivered Programming Subsidy (point in time)	Fee	Q1 2022		Q1 2023		Q2 2022		Q2 2023		Q3 2022		Q3 2023		Q4 2022		Q4 2023	
		Total Enrolment at end of Previous Month		25	26	24		14		27		27		20		0	
Number of New Enrolments		2	1	5		20		0		4		1		1		0	
Number of Withdrawals		0	0	17		4		1		26		26		26		26	
Month-end Total		27	27	12		26		26									

Direct Delivered Programming (point in time)	Full Fee	Q2 2022		Q2 2023		Q3 2022		Q3 2023		Q4 2022		Q4 2023	
		Total Enrolment at end of Previous Month		17	48	37		20		54		54	
Number of New Enrolments		20	9	7		30		5		10		10	
Number of Withdrawals		-3	-5	16		7		10		49		49	
Month-end Total		34	52	28		42		49					

EarlyON Child and Family Centres	Jan - March		Apr - June		July - Sept		Oct - Dec	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Child Visits 0 - 6	1496	5175	4301		3616		3643	
Child Visits 7+	161	428	478		656		337	
Parents/Caregiver Visits	986	3894	3150		2452		2738	
Children Served 0 - 6	322	992	493		414		219	
Children Served 7+	46	119	60		119		58	
Parents / Caregiver Served	236	698	379		295		203	



2022-2023 Comparables

Housing Operations (Sault Ste. Marie Housing Corporation)

	Jan - March		Apr - June		July - Sept		Oct - Dec	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Unit Turnover								
Average Number of RGI Vacancies	16	20	15		18		22	
Average Number of Rent Supplement Vacancies	2	2	4		1		0	
Average Number of Affordable Market Rent Vacancies	1	4	4		7		2	
Average of Number Portable Housing Benefit Vacancies	10	15	3		7		13	
Average Number of Market Rent Vacancies	3	6	3		1		8	
Number of RGI Unit Move-Ins	52	23	26		16		29	
Number of Market Unit Move-Ins	7	6	10		1		19	
Number of Affordable Market Unit Move-Ins	1	1	8		0		1	
Number of Units Evicted Through Landlord and Tenant Board Tribunal	7	5	3		3			
90-Day Loss of Rent-Geared-to-Income Subsidy Notices Issued								
Total number issued	25	11	31					
Capital Works								
Total Number of Projects Issued	2	0	2					
Total Value of Projects	\$ 317,280.00	\$ -	\$ 147,302.50					
RGI Tenants Paying Market Rate								
Average Number of households paying market rate	29	33	10					
Rent Arrears								
Average dollar value of arrears owed (\$) - RGI Units	\$ 42,136.38	\$61,556.52	\$53,193.60					
Average dollar value of arrears owed (\$) - Affordable Market Units	\$ 280.33	\$535.82	\$1,097.75					
Average dollar value of arrears owed (\$) - Market Units	\$ 3,569.02	\$6,969.57	\$2,693.65					
Total Number of Landlord & Tenant Board Tribunal Notices Issued for Rental Arrears (L1)	21	7						
Repayment Agreements Initiated								
	2	2	2					



2022-2023 Comparables

Sault Ste. Marie Housing Programs

	Jan - March		Apr - June		July - Sept		Oct - Dec	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Access to Housing Subsidies - As at End of Quarter								
Application Centre RGI Waiting List - # of applicants on the list	1565	1700						
Percent Change	8.63%							
Number of new applications processed for a housing subsidy	205	309						
Number moving in to a new subsidized housing unit in Sault Ste. Marie	35	49						
Number moving into rent supplement units	4	0						
Average number of applicants who are homeless awaiting a housing subsidy	8.6	13						
Number of applicants awaiting an RGI portable housing benefit	573	637						
Number of applicants awaiting a Strong Community Program rent subsidy (program ended Mar. 31 2023)	454	0						
Service Manager Compliance - Service Level Standards - 1869 Total Units	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Number of Units - Local Housing Corporation (LHC) Sault Ste. Marie Housing Corporation	731	727						
Number of Units - SSMHC Rent Supplement / Housing Programs	505	236						
Number of Units - Commercial Rent Supplement Program	78	71						
Number of Subsidized Housing Provider Units	536	545						
Total subsidized Units	1850	1877						
Over / Short to Total Units Required (1,869)	-19	8	0	0	0	0	0	0
Portable Housing Benefit - # of Participants	221	298						
Strong Communities Rent Supplement Housing Allowance - # of Participants (program ended Mar.31 2023)	24	0						
Canada-Ontario Housing Benefit (COHB) Subsidies (NEW - APRIL 2020)	42	113						
Non-profit/Co-operative Housing Providers Target Plan - # of RGI Units	536	545						



