



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

DSSMSSAB REGULAR BOARD MEETING MINUTES

Thursday, June 20, 2024 at 4:30 PM
548 Albert Street East, Sault Ste. Marie, ON

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

I acknowledge, with respect, that we are in Robinson-Huron Treaty territory, that the land on which we are gathered is the traditional territory of the Anishinaabe and known as Bawating. Bawating is the home of Garden River First Nation, Batchewana First Nation, the Historic Sault Ste. Marie Metis Council.

3. APPROVAL OF AGENDA

Resolution #24-062

Moved By: S. Spina

Seconded By: L. Vezeau-Allen

- 3.1 “**BE IT RESOLVED THAT** the **Agenda for June 20, 2024** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

4. DECLARATIONS OF PECUNIARY INTEREST

5. APPROVAL OF PREVIOUS MINUTES

Resolution #24-063

Moved By: M. Bruni

Seconded By: R. Zagordo

- 5.1 “**BE IT RESOLVED THAT** the **Minutes** from the District of Sault Ste. Marie Social Services Administration Board meeting dated **May 23, 2024** be adopted as recorded.

Resolution #24-064

Moved By: S. Spina

Seconded By: E. Palumbo

- 5.2 “**BE IT RESOLVED THAT** the **Minutes** from District of Sault Ste. Marie Social Services Administration Special Board meeting dated **June 6, 2024** be adopted as recorded”.

6. NEW BUSINESS

7. MANAGERS REPORTS

PROGRAMS

Resolution #24-065

Moved By: S. Spina

Seconded By: M. Bruni

- 7.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve an allocation up to \$332,439.44 in Canada-Wide Early Learning and Child Care (CWELCC) funding to eligible child care operators as per the Emerging Issues applications; and up to \$400,000 in provincial funding to cover the balance of the identified pressures child care operators have identified in the Emerging Issues applications”.

Resolution #24-066

Moved By: M. Bruni

Seconded By: E. Palumbo

- 7.2 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board accept the 2023/2024 fiscal year Community Homelessness Report as information”.

Resolution #24-067

Moved By: M. Bruni

Seconded By: E. Palumbo

- 7.3 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the updated Homelessness Prevention Program Investment Plan for the period of April 1, 2024 to March 31, 2025”.

Resolution #24-068

Moved By: L. Vezeau-Allen

Seconded By: R. Zagordo

- 7.4 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board accept the Mobile Unit Report as information”.

CEO

Resolution #24-069

Moved By: S. Spina

Seconded By: M. Bruni

- 7.5 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board provide the Sault Ste. Marie Housing Corporation with \$2,200,000 from strategic reserves to be used for capital/construction needs as determined by the SSMHC Board of Directors.”

Resolution #24-070

Moved By: M. Bruni

Seconded By: R. Zagordo

- 7.6 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the Audited Consolidated Financial Statements for the year ended December 31, 2023 as prepared by KPMG”.

Resolution #24-071

Moved By: M. Bruni

Seconded By: S. Spina

- 7.7 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now enter into closed for labour management and capital facility discussion”

Resolution #24-072

Moved By: M. Bruni

Seconded By: A. Caputo

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

8. CORRESPONDENCE

Resolution #24-073

Moved By: R. Zagordo

Seconded By: L. Vezeau-Allen

- 8.1 **"BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the travel request of:
Stephanie Hopkin and Enzo Palumbo to attend the AMO AGM in Ottawa Ontario August 18th to 21st 2024 at an approximate cost of \$3000"

9. ADJOURNMENT

Resolution #24-074

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

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



**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

DSSMSSAB REGULAR BOARD MEETING MINUTES

*Thursday, May 23, 2024 at 4:30 PM
548 Albert Street East, Sault Ste. Marie, ON*

Present: **Stephanie Hopkin**
 Lisa Vezeau-Allen
 Marchy Bruni
 Ron Zagordo
 Enzo Palumbo
 Angela Caputo
 Sonny Spina via zoom

Mike Nadeau
Miranda Scott
Louie Bruni
David Petersson
Antonio Borrelli
Tanya Ritter
Joanne Pearson
Pam Patteri

1. CALL TO ORDER at 4:46
Ken from Sault Today in attendance

2. LAND ACKNOWLEDGEMENT
I acknowledge, with respect, that we are in Robinson-Huron Treaty territory, that the land on which we are gathered is the traditional territory of the Anishinaabe and known as Bawating. Bawating is the home of Garden River First Nation, Batchewana First Nation, the Historic Sault Ste. Marie Metis Council.

3. APPROVAL OF AGENDA

Resolution #24-045

Moved By: S. Spina

Seconded By: A. Caputo

- 3.1 “**BE IT RESOLVED THAT** the **Agenda for May 23, 2024** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

Carried

4. DECLARATIONS OF PECUNIARY INTEREST

5. APPROVAL OF PREVIOUS MINUTES

Resolution #24-046

Moved By: M. Bruni

Seconded By: R. Zagordo

- 5.1 “**BE IT RESOLVED THAT** the **Minutes** from the District of Sault Ste. Marie Social Services Administration Board meeting dated **April 18, 2024** be adopted as recorded.

Carried

6. NEW BUSINESS

Present from North Shore Tribal Counsel Allan Moffatt,
Peyton Pitawanakwat, Patricia Abitong

- 6.1 540 Albert Street Future Plans
Signing of official sales agreement North Shore Tribal Counsel,

7. MANAGERS REPORTS

PARAMEDIC SERVICES

Resolution #24-047

Moved By: S. Spina

Seconded By: M. Bruni

- 7.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board accept the Land Ambulance Service Review Update report as information.”

Carried

Resolution #24-048

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

- 7.2 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board accept the offload delay report as information.”

Carried

Resolution #24-049

Moved By: M. Bruni
Seconded By: A. Caputo

- 7.3 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the negotiated sale of two ambulances to Crestline, at the combined total amount of \$30,000.”

Carried

Resolution #24-050

Moved By: R. Zagordo
Seconded By: L. Vezeau-Allen

- 7.4 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the renovation of the EMS warehouse and locker rooms at the RESC station (65 Old Garden River Road) to be completed by Winmar Property Restoration Specialists for the cost of \$56,525 + *hs!*”.

Carried

OPERATIONS

Resolution #24-051

Moved By: M. Bruni
Seconded By: A. Caputo

- 7.5 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve up to \$120,656 to be allocated to John Howard Society through the Homemakers and Nursing Services Program for the period of April 1, 2024 to March 31, 2025”.

Carried

CEO

Resolution #24-052

Moved By: R. Zagordo
Seconded By: L. Vezeau-Allen

- 7.4 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board accept the Quarter 1 Statistical Report Update as information”.

Carried

8. CORRESPONDENCE

9. ADJOURNMENT



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

ADDENDUM AGENDA

DSSMSSAB REGULAR BOARD MEETING

Thursday, May 23, 2024 at 4:30 PM

CEO

Resolution #24-054

Moved By: A. Caputo

Seconded By: M. Bruni

- 7.7 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now enter into closed session for Labour Relations and Capital facility development”

Carried

Enter closed at 5:28pm

Resolution #24-055

Moved By: A. Caputo

Seconded By: L. Vezeau-Allen

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

Carried

Enter open 6:35pm

Resolution #24-056

Moved By: S. Spina

Seconded By: A. Caputo

CORRESPONDENCE

- 8.1 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board approve the travel request of:
Enzo Palumbo to attend the NOSDA AGM in Sudbury June 24 to 27 2024 at an approximate cost of \$1500”

Carried

Resolution #24-057

Moved By: A. Caputo

Seconded By: M. Bruni

- 8.2 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board Call for Applicants a Director to fill the vacancy of one (1) representative from TWOMO”

Carried



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

DSSMSSAB SPECIAL BOARD MEETING MINUTES

Thursday, June 6, 2024 at 4:00 PM

548 Albert Street East, Sault Ste. Marie, ON

Stephanie Hopkin
Angela Caputo
Enzo Palumbo
Ron Zagordo
Sonny Spina
Marchy Bruni
Lisa Vezeau-Allen

Mike Nadeau
Miranda Scott
Louie Bruni
Joanne Pearson

3. CALL TO ORDER at 4:04pm

4. LAND ACKNOWLEDGEMENT

I acknowledge, with respect, that we are in Robinson-Huron Treaty territory, that the land on which we are gathered is the traditional territory of the Anishinaabe and known as Bawating. Bawating is the home of Garden River First Nation, Batchewana First Nation, the Historic Sault Ste. Marie Metis Council.

3. APPROVAL OF AGENDA

Resolution #24-058

Moved By: S. Spina

Seconded By: L. Vezeau-Allen

- 3.1 “**BE IT RESOLVED THAT** the **Special Agenda for June 6, 2024** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

Carried

4. MANAGERS REPORTS

CEO

Resolution #24-059

Moved By: M. Bruni

Seconded By: S. Spina

- 4.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now enter into closed for capital facility discussion”

Carried

Enter Closed at 4:06pm

Resolution #24-060

Moved By: R. Zagordo

Seconded By: A. Caputo

- 4.2 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now return to open”

Carried

Retrun to Open at 6:21pm

5. ADJOURNMENT

Resolution #24-061

Moved By: L. Vezeau-Allen

Seconded By: S. Spina

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

Carried

Adjourned at 6:22pm



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

DSSMSSAB BOARD REPORT

AUTHOR: Tanya Ritter

DATE: June 20, 2024

RE: CWELCC Emerging Issues

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) approve an allocation up to \$332,439.44 in Canada-Wide Early Learning and Child Care (CWELCC) funding to eligible child care operators as per the Emerging Issues applications; and up to \$400,000 in provincial funding to cover the balance of the identified pressures child care operators have identified in the Emerging Issues applications.

BACKGROUND INFORMATION

In March 2024, the Board was updated on the CWELCC emerging issues applications received from child care operators. The Board heard that the amount of emerging issues funding received from the Ministry was insufficient to cover the estimated need at the time of \$1,376,415. The Early Years Division recommended a mix of federal and provincial funding to child care operators to provide stability and support their continued participation in the CWELCC System.

In April 2024, the Board approved the allocation of up to \$196,379.56 in Emerging Issues funding through CWELCC. The Board was further updated that the DSSMSSAB would receive an increase in Emerging Issues funding in the amount of \$132,893 which increased the total allocation amount to \$528,819. The Board

On May 7 2024, a Memo titled **Update on timelines for new CWELCC funding approach** was sent to Service Managers announcing that the existing revenue replacement approach to CWELCC funding will remain in place until December 31, 2024 and to better understand the current landscape of emerging issues funding, have asked System Managers to submit an updated emerging issues template.

SUMMARY/OVERVIEW

The Board was made aware of the emerging issues funding shortfall at the February, March and April 2024 Board Meetings and also informed of an increase in emerging issues allocations.

DATE: June 20, 2024

Staff reviewed supporting documentation received from child care operators to determine if identified pressures are in fact non-discretionary. The total identified pressure has been reduced as some pressures were removed by child care operators and some costs were deemed discretionary and ineligible. Based on the submissions and the review of discretionary and non-discretionary cost pressures, it is recommended that the DSSMSSAB utilize current Provincial funding sources to address the cost pressures identified by operators with no need to request additional CWELCC Emerging Issues funding.

Total Identified Pressure	\$1,267,417.72
CWELCC Emerging Issues Funding (Federal)*	-\$528,819
Special Purpose Funding (Provincial) Board approved formula	-\$340,475.08
General Operating Funding to stabilize existing child care system (Provincial)	-\$398,123.64
Remaining Pressures	\$0

*CWELCC Emerging Issues Funding includes the already approved \$196,379.56

With Board approval to allocate CWELCC Emerging Issues funding and General Operating funding to child care operators, funds will be allocated based on priority for critical non-discretionary cost pressures and based on operators who do not have any additional source of revenue (ie. school age programs). Priority items include rent increases, wage increases as per collective agreements or wage grids approved prior to the implementation of CWELCC, and immediate repairs and maintenance that are eligible according to the guidelines.

	CWELCC TOTAL
Alternative	\$ (64,534.20)
Child Care Algoma	\$ (571,283.75)
DSSMSSAB	\$ (227,970.00)
Hand in Hand	\$ (67,962.67)
Thrive CDC	\$ (98,745.98)
Waterfront	\$ (123,560.05)
YMCA	\$ (113,361.08)
Total Operator Identified Pressures:	\$ (1,267,417.72)

STRATEGIC PLAN IMPACT

The CWELCC program aligns with the pillar of Service Delivery and Community Partnerships.

RE: CWELCC Emerging Issues

Page 3

DATE: June 20, 2024

FINANCIAL IMPLICATIONS

Funding to implement CWELCC is provided at 100 percent from the Ministry of Education with no cost share to the DSSMSSAB. As stated in this report under Emerging Issues, (and approved through Resolution #23-082) \$340,475.08 in provincial funding will be issued to support the Emerging Issues pressure.

