



## FINANCE AND ADMINISTRATION COMMITTEE MEETING AGENDA

Healthy, Sustainable Communities

**Date: Wednesday, May 25, 2022**

**Time: 1:00 PM**

**Location: By video conference while pandemic protocols are in place**

Join Zoom Meeting

<https://us06web.zoom.us/j/87203412773?pwd=cWpxL2RvVjJKSG5iTDdvRnRpbDFldz09>

Meeting ID: 872 0341 2773

Passcode: 74218230

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**Members: Councillor Mark King Councillor (Chair),** Councillor Dan Roveda (Vice Chair), Councillor Dave Mendicino, Mayor Dean Backer, Councillor Mac Bain, Mayor Jane Dumas, Councillor Terry Kelly, Chris Mayne, , Mayor Dan O'Mara, Councillor Scott Robertson, Representative Amanda Smith, Councillor Bill Vrebosch.

Item	Topic
1.0	<b>1.1 Call to Order - Roll Call</b>
	<b>1.2 Declaration of Conflict of Interest - none declared</b>
2.0	<b>Opening remarks by the Chair</b>

Item	Topic
3.0	<p><b>Approval of the Agenda for May 25, 2022</b></p> <p><b>MOTION #FA02-2022</b>            THAT the Finance and Administration Committee accepts the Agenda as presented.</p>
4.0	<p><b>4.1 DELEGATIONS</b></p> <p><b>1. Auditor Dean Decaire presents on the Audit Findings</b></p> <p><b>MOTION #FA03-2022</b>            THAT the Audited Financial Statements for the year ending December 31, 2021, be approved as presented.</p>
5.0	<p><b>CONSENT AGENDA</b> - <i>All items in the consent agenda are voted on collectively. The Chair will call out each item for consideration of discussion. Any item can be singled out for separate vote; then, only the remaining items will be voted on collectively.</i></p> <p><b>MOTION: #FA04-2022</b></p> <p><b>THAT the Board receives for approval or information, Consent Agenda items 5.1. to 5.4.</b></p> <p><b>5.1 FA03-22</b> - an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year-end.</p> <p><b>5.2 FA04-22 2022 Ontario Budget Highlights</b> - highlights of proposed funding announced in the 2022 Ontario budget that may affect the DNSSAB.</p> <p><b>5.3 FA05-22 2022 Federal Budget Highlights</b> - highlights of funding announced in the 2022 federal budget that may affect the DNSSAB.</p> <p><b>5.4 HS25-22 Northern Pines – Financial Update</b> - Report HS25-22 provides an update on the financial situation of the Northern Pines Campus including capital and operating expenditures.</p>
6.0	<p><b>MANAGERS REPORTS</b></p>
	<p><b>6.1 B11 - Revised Board Whistleblower Policy</b></p> <p><b>MOTION #FA05-2022</b>            That the Whistleblower Policy be approved as presented.</p>
	<p><b>6.2 FA06-22 Investment Policy Amendments</b></p> <p><b>MOTION #FA06-2022</b></p>

Item	Topic
	<p>That the board receive B06-22 on the performance of the District of Nipissing Social Services Administration Board (DNSSAB) investment portfolio; and</p> <p>That the revised Investment Policy be approved as recommended.</p>
7.0	<b>OTHER BUSINESS</b>
8.0	<p><b>NEXT MEETING DATE</b></p> <p>Wednesday, September 28, 2022</p>
9.0	<p><b>ADJOURNMENT</b></p> <p><b>MOTION: #FA07-22</b></p> <p><i>Resolved</i> THAT the Finance and Administration Committee meeting be adjourned at ____ PM.</p>

**BRIEFING NOTE FA03-22**

For Information or  For Approval

**Date:** May 25, 2022

**Purpose:** Year-to-date (YTD) Financial Report, January 1 to March 31, 2022

**Prepared by:** Justin Avery, Manager of Finance

**Reviewed by:** Melanie Shaye, Director of Corporate Services

**Approved by:** Catherine Matheson, Chief Administrative Officer

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***Alignment with Strategic Plan: Healthy, Sustainable Communities***

Maximize Impact  Remove Barriers  Seamless Access  Learn & Grow

**FOR INFORMATION:**

Report FA03-22 provides The District of Nipissing Social Services Administration Board (DNSSAB) with an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year-end

## YTD Overall Financial Results – January 1 to March 31, 2022

### District of Nipissing Social Services Administration Board For the Period 1/1/22..03/31/22 Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 5,428,029	\$ 5,422,985	\$ 5,044	\$ 16,282,647	\$ 21,710,676	\$ 21,710,676	\$ -
Province of Ontario	16,421,842	14,958,361	1,463,481	39,592,050	56,013,892	54,419,992	(1,593,900)
Federal Funding	-	243,545	(243,545)	880,814	880,814	809,233	(71,581)
Interest	34,405	40,044	(5,639)	125,770	160,175	160,175	-
Repayments	99,374	113,997	(14,623)	356,626	456,000	471,101	15,101
Lease and Other	120,028	122,961	(2,933)	389,582	509,610	509,724	114
Deferred Revenue	-	175,414	(175,414)	343,414	343,414	29,250	(314,164)
<b>Total Revenues</b>	<b>\$ 22,103,678</b>	<b>\$ 21,077,307</b>	<b>\$ 1,026,371</b>	<b>\$ 57,970,903</b>	<b>\$ 80,074,581</b>	<b>\$ 78,110,151</b>	<b>\$ (1,964,430)</b>
<b>Expenditures:</b>							
Ontario Works	\$ 4,133,905	\$ 4,634,733	\$ (500,828)	\$ 15,537,551	\$ 19,671,456	\$ 17,102,443	\$ (2,569,013)
OW Program Delivery	1,152,947	1,300,306	(147,359)	4,390,205	5,543,152	5,416,227	(126,925)
Children's Services	3,314,954	3,954,317	(639,363)	12,827,523	16,142,477	15,473,450	(669,027)
CS Program Delivery	205,917	256,461	(50,544)	661,092	867,009	1,007,249	140,240
Housing Services	3,860,289	5,492,502	(1,632,213)	17,165,859	21,026,148	19,970,961	(1,055,187)
HS Program Delivery	352,827	442,944	(90,117)	1,238,708	1,591,535	1,581,580	(9,955)
EMS - Land Ambulance	2,878,918	3,508,459	(629,541)	9,276,474	12,155,392	12,114,908	(40,484)
EMS Program Delivery	50,461	114,401	(63,941)	416,435	466,896	466,896	-
Community Paramedicine	194,778	237,483	(42,705)	755,185	949,963	950,000	37
Corporate Services	658,010	740,462	(82,452)	2,577,380	3,235,390	3,226,453	(8,937)
Board	13,734	26,032	(12,298)	91,429	105,163	99,891	(5,272)
Healthy Communities Fund	-	75,000	(75,000)	300,000	300,000	300,000	-
Gateway Hub	-	5,001	(5,001)	20,000	20,000	20,000	-
<b>Total Expenditures</b>	<b>\$ 16,816,739</b>	<b>\$ 20,788,101</b>	<b>\$ (3,971,362)</b>	<b>\$ 65,257,842</b>	<b>\$ 82,074,581</b>	<b>\$ 77,730,058</b>	<b>\$ (4,344,523)</b>
<b>Surplus (Deficit)</b>	<b>\$ 5,286,939</b>	<b>\$ 289,206</b>	<b>\$ 4,997,733</b>	<b>\$ (7,286,939)</b>	<b>\$ (2,000,000)</b>	<b>\$ 380,093</b>	<b>\$ 2,380,093</b>
Provincial Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (692,597)	\$ (692,597)
Transfer From (To) Reserves	-	-	-	-	2,000,000	817,477	(1,182,523)
<b>Net Surplus (Deficit)</b>	<b>\$ 5,286,939</b>	<b>\$ 289,206</b>	<b>\$ 4,997,733</b>	<b>\$ (7,286,939)</b>	<b>\$ -</b>	<b>\$ 504,973</b>	<b>\$ 504,973</b>