2022-2023 Comparables

Community Homelessness Programs

	Jan - March		Apr - June		July - Sept		Oct - Dec	
	Q1 2022	Q1 2023	Q2 2022	Q2 2023	Q3 2022	Q3 2023	Q4 2022	Q4 2023
Number of Unique Households Accessing Shelter								
Pauline's Place		89		79				
Vincent Place		34	n/a					
Verdi LBS Shelter		133		119				
Intensive Case Management - Urgent Homeless Program								
Number of individuals housed in the Intensive Housing Based Case Management Program (End of Quarter)		11		5				
Average Level of Acuity		44		40				
Community Wide Homelessness Reductions								
Measure: Chronic homelessness in the community is reduced								
Average Number of Individuals on the By-Name List that are chronically homeless		18		65				
% change		261%						
Measure: Homelessness in the Community is reduced overall								
Number of active homeless on the By-name list		128		162				
% change		27%						
Measure: New inflows into homelessness are reduced								
Number of individuals entered onto the BNL for the first time		37		78				
Measure: Returns to homelessness								
Number of individuals entered onto the BNL as a returning user from housing		4		15				
Diversions from Emergency Shelter								
Total Number of Individual(s) Diverted from Emergency Shelter System		34						

2023 RESPONSE TIME PERFORMANCE RESULTS

Q1					Q2				
Type of Call by CTAS	Target Time in minutes	RTPP Goal %	Target Time was met %	Number of calls	Type of Call by CTAS	Target Time in minutes	RTPP Goal %	Target Time was met %	Number of calls
SCA	6	60	63.64	22	SCA	6	60		
CTAS 1	8	75	82.26	62	CTAS 1	8	75		
CTAS 2	10	80	82.14	879	CTAS 2	10	80		
CTAS 3	15	80	94.59	1332	CTAS 3	15	80		
CTAS 4	20	80	99.55	889	CTAS 4	20	80		
CTAS 5	30	80	99.65	289	CTAS 5	30	80		
Q3					Q4				
Type of Call by CTAS	Target Time in minutes	RTPP Goal %	Target Time was met %	Number of calls	Type of Call by CTAS	Target Time in minutes	RTPP Goal %	Target Time was met %	Number of calls
SCA	6	60			SCA	6	60		
CTAS 1	8	75			CTAS 1	8	75		
CTAS 2	10	80			CTAS 2	10	80		
CTAS 3	15	80			CTAS 3	15	80		
CTAS 4	20	80			CTAS 4	20	80		
CTAS 5	30	80			CTAS 5	30	80		
Year as reported to Ministry of Health (after Q4)									
Type of Call by CTAS	Target Time in minutes	RTPP Goal %	Target Time was met %	Number of calls					
SCA	6	60							
CTAS 1	8	75							
CTAS 2	10	80							
CTAS 3	15	80							
CTAS 4	20	80							
CTAS 5	30	80							

Code Reds DSSMSSAB Statistical Ambulance Report

CACC data							
		NO AMBULANCE AVAILABLE (no call waiting)		*Priority 4 Emergency CALL DELAYED		*Priority 3 Urgent CALL DELAYED	
	Call Volume (ADRS)	# of times	Total Time Elapsed	# of emergency delays	Total time of delayed emergencies	# of urgent delays	Total time of delayed calls
2018	15322	172	57:28:53	68	8:51:45	421	105:38:04
2019	15102	117	44:54:45	45	8:58:28	456	129:30:29
2020	14839	185	65:40:14	58	15:48:09	582	186:47:54
2021	20863	227	91:38:49	51	10:06:05	707	237:55:14
2022	20582	170	79:12:09	54	13:03:29	996	322:22:27
2023 Q1	4793	15	5:07:15	9	3:45:30	206	43:39:49
Q2							
Q3							
Q4							

Definitions

No Ambulance Available = all staffed units are committed to service, none are able to respond IF needed