An additional amount of up to \$400,000 in provincial funding will be issued to further stabilize the child care system. As a result of the CWELCC fee reductions and professional learning funding, less provincial funding will be required to support fee subsidy spaces and professional learning. Therefore, the DSSMSSAB has the flexibility to reallocate those dollars to support the child care system.

The Early Years Division continues to review child care operator's 2024 operating budgets and emerging issues applications to identify critical needs that will be prioritized and allocate funding where funding flexibility permits to cover any eligible remaining pressures.

CONCLUSION

The emerging issues funding and the ability to utilize the flexibility within the 2024 CWELCC and Provincial allocation is essential to stabilize child care operators and ensure they can continue to provide inclusive and high quality child care for children and families in Sault Ste. Marie and encourage future space creation to expand our local child care system.

Respectfully submitted,



Tanya Ritter

Integrated Program Manager



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

DSSMSSAB BOARD REPORT

AUTHOR: Joanne Pearson

DATE: June 20, 2024

RE: Community Homelessness Report 2023-2024 Fiscal Year Summary

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the 2023/2024 fiscal year Community Homelessness Report as information.

BACKGROUND INFORMATION

In 2019, the Government of Canada introduced Reaching Home: Canada's Homelessness Strategy. Reaching Home is a community-based program aimed at preventing and reducing homelessness across Canada. The program supports the goals of the National Housing Strategy, in particular, to support the most vulnerable Canadians in maintaining safe, stable and affordable housing and to reduce chronic homelessness nationally by 50% by fiscal year 2027 to 2028.

Communities in receipt of Reaching Home funds, from the Designated Communities funding stream, are required to complete and publish an annual public report known as the Community Homelessness Report to track our progress towards targets and outcomes.

SUMMARY/OVERVIEW

Information that is published in the Community Homelessness Report highlights the efforts and issues relating to the work that the community has done to prevent/reduce homelessness and increase access to safe affordable housing.

DATE: June 20, 2024

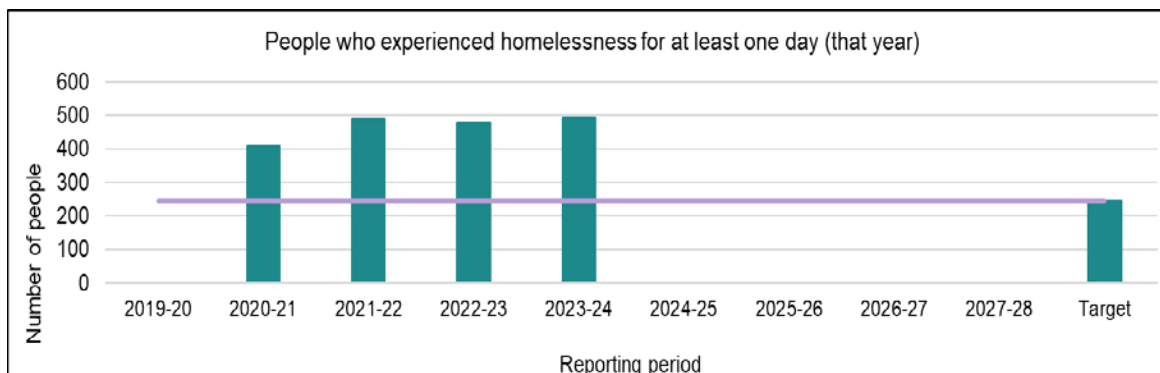
The Community Homelessness Report Summary (attached as a separate document) is the document published to the community and includes the following key components:

- Collaboration that occurred between Indigenous and Non-Indigenous Partners
- Coordinated Access
- Use of a Homelessness Management Information System (HIFIS)
- Outcomes –Based Approach (tracking community-level outcomes and progress against targets using person-specific data

Listed below are the results of the five outcomes that are tracked for our community:

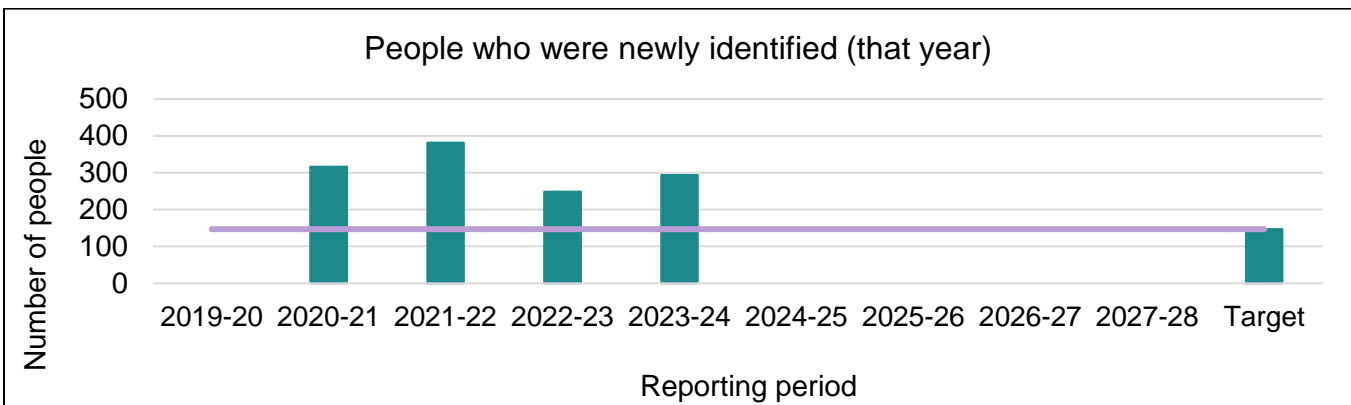
Outcome #1: Fewer people experience homelessness (homelessness is reduced overall)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
People who experienced homelessness for at least one day (that year)	0	407	489	478	492					246



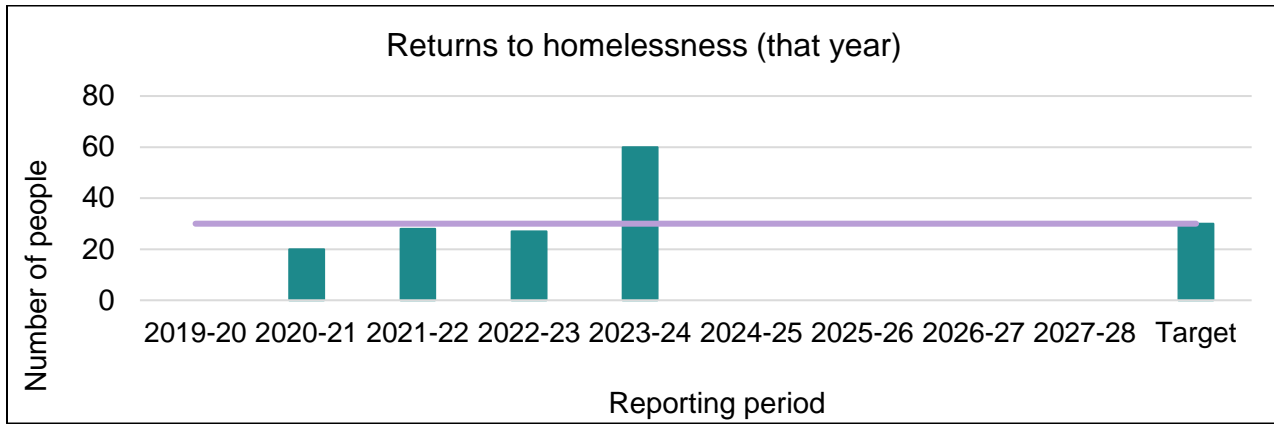
Outcome #2: Fewer people were newly identified (new inflows to homelessness are reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
People who were newly identified (that year)	0	317	382	249	294					147



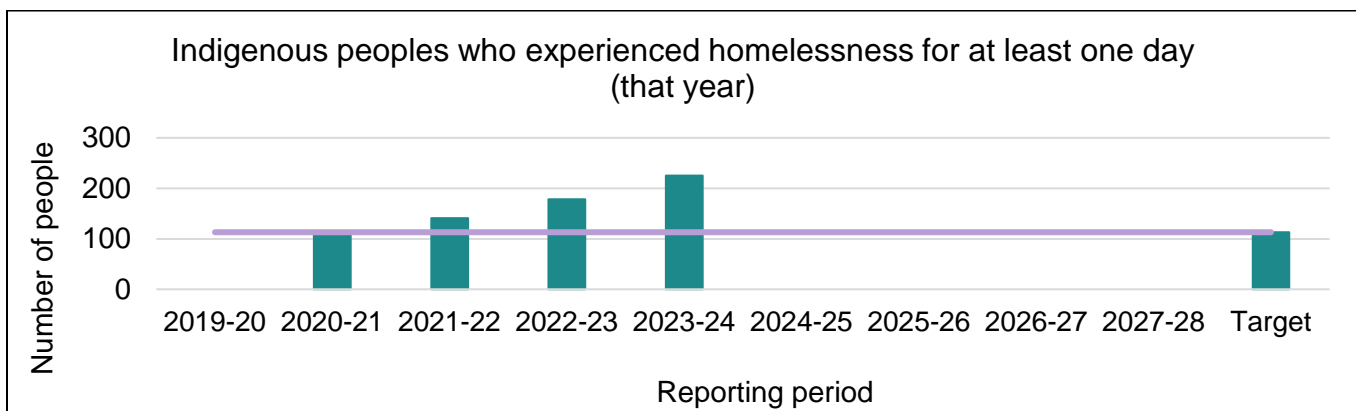
Outcome #3: Fewer people return to homelessness (returns to homelessness are reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
Returns to homelessness (that year)	0	20	28	27	60					30



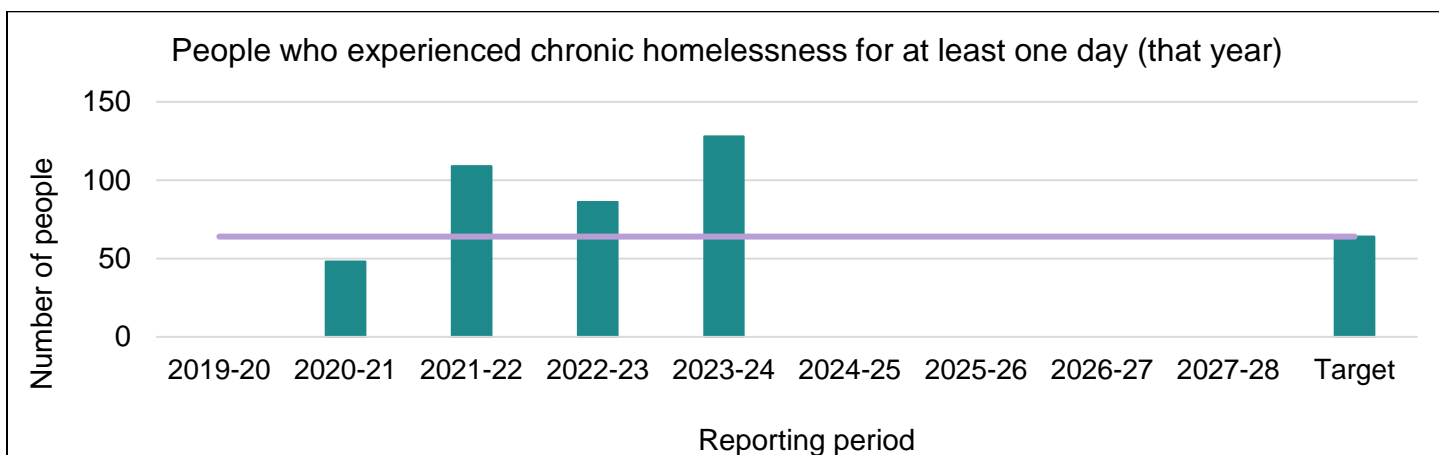
Outcome #4: Fewer Indigenous peoples experience homelessness (Indigenous homelessness is reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
Indigenous peoples who experienced homelessness for at least one day (that year)	0	109	141	178	225					113



Outcome #5: Fewer people experience chronic homelessness (chronic homelessness is reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
People who experienced chronic homelessness for at least one day (that year)	0	48	109	86	128					64



Data collection and fidelity continue to be a priority for the DSSMSSAB as it relates to the outcomes outlined above. Data collection from Indigenous partnering agencies has not been provided as part of this report, consequently, the data shown above may not be reflective of the total number of Indigenous people experiencing homelessness.

STRATEGIC PLAN IMPACT

The Community Homelessness Report aligns with the pillar of Service Delivery and Community Partnerships.

FINANCIAL IMPLICATIONS

There are no financial implications as part of the Community Homelessness Report 2023/2024.