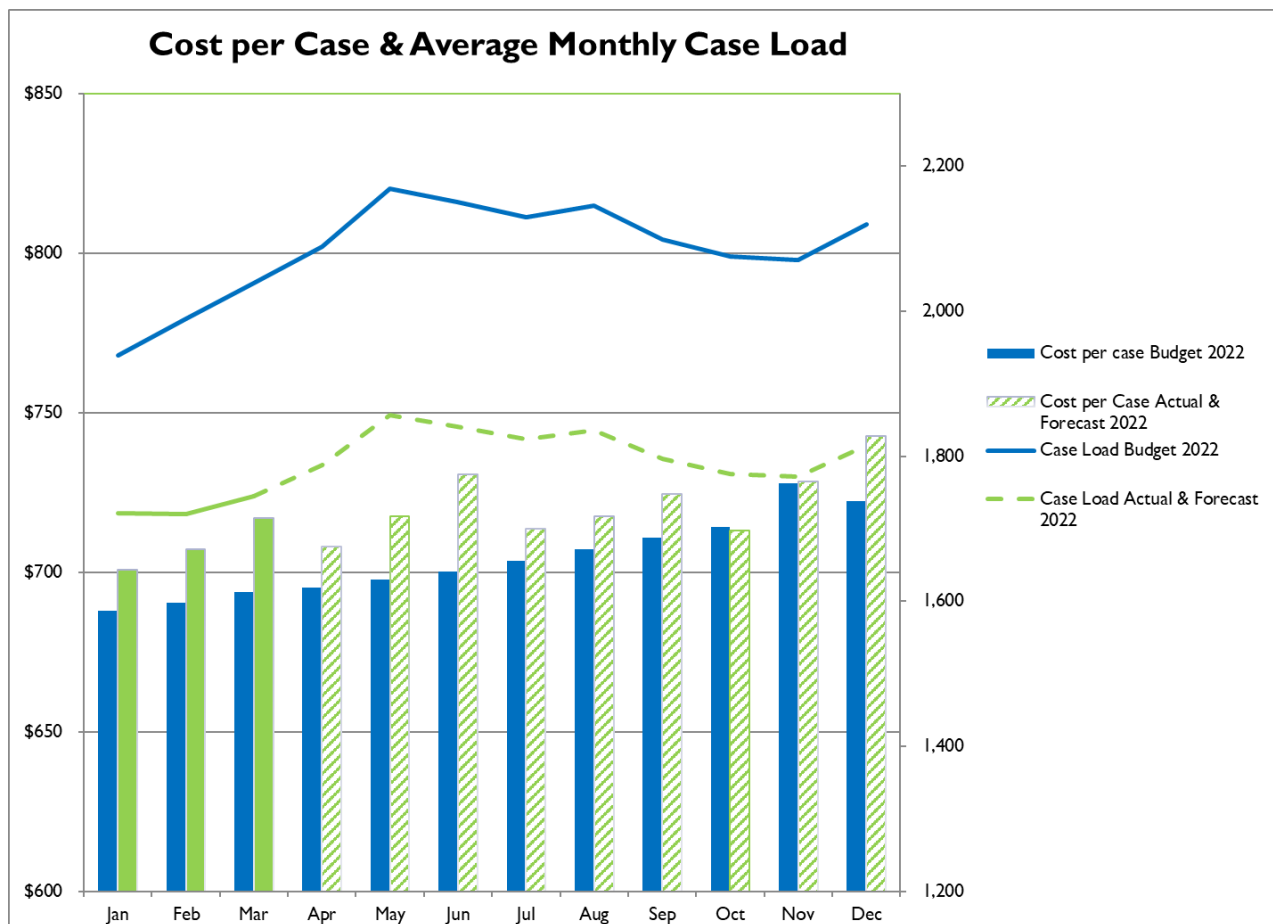
- The forecast to year end is showing an operating surplus of approximately \$500,000.
- The YTD actual financial status of the DNSSAB shows an operating surplus of approximately \$5.3 million. This is primarily associated with timing differences between receipt of funding and expenditures.
- The variances between the total YTD actual expenditures and those budgeted show expenditures lower than expected by approximately \$5 million.
- Expenditures in all departments are lower than expected YTD. These variances are primarily attributable to timing differences between when expenditures were planned and when they will occur.
- Other variance factors are noted below by program area.

**Ontario Works Programs  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 62,265	\$ 62,265	\$ -	\$ 186,799	\$ 249,064	\$ 249,064	\$ -
Province of Ontario	3,983,760	4,458,471	(474,711)	14,982,632	18,966,392	16,588,452	(2,377,940)
Repayments	98,588	113,997	(15,409)	357,412	456,000	467,960	11,960
<b>Total Revenues</b>	<b>\$ 4,144,613</b>	<b>\$ 4,634,733</b>	<b>\$ (490,120)</b>	<b>\$ 15,526,843</b>	<b>\$ 19,671,456</b>	<b>\$ 17,305,476</b>	<b>\$ (2,365,980)</b>
<b>Expenditures:</b>							
OW Financial Assistance	\$ 3,673,854	\$ 4,121,937	\$ (448,083)	\$ 13,946,402	\$ 17,620,256	\$ 15,439,305	\$ (2,180,951)
OW Discretionary Benefits	189,590	208,752	(19,162)	645,410	835,000	758,360	(76,640)
OW Mandatory Benefits	106,463	143,748	(37,285)	468,537	575,000	425,853	(149,147)
Funerals and Burials (Type B)	19,661	30,000	(10,339)	100,339	120,000	120,000	-
OW Employment Assistance Program	144,337	130,296	14,041	376,863	521,200	358,925	(162,275)
<b>Total Expenditures</b>	<b>\$ 4,133,905</b>	<b>\$ 4,634,733</b>	<b>\$ (500,828)</b>	<b>\$ 15,537,551</b>	<b>\$ 19,671,456</b>	<b>\$ 17,102,443</b>	<b>\$ (2,569,013)</b>
<b>Surplus (Deficit)</b>	<b>\$ 10,708</b>	<b>\$ -</b>	<b>\$ 10,708</b>	<b>\$ (10,708)</b>	<b>\$ -</b>	<b>\$ 203,033</b>	<b>\$ 203,033</b>

- The financial assistance forecast to year end suggests a lower than budgeted variance in expenditures of approximately \$2.2 million. With the OW Financial Assistance expenditures now being 100% uploaded to the Ministry, there is no impact on the municipal levy.
- The YTD actual average cost per case of \$708.24 is above the budgeted average of \$690.74.
- The YTD actual average monthly caseload was 1,729 compared to the budgeted average of 1,989.
- The caseload figures and cost per case have been steadily growing since the federal pandemic related supports have expired such as the CRB. It is expected that the caseload will gradually return to pre-pandemic levels. See Fig. 1 below.

Fig. 1





- Discretionary benefits are tracking below the capped amount based on \$10 per average monthly caseload, being approximately \$20,000 lower than the cumulative capped amount of shared funds.
- Type B funerals for non-social assistance recipients are not cost shared and are funded 100% through municipal dollars. To date, expenditures in this area are under budget by \$10,339.
- The trend of employment related underspends has continued since the start of the pandemic. Employment opportunities/programs have been limited during the pandemic, therefore, the demand for employment related programs and benefits has decreased significantly.
- OW Program delivery (next page):
  - Forecasting for an OW program delivery surplus of approximately \$130,000 due to staffing vacancies.

**Ontario Works Program Delivery**  
**For the Period 1/1/22..03/31/22**  
**Statement of Operations**

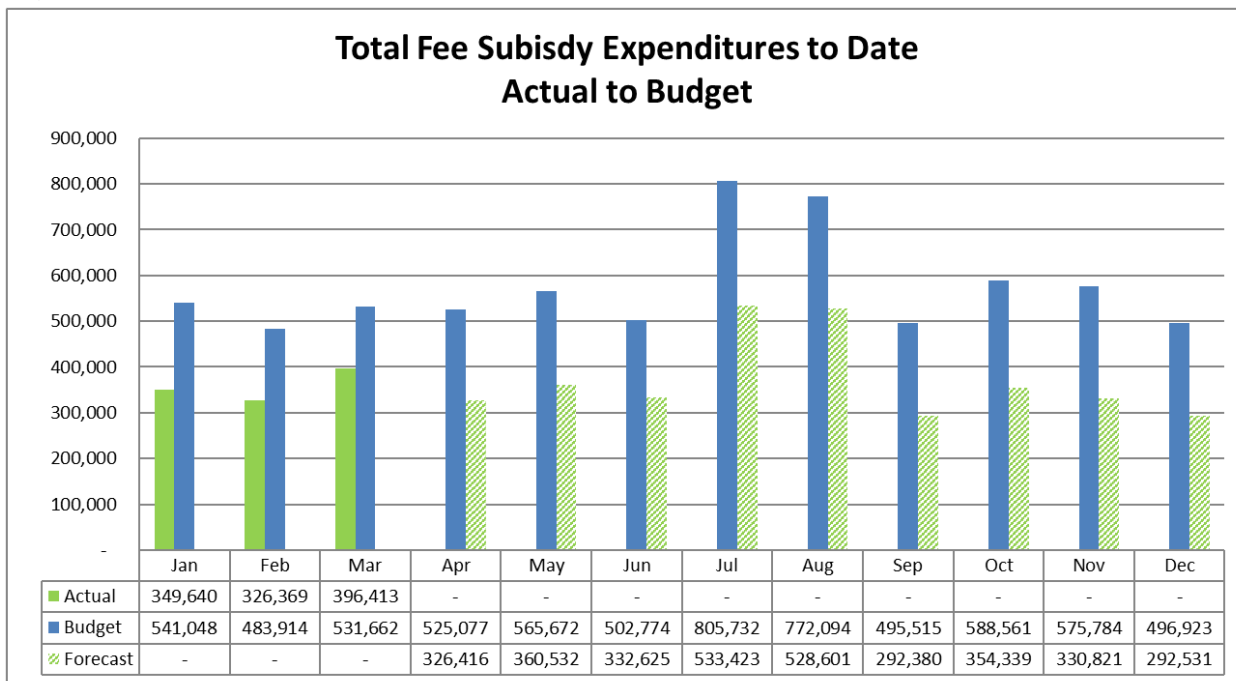
	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 676,632	\$ 676,632	\$ -	\$ 2,029,904	\$ 2,706,536	\$ 2,706,536	\$ -
Province of Ontario	1,094,971	1,094,964	7	3,284,893	4,379,864	4,379,864	-
Repayments	785	-	785	(785)	-	3,141	3,141
Lease and Other	28	-	28	(28)	-	114	114
<b>Total Revenues</b>	<b>\$ 1,772,417</b>	<b>\$ 1,771,596</b>	<b>\$ 821</b>	<b>\$ 5,313,983</b>	<b>\$ 7,086,400</b>	<b>\$ 7,089,655</b>	<b>\$ 3,255</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 1,059,373	\$ 1,208,212	\$ (148,839)	\$ 4,097,689	\$ 5,157,062	\$ 5,007,945	\$ (149,117)
Training	4,231	1,206	3,025	8,935	13,166	24,289	11,123
Travel	73	2,625	(2,552)	10,427	10,500	10,500	-
Telephone	4,587	1,407	3,180	1,041	5,628	14,190	8,562
Technology	16,009	20,031	(4,022)	64,115	80,124	64,035	(16,089)
Accomodations	23,535	27,852	(4,317)	95,245	118,780	94,142	(24,638)
Professional Fees	9,312	10,302	(990)	31,896	41,208	57,820	16,612
General Office Expense	31,391	28,671	2,720	85,293	116,684	125,563	8,879
Amortization	4,436	-	4,436	(4,436)	-	17,744	17,744
Allocated Administration Costs	274,362	345,449	(71,087)	1,268,886	1,543,248	1,543,248	-
<b>Total Expenditures</b>	<b>\$ 1,427,309</b>	<b>\$ 1,645,755</b>	<b>\$ (218,446)</b>	<b>\$ 5,659,091</b>	<b>\$ 7,086,400</b>	<b>\$ 6,959,475</b>	<b>\$ (126,925)</b>
<b>Surplus (Deficit)</b>	<b>\$ 345,108</b>	<b>\$ 125,841</b>	<b>\$ 219,267</b>	<b>\$ (345,108)</b>	<b>\$ -</b>	<b>\$ 130,180</b>	<b>\$ 130,180</b>