* **Priority Call Delayed** = the occurrence of an ambulance being required for an emergency response but no ambulance is available to be dispatched (P4 or P3)

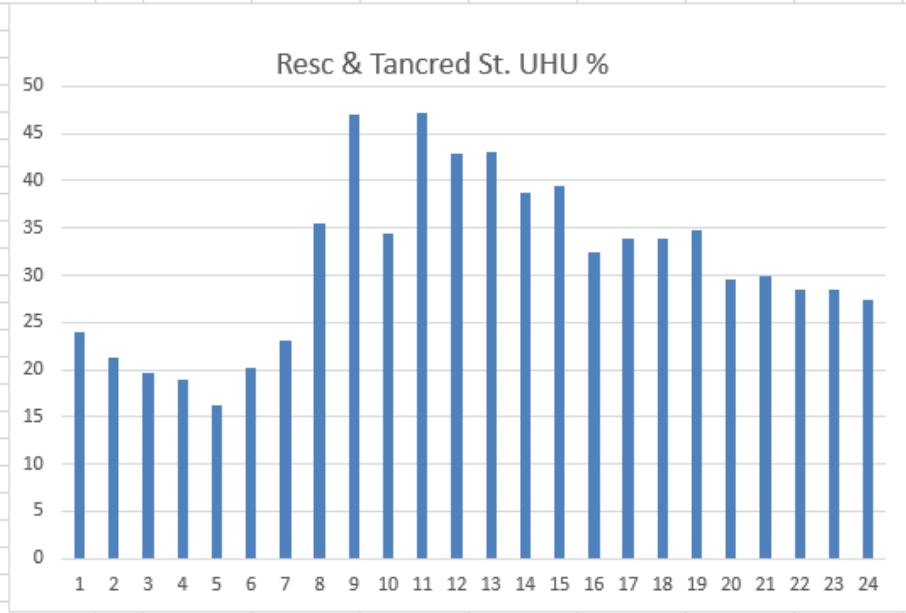
Off Load Times at SAH DSSMSSAB Statistical Ambulance Report

I/Medic data													
OFF LOAD STATISTICS AT SAULT AREA HOSPITAL													
Off Load Time = from when the ambulance arrived at the Sault Area Hospital													
until the hospital staff assumed patient care and responsibility.													
Hospital staff are made aware, by radio patch, of all incoming patients prior to their arrival													
Paramedics cannot leave the patient until this transfer of care (TOC) occurs.													
2023 Month	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	Averages
Patients to SAH	994	747	834										858.33
Average minutes	29.92	27.22	29.33										28.82
Median minutes	18	19	20										19.00
90th percentile of all calls, minutes	60	51	59										56.67
Max. minutes	524	432	232										396.00
Total hours for period	495	339	406										413.33
90h percentile of calls over 30 min.	1:59	1:21	1:25										1:35:00
# pt. over 30 minutes	232	163	225										206.67

Annual Offload Delay Averages	2020	2021	2022	2023 Jan-March
Patients to SAH (Total)	9381	10514	10533	2575
Average minutes	25.31	23.37	31.57	28.82
Median minutes	15.36	15.08	18.25	19
90th percentile of all calls, minutes	62	46.27	68.17	56.67
Max. minutes	245	260	405	396
Total hours for the year	3889	4121	5567	1240
90h percentile of calls over 30 min.	1:56	1:27	1:55	1:35
# pt. over 30 minutes in year	1800	1790	2740	620

Unit Hour Utilization (UHU) Year to date

	UHU %
0	24.0
1	21.3
2	19.6
3	18.9
4	16.2
5	20.1
6	23.0
7	35.5
8	47.0
9	34.4
10	47.2
11	42.8
12	43.0
13	38.7
14	39.5
15	32.4
16	33.8
17	33.9
18	34.8
19	29.5
20	30.0
21	28.5
22	28.5
23	27.4



	UHU %
0	20.3
1	17.1
2	16.0
3	15.9
4	13.8
5	16.8
6	18.4
7	24.4
8	34.3
9	26.4
10	35.3
11	33.7
12	33.7
13	31.4
14	30.8
15	26.0
16	26.6
17	26.2
18	26.6
19	27.3
20	26.4
21	25.4
22	24.8
23	22.7