CONCLUSION

The data gathered for the Community Homelessness Report for fiscal 2023/2024 amplifies the challenges we have been facing in Sault Ste. Marie in regards to mental health, addictions and affordable housing. The needs of individuals are becoming more and more complex and shelter stays are becoming longer resulting in individuals aging into chronic homelessness. The Federal Government's Reaching Home 58% funding cut in 2026 will further hinder our ability to reduce chronic homelessness within the community.

Respectfully submitted,



Joanne Pearson
Integrated Program Manager

COMMUNITY HOMELESSNESS REPORT SUMMARY

Sault Ste. Marie

2023-2024

The Community Homelessness Report (CHR) is an annual Reaching Home reporting deliverable that supports communities to prevent and reduce homelessness using a more coordinated, systems-based and data-driven response. The CHR was designed to support local discussions and decision making, using all of the information about homelessness currently available at the community level. Communities are encouraged to use their CHR data to develop clear plans of action that help them to reach their homelessness reduction targets and to leverage the collective efforts of service providers working across the community, regardless of how they are funded.

This is a summary of the CHR for the 2023-24 reporting cycle. It shows the community's self-assessment of Reaching Home implementation, which includes the following key components:

- meaningful collaboration between Indigenous and non-Indigenous partners (see Section 1);
- community-level governance, coordinated service delivery (Coordinated Access) and use of a Homelessness Management Information System or HMIS (see Section 2); and,
- an Outcomes-Based Approach (tracking community-level outcomes and progress against targets using person-specific data; see Section 3).

If the community was able to report on outcomes and targets, this CHR Summary also includes results for each of the five core outcomes of Reaching Home (see Section 4).

Section 1. Community Context – Collaboration between Indigenous and Non-Indigenous Partners

#NAME?

→ Coordinated Access:	Yes
→ HMIS:	Yes
→ Outcomes-Based Approach:	Yes

Describe this collaboration in more detail.

Coordinated access meetings took place:

Jan 31, 2023 – Indigenous Friendship Center and Ontario Aboriginal Housing Services were in attendance.

Discussion focussed on purpose of the committee, the core components of the homelessness system, the mandated outcomes, the prioritization matrix and HIFIS. Action items for the next meeting were set.

March 14, 2023 – Ontario Aboriginal Housing Services was in attendance. The By Name List was reviewed through a power point presentation. Action items for this meeting were the definition of consent and the terms of reference.

May 9, 2023 – Ontario Aboriginal Housing Services was in attendance. Motion made by The Indigenous Friendship Centre for Indigenous competency training to be completed by all coordinated access committee members. Action items for this meeting were complete changes to terms of reference, cultural training request

June 13, 2023 – Indigenous Friendship Center and Ontario Aboriginal Housing Services in attendance. Coordinated Access overview and general discussions took place. Completed terms of reference were reviewed. Additional by name list data was reviewed followed by discussion.

#NAME?

Select one

Did the IH CAB sign-off on this CHR?

Select one

Explain why IH CAB sign-off was not obtained and describe how engagement will take place with the IH CAB during

Section 2. Coordinated Access and Homelessness Management Information System (HMIS) Self-Assessment

Section 2 Summary Tables

The table below provides a summary of the work your community has done so far to meet the Reaching Home minimum requirements for Coordinated Access and an HMIS under the 2019-2024 Reaching Home funding cycle.

	Completed	Started	Not Yet Started
Number of minimum requirements	18	0	0

The table below shows the percentage of minimum requirements completed for each core Coordinated Access component.

Governance and Partnerships	HMIS	Access Points to Service	Triage and Assessment	Resource Inventory	Vacancy Matching and Referral with Prioritization
100%	100%	100%	100%	100%	100%

Section 2 Summary Comment

Highlight efforts and/or issues related to the work your community has done over the last year related to the Reaching Home minimum requirements for Coordinated Access and an HMIS.

The DSSMSSAB continues to move towards a functional Coordinated Access system. HIFIS remains an integral piece of the Housing and Homelessness system, with more time and attention given to training and monitoring this fiscal, but the overall acknowledgement that more staff resources are required.

Data collection continues to be an important area of focus in order to have a true picture of homelessness in the community. The DSSMSSAB acknowledges the need for further Indigenous collaboration for data collection inclusivity, as well as staff resources.

In January 2024 communication with members of the IH CAB took place regarding the joint completion of the CHR. A follow up meeting was scheduled in April 2024 to illicit input and review 2023/2024 data captured by the CE.

The Indigenous Friendship Center arranged a presentation for the Coordinated Access Committee for an overview of the PATH process. This was presented by Irene Gonneau, the National Indigenous Homelessness System Pathfinder project lead, with the National Homelessness Council. The Sault Ste. Marie Indigenous Friendship Center has applied to be a lead for the PATH process.

Access points have been identified within the community, and through discussions and past meetings, an Indigenous access point is still in development. This is a key area of focus moving forward for the homelessness system. In January 2024 an overview of Hifis and the BNL was provided to the Indigenous Friendship Centre for further development towards an indigenous access point. This information was to be presented to the IH CAB for their feedback.

Common Assessment tools used within Sault Ste. Marie include the SPDAT and the Indigenous Assessment tool, Wiidookadaadiwin Ozhi, created by Ontario Aboriginal Housing Services. These tools are used alongside Federal and Provincial priorities to triage supports and services within the Coordinated Access system. For those individuals who are eligible for the Urgent Homeless Program and placed on the centralized waitlist, the offering of units is a 1:1 ratio, Indigenous Urgent Homeless and mainstream Urgent Homeless.

There is a recognition by both the IH CAB and mainstream CAB that the funding provided by Reaching Home is insufficient to address the scope of homelessness. The Federal Government's expectations of the homelessness sector are too vast for the actual resources and funding it provides for the problem. It is not possible for the homelessness sector alone to address homelessness. It is imperative that other sectors such as corrections, health, and child welfare share in the responsibility to solve homelessness.

Section 3. Outcomes-Based Approach Self-Assessment

Section 3 Summary Table

The tables below provide a summary of the work your community has done so far to transition to an Outcomes-Based Approach under the 2019-2024 Reaching Home funding cycle.

Step 1: Maintain person-specific data	Step 2: Maintain real-time data	Step 3: Maintain comprehensive data
Yes	Yes	Yes

Step 4: Can report monthly outcomes and set targets using data (reporting monthly data in Section 4 is mandatory for 2023-24 CHRs)

Dataset was in place as of January 1, 2024 (or earlier)	Can generate monthly data	Has set targets	Has an Outcomes-Based Approach in place
Yes	Outcome 1: Yes	Outcome 1: Yes	Yes
	Outcome 2: Yes	Outcome 2: Yes	
	Outcome 3: Yes	Outcome 3: Yes	
	Outcome 4: Yes	Outcome 4: Yes	
	Outcome 5: Yes	Outcome 5: Yes	

Step 4: Can report annual outcomes and set targets using data (reporting annual data in Section 4 is mandatory once annual data can be generated)

Dataset was in place as of April 1, 2023 (or earlier)	Can generate annual data	Has set targets	Has an Outcomes-Based Approach in place
Yes	Outcome 1: Yes	Outcome 1: Yes	Yes
	Outcome 2: Yes	Outcome 2: Yes	
	Outcome 3: Yes	Outcome 3: Yes	
	Outcome 4: Yes	Outcome 4: Yes	
	Outcome 5: Yes	Outcome 5: Yes	

Summary Comment

Highlight efforts and/or issues related to your community's work to implement, maintain or improve the Outcomes-Based Approach under Reaching Home.

Staff resources continue to be a concern for maintaining and updating the By Name List. These resources are imperative to ensure the community has the most accurate data captured. This also ensures community connection for everyone who is experiencing homelessness.

Without the data provided by an Indigenous access point, there is acknowledgement that the community is lacking a significant amount of culturally appropriate homelessness data. Therefore the numbers being presented may not represent the community as a whole.

Additional information - Timely data

Once new information is available about a person, on average, how long does it take for changes to be updated in the database for the following:

→ Interaction with the system (e.g., changes from "active" to "inactive")?	Within a month
→ Housing history (e.g., changes from "homeless" to "housed")?	Within a month
→ Data that is relevant and necessary for Coordinated Access (e.g., data used to determine who is eligible and can be prioritized for a vacancy)?	Within a month

Additional information - Data collection and entry processes

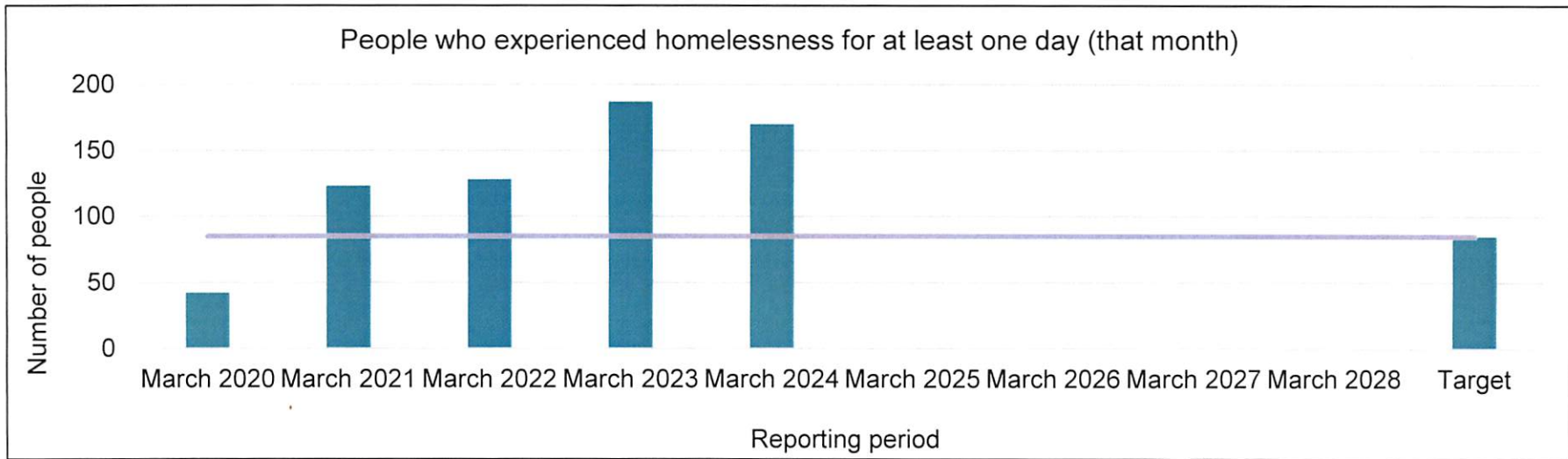
Describe the process(es) used by service providers to collect and enter data about people currently experiencing homelessness into the database.

The emergency shelters continue to be the first point of contact for individuals experiencing homelessness. Policies are in place so as individuals enter shelter all data is captured for the BNL and entered into HIFIS. Members of the Homelessness Prevention Team and outreach continue to collect BNL data and submit to the Housing and Homelessness Coordinator as it is received.

Section 4. Community-Level Outcomes and Targets – Monthly

Outcome #1: Fewer people experience homelessness (homelessness is reduced overall)

	March 2020	March 2021	March 2022	March 2023	March 2024	March 2025	March 2026	March 2027	March 2028	Target
People who experienced homelessness for at least one day (that month)	42	123	128	187	170					85



O#1(M) What is your baseline year?

March 2024

#NAME?

How was this Outcome generated?

Other process/tool

BNL data was used to generate this outcome.

Has the data you reported for this Outcome from March 2020 to March 2023 changed from your previous CHR?

No, none of the data has changed

Has the target you set changed from your previous CHR?

Yes, the target has changed

Was "N/A" was used for one or more data points?