**Children's Services Programs  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 373,299	\$ 373,299	\$ -	\$ 1,119,890	\$ 1,493,189	\$ 1,493,189	\$ -
Province of Ontario	3,964,151	3,958,260	5,891	10,685,137	14,649,288	14,672,858	23,570
<b>Total Revenues</b>	<b>\$ 4,337,450</b>	<b>\$ 4,331,559</b>	<b>\$ 5,891</b>	<b>\$ 11,805,027</b>	<b>\$ 16,142,477</b>	<b>\$ 16,166,047</b>	<b>\$ 23,570</b>
<b>Expenditures:</b>							
Fee Subsidy	\$ 906,471	\$ 1,186,598	\$ (280,127)	\$ 4,297,813	\$ 5,204,284	\$ 3,468,448	\$ (1,735,836)
Fee Subsidy - OW Formal	165,950	363,774	(197,824)	1,429,522	1,595,472	663,801	(931,671)
Fee Subsidy - OW Informal	-	6,252	(6,252)	25,000	25,000	25,000	-
Fee Subsidy - School Age Recreation	-	-	-	60,000	60,000	60,000	-
Special Needs	247,076	247,076	-	741,228	988,304	988,304	-
General Operating	975,178	583,899	391,279	1,360,426	2,335,604	5,026,681	2,691,077
Wage Enhancement	252,076	361,092	(109,016)	1,192,299	1,444,375	751,778	(692,597)
Pay Equity	42,780	42,782	(2)	128,342	171,122	171,122	(0)
Repair and Maintenance	-	-	-	75,000	75,000	75,000	-
Play-Based Material & Equipment	-	-	-	175,000	175,000	175,000	-
Capacity Building	26,252	42,293	(16,041)	144,360	170,612	170,612	-
Transformation	-	-	-	275,000	275,000	275,000	-
Journey Together - CC	135,494	135,495	(1)	406,484	541,978	541,978	(0)
Journey Together - EarlyON	107,182	107,184	(2)	321,545	428,727	428,727	-
EarlyON Programs	456,188	462,272	(6,084)	1,406,637	1,862,825	1,862,825	-
Workforce	305	415,600	(415,295)	788,869	789,174	789,174	-
<b>Total Expenditures</b>	<b>\$ 3,314,954</b>	<b>\$ 3,954,317</b>	<b>\$ (639,363)</b>	<b>\$ 12,827,523</b>	<b>\$ 16,142,477</b>	<b>\$ 15,473,450</b>	<b>\$ (669,027)</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,022,496</b>	<b>\$ 377,242</b>	<b>\$ 645,254</b>	<b>\$ (1,022,496)</b>	<b>\$ -</b>	<b>\$ 692,597</b>	<b>\$ 692,597</b>
Provincial settlements	-	-	-	-	-	(692,597)	(692,597)
<b>Net Surplus (Deficit)</b>	<b>\$ 1,022,496</b>	<b>\$ 377,242</b>	<b>\$ 645,254</b>	<b>\$ (1,022,496)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,385,194</b>

- Funding/expenditures related to the Skills Development Fund and Canada-Wide Early Learning and Child Care System have not been incorporated into the Children’s Services forecast at this time. This will be included in future quarterly reports once staff have the opportunity to fully analyze the new transfer payment agreements. These new funding agreements are 100% provincially/federally funded.
- YTD expenditures in Children’s Services are lower than budgeted by \$639,363. Due to the pandemic, many families are choosing to not utilize child care services or do not have access to licensed child care at this time. The biggest challenge that the sector is facing is a lack of staff. This was a significant issue prior to COVID-19 and has only worsened since the pandemic began with agencies operating between 48% and 100% of their licensed capacity. In many instances, the lack of staffing continues to cause reduced program capacity or classroom closures.
- Fee subsidy expenditures continue to be well below budget due to the above. Any surplus in the Fee Subsidy budgets are being reinvested to further support quality, affordable and sustainable licensed child care services.

Fig 2



- Expenses and funding for the emergency child care periods have been reconciled with the Ministry.
- Any unspent funding will be repayable to the Ministry.

**Children's Services Program Delivery  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 64,950	\$ 64,950	\$ -	\$ 194,842	\$ 259,792	259,792	\$ -
Province of Ontario	980,751	216,651	764,100	(245,702)	735,049	1,020,599	285,550
Deferred Revenue	-	145,310	(145,310)	145,310	145,310	-	(145,310)
<b>Total Revenues</b>	<b>\$ 1,045,701</b>	<b>\$ 426,911</b>	<b>\$ 618,790</b>	<b>\$ 94,450</b>	<b>\$ 1,140,151</b>	<b>\$ 1,280,391</b>	<b>\$ 140,240</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 163,492	\$ 178,883	\$ (15,391)	\$ 551,974	\$ 715,466	\$ 850,000	\$ 134,534
Training	3,023	2,000	1,023	7,777	10,800	15,893	5,093
Travel	23	650	(627)	3,027	3,050	850	(2,200)
Telephone	141	150	(9)	459	600	189	(411)
Technology	29,540	14,089	15,451	8,174	37,714	37,714	-
Professional Fees	9,314	55,759	(46,445)	56,345	65,659	70,564	4,905
General Office Expense	385	4,930	(4,545)	26,335	26,720	25,039	(1,681)
Transfers to Service Providers	-	-	-	7,000	7,000	7,000	-
Allocated Administration Costs	48,640	63,028	(14,388)	224,502	273,142	273,142	-
<b>Total Expenditures</b>	<b>\$ 254,557</b>	<b>\$ 319,489</b>	<b>\$ (64,932)</b>	<b>\$ 885,594</b>	<b>\$ 1,140,151</b>	<b>\$ 1,280,391</b>	<b>\$ 140,240</b>
<b>Surplus (Deficit)</b>	<b>\$ 791,144</b>	<b>\$ 107,422</b>	<b>\$ 683,722</b>	<b>\$ (791,144)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- One-time administrative funding was received in 2022, which if not fully spent by the end of 2022, can be deferred to be used in future years.
- Any surplus in Program Delivery has been historically reinvested to further support quality, affordable and sustainable licensed child care services.