No, N/A was not used for one or more data point

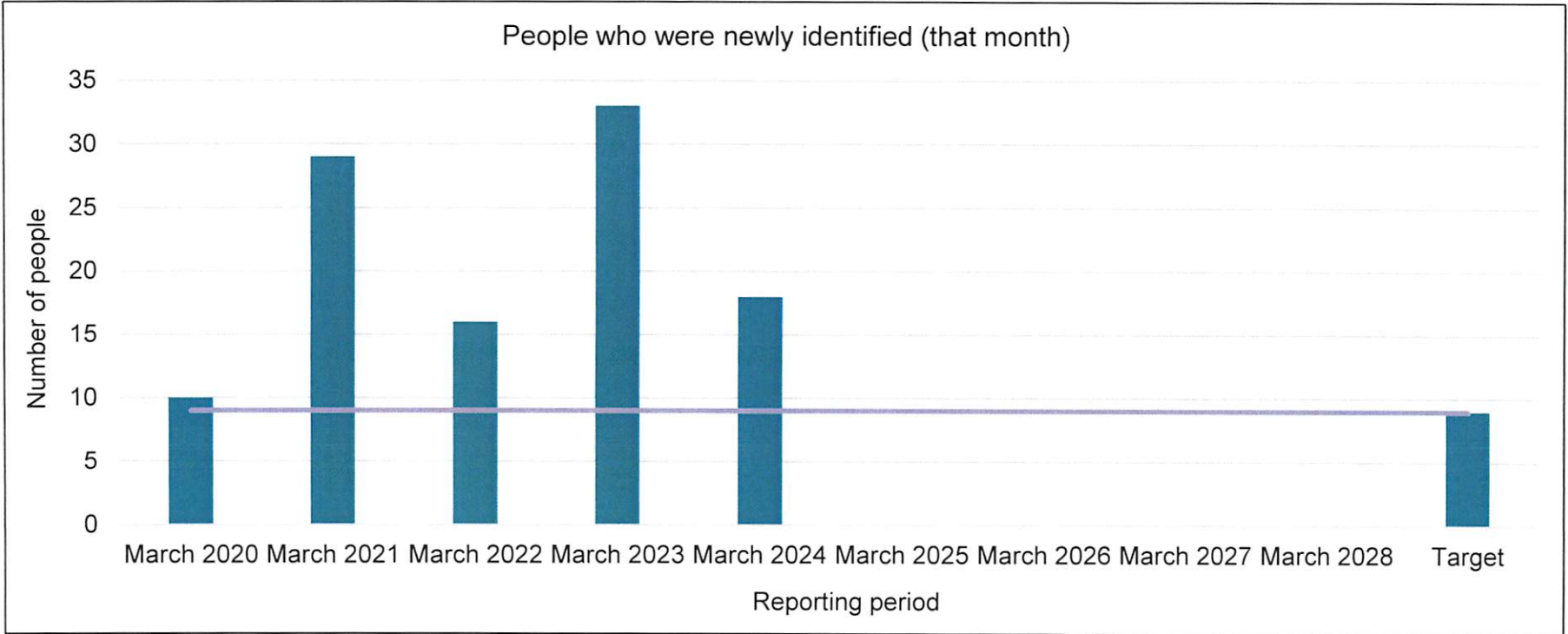
Please use the following comment box to provide context on your data.

C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has

Outcome #2: Fewer people were newly identified (new inflows to homelessness are reduced)

	March 2020	March 2021	March 2022	March 2023	March 2024	March 2025	March 2026	March 2027	March 2028	Target
--	------------	------------	------------	------------	------------	------------	------------	------------	------------	--------

People who were newly identified (that month)	10	29	16	33	18					9
---	----	----	----	----	----	--	--	--	--	---



O#2(M)

What is your baseline year?

March 2024

#NAME?

How was this Outcome generated?

Other process/tool

BNL data was used to generate this outcome.

Has the data you reported for this Outcome from March 2020 to March 2023 changed from your previous CHR?

No, none of the data has changed

Has the target you set changed from your previous CHR?

Yes, the target has changed

Was "N/A" was used for one or more data points?

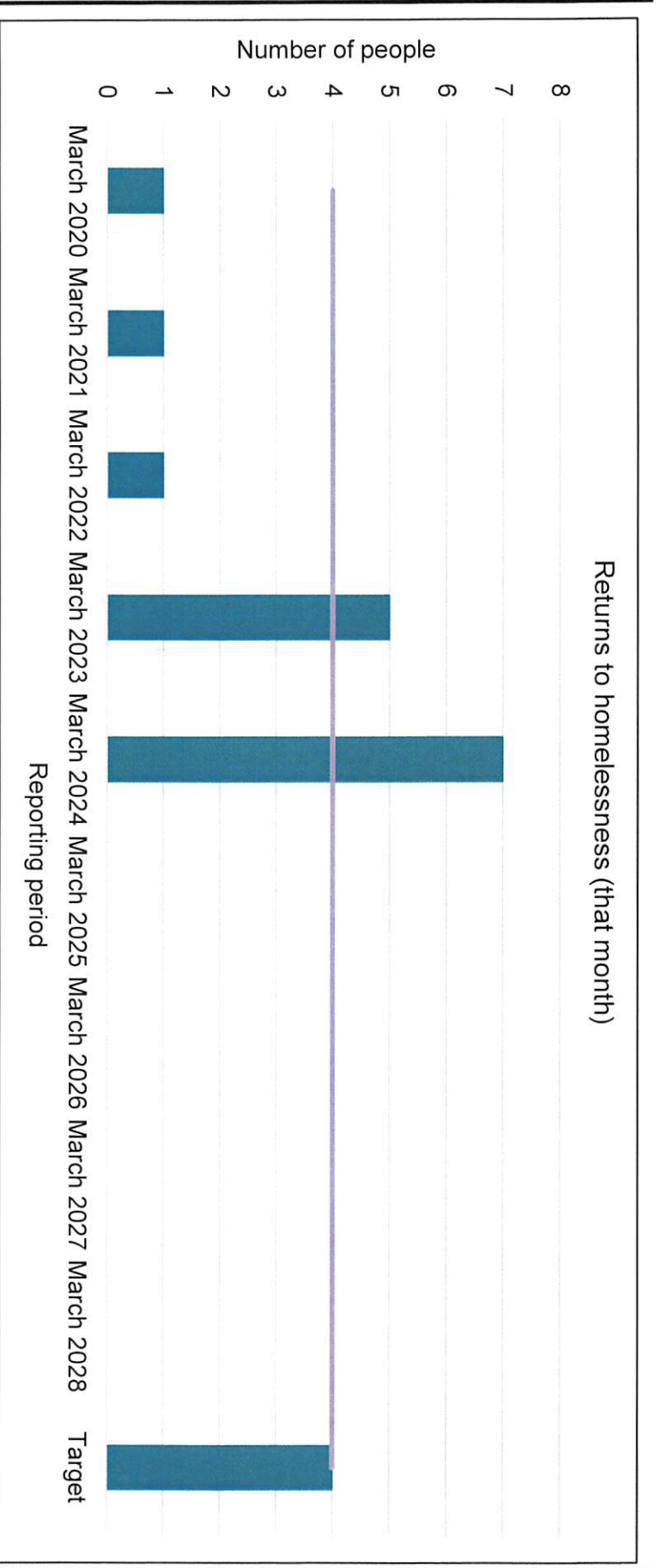
No, N/A was not used for one or more data point

Please use the following comment box to provide context on your data.

C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has

Outcome #3: Fewer people return to homelessness (returns to homelessness are reduced)

	March 2020	March 2021	March 2022	March 2023	March 2024	March 2025	March 2026	March 2027	March 2028	Target
Returns to homelessness (that month)	1	1	1	5	7					4



O#3(M)

What is your baseline year?

March 2024

#NAME?

How was this Outcome generated?

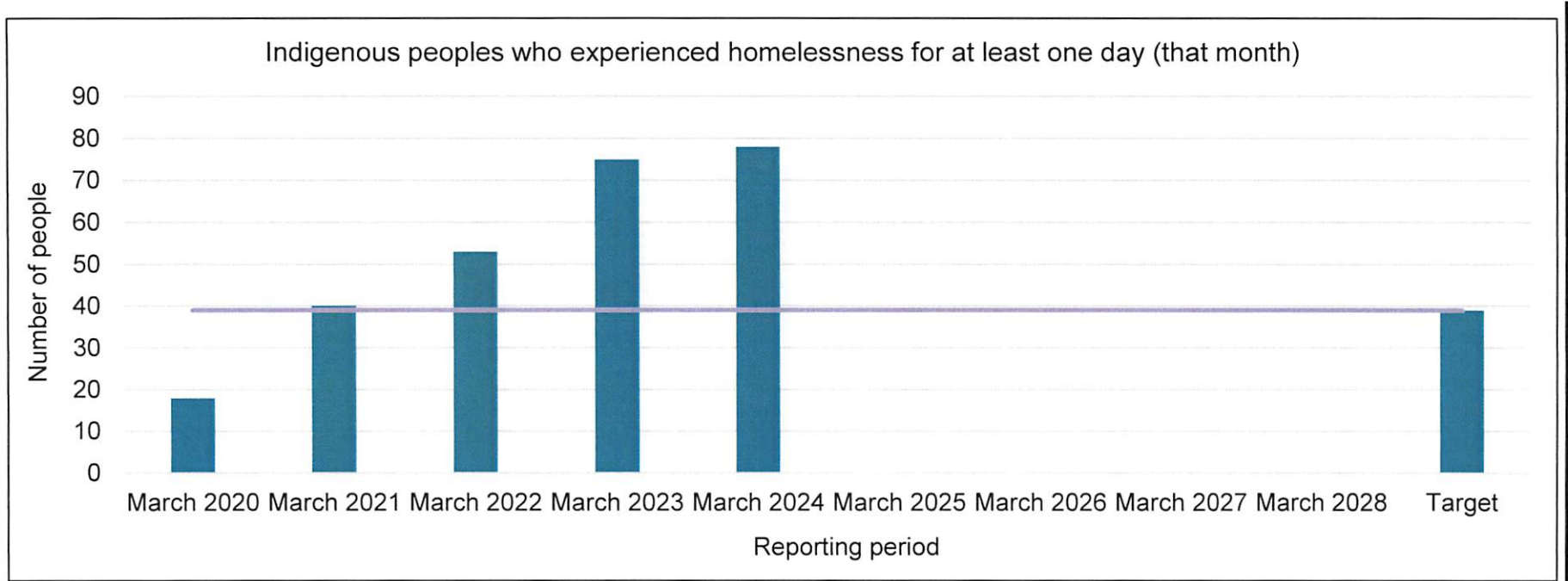
Other process/fool

BNL data was used to generate this outcome.

Has the data you reported for this Outcome from March 2020 to March 2023 changed from your previous CHR?	No, none of the data has changed
Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" was used for one or more data points?	No, N/A was not used for one or more data point
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has	

Outcome #4: Fewer Indigenous peoples experience homelessness (Indigenous homelessness is reduced)

	March 2020	March 2021	March 2022	March 2023	March 2024	March 2025	March 2026	March 2027	March 2028	Target
Indigenous peoples who experienced homelessness for at least one day (that month)	18	40	53	75	78					39



O#4(M)

What is your baseline year?

March 2024

#NAME?

How was this Outcome generated?

Other process/tool

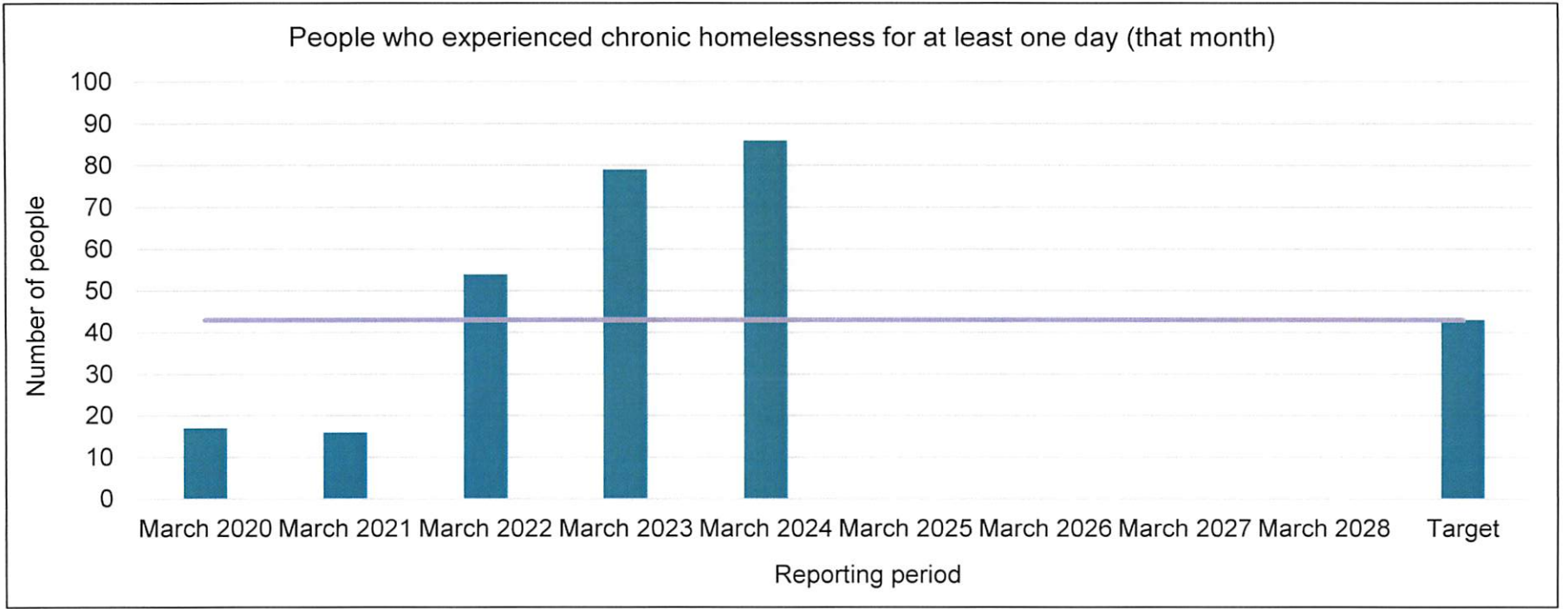
BNL data was used to generate this outcome.