**Housing Services Programs  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 2,163,824	\$ 2,163,824	\$ -	\$ 6,510,215	\$ 8,674,039	\$ 8,674,039	\$ -
Province of Ontario	4,540,355	3,133,342	1,407,013	4,890,460	9,430,815	9,892,445	461,630
Federal Funding	-	181,513	(181,513)	723,190	723,190	687,848	(35,342)
Deferred Revenue	-	30,104	(30,104)	198,104	198,104	29,250	(168,854)
<b>Total Revenues</b>	<b>\$ 6,704,179</b>	<b>\$ 5,508,783</b>	<b>\$ 1,195,396</b>	<b>\$ 12,321,969</b>	<b>\$ 19,026,148</b>	<b>\$ 19,283,582</b>	<b>\$ 257,434</b>
<b>Expenditures:</b>							
Provincially Reformed non-profit	\$ 1,512,769	\$ 1,505,415	\$ 7,354	\$ 4,508,891	\$ 6,021,660	\$ 6,063,573	\$ 41,913
Urban Native	222,533	220,861	1,672	660,917	883,450	915,176	31,726
Nipissing District Housing Corp	760,902	760,905	(3)	2,282,711	3,043,613	3,043,613	-
Commercial rent supplement	123,759	155,925	(32,166)	499,941	623,700	495,035	(128,665)
Portable Housing Benefit	12,894	11,250	1,644	50,856	63,750	63,750	-
Strong communities rent supplement	74,200	85,668	(11,468)	268,472	342,672	296,798	(45,874)
Northern remote - Build	30,661	28,572	2,089	83,627	114,288	116,377	2,089
CHPI	550,575	2,135,875	(1,585,300)	4,110,955	4,661,530	4,390,286	(271,244)
Reaching Home	183,432	168,514	14,918	490,624	674,056	638,714	(35,342)
Community Capacity and Innovation	36,653	12,282	24,371	12,481	49,134	49,134	-
SIF - Housing Allowance	31,273	19,500	11,773	46,727	78,000	125,092	47,092
COCHI - New Build	-	-	-	659,420	659,420	659,420	-
COCHI - Repair	59,784	-	59,784	(59,784)	-	715,030	715,030
COCHI - Rent Supplement	26,478	11,772	14,706	112,797	139,275	139,275	-
COCHI - Transistional Operating Funding	65,380	62,136	3,244	169,255	234,635	234,635	-
OPHI - Rental Housing	-	-	-	269,764	269,764	269,764	-
OPHI - Home Ownership	-	-	-	45,000	45,000	45,000	-
OPHI - Ontario Renovates	82,059	119,709	(37,650)	93,900	175,959	175,959	-
OPHI - Housing Allowance	7,500	7,500	-	22,500	30,000	30,000	-
OPHI - Housing Support Services	-	-	-	28,770	28,770	28,770	-
Northern Pines 1	79,436	115,587	(36,151)	382,912	462,348	516,019	53,671
Northern Pines 2	-	71,031	(71,031)	284,124	284,124	142,062	(142,062)
Northern Pines 3	-	499,998	(499,998)	2,000,000	2,000,000	817,477	(1,182,523)
Revolving Loan Fund	-	-	-	141,000	141,000	-	(141,000)
<b>Total Expenditures</b>	<b>\$ 3,860,289</b>	<b>\$ 5,992,500</b>	<b>\$ (2,132,211)</b>	<b>\$ 17,165,859</b>	<b>\$ 21,026,148</b>	<b>\$ 19,970,961</b>	<b>\$ (1,055,187)</b>
<b>Surplus (Deficit)</b>	<b>\$ 2,843,890</b>	<b>\$ (483,717)</b>	<b>\$ 3,327,607</b>	<b>\$ (4,843,890)</b>	<b>\$ (2,000,000)</b>	<b>\$ (687,379)</b>	<b>\$ 1,312,621</b>
Transfer From (To) Reserves	-	-	-	-	2,000,000	817,477	-
<b>Surplus (Deficit) Net of Transfer</b>	<b>\$ 2,843,890</b>	<b>\$ (483,717)</b>	<b>\$ 3,327,607</b>	<b>\$ (4,843,890)</b>	<b>\$ -</b>	<b>\$ 130,098</b>	<b>\$ 1,312,621</b>

**Housing Services Program Delivery  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 346,917	\$ 346,917	\$ -	\$ 1,040,751	\$ 1,387,668	1,387,668	\$ -
Province of Ontario	85,599	254,367	(168,768)	397,670	483,269	496,522	13,253
Federal Funding	-	62,032	(62,032)	157,624	157,624	121,385	(36,239)
<b>Total Revenues</b>	<b>\$ 432,516</b>	<b>\$ 663,316</b>	<b>\$ (230,800)</b>	<b>\$ 1,596,045</b>	<b>\$ 2,028,561</b>	<b>\$ 2,005,575</b>	<b>\$ (22,986)</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 339,115	\$ 418,787	\$ (79,672)	\$ 1,155,612	\$ 1,494,727	\$ 1,471,736	\$ (22,991)
Training	966	1,500	(534)	13,750	14,716	12,343	(2,373)
Travel	-	75	(75)	300	300	300	-
Telephone	141	150	(9)	459	600	200	(400)
Technology	354	12,000	(11,646)	47,646	48,000	48,000	-
Professional Fees	5,999	3,750	2,249	11,001	17,000	23,996	6,996
General Office Expense	2,606	6,682	(4,076)	13,586	16,192	10,424	(5,768)
Amortization	3,645	-	3,645	(3,645)	-	14,580	14,580
Allocated Administration Costs	77,679	97,826	(20,147)	359,347	437,026	437,026	-
<b>Total Expenditures</b>	<b>\$ 430,506</b>	<b>\$ 540,770</b>	<b>\$ (110,264)</b>	<b>\$ 1,598,055</b>	<b>\$ 2,028,561</b>	<b>\$ 2,018,606</b>	<b>\$ (9,955)</b>
<b>Surplus (Deficit)</b>	<b>\$ 2,010</b>	<b>\$ 122,546</b>	<b>\$ (120,536)</b>	<b>\$ (2,010)</b>	<b>\$ -</b>	<b>\$ (13,031)</b>	<b>\$ (13,031)</b>

- As seen on page 11, Housing Services Programs is forecasting for a surplus of approximately \$130,000. This is primarily due to a later actual opening date for Northern Pines Phase 2 compared to budget. The budget had phase 2 of Northern Pines open in January of 2022, but it is not expected to be completed and open until July 2022.
- YTD surplus of \$2,843,890 is primarily due to timing differences of when funding is received and when expenditures will occur.
- CHPI, Reaching Home, Community Capacity and Innovation, IAH, SIF, COCHI & OPHI programs are all 100% provincially/federally funded, so any YTD over/underspends are associated with timing differences between receipt of funding and expenditures.
- The Q2 report will be updated to reflect the new Homelessness Prevention Program (HPP), which has replaced the CHPI and Strong Communities Rent Supplement programs as of April 1, 2022.
- Housing Services Program Delivery is currently forecasting to be close to budget with no significant variances noted.



**Emergency Medical Services  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 1,537,260	\$ 1,537,260	\$ -	\$ 4,611,780	\$ 6,149,040	\$ 6,149,040	\$ -
Province of Ontario	1,440,280	1,501,590	(61,310)	4,566,072	6,006,352	6,006,352	-
<b>Total Revenues</b>	<b>\$ 2,977,540</b>	<b>\$ 3,038,850</b>	<b>\$ (61,310)</b>	<b>\$ 9,177,852</b>	<b>\$ 12,155,392</b>	<b>\$ 12,155,392</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Rent	\$ 79,177	\$ 73,179	\$ 5,998	\$ 213,539	\$ 292,716	\$ 292,716	\$ -
Utilities	10,483	14,932	(4,449)	37,156	47,639	41,932	(5,707)
Internet Expense	3,053	6,594	(3,541)	23,323	26,376	12,214	(14,162)
Water	1,535	1,752	(217)	5,473	7,008	6,140	(868)
Insurance	25,266	31,200	(5,934)	99,534	124,800	101,064	(23,736)
Membership Fees	40	-	40	(40)	-	40	40
Postage & Courier	468	318	150	804	1,272	1,873	601
Catering	-	300	(300)	1,200	1,200	1,200	-
Municipal taxes	16,485	16,263	222	48,567	65,052	65,940	888
Janitorial Services	2,086	2,118	(32)	6,386	8,472	8,344	(128)
Furniture and Fixtures	-	600	(600)	2,400	2,400	2,400	-
Building maintenance	16,486	19,365	(2,879)	60,974	77,460	65,943	(11,517)
Computer SftW, supplies, service	46,592	125,253	(78,661)	140,185	186,777	186,367	(410)
Ambulance Purchases	-	397,600	(397,600)	397,600	397,600	397,600	-
Paramedic Training	65	8,001	(7,936)	31,939	32,004	32,004	-
EMS Laundry Services	165	450	(285)	1,635	1,800	658	(1,142)
Uniforms	5,440	12,501	(7,061)	44,564	50,004	50,004	-
Water taxi	-	-	-	8,000	8,000	8,000	-
Medical Equipment	4,037	12,000	(7,963)	43,963	48,000	48,000	-
Medical Equip Capital	-	17,577	(17,577)	17,577	17,577	17,577	-
BioMed Equip Mtncdcwe & Rpr	254	750	(496)	2,746	3,000	1,018	(1,982)
Stretcher Lease	30,353	23,703	6,650	64,459	94,812	121,410	26,598
Vehicle Expense	48,034	152,864	(104,830)	248,830	296,864	296,864	-
Medications & Drugs	3,761	6,000	(2,239)	20,239	24,000	15,044	(8,956)
Transfers to service providers	2,585,139	2,585,139	-	7,755,420	10,340,559	10,340,556	(3)
<b>Total Expenditures</b>	<b>\$ 2,878,918</b>	<b>\$ 3,508,459</b>	<b>\$ (629,541)</b>	<b>\$ 9,276,474</b>	<b>\$ 12,155,392</b>	<b>\$ 12,114,908</b>	<b>\$ (40,484)</b>
<b>Surplus (Deficit)</b>	<b>\$ 98,622</b>	<b>\$ (469,609)</b>	<b>\$ 568,231</b>	<b>\$ (98,622)</b>	<b>\$ -</b>	<b>\$ 40,484</b>	<b>\$ 40,484</b>

- YTD expenditures variance of \$629,541 is primarily due to timing differences between receipt of funding and expenditures. Many of the one-time, direct delivery related expenditures will occur later in the year.
- Currently forecasting for a \$40,484 surplus. This does not take into consideration operator deficits or surpluses. Operators provide monthly financial updates to the DNSSAB and costs are fully reconciled on an annual basis via an external audit.
- The Ministry of Health (MOH) continues to fund COVID-19 related expenses on a claims basis. It is not known how long this will continue.