Has the data you reported for this Outcome from March 2020 to March 2023 changed from your previous CHR?

No, none of the data has changed

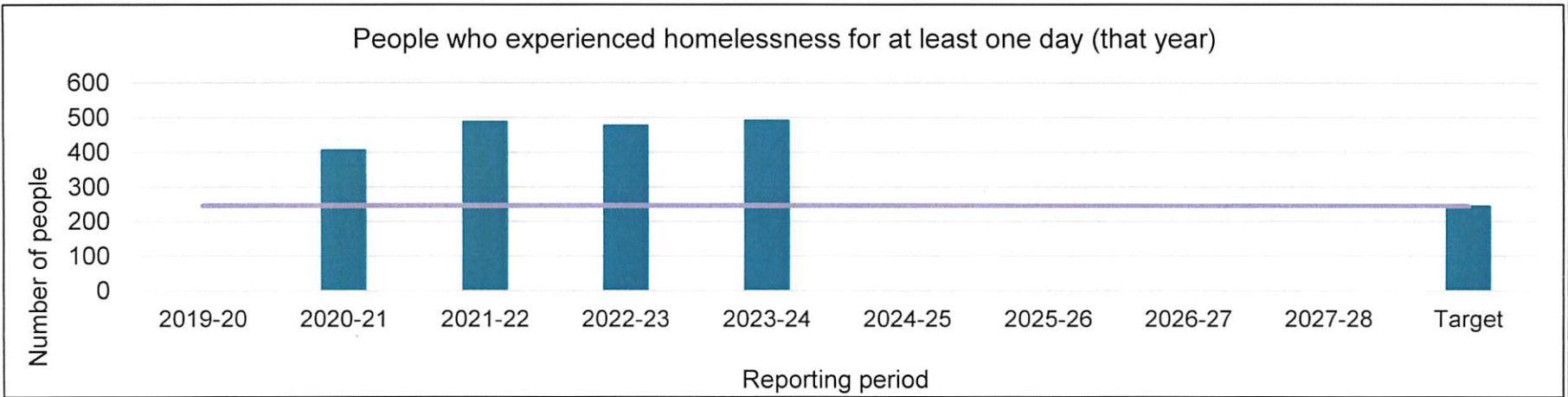
Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" was used for one or more data points?	No, N/A was not used for one or more data point
Were Indigenous partners engaged in the process of setting the baseline, setting the target, reporting on the outcome and/or interpreting the results?	No
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes.	

Outcome #5: Fewer people experience chronic homelessness (chronic homelessness is reduced)										
	March 2020	March 2021	March 2022	March 2023	March 2024	March 2025	March 2026	March 2027	March 2028	Target
People who experienced chronic homelessness for at least one day (that month)	17	16	54	79	86					43



O#5(M)	What is your baseline year?	March 2024
	#NAME?	
	How was this Outcome generated?	Other process/tool
	BNL data was used to generate this outcome.	
	Has the data you reported for this Outcome from March 2020 to March 2023 changed from your previous CHR?	No, none of the data has changed

People who experienced homelessness for at least one day (that year)	0	407	489	478	492					246
--	---	-----	-----	-----	-----	--	--	--	--	-----



O#1(A) What is your baseline year? 2023-24

#NAME?

How was this Outcome generated? Other process/tool

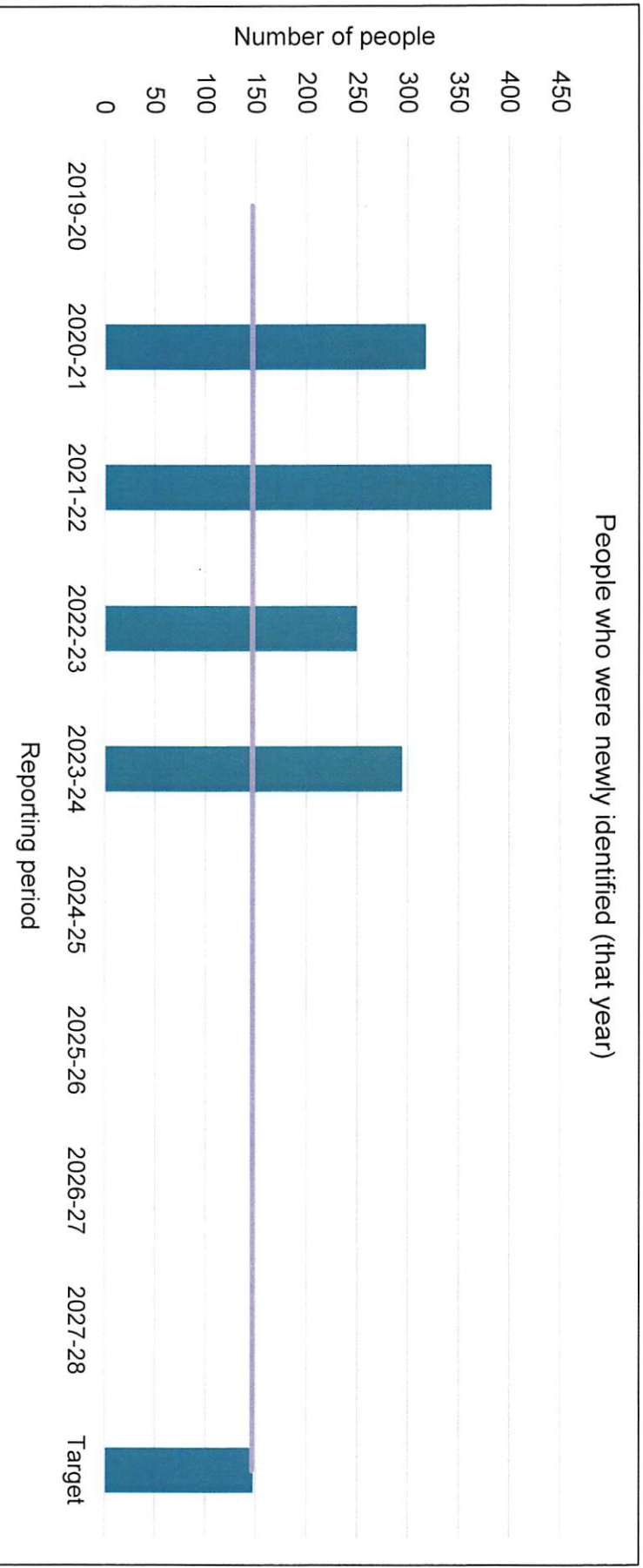
BNL data was used to generate this outcome.

Has the data you reported for this Outcome from 2019-20 to 2022-23 changed from your previous CHR? No, none of the data has changed

Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" used for one or more data points?	No, N/A was not used for one or more data point
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has	

Outcome #2: Fewer people were newly identified (new inflows to homelessness are reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
People who were newly identified (that year)	0	317	382	249	294					147



O#2(A)

What is your baseline year?

2023-24

#NAME?

How was this Outcome generated?

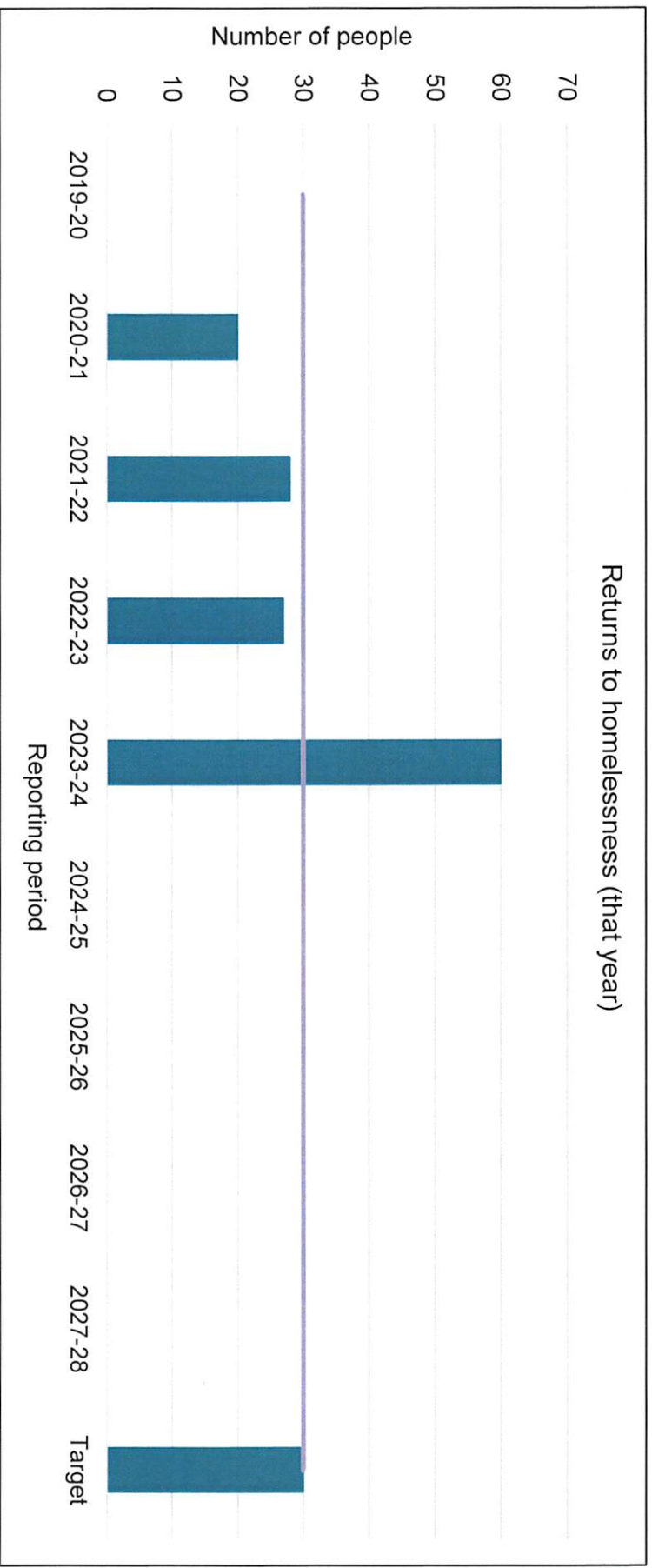
Other process/tool

BNL data was used to generate this outcome.

Has the data you reported for this Outcome from 2019-20 to 2022-23 changed from your previous CHR?	No, none of the data has changed
Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" was used for one or more data points?	No, N/A was not used for one or more data point
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has	

Outcome #3: Fewer people return to homelessness (returns to homelessness are reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
Returns to homelessness (that year)	0	20	28	27	60					30



O#3(A)

What is your baseline year?

2023-24

#NAME?

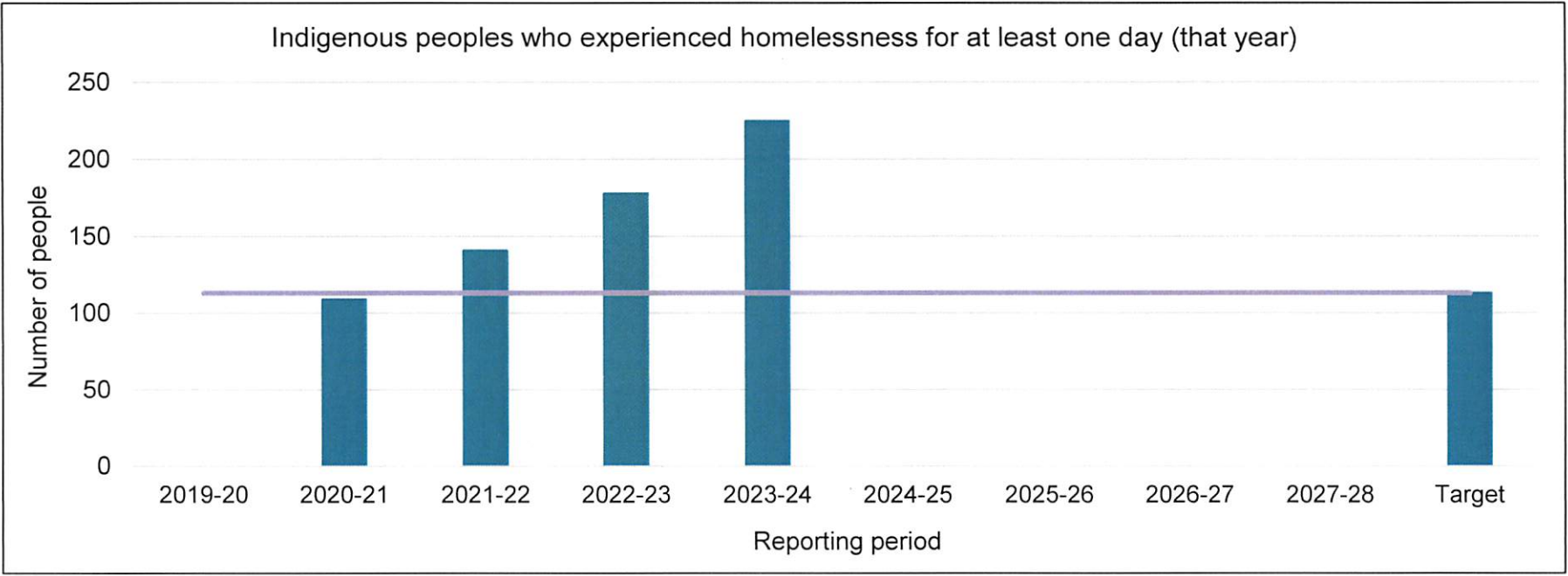
How was this Outcome generated?
Other process/tool

BNL data was used to generate this outcome.

Has the data you reported for this Outcome from 2019-20 to 2022-23 changed from your previous CHR?	Other process/tool
Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" was used for one or more data points?	No, N/A was not used for one or more data point
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has	

Outcome #4: Fewer Indigenous peoples experience homelessness (Indigenous homelessness is reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
Indigenous peoples who experienced homelessness for at least one day (that year)	0	109	141	178	225					113



O#4(A) What is your baseline year? 2023-24

#NAME?

How was this Outcome generated? Other process/tool

BNL data was used to generate this outcome.

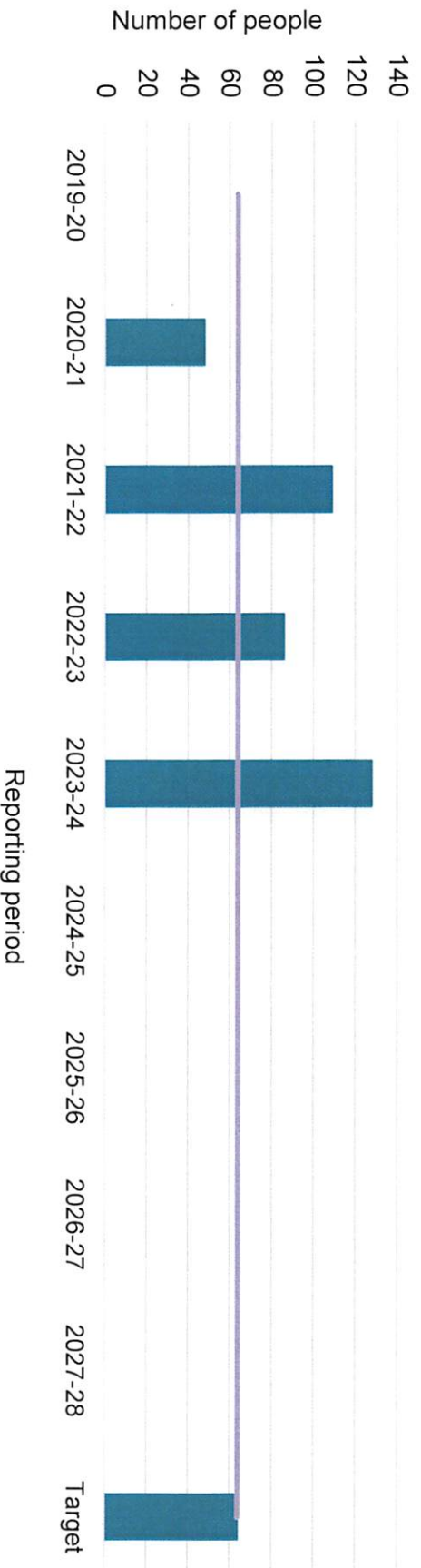
Has the data you reported for this Outcome from 2019-20 to 2022-23 changed from your previous CHR? No, none of the data has changed

Has the target you set changed from your previous CHR?	Yes, the target has changed
Was "N/A" used for one or more data points?	No, N/A was not used for one or more data point
Were Indigenous partners engaged in the process of setting the baseline, setting the target, reporting on the outcome and/or interpreting the results?	No
Please use the following comment box to provide context on your data.	
C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has	

Outcome #5: Fewer people experience chronic homelessness (chronic homelessness is reduced)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Target
People who experienced chronic homelessness for at least one day (that year)	0	48	109	86	128					64

People who experienced chronic homelessness for at least one day (that year)



O#5(A)

What is your baseline year?

2023-24

#NAME?

How was this Outcome generated?

Other process/tool

PNL data was used to generate this outcome.

Has the data you reported for this Outcome from 2019-20 to 2022-23 changed from your previous CHR?

No, none of the data has changed

Has the target you set changed from your previous CHR?

Yes, the target has changed

Was "N/A" was used for one or more data points?

No, N/A was not used for one or more data point

Please use the following comment box to provide context on your data.

C) Previous CHR data outcomes from March 2020- March 2023 has not changed for all outcomes. D) The target has

What definition of "chronic homelessness" does your community use to calculate this Outcome?

Our community used the Reaching Home definition of chronic homelessness.



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

DSSMSSAB BOARD REPORT

AUTHOR: Joanne Pearson

DATE: June 20, 2024

RE: Homelessness Prevention Program Investment Plan 24/25 - Updated

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) approve the updated Homelessness Prevention Program Investment Plan for the period of April 1, 2024 to March 31, 2025 as outlined in the report below

BACKGROUND INFORMATION

The Homelessness Prevention Program is a provincially funded program that supports 47 Municipal Service Managers to provide affordable housing and support services for individuals at risk of, or experiencing homelessness. The HPP's objective is to support Service Managers in preventing, addressing and reducing homelessness, including chronic homelessness.

The intention of the Homelessness Prevention Program is to allow for a flexible streamlined program allowing Service Managers to target funding where the specific community need is greatest and can make the most impact on reducing and preventing homelessness.

In March of 2024, the Board approved the 2024/2025 Homelessness Prevention Program operating investment plan that totaled \$4,250,232. A balance of \$852,068 remained as part of the investment plan and management committed to returning to the Board at a later date with a recommendation for one-time capital projects/services to be funded to total the \$5,102,300 allocation.

SUMMARY/OVERVIEW

In fiscal 2023/2024, we were able to increase supportive housing options in Sault Ste. Marie with the use of HPP funding being used towards capital projects. At present, there are a total of 30 bridge/transition units (22 at the CRC and 8 at Pauline's Place), 20 permanent supportive housing units (10 situated at 345 St. Georges and 10 situated at

Page 2

DATE: June 20, 2024

101 Chapple), 8 semi supported units (136 Pilgrim St) and 8 semi-supported units at 187 Anna Street. While the DSSMSSAB has been able to increase supportive housing options, there remains a need for additional supported units.

As such, the 2024/2025 investment plan below includes HPP capital funding to be used for the development of a 4-plex that will house individuals who require semi-supports. The supports will be determined based on the needs of the individuals, but it is our intent to utilize existing resources such as Intensive Housing Based Case Managers, Community Para-medicine, supports through our Homelessness Prevention Team and work with health partner agencies mandated and funded to provided housing supports for the community.

The revised investment plan also includes capital funding to up to add five (5) additional supported Bridge units in the downtown core. Ongoing assessments will be done to ensure inflow/outflow from the Bridge units to alternate levels of support, up to and including, independent living in community

2024-2025 HPP Proposed Budget		2024-25
EMERGENCY SHELTER SOLUTIONS		
	CMHA Emergency Shelter Cost (721 Wellington St E)	\$ 893,694.00
	Pauline's Place	\$ 525,000.00
		\$ 1,418,694.00
HOUSING ASSISTANCE		
	Housing Stability Bank	\$ 300,000.00
	Youth Portable Housing Benefit	\$ 100,000.00
		\$ 400,000.00
COMMUNITY OUTREACH AND SUPPORT SERVICES		
	Social Services Tenant Support Worker	\$ 95,000.00
	Temp Housing & Homelessness Coordinator (12 months)	\$ 100,000.00
	CMHA Housing Outreach Worker	\$ 37,500.00
	System Training and Development	\$ 70,000.00
	CRC/Drop-In Centre	\$ 25,000.00
	Harvest Algoma Meal Preparation Services - UW & SSMIC	\$ 116,000.00
	Indigenous Supports - Niiganiin	\$ 550,000.00
	Social Services- Indigenous Community TSW	\$ 95,000.00
		\$ 1,088,500.00
OPERATING SUPPORTIVE HOUSING		
	Pauline's Place - bridge supports	\$ 50,000.00
	101 Chapple Avenue - John Howard Society	\$ 135,000.00
	Phoenix Rising - bridge supports @Paulines Place	\$ 80,000.00
	136 Pilgrim - CMHA supports	\$ 54,000.00
	721 Wellington Street - CMHA	\$ 768,923.00
		\$ 1,087,923.00
CAPITAL SUPPORTIVE HOUSING		
	61/65 Wellington St. E - construction of four- plex	\$ 253,142.60
	721 Wellington Street - additional 5 bridge units	\$ 598,925.40
		\$ 852,068.00
ADMINISTRATION COSTS		
	Administration Costs	\$ 255,115.00
		\$ 255,115.00
Total		\$ 5,102,300.00

DATE: June 20, 2024

STRATEGIC PLAN IMPACT

The Homelessness Prevention Program aligns with the pillar of Service Delivery and Community Partnerships.

FINANCIAL IMPLICATIONS

There are no financial implications since the Homelessness Prevention Program funding is 100% provincial funding.

CONCLUSION

The additional supportive housing units planned as part of this investment plan will assist those most vulnerable in our community and support the recommendation of increasing the supportive housing options in our community.

Respectfully submitted,



Joanne Pearson
Integrated Program Manager



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

DSSMSSAB BOARD REPORT

AUTHOR: Pam Patteri

DATE: June 20, 2024

RE: Mobile Unit

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the Mobile Unit Report as information.

BACKGROUND INFORMATION

In 2019, Child Care Algoma (CCA) began operating the mobile EarlyOn unit to provide neighborhoods with better access to EarlyON Child and Family Centre services as well as further integrate EarlyON programming into the whole community. CCA utilized a modified RV as the mobile unit. One of the barriers to utilizing an RV as the mobile unit is finding staff at CCA to drive the RV to locations around the City.

Since 2019, community needs across the City have changed drastically with many individuals facing many challenges including financial needs, housing, homelessness, mental health and addictions, access to childcare, etc. Due to increased challenges and the need to connect with individuals in neighbourhoods across the city, staff approached CCA to discuss a partnership on the mobile unit to include frontline staff from Social Services.

CCA, through its mobile EarlyOn programming would like to collaborate on this initiative, however Social Services would take possession of the Mobile Unit to ensure staff can drive the RV to locations across the City. The DSSMSSAB purchased the unit from CCA for a total purchase price of \$10 in June of 2024.

SUMMARY/OVERVIEW

Beginning July 1, 2024, Social Services in partnership with EarlyOn programming we will bring services to the Breton/Boston area with the mobile unit. Over the past years, Breton Rd. and Boston Ave. have been identified as areas that require more community supports, social engagement, and a focus on neighborhood wellbeing. Delivering services

RE: Mobile Unit

Page 2

DATE: June 20, 2024

through the mobile unit in the Boston/Breton area will provide opportunities for residents similar to the Community Hub locations.

This opportunity will allow Social Services to continue expanding efforts to reach underserved areas, and ensure disadvantaged families and individuals who face challenges can have better access to support when needed. Social Service staff will work towards building trusting relationships to have a better understanding of needs and increase the engagement in the area.

By bringing services directly into a disadvantaged neighborhood, it helps reduce stigma associated with seeking support for issues such as mental health, substance abuse or financial hardship.

As additional underserved neighbourhoods are identified across the community, the mobile unit will attend to offer services to individuals and families.

STRATEGIC PLAN IMPACT

This initiative aligns with the Strategic plan on all three pillars ensuring organizational excellence, high quality person focused services and strengthening partnerships with various community agencies.

FINANCIAL IMPLICATIONS

There is no net new financial implications. The mobile unit has been in operation since 2019 through CCA. Operating costs have historically been allocated to CCA. Going forward these operating costs will be retained and paid through the DSSMSSAB. A portion of EaryON funding for outreach services will continue to be allocated CCA. Costs associated with Social Services frontline workers on the mobile unit will be absorbed in current staffing budgets.