**Emergency Medical Services Program Delivery  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 81,975	\$ 81,975	\$ -	\$ 245,925	\$ 327,900	327,900	\$ -
Province of Ontario	81,975	81,975	-	245,925	327,900	327,900	-
Lease and Other	-	2,961	(2,961)	29,610	29,610	29,610	-
<b>Total Revenues</b>	<b>\$ 163,950</b>	<b>\$ 166,911</b>	<b>\$ (2,961)</b>	<b>\$ 521,460</b>	<b>\$ 685,410</b>	<b>\$ 685,410</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 47,052	\$ 74,146	\$ (27,095)	\$ 257,538	\$ 304,590	\$ 304,590	\$ -
Training	-	2,875	(2,875)	8,886	8,886	8,886	-
Travel	-	150	(150)	600	600	600	-
Technology	-	500	(500)	500	500	500	-
Professional Fees	3,409	34,500	(31,091)	141,591	145,000	145,000	-
General Office Expense	-	2,230	(2,230)	7,320	7,320	7,320	-
Allocated Administration Costs	38,840	48,914	(10,074)	179,674	218,514	218,514	-
<b>Total Expenditures</b>	<b>\$ 89,300</b>	<b>\$ 163,315</b>	<b>\$ (74,015)</b>	<b>\$ 596,110</b>	<b>\$ 685,410</b>	<b>\$ 685,410</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>\$ 74,650</b>	<b>\$ 3,596</b>	<b>\$ 71,054</b>	<b>\$ (74,650)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- It is too early in the direct delivery process to accurately forecast for these costs.
- The YTD expenditure variance is due to timing differences between receipt of funding and expenditures. Many of the one-time, direct delivery related expenditures will occur later in the year.
- This budget is primarily comprised of salaries and benefits to support the administration of Paramedic Services in the district as well as professional fees related to the direct delivery transition.

**Community Paramedicine  
For the Period 1/1/22..03/31/22  
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Province of Ontario	\$ 250,000	\$ 249,993	\$ 7	\$ 749,963	\$ 999,963	\$ 1,000,000	\$ 37
<b>Total Revenues</b>	<b>\$ 250,000</b>	<b>\$ 249,993</b>	<b>\$ 7</b>	<b>\$ 749,963</b>	<b>\$ 999,963</b>	<b>\$ 1,000,000</b>	<b>\$ 37</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 17,913	\$ 19,034	\$ (1,121)	\$ 58,239	\$ 76,152	\$ 48,868	\$ (27,284)
Telephone	642	600	42	1,758	2,400	2,568	168
Technology	14,160	13,847	313	41,240	55,400	56,642	1,242
Accomodations	-	6,000	(6,000)	24,000	24,000	24,000	-
Professional Fees	2,159	8,939	(6,780)	33,591	35,750	35,750	-
Insurance	1,866	-	1,866	(1,866)	-	7,462	7,462
General Office Expense	-	628	(628)	2,500	2,500	2,500	-
Materials and Services	350	11,372	(11,022)	45,150	45,500	45,500	-
Equipment and Vehicle expense	773	4,500	(3,727)	17,227	18,000	18,000	-
Transfers to Service Providers	112,669	172,563	(59,894)	577,592	690,261	611,558	(78,703)
Capital Purchases	44,244	-	44,244	(44,244)	-	44,244	44,244
Allocated Administration Costs	65,408	12,498	52,910	(15,408)	50,000	102,908	52,908
<b>Total Expenditures</b>	<b>\$ 260,186</b>	<b>\$ 249,981</b>	<b>\$ 10,205</b>	<b>\$ 739,777</b>	<b>\$ 999,963</b>	<b>\$ 1,000,000</b>	<b>\$ 37</b>
<b>Surplus (Deficit)</b>	<b>\$ (10,186)</b>	<b>\$ 12</b>	<b>\$ (10,198)</b>	<b>\$ 10,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

- This is a three year program (until March 2024) that is fully funded by the Ministry of Long-Term Care (MLTC) to help assist individuals who are in need of, or at risk of long-term care placement.
- Community Paramedicine is expected to be close to budget.
- This program is 100% provincially funded, so there is no impact to the municipal levy.

**Corporate Services**  
**For the Period 1/1/22..03/31/22**  
**Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Province of Ontario	\$ -	\$ 8,748	\$ (8,748)	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Interest	26,905	32,544	(5,639)	103,270	130,175	130,175	-
Lease and Other	120,000	120,000	-	360,000	480,000	480,000	-
<b>Total Revenues</b>	<b>\$ 146,905</b>	<b>\$ 161,292</b>	<b>\$ (14,387)</b>	<b>\$ 498,270</b>	<b>\$ 645,175</b>	<b>\$ 645,175</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 388,418	\$ 451,534	\$ (63,116)	\$ 1,596,918	\$ 1,985,336	\$ 1,975,336	\$ (10,000)
Training	445	3,359	(2,914)	23,980	24,425	15,575	(8,850)
Travel	119	-	119	5,281	5,400	5,400	-
Telephone	14,894	8,481	6,413	19,030	33,924	59,577	25,653
Technology	78,482	83,832	(5,350)	300,004	378,486	351,291	(27,195)
Accomodations	100,010	125,504	(25,494)	387,316	487,326	444,540	(42,786)
Professional Fees	22,628	16,554	6,074	64,958	87,586	92,086	4,500
Insurance	24,915	35,382	(10,467)	136,341	161,256	161,256	-
General Office Expense	13,634	15,816	(2,182)	58,017	71,651	63,537	(8,114)
Amortization	14,464	-	14,464	(14,464)	-	57,857	57,857
Allocated Administration Costs	(517,032)	(581,113)	64,081	(2,073,183)	(2,590,215)	(2,590,215)	-
<b>Total Expenditures</b>	<b>\$ 140,977</b>	<b>\$ 159,349</b>	<b>\$ (18,372)</b>	<b>\$ 504,198</b>	<b>\$ 645,175</b>	<b>\$ 636,238</b>	<b>\$ (8,937)</b>
<b>Surplus (Deficit)</b>	<b>\$ 5,928</b>	<b>\$ 1,943</b>	<b>\$ 3,985</b>	<b>\$ (5,928)</b>	<b>\$ -</b>	<b>\$ 8,937</b>	<b>\$ 8,937</b>

- YTD expenditures in corporate services are lower than budget primarily due to staffing vacancies.
- Corporate services expenses are forecasted to be close to budget by year-end.
- As always, staff will continue to search for cost saving opportunities wherever possible.

**Board**  
For the Period 1/1/22..03/31/22  
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 35,862	\$ 35,862	\$ -	\$ 107,586	\$ 143,448	143,448	\$ -
Interest	7,500	7,500	-	22,500	30,000	30,000	-
<b>Total Revenues</b>	<b>\$ 43,362</b>	<b>\$ 43,362</b>	<b>\$ -</b>	<b>\$ 130,086</b>	<b>\$ 173,448</b>	<b>\$ 173,448</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 13,190	\$ 21,291	\$ (8,101)	\$ 57,980	\$ 71,170	\$ 65,948	\$ (5,222)
Training	407	1,018	(611)	16,015	16,422	16,422	-
Travel	-	-	-	2,740	2,740	2,740	-
Technology	-	3,393	(3,393)	13,581	13,581	13,581	-
General Office Expense	137	330	(193)	1,113	1,250	1,200	(50)
Allocated Administration Costs	12,104	15,286	(3,182)	56,181	68,285	68,285	-
<b>Total Expenditures</b>	<b>\$ 25,838</b>	<b>\$ 41,318</b>	<b>\$ (15,480)</b>	<b>\$ 147,610</b>	<b>\$ 173,448</b>	<b>\$ 168,176</b>	<b>\$ (5,272)</b>
<b>Surplus (Deficit)</b>	<b>\$ 17,524</b>	<b>\$ 2,044</b>	<b>\$ 15,480</b>	<b>\$ (17,524)</b>	<b>\$ -</b>	<b>\$ 5,272</b>	<b>\$ 5,272</b>

- YTD Board costs are \$15,480 below budget and are forecasted to be approximately \$5,272 below budget by year end.