CONCLUSION

The Mobile Unit will increase are efforts to provide accessible and integrated services at a location that is convenient for individuals and families.

Respectfully submitted,

Pam Patteri

Pam Patteri
Integrated Program Manager



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: David Petersson

DATE: June 20, 2024

RE: SSMHC Capital Needs

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board provide the Sault Ste. Marie Housing Corporation with \$2,200,000 to be used for capital/construction needs as determined by the SSMHC Board of Directors.

BACKGROUND INFORMATION

The Sault Ste. Marie Housing Corporation constructs, repairs, purchases and owns all assets utilized by DSSMSSAB to reach its goals. As the SSMHC utilizes, or has plans for its capital reserves, they are replenished or enhanced by the DSSMSSAB as needed.

SUMMARY/OVERVIEW

The SSMHC requires up to \$2,200,000 in one-time funds to achieve the capital goals and direction of the Board for 2024/25.

FINANCIAL IMPLICATIONS

The DSSMSSAB currently has \$6,848,107.63 in reserves that are to be used as directed by the board:

1. \$1,300,000 from Housing Services reserve
2. \$ 900,000 from Levy Stabilization reserve
- \$2,200,000 (total)

CONCLUSION

The SSMHC is strategic partner used to advance the DSSMSSAB's long-term goals and objectives and plans will require resourcing, as they are approved by the SSMHC's Board.

RE: SSMHC Capital Needs

Page 2

DATE: June 20, 2024

Respectfully submitted,

A handwritten signature in blue ink, appearing to be "David Petersson", with a long horizontal flourish extending to the right.

David Petersson
Chief Financial 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

DSSMSSAB BOARD REPORT
BOARD REPORT

AUTHOR: David Petersson

DATE: June 20, 2024

RE: Audited Financial Statements for Year ended December 31, 2023

RECOMMENDATION

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board approve the Audited Consolidated Financial Statements for the year ended December 31, 2023 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 18, 2024. Based upon the materiality set by KPMG, the audit consisted of examining a sample of transactions for the 2023 fiscal year as well as discussions with management on matters applicable to the audit year.

STRATEGIC PLAN IMPACT

The results of the audit for the year ended December 31, 2023 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.

CONCLUSION

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

RE: Audited Financial Statements for Year ended December 31, 2023

Page 2

DATE: June 20, 2024

“In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Board as at December 31, 2023 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,

A handwritten signature in blue ink, appearing to read 'David Petersson', with a long horizontal flourish extending to the right.

David Petersson
Chief Financial Officer

Consolidated Financial Statements of

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

Year ended December 31, 2023

DRAFT

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Index to Consolidated Financial Statements

Year ended December 31, 2023

	Page
Management's Responsibility for the Consolidated Financial Statements	
Independent Auditor's Report	
Consolidated Financial Statements:	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Operating Surplus	2
Consolidated Statement of Change in Net Debt	3
Consolidated Statement of Cash Flows	4
Consolidated Statement of Remeasurement Gains	5
Notes to Consolidated Financial Statements	6 - 27

DRAFT

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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

Chief Executive Officer

Chief Financial Officer

INDEPENDENT AUDITOR'S 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 Board), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- 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 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 Board as at December 31, 2023 and its consolidated results of operations, its consolidated changes in net debt, its consolidated cash flows and its remeasurement gains for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**" section of our auditor's report.

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

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

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022, as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

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 Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 Board's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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 Board 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

(date)

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022 <small>(as restated - note 2)</small>
Financial assets		
Cash and cash equivalents	\$ 23,156,863	\$ 19,051,698
Accounts receivable	1,452,808	2,666,855
Interest rate swaps	2,236,989	3,965,717
Loan receivable (note 3)	748,810	-
	27,595,470	25,684,270
Financial liabilities		
Accounts payable and accrued liabilities	\$ 10,262,896	8,783,225
Payable to Province of Ontario	6,723,984	5,840,376
Construction credit facility (note 5)	10,679,474	3,254,635
Long-term debt (note 6)	12,709,372	9,644,999
Asset retirement obligations (note 7)	23,843,809	23,843,809
Employee future benefits (note 8)	2,553,519	2,491,707
	66,773,054	53,858,751
Net debt	(39,177,584)	(28,174,481)
Non-financial assets		
Tangible capital assets (note 9)	67,441,113	52,244,060
Prepaid expenses	2,792,262	2,314,792
	70,233,375	54,558,852
Forgivable loans (note 4)		
Commitments (note 14)		
Accumulated surplus (note 10)	\$ 31,055,791	\$ 26,384,371
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 28,818,802	\$ 22,418,654
Accumulated remeasurement gains	2,236,989	3,965,717
	\$ 31,055,791	\$ 26,384,371

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, 2023, with comparative information for 2022

	Actual Budget (note 16)	2023 Actual	2022 Actual (as restated - note 2)
Revenue:			
Province of Ontario	\$ 58,833,141	\$ 53,994,567	\$ 50,158,245
Government of Canada	1,893,461	4,562,312	3,501,745
Participating municipalities	22,648,727	22,648,727	21,486,283
Other	918,010	764,366	400,551
Investment income	345,900	1,318,061	526,347
Rental income	5,804,345	6,195,598	5,202,478
Total revenue	90,443,584	89,483,631	81,275,649
Expenses:			
General assistance	28,324,610	22,869,554	23,710,717
Housing services	23,787,833	23,046,322	21,096,266
Administration	3,031,585	3,389,995	3,138,572
Early years services	21,872,245	18,996,748	16,050,930
Land ambulance	11,264,642	11,174,926	10,947,716
Community Paramedicine for Long-Term Care	1,634,750	1,838,304	775,846
Amortization of tangible capital assets	1,767,634	1,767,634	1,904,703
Total expenses	91,683,299	83,083,483	77,624,750
Annual operating surplus (deficit)	(1,239,715)	6,400,148	3,650,899
Accumulated operating surplus, beginning of year	22,418,654	22,418,654	32,848,329
Adjustment for asset retirement obligation	-	-	(14,080,574)
Accumulated operating surplus, end of year	\$ 21,178,939	\$ 28,818,802	\$ 22,418,654

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, 2023, with comparative information for 2022

	Actual Budget (note 16)	2023 Actual	2022 Actual (as restated - note 2)
Annual surplus (deficit)	\$ (1,239,715)	\$ 6,400,148	\$ 3,650,899
Acquisition of tangible capital assets	(657,715)	(16,964,687)	(13,974,009)
Amortization of tangible capital assets	1,767,634	1,767,634	1,904,703
	(129,796)	(8,796,905)	(8,418,407)
Acquisition of prepaid expense	-	(2,792,262)	(2,314,792)
Use of prepaid expenses	-	2,314,792	2,019,376
Change in net financial liabilities excluding net remeasurement losses	(129,796)	(9,274,375)	(8,713,823)
Remeasurement (losses) gains	-	(1,728,728)	4,966,344
Change in net debt	(129,796)	(11,003,103)	(3,747,479)
Net debt, beginning of year	(28,174,481)	(28,174,481)	(583,193)
Adjustment for asset retirement obligation	-	-	(23,843,809)
Net debt, end of year	\$ (28,304,277)	\$ (39,177,584)	\$ (28,174,481)

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

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Accumulated remeasurement gain (losses), beginning of year	\$ 3,965,717	\$ (1,000,627)
Unrealized (losses) gains attributed to:		
Derivative - interest rate swaps	(1,728,728)	4,966,344
Accumulated remeasurement gains, end of year	\$ 2,236,989	\$ 3,965,717

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

DRAFT

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 6,400,148	\$ 3,650,899
Items not involving cash:		
Amortization of tangible capital assets	1,767,634	1,904,703
Change in employee future benefits	61,812	248,151
	8,229,594	5,803,753
Change in non-cash assets and liabilities:		
Accounts receivable	1,214,047	(1,006,492)
Accounts payable and accrued liabilities	1,479,671	4,011,429
Payable to Province of Ontario	883,608	(983,282)
Prepaid expenses	(477,470)	(295,416)
Net change in cash from operating activities	11,329,450	7,529,992
Capital activities:		
Cash used to acquire tangible capital assets	(16,964,687)	(13,974,009)
Financing activities:		
Proceeds from construction credit facility	7,424,839	3,254,635
Proceeds from long-term debt	3,330,000	-
Loan provided	(750,000)	-
Principal payments received on loan receivable	1,190	-
Long-term debt principal repayments	(265,627)	(259,760)
Net change in cash from financing activities	9,740,402	2,994,875
Net change in cash and cash equivalents	4,105,165	(3,449,142)
Cash and cash equivalents, beginning of year	19,051,698	22,500,840
Cash and cash equivalents, end of year	\$ 23,156,863	\$ 19,051,698

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, 2023

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:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the statement of operations and accumulated operating surplus and related balances reversed from the statement of remeasurement gains.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

Amortized cost

Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash and cash equivalents	Amortized cost
Accounts receivable	Amortized cost
Interest rate swaps	Fair value
Loan receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Payable to the Province of Ontario	Amortized cost
Construction credit facility	Amortized cost
Long-term debt	Amortized cost

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 until they are realized, when they are transferred to the statement of operations and accumulated operating surplus.

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 associated with that instrument are reversed and recognized in the statement of operations and accumulated operating surplus.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(c) Financial instruments (continued):

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. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the statement of operations and accumulated operating surplus.

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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(d) Non-financial assets (continued):

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.

(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:

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized. A transfer with eligibility criteria is recognized as revenue when the transfer is authorized and all eligibility criteria have been met. A transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except where and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Board.

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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(h) Revenue recognition (continued):

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

Other revenues including certain user fees, contributions from other entities and interest are recorded on the accrual basis, when earned, if the amount to be received can be reasonably estimated and collection is reasonably assured.

(i) Loans receivable:

Loans receivable are recorded at the lower of amortized cost and the net recoverable value, when the risk of loss exists. Changes in the valuation of loans receivables are recognized in the Consolidated Statement of Operations and Accumulated Operating Surplus.

Interest is accrued on loans receivable to the extent it is deemed collectable. When the terms associated with a loan are considered to be concessionary such that all or a part of the loan is considered to be a grant, the Board will expense the grant portion of the transaction in the Consolidated Statement of Operations and Accumulated Operating Surplus at the time the loan is made.

(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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(j) Employee future benefits (continued):

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.

(k) 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, valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans and estimation of liabilities for asset retirement obligations. 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 and accumulated operating surplus in the year in which they become known.

2. Change in accounting policy – adoption of new accounting standards:

PS1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new statement of remeasurement gains and losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policy – adoption of new accounting standards (continued):

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the statement of remeasurement gains and losses.

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- 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 inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 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 (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on January 1, 2023 on a modified retroactive basis with prior period restatement.

In the past, the Board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policy – adoption of new accounting standards (continued):

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from Board buildings. The Board reports liabilities related to the legal obligations where the Board is obligated to incur costs to retire a tangible capital asset.

The Board's ongoing efforts to assess the extent to which designated substances exist in Board assets, and new information obtained through regular maintenance and renewal of Board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes to in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows.

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the Board uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific.

As a result of applying this accounting standard, an asset retirement obligation of \$23,843,809 (2022 – \$23,843,809) was recognized as a liability in the statement of financial position. These obligations represent estimated retirement costs for the Board owned buildings. The Board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization for the period January 1, 2023 to December 31, 2023 as a proxy for January 1, 2022 to December 31, 2022 information. The associated TCA gross book value, TCA accumulated amortization and TCA amortization expense were not restated.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policy – adoption of new accounting standards (continued):

The adoption of PS 3280 ARO was applied to the comparative period as follows:

	As previously reported	Adjustments	As restated
Statement of Financial Position			
Tangible capital assets including ARO	\$ 43,075,052	\$ 9,169,008	\$ 52,244,060
Asset retirement obligation liability	–	23,843,809	23,843,809
Accumulated operating surplus	37,093,455	(14,674,801)	22,418,654
Statement of Change in Net Debt			
Adjustment for asset retirement obligation	–	(23,843,809)	(23,843,809)
Annual surplus	4,245,126	(594,227)	3,650,899
Amortization tangible capital assets	1,310,476	594,227	1,904,703
Statement of Operations			
Annual operating surplus	4,245,126	(594,227)	3,650,899
Adjustment for asset retirement obligation	–	(14,080,574)	(14,080,574)
Accumulated operating surplus	37,093,455	(14,674,801)	22,418,654

3. Loan receivable:

	2023	2022
Loan receivable from community organization bearing interest at 5.472%, payable in monthly installments of \$4,014, including interest, due October 2058, secured by land and building in Sault Ste. Marie, Ontario (note 6b)	748,810	–
	\$ 748,810	\$ –

4. 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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

4. Forgivable loans (continued):

During the year, \$Nil (2022 - \$Nil) was advanced as loans under the Programs. The net payable at December 31, 2023 was \$83,227 (2022 – \$309,700) 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 \$258,756 (2022 – \$394,678) in loan balances was forgiven.