**Healthy Communities Fund**  
For the Period 1/1/22..03/31/22  
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2022	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 75,000	75,000	\$ -	\$ 225,000	\$ 300,000	\$ 300,000	\$ -
<b>Total Revenues</b>	<b>\$ 75,000</b>	<b>75,000</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Transfer to service providers	\$ -	75,000	\$ (75,000)	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>75,000</b>	<b>\$ (75,000)</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>\$ 75,000</b>	<b>-</b>	<b>\$ 75,000</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

- As of March 31, 2022, no funds have been expended from the Healthy Communities fund.
- Per briefing note B25-21, that was approved by the Board in November 2021, funding will be annualized to several organizations based on previous funding allocations and results from a Community Advisory Board survey.

**CONCLUSION:**

The YTD expenditures are lower than anticipated by approximately \$4 million. These variances are primarily attributable to timing differences between when expenditures were planned.

At this time, the forecast to year end is suggesting a surplus of approximately \$500,000; however, this estimate does not include year-end adjustments such as accruals and funding that may need to be repaid as a result of surpluses.

Where possible, any actual savings recognized at year end of 2022 will be deferred to 2023 as a method of stabilizing the levy contributions or will be reinvested into new initiatives. Subject to Board approval, any municipal surplus will be allocated towards reserves.



## Paramedic Services

To further support first responders, the provincial budget includes an additional \$56.8 million in 2022–23 to assist in increasing capacity in emergency health services in communities across Ontario.<sup>1</sup> It is not clear at this time how this will impact DNSSAB Paramedic Services Funding. It is likely that this will maintain the existing Land Ambulance Grant funding formula.

## Housing Services

The budget mentions the implementation of a long-term plan to address the housing crisis, informed by the Housing Affordability Task Force's recommendations. Most of the initiatives related to Housing in the budget are administrative in nature designed to speed up housing construction. There is no new housing funding announced for DSSABs.

## **CONCLUSION**

As mentioned above, the majority of new investments that will impact the DNSSAB were announced prior to the release of the 2022 Ontario budget and have already been presented to the Board in detail.

The 2023 Budget Issues Report will be presented to the Board in September where details on any new funding and/or changes to the budget as result of the election will be provided.

<sup>1</sup> 2022 Ontario Budget Ontario's Plan To Build, p.71  
<https://budget.ontario.ca/2022/pdf/2022-ontario-budget-en.pdf>



## BRIEFING NOTE FA05-22

For Information or  For Approval

**Date:** May 25, 2022

**Purpose:** 2022 Federal Budget Highlights

**Prepared by:** Justin Avery, Manager of Finance

**Reviewed by:** Melanie Shaye, Director of Corporate Services

**Approved by:** Catherine Matheson, Chief Administrative Officer

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### *Alignment with Strategic Plan: Healthy, Sustainable Communities*

Maximize Impact  Remove Barriers  Seamless Access  Learn & Grow

### FOR INFORMATION

This report provides The District of Nipissing Social Services Administration Board (DNSSAB) with highlights of funding announced in the 2022 federal budget that may affect the DNSSAB for information purposes.

### REPORT

#### Housing

Housing was the focus of this Federal budget with \$10.1 billion in new spending over five years and a goal to double the amount of homes built over the next 10 years.

This includes application based programs that prioritize and invest in community housing renewal and development such as a third round of the Rapid Housing Initiative, the National Housing Co-Investment Fund, the Housing Accelerator Fund, the Affordable Housing Innovation Fund, Deep Retrofit Accelerator Initiative, and more.

Regarding annual federal housing funding received by DNSSAB, the 2022 federal budget proposes an additional \$562.2 million over two years, beginning in 2024-25, for Infrastructure Canada to continue providing doubled annual funding for Reaching Home to

support the most vulnerable Canadians in maintaining safe, stable, and affordable housing and to reduce chronic homelessness.<sup>1</sup>

### Childcare and Early Learning

The federal government previously announced \$30 billion over five years for a Canada-wide early learning and child care system which focuses on reducing child care fees. Agreements with all provinces and territories have now been signed.

To support the implementation of this program the budget announced new funding for capacity building. The new Early Learning and Child Care Infrastructure Fund provides \$625 million over four years, beginning in 2023-24, to help create new spaces.<sup>2</sup>

### Ontario Works

During the pandemic, the federal government provided income assistance through the Canada Emergency Response Benefit (CERB), Canada Relief Benefit (CRB), and other lockdown supports. These benefits have now expired which is expected to increase caseloads for Ontario Works.

The budget includes \$5.3 billion over five years to provide dental care to low income families. The program will start with youths under 12-years-old in 2022 and then expand to under 18-years-olds, seniors, and persons living with a disability in 2023, with full implementation by 2025.<sup>3</sup> Once fully implemented, this may reduce the use of Ontario Works discretionary benefits.

## **CONCLUSION**

The new funding announced in the 2022 federal budget is encouraging and a welcome support for Housing and Children's Services. Where applicable, specific funding allocations for the DNSSAB will be reported to the Board as these details become available.

<sup>1</sup> 2022 Budget A Plan to Grow Our Economy and Make Life More Affordable, p.43  
<https://budget.gc.ca/2022/pdf/budget-2022-en.pdf>

<sup>2</sup> 2022 Budget A Plan to Grow Our Economy and Make Life More Affordable, p.115  
<https://budget.gc.ca/2022/pdf/budget-2022-en.pdf>

<sup>3</sup> 2022 Budget A Plan to Grow Our Economy and Make Life More Affordable, p.152  
<https://budget.gc.ca/2022/pdf/budget-2022-en.pdf>

**BRIEFING NOTE HS25-22**

For Information or  For Approval

**Date:** May 25, 2022

**Purpose:** Northern Pines – Financial Update

**Prepared by:** Stacey Cyopeck, Director, Housing Programs

**Reviewed by:** Justin Avery, Manager of Finance

**Approved by:** Catherine Matheson, Chief Administrative Officer

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***Alignment with Strategic Plan: Healthy, Sustainable Communities***

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Report HS25-22 provides an update on the financial situation of the Northern Pines Campus including capital and operating expenditures and budgets.

**BACKGROUND:**

- The Northern Pines campus is a transitional and supportive housing complex consisting a total of 60 units. As illustrated in the table below, the campus was developed in three phases. Phase 3 is expected to reach occupancy by April 2023 resulting in the full occupancy of the three phases.

Project Name	Expected Occupancy Date	Number of Units/Beds
Northern Pines – Phase 1 (First Floor)	November 2021	8
Northern Pines – Phase 1 (Second Floor)	June 2022	8
Northern Pines – Phase 2	July 2022	20
Northern Pines – Phase 3	April 2023	24

**CURRENT STATUS/STEPS TAKEN TO DATE:**

***Capital***

The capital costs for the three phases of Northern Pines are primarily funded through the Social Services Relief Fund (SSRF), the Investment in Affordable Housing 2014 Extension (IAH-E) program, and the Ontario Priorities Housing Initiative (OPHI). These funding

sources are mix of provincial and federal funding. Phase 3 is the only phase that includes municipal funding. The table below indicates the payments processed to date and the remaining payments for all three phases.

Project Name	Funding Source	Approved Capital Funding	Payments Processed To Date	Remaining Payments
Northern Pines – Phase 1	IAH-E	\$1,200,000.00	\$1,200,000.00	\$0.00
Northern Pines – Phase 2	SSRF-2	\$2,113,250.00	\$1,056,625.00	\$1,056,625.00
	OPHI	\$355,320.00	\$177,660.00	\$177,660.00
Northern Pines – Phase 3	SSRF-4	\$1,282,523.00	\$641,261.50	\$641,261.50
	Municipal	\$817,477.00	\$408,738.50	\$408,738.50
<b>TOTAL</b>		<b>\$5,768,570.00</b>	<b>\$3,484,285.00</b>	<b>\$2,284,285.00</b>

The remaining payments for phases 2 and 3 will be processed once substantial completion has been reached, at the expiry of the sixty (60) day Construction Lien Period, and upon receipt of a valid occupancy certificate as issued by the City of North Bay.

Operating

The operating costs are funded through a variety of funding sources. Funding sources include the Community Homelessness Prevention Initiative (CHPI) (now the Homelessness Prevention Program (HPP)), DNSSAB provided rent supplements, rental revenue, and the municipal levy.

Project Name	Total Annual Operating Cost 2022	Funding Source	Approved 2022 Budget
Northern Pines - Phase 1	\$973,998.00	Municipal	\$607,716.00
		CHPI/HPP	\$250,000.00
		Rental Revenue	\$116,282.00
		<b>Total</b>	<b>\$973,998.00</b>
Northern Pines - Phase 2	\$284,124.00	Municipal	\$138,756.00
		Rental Revenue	\$145,368.00
		<b>Total</b>	<b>\$284,124.00</b>
Northern Pines - Phase 3	\$1,349,952.00*		

\*Estimated operating cost at this time and is subject to change. No other funding has been secured from federal and/or provincial sources.