5. Construction credit facility:

The construction credit facility is authorized to a maximum of \$13,900,000 (2022 - \$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, 2023, the amount drawn against this facility is \$10,679,474 (2022 - \$3,254,635). 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 5(a).

Interest of \$427,808 (2022 – \$35,918) relating to the construction credit facility has been included in expenses on the consolidated statement of operations and accumulated operating surplus.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

6. 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
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)	2,753,312	2,825,984
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)	5,805,821	5,953,740
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)	825,821	848,136
5.160% mortgage payable in monthly instalments of \$13,285, including interest, due October 2058, secured by land and building in Sault Ste. Marie, Ontario (a)	2,575,608	–
5.472% mortgage payable in monthly instalments of \$4,014, including interest, due October 2058, secured by land and building in Sault Ste. Marie, Ontario (a) (b)	748,810	–
	\$ 12,709,372	\$ 9,644,999

Interest of \$262,803 (2022 - \$247,682) 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:

2024	\$	283,612
2025		291,789
2026		300,226
2027		308,934
2028		317,918
Thereafter		11,206,893
		\$ 12,709,372

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

6. Long-term debt (continued):

The Board is approved for a \$13,900,000 term loan which was not drawn upon at December 31, 2023. The Board has entered into an interest rate swap contract for this term loan. See note 4.

- (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 2.473%, 2.564%, 2.290%, 5.160%, 5.472% and 3.380% respectively over the entire terms of the mortgages. The fair value of the interest rate swaps at December 31, 2023 are an asset \$2,236,989 (2022 – \$3,965,717).
- (b) The Board advanced the proceeds from this loan to another community organization as a loan receivable to support additional social services in the Algoma region. The repayments terms of the loan receivable from the community organization to the Board are consistent with the terms describe above. See note 3.

7. Asset retirement obligations:

The Board has recorded ARO as of the January 1, 2023 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

The Board discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at December 31, 2023, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
Liabilities for Asset Retirement Obligations at Beginning of Year	\$ 23,843,809	\$ –
Opening Adjustments for PSAB Adjustment	–	23,843,809
Increase in Liabilities Reflecting Changes in the Estimate of Liabilities ¹	–	–
Liabilities Settled During the Year	–	–
Liabilities for Asset Retirement Obligations at End of Year	\$ 23,843,809	\$ 23,843,809

¹ Reflecting changes in the estimated cash flows and the discount rate

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

8. 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:

	2023	2022
Post-employment and post-retirement benefits	\$ 1,574,845	\$ 1,539,585
Vacation pay	19,020	59,905
Non-vesting sick leave benefits	959,654	892,217
	<u>\$ 2,553,519</u>	<u>\$ 2,491,707</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, 2022 and extrapolated to December 31, 2023.

The benefit liability continuity is as follows:

	2023	2022
Accrued benefit liability, January 1	\$ 1,539,585	\$ 1,378,351
Benefit cost	93,510	128,387
Interest cost	70,443	52,079
Benefit payments	(107,827)	(32,205)
Net amortization of estimation adjustment loss (gain)	(20,866)	12,973
Accrued benefit liability, December 31	<u>\$ 1,574,845</u>	<u>\$ 1,539,585</u>

Significant assumptions:

Discount rate 4.60% (2022 - 5.00%)

Health cost increase 4.00% - 6.50% (2022 – 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, 2023.

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

9. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals and Transfers	Balance at December 31, 2023
Land	\$ 3,501,734	105,731	-	\$ 3,607,465
Buildings	54,312,243	1,889,819	-	56,202,062
Vehicles	2,308,375	-	(8,428)	2,299,947
Furniture and equipment	1,378,402	115,002	-	1,493,404
Construction-in-progress	13,959,270	14,854,135	-	28,813,405
Total	\$ 75,460,024	16,964,687	(8,428)	\$ 92,416,283

Accumulated Amortization	Balance at December 31, 2022	Disposals	Amortization Expense	Balance at December 31, 2023
Land	\$ 974,693	-	-	\$ 974,693
Buildings	20,351,752	-	1,374,848	21,726,600
Vehicles	1,149,213	(8,428)	392,786	1,533,571
Furniture and equipment	740,306	-	-	740,306
Construction-in-progress	-	-	-	-
Total	\$ 23,215,964	(8,428)	1,767,634	\$ 24,975,170

	Net book value, December 31, 2022	Net book value, December 31, 2023
Land	\$ 2,527,041	\$ 2,632,772
Buildings	33,960,491	34,475,462
Vehicles	1,159,162	766,376
Furniture and equipment	638,096	753,098
Construction-in-progress	13,959,270	28,813,405
Total	\$ 52,244,060	\$ 67,441,113

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2023

9. Tangible capital assets:

Cost	Balance at December 31, 2021	Adjustment for PS3280	Balance at January 1, 2022	Additions	Disposals and Transfers	Balance at December 31, 2022
Land	\$ 3,429,683	\$ -	\$ 3,429,683	\$ 72,051	\$ -	\$ 3,501,734
Buildings	28,855,910	23,843,809	52,699,719	1,612,524	-	54,312,243
Vehicles	1,780,785	-	1,780,785	544,786	(17,196)	2,308,375
Furniture and equipment	1,352,434	-	1,352,434	152,740	(126,772)	1,378,402
Construction-in-progress	2,367,362	-	2,367,362	11,591,908	-	13,959,270
Total	\$ 37,786,174	\$ 23,843,809	\$ 61,629,983	\$ 13,974,009	\$ (143,968)	\$ 75,460,024

Accumulated Amortization	Balance at December 31, 2021	Adjustment for PS3280	Balance at January 1, 2022	Amortization Expense	Disposals	Adjustment for ARO Amortization	Balance at December 31, 2022
Land	\$ -	\$ -	\$ -	\$ 974,693	\$ -	\$ -	\$ 974,693
Buildings	5,517,785	14,080,574	19,598,359	176,362	(17,196)	594,227	20,351,752
Vehicles	1,116,564	-	1,116,564	159,421	(126,772)	-	1,149,213
Furniture and equipment	740,306	-	740,306	-	-	-	740,306
Total	\$ 7,374,655	\$ 14,080,574	\$ 21,455,229	\$ 1,310,476	\$ (143,968)	\$ -	\$ 23,215,964

	Net book value, December 31, 2021	Net book value, December 31, 2022
Land	\$ 3,429,683	\$ 2,527,041
Buildings	23,338,125	33,960,491
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	\$ 52,244,060

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

10. Accumulated surplus:

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

	2023	2022
Invested in tangible capital assets	\$ 67,441,113	\$ 52,244,060
Operating fund	477,355	1,784,256
Unfunded long-term debt and construction credit facility	(23,388,846)	(12,899,634)
Asset retirement obligation	(23,843,809)	(23,843,809)
Unfunded employee future benefits	(2,553,519)	(2,491,707)
Reserves and reserve funds (note 11)	10,686,508	7,625,488
Accumulated rereasurement gains	2,236,989	3,965,717
	\$ 31,055,791	\$ 26,384,371

11. Reserves and reserve funds:

	January 1, 2023	Transfers to	Transfers from	December 31, 2023
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 789,791	\$ 135,242	\$ (65,448)	\$ 859,585
Social housing operations	1,314,587	6,000	-	1,320,587
Early years reserve fund	328,110	-	-	328,110
Ambulances	91,159	332,754	(115,146)	308,767
Direct delivery operations	30,711	162,009	-	192,720
Affordable Home Ownership Program	688,615	257,788	(266,865)	679,538
Depressed Housing Program	142,353	-	(4,700)	137,653
Community Resource Centre	-	3,950	(703)	3,247
	3,385,326	897,743	(452,862)	3,830,207
Reserve funds:				
Capital reserve fund	722,094	1,523,003	(340,464)	1,904,633
Levy stabilization fund	3,518,068	1,469,162	(35,562)	4,951,668
2023 balances	\$ 7,625,488	\$ 3,889,908	\$ (828,888)	\$ 10,686,508
2022 balances	\$ 9,707,657	\$ 2,613,403	\$ (4,695,572)	\$ 7,625,488

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

12. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 206 members (2022 – 205 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 \$1,631,270 (2022 – \$1,335,948) for current service. This amount is included as an expense on the consolidated statement of operations and accumulated surplus.

13. 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.

	2023	2022
Revenue	\$ 1,310,065	\$ 1,039,010
Expenses:		
Salaries and benefits	1,074,186	661,282
Other expenses	133,253	215,719
	1,207,439	877,001
Surplus before the undernoted	102,626	162,009
Change in employee future benefits obligations	(2,335)	(12,495)
Surplus	\$ 100,291	\$ 149,514

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

14. 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:

2024	\$	692,827
2025		305,137
2026		37,400
2027		37,400

The Board issued letters of guarantee through its financial institution to provide guarantees to a certain vendor. The outstanding letters of guarantee amounted to \$nil (2022 - \$2,500).

15. Financial risks and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board 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 2022.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Board is exposed to credit risk with respect to the accounts receivable. The Board 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 Board is exposed to this risk mainly in respect of certain bank credit facilities.

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 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 (continued)

Year ended December 31, 2023

16. Budget information:

The operating budgets approved by the Board for 2023 were prepared for the purpose of establishing the estimated revenues and expenses for fiscal 2023 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. Where amounts were not budgeted for (ARO amortization), the actual amounts for 2023 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results. 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	(1,767,634)
Acquisition of tangible capital assets	657,715
Use of reserve funds	(464,576)
Repayment of long-term debt	334,780
<hr/>	
Budget deficit per consolidated statement of operations and accumulated operating surplus	<hr/> \$ (1,239,715) <hr/>

17. 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.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2023

17. Segmented information (continued):

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.

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.

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, 2023

17. Segment information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Early Years Services	Land Ambulance	Garden River Land Ambulance	Community Paramedicine for Long-Term Care	2023 Total
Revenues:								
Province of Ontario	\$ 21,667,641	5,785,261	-	18,077,586	4,760,576	1,700,989	2,002,514	\$ 53,994,567
Government of Canada	-	4,562,312	-	-	-	-	-	4,562,312
Participating municipalities	3,329,393	12,559,222	-	1,230,726	5,448,821	80,565	-	22,648,727
Other	1,233	495,917	20,873	246,343	-	-	-	764,366
Investment income	-	363,871	954,190	-	-	-	-	1,318,061
Rental income	-	6,195,598	-	-	-	-	-	6,195,598
	24,998,267	29,962,181	975,063	19,554,655	10,209,397	1,781,554	2,002,514	89,483,631
Expenses:								
Salaries and benefits	4,740,083	2,344,784	2,176,936	613,950	7,994,468	1,336,820	1,342,798	20,549,839
DSSAB operations	-	-	1,213,059	-	-	-	-	1,213,059
Materials and services	678,313	6,551,819	-	267,025	1,598,543	245,095	495,506	9,836,301
Transfers to recipients and social providers	16,657,573	14,149,719	-	16,905,999	-	-	-	47,713,291
Direct delivery costs	-	-	-	1,209,774	-	-	-	1,209,774
Employment related costs	793,585	-	-	-	-	-	-	793,585
	22,869,554	23,046,322	3,389,995	18,996,748	9,593,011	1,581,915	1,838,304	81,315,849
Amortization of tangible capital assets	-	1,374,848	-	-	331,384	61,402	-	1,767,634
Total expenses	22,869,554	24,421,170	3,389,995	18,996,748	9,924,395	1,643,317	1,838,304	83,083,483
Annual surplus (deficit), before allocation of administration costs	2,128,713	5,541,011	(2,414,932)	557,907	285,002	138,237	164,210	6,400,148
Allocation of administration costs	(1,338,100)	(762,841)	3,126,403	(400,180)	(437,697)	(125,056)	(62,529)	-
Annual surplus (deficit)	\$ 790,613	4,778,170	711,471	157,727	(152,695)	13,181	101,681	\$ 6,400,148

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2023

17. 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	-	1,568,920	-	-	262,414	73,369	-	1,904,703
Total expenses	23,710,717	22,665,186	3,138,572	16,050,930	9,961,897	1,321,602	775,846	77,624,750
Annual surplus (deficit), before allocation of administration costs	2,317,592	2,864,202	(2,736,306)	1,140,665	(323,805)	344,326	44,225	3,650,899
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	2,146,559	204,850	764,197	(767,694)	226,680	17,529	\$ 3,650,899