An operating surplus is anticipated due to the delays in occupancy for phases 1 and 2. Both phases were budgeted for the 2022 calendar year, however, neither phase 1 has not reached full occupancy and phase 2 is not expected to be completed until the end of June. It is important to note, phase 3 is not expected to be completed until early 2023, therefore the associated operating expenses have not yet been budgeted. At this time, the operating

costs for phase 3 in 2023 will have an impact on the municipal levy as no other funding source has been made available. Advocacy efforts at the provincial and federal levels continue to further ensure the sustainable operations of the Northern Pines phases.

#### Low-Barrier Shelter

The Low-Barrier Shelter continues to operate on the Northern Pines campus. The shelter operations will transition to phase 3 once completed. Currently, the operating costs for the Low-Barrier Shelter are funded through the Social Services Relief Fund until March 31, 2023.

#### **RISK IDENTIFICATION AND MITIGATION:**

DNSSAB staff will continue to monitor the construction progress for phases 2 and 3 to ensure that milestones are reached and capital funding is flowed accordingly. As mentioned previously, DNSSAB will continue its efforts to advocate for sustainable operating funding for Phase 3 of the Northern Pines campus to mitigate its impact on the municipal levy. In terms of capital expenditures, no risks are noted as construction is on schedule and on budget.

#### **CONCLUSION:**

In summary, the Northern Pines campus continues to progress with one phase open, another approaching occupancy, and the final phase in construction. The \$2,284,285.00 in capital costs will be flowed as the specific milestones are reached. Operationally, the delays in occupancy for phases 1 and 2 are projected to leave a surplus. This surplus can be used to mitigate the impact on the municipal levy in 2023 when phase 3 opens.

## BRIEFING NOTE B11-22

For Information or  For Approval

**Date:** May 25, 2022  
**Purpose:** Revised Board Whistleblower Policy  
**Prepared by:** Melanie Shaye, Director of Corporate Services  
**Reviewed by:** Justin Avery, Manager of Finance  
**Approved by:** Catherine Matheson, Chief Administrative Officer

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## RESOLUTION

That the District of Nipissing Social Services Administration Board (DNSSAB) Board of Directors adopt the changes to the Whistleblower Policy as presented.

## BACKGROUND

The Whistleblower Policy was adopted June 9, 2010. The original policy focused primarily on creating a mechanism for bringing forward complaints or concerns related to questionable, unethical or illegal behavior related to finances.

## CURRENT STATUS

### Revised Policy

The revisions to the Whistleblower Policy build upon the original policy, and provide a mechanism for bringing forward complaints or concerns related to deliberate acts, or failure to act, with the intention of obtaining unauthorized benefit. Examples include, but not limited to the following types of conduct:

- forgery or unauthorized alteration of documents
- unauthorized alteration or manipulation of computer files
- fraudulent financial reporting
- misappropriation or misuse of DNSSAB's resources, such as funds, supplies, or other assets
- authorizing or receiving compensation for goods not received or services not performed
- authorizing or receiving compensation for hours not worked
- danger to public health and safety
- any fraudulent claim for reimbursement of expense by the DNSSAB

The policy applies to all Board members of both DNSSAB and NDHC, and all employees.

### **Reporting Options**

Concerns can be brought, in the following order, to the supervisor, manager/director, HR, CAO or the Board. The order is listed, and only if an employee fears reprisal would they deviate from the order listed in the policy.

### **Investigation and Timelines**

The investigation process requires confidential and documented interviews to occur with the employee or Board member in question, as well as the person who brought forward the allegation, witnesses, and anyone else deemed necessary.

Unless there are exceptional circumstances, the investigation would be completed within 90 days of receiving the complaint.

### **CONCLUSION**

With the Board's approval, the Whistleblower Policy will be issued to all staff, and reviewed periodically to ensure it is current with best practice and the needs of the DNSSAB.

### **ATTACHED**

Whistleblower Policy

# DNSSAB/NDHC Whistleblower Policy Policy FIN/ADM 03

## Amendment History

Date	Details	Board Resolution
June 9, 2010	Original Policy	
May 26, 2022	Clarified roles, steps for investigation and defined reprisal	

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## INTENT OF POLICY

The District of Nipissing Social Services Administration Board (DNSSAB) is committed to the principles of financial accountability, transparency and honesty. The DNSSAB Board of Directors is responsible for ensuring that a confidential process is in place for reporting and investigating allegations of questionable, unethical, or illegal wrongdoings when there is fear of reprisal when using established channels. Wrongdoings include, but are not limited to those that are financial in nature.

## SCOPE

This policy applies to all employees and Board members of the DNSSAB and NDHC, except where otherwise specified in a DNSSAB collective agreement.



## **ROLES AND RESONSIBILITIES**

### **Reporting Options**

Concerns under this policy should be brought in the order listed below, and only escalated if the employee fears reprisal when moving through the established channel.

1. Immediate supervisor
  2. Department manager or director
  3. Human Resources
  4. CAO
  5. The Board
- Any complaints that are escalated to a staff member will be brought to the attention of the CAO. The CAO will be informed of all formal complaints and the outcomes of all investigations and consulted as necessary during the investigation and resolution process.
  - Should the wrongdoing be deemed a breach of a Human Resources Policy, the complaint will be forwarded to the Director of Corporate Services for investigation.
  - Regardless of the nature of the wrongdoing, the investigating party will prepare a written report of findings to the Board and the CAO will ensure resolution to the complaint.

## **EMPLOYEES**

All employees are responsible for acting ethically and honestly in accordance with this policy and all other DNSSAB policies. They are responsible for immediately reporting any concerns under this policy to the appropriate party listed under Reporting Options in this policy. See the DNSSAB HR Policy - Conduct and Behaviour for more information.

## **POLICY**

### **Investigation**

The investigation will include the following confidential steps:

- A documented interview with the employee who has allegedly acted in an unethical, dishonest or illegal manner
- A documented interview with the employee who brought forward the allegation
- A documented interview with any witness(es)
- Any other step deemed necessary to fully and fairly investigate the concern

## **Timelines**

The written report of findings must be completed within ninety days (90) of receiving the complaint, with the exception of unforeseen or exceptional circumstances.

## **RESOLUTION**

Depending on the nature and severity of the fraudulent or dishonest conduct or wrongdoing, disciplinary action in accordance with the Discipline Policy will be taken. If illegal action is found to have occurred, the police will be notified.

## **No reprisal**

This policy presumes that employees will act in good faith and will not make false or baseless allegations when reporting of wrongdoing.

If an employee fears reprisal in addressing a concern through the above listed channels, they may report their concerns confidentially through this policy.

An employee who retaliates against someone who has made a disclosure in good faith, will be subject to discipline under the HR Discipline Policy.

## **Excluded Complaints**

Complaints regarding Board decisions, Board by-laws or Collective Bargaining related decisions or grievances are outside the scope of this policy.

## **DEFINITIONS**

- i. **Baseless Allegations:** allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to institutional disciplinary action, which may include termination, and/or legal claims by individuals accused of such conduct.
  
- ii. **Fraudulent, Dishonest or Questionable Conduct or Wrongdoing:** a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:
  - a. forgery or unauthorized alteration of documents
  - b. unauthorized alteration or manipulation of computer files
  - c. fraudulent financial reporting
  - d. misappropriation or misuse of DNSSAB's resources, such as funds, supplies, or other assets

- e. authorizing or receiving compensation for goods not received or services not performed
  - f. authorizing or receiving compensation for hours not worked
  - g. danger to public health and safety
  - h. any fraudulent claim for reimbursement of expense by the DNSSAB
- iii. **Good Faith.** Good faith is evident when the report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true; provided, however, a report does not have to prove to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.
- iv. **Reprisal.** a negative action or threat that occurs because of bringing forward a concern in good faith. Examples of reprisal could include, but are not limited to: demotion, suspension, termination, transfer to a lesser position, denial of promotions, denial of benefits, threats, harassment or denial of compensation as a result of the employee's report of wrongdoing, or any manner of discrimination against an employee in the terms and conditions of employment because of any other lawful act done by the employee pursuant to this policy.
- v. **Whistleblower:** an employee who brings forward a complaint about an activity which that employee believes to be fraudulent or dishonest.
- vi. **Written Report of Findings:** a summary of the investigation process, including recommendations for improvements for the future and a description of the actions taken to address the employee(s) involved.

**BRIEFING NOTE FA06-22**

For Information or  For Approval

**Date:** May 25, 2022  
**Purpose:** 2021 Investment Report and Investment Policy Revisions  
**Prepared by:** Justin Avery, Manager of Finance  
**Reviewed by:** Melanie Shaye, Director of Corporate Services  
**Approved by:** Catherine Matheson, Chief Administrative Officer

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**FOR INFORMATION**

This report provides an update on the performance of the District of Nipissing Social Services Administration Board (DNSSAB) investment portfolio. A revised Investment Policy is also presented for approval.

**RECOMMENDATION**

THAT the District of Nipissing Social Services Administration Board (DNSSAB) approve the revised Investment Policy FIN/ADM 04 as presented.

**BACKGROUND**

- At year-end 2010 the External Auditors noted an exposure to diversification risk with all cash being held at one institution.
- In 2011 the Board developed an investment policy (the Policy) to facilitate further diversification of cash.
- This policy adopted a low risk investment strategy with the main investment priority being preservation of capital.
- At the end of 2011, as a result of a competitive process, the Board decided to invest \$2.5 million in a bond portfolio with RBC Dominion Securities.

- As required under the Policy, the Board is to receive an investment report annually prepared in a manner that clearly demonstrates the performance of the investment to date relative to the initial expectation and to a bench marked comparator.

#### **CURRENT STATUS/STEPS TAKEN TO DATE:**

- As of December 31, 2021 the market value of the GIC portfolio was \$2,007,473.
- The entire portfolio is invested in GICs with a 5 year maturities ladder ranging from March 16, 2023 to March 16, 2027 and interest rates ranging from 1.4% to 3.1%.
- Investments in individual GICs are limited to \$100,000 to keep each investment within the Canada Deposit Insurance Corporation (CDIC) protection threshold, with the exception of investments in the “big 6 banks” (RBC, TD, Scotiabank, CIBC, BMO, National Bank). There is very little risk of these banks defaulting and therefore the CDIC protection threshold is not required for investments in these banks. This ensures preservation of capital per the Policy.
- The annualized rate of return since inception is 2.08%.
- The bench mark annual rate of return set at inception is 2%. With an annualized rate of return of 2.08%, the investment portfolio is performing as expected.
- Interest earned on DNSSAB’s bank balance is calculated as TD Prime – 1.85%. The current TD prime rate is 3.20 %<sup>1</sup> meaning the interest rate is 1.35% (3.20% - 1.85%).
- Two GICs matured and were reinvested in 2021.
- Approximately \$1.3 million in GICs matured between January and March 2022. Staff reinvested these matured GICs and purchased approximately \$1.15 million in additional GICs to take advantage of higher interest rates compared to the bank deposit interest rate and to ensure five year laddering of GICs per DNSSAB’s investment advisor’s recommendations.

#### **RISK IDENTIFICATION AND MITIGATION:**

- DNSSAB typically only invests in low risk investments, bonds and GICs, since the priority investment objective per the Policy is the preservation of capital.
- Interest reinvestment rate risk – With interest rates rising it is easier to find safe investments above the bench mark annual rate of return of 2%. As the GIC’s laddered terms mature they will be able to take advantage of the higher rates.
- To mitigate default risk GICs in smaller schedule II banks have been limited to \$100,000 to ensure full CDIC coverage.

<sup>1</sup> <https://www.tdcanadatrust.com/customer-service/todays-rates/td-prime/prime-rate.jsp>

## **OUTLOOK**

- The Bank of Canada's primary focus is inflation as already high inflation has risen further above the 2% target. CPI inflation in Canada in March 2022 was 6.7%.<sup>2</sup> Inflation is being driven by rising energy and food prices and supply disruptions exacerbated by the war in Ukraine, in combination with strong global and domestic demand. The central bank foresees inflation averaging almost 6% in the first half of this year and remaining elevated for the remainder of 2022, then easing in the second half of next year before returning to the 2% target in 2024.<sup>3</sup>
- In an effort to return inflation towards target, the Bank of Canada is aggressively increasing the policy interest rate. The overnight lending rate was increased by 25 basis points in March, an additional 50 basis points in April, and an additional 50 basis point hike is under consideration for June. With a current rate of 1%, further increases are expected to identify a neutral rate of interest that will neither stimulate nor weigh on the economy - estimated to be between 2% and 3%.<sup>4</sup>

## **INVESTMENT POLICY**

The Policy was updated to include CAO approval, revised reporting requirements, and reorganized language and formatting to make the document clear and concise.

## **CONCLUSION**

DNSSAB staff will continue to monitor the economic outlook as well as stay in contact with the DNSSAB's investment advisor to be ready to make changes to the investment strategy that balance risk, liquidity requirements, and return on investments.

## **ATTACHMENT**

Investment Policy FIN/ADM-04

<sup>2</sup> [https://www.statcan.gc.ca/en/subjects-start/prices\\_and\\_price\\_indexes/consumer\\_price\\_indexes](https://www.statcan.gc.ca/en/subjects-start/prices_and_price_indexes/consumer_price_indexes)

<sup>3</sup> <https://www.bankofcanada.ca/2022/04/fad-press-release-2022-04-13/>

<sup>4</sup> <https://www.bankofcanada.ca/2022/04/opening-statement-2022-04-13/>



# DNSSAB

## Investment Policy

### Policy No. FIN/ADM 04

#### Investment Policy Amendment History

Date	Details	Board Resolution
June 30, 2011	Policy No. FIN/ADM 04	2011-05
May 25, 2022	Updates to Investment Policy	2022-XX

#### Policy Statement

The purpose of this investment policy is to establish and maintain guidelines to invest public funds in a manner that will provide the best possible rate of return with maximum security while meeting the daily cash flow requirements of the District of Nipissing Social Services Administration Board (the Board) and conforming to all legislation governing the investment of public funds.

#### Scope

This policy applies to the investment activities of the Board.

#### Objectives

The primary investment objectives, in priority order, shall be:

1. Adherence to Statutory Requirements.

The investment program will be conducted in accordance with any legislation that may be applicable.

While not a legislative requirement, the investment program will follow the guidance outlined by Section 418 of the Municipal Act 2001 (S.O. 2001, c. 25) and use securities prescribed as eligible under Ontario Regulation 438/97.

2. Preservation of Capital

Safety of principal is of utmost importance in the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. This is accomplished by investing in properly rated financial instruments as per Ontario Regulation 438/97, through selecting instrument issuers, diversifying the portfolio/instrument types, structuring maturity dates to meet ongoing cash flow requirements, and investing in low to no risk investment areas.

3. Maintaining liquidity

The investment portfolio shall remain sufficiently liquid to meet the operating and capital cash flow requirements of the Board which might be reasonably anticipated. Staff will strive to match its investments with anticipated cash flow requirements and expected use of reserve funds.

4. Maximizing rate of return

Investments will be made in order to maximize the annualized rate of return or yield on the portfolio of securities without comprising the objectives listed above. Investments are generally limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

## Standard of Care

1. Prudence

Investments shall be made with judgment and care, in a prudent manner, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived. Staff responsible for the oversight of the investment portfolio as designated by the CAO, acting in good faith and within the ordinary course employment as in accordance with this policy and exercising due diligence, shall be indemnified for the losses incurred by the Board due to an individual security's negative credit risk or market price changes.

2. Ethics and Conflict of Interest

Employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Material interests in financial institutions with which they conduct business shall be disclosed. Further, any personal/investment positions that could be related to the performance of the investment portfolio shall be disclosed. Employees shall not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the Board.



3. Delegation of Authority

The Manager of Finance is responsible for the prudent investment of the Board's portfolio, and for all investment transactions undertaken in accordance with this policy and as directed by the CAO.

4. Competitive Selection

The Board may use an Investment Advisor (IA) of a brokerage house associated with a Schedule 1 bank as a portfolio manager. The services of the IA shall be awarded through a competitive process for a specified limited term.

## Safekeeping and Custody

All investments for the Board shall be held for safekeeping in the name of the Board by a financial institution approved by the Board.

## Responsibilities

The Manager of Finance enters into arrangements with bank, investment managers and brokers for the purchase, sale, redemption, issuance, transfer and safekeeping of securities.

The CAO shall approve all investment transactions.

The Finance and Administration Committee shall oversee the implementation of this Investment Policy and will be required to approve any future adjustments to the investment portfolio objectives.

## Internal Controls

The Manager of Finance shall develop and maintain all necessary operating procedures for effective control and management of the investment function and reasonable assurance that the Board's investments are properly managed and adequately protected.

## Suitable and Authorized investment

Investments issued or guaranteed by the following institutions will be permitted by this policy, as deemed eligible by Ontario Regulation 438/97:

1. Government of Canada
2. Provincial governments of Canada
3. Schedule I banks subject to a minimum DBRS of R-1 middle or AA. Schedule I banks are set out by Section 14 of the Bank Act.
4. Schedule II banks subject to a minimum DBRS of R-1 high or AAA. Schedule II banks are set out by Section 14 of the Bank Act.
5. Municipality, school board or local board as defined by the Municipal Act or a conservation authority established under the Conservation Authorities Act.

6. Bond, debentures, promissory notes or a corporation incorporated under section 142 of the Electricity Act, 1998.

## **Reporting**

The Manager of Finance shall submit an investment report to the Board at least annually, including a management summary prepared in a manner which will allow the Board to ascertain whether investment activities during the reporting period have conformed to the investment policy.

The report will include the following:

- Analysis of the state of the current investment portfolio
- Average asset mix
- Transaction summary
- Overall performance of the portfolio against the established benchmark
- Such other information that the Board may require or that, in the opinion of the Manager of Finance, should be included.

## **Performance Standards**

The investment portfolio shall be managed in accordance with the parameters specified within this policy. The portfolio will endeavor to obtain a comparable rate of return during budgetary and economic cycles given the investment risk constraints and cash flow needs of the Board.