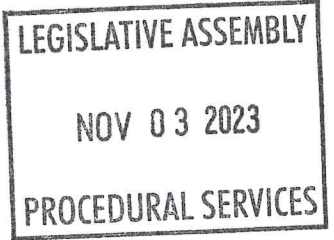




Government
of
Saskatchewan

Minister of Social Services

Legislative Building
Regina, Canada S4S 0B3



Alana Ross, Chair
Standing Committee on Human Services
Room 203, Legislative Building
2405 Legislative Drive
REGINA, SK S4S 0B3

Dear Alana Ross:

During the spring 2023 consideration by the Standing Committee on Human Services of the Ministry of Social Services' 2023-24 estimates, I committed to provide additional information on multiple topics.

Find attached appendices A through D responding to requests for this information.

Sincerely,

A handwritten signature in black ink, appearing to read "Gene Makowsky".

Gene Makowsky
Minister of Social Services

Attachments

cc: Members of Standing Committee on Human Services
Kimberly Kratzig, Deputy Minister

1. Child and Family Commitments

Commitment:

Provide the number of children in care, broken down by placement: PSI, 16/17 year old program, foster homes, group homes, Section 9, Permanent Wards. Provide the number of children in foster care, number of foster homes, number of foster homes that have been designated as overcrowded, number of Indigenous foster homes, number of Indigenous run group homes, total number of group homes, percentage of children in care who are Indigenous, number of children who have experienced injury or death in care and breakdown of placement a child was in when they died in care.

Response:

Table A:

<u>Question</u>	<u>Answer</u>
Number of youth in the 16/17 Year-Old Program (Section 10)	193
Number of children in the custody of a person of sufficient interest	2097
Total Number of children in Care	3814
Number of children in care under apprehended status	780
Number of children in care under a section 9	465
Number of children/youth in care under a temporary wardship order	943
Number of children/youth in care under a long term wardship order	1008
Number of permanent wards	331
Number of youth under a Section 56 agreement (extension of support)	204
Number of children/youth under wardship of another province/territory	83
Number of children in foster homes (not including First Nation Agency transfers)	910
Number of approved foster homes	462
Number of foster homes with more than 4 foster care placements ¹	42
Percentage of children in care who are Indigenous	81.1%
Number of licensed group homes	175
Number of Indigenous operated group homes ²	37
Number of children who have died in ministry care in 2022	6
Legal status of children who died in care:	
- Long term ward	3
- Permanent Ward	1
- Temporary Ward	1
- Apprehended Status	1
Placement type of children in care who died in 2022 ³	
- Group Home	3
- Hospital	3
Location of Death	
- Group Home	2
- Hospital	3
- Community	1

Appendix A

Number of children who were critically injured in ministry care ⁴	2
Legal status of children who were critically injured in ministry care	
- Long Term Ward	2
Placement type of children who were critically injured in ministry care	
- Group Home	2
Location of the incident for children who were critically injured in ministry care	
- Group Home	1
- Community	1

¹ Please note that policy allows for exceptions to placements above the assessed capacity of the home in the following circumstances of: emergency placements; to maintain siblings together; or to return a child to a foster home they previously lived in.

² The ministry uses a portion of licensed and protocol homes: First Nation Child and Family Services Agencies and other Canadian jurisdictions also use group home spaces in Saskatchewan.

³ Child death and injury statistics are reported by calendar year.

⁴ A high impact critical injury is defined as an illness, injury, condition or event that:

- Results in a child death; or
- May cause the child's death as determined by a qualified physician; or
- Necessitates major medical treatment of a child and may cause serious or long-term impairment of a child's health as determined by a qualified medical practitioner.

Appendix A

2. Income Assistance Commitments

Commitment:

Please provide a breakdown of dependency rates going back to 2007.

Response:

Table B.

Fiscal Year	Dependency Rate
2007-08	5.3%
2008-09	4.8%
2009-10	5.1%
2010-11	5.2%
2011-12	5.1%
2012-13	5.0%
2013-14	5.1%
2014-15	5.1%
2015-16	5.4%
2016-17	5.9%
2017-18	6.0%
2018-19	5.9%
2019-20	5.9%
2020-21	5.5%
2021-22	5.1%

3. Housing Commitments

Commitment:

Provide detail on what the income and asset limitations are for clients applying for Saskatchewan Housing units.

Response:

SHC uses the following income and asset limits criteria to determine eligibility of clients for its Social Housing Program:

Income Limits

Table C.

SK HOUSEHOLD INCOME MAXIMUMS				
Bedrooms	1	2	3	4
Dependants	0	1	2 or 3	4 or more
No Disability	\$40,500	\$50,000	\$59,500	\$77,500
With Disability	\$46,600	\$57,500	\$68,400	\$89,100
Requires Fully Accessible Unit	No Limit	No Limit	No Limit	No Limit
Senior Single	\$46,600	-	-	-
Senior Couple	\$57,500			

Asset Limits

Table D.

Requires Fully Accessible Units	No Limit
Seniors	\$300,000
Families	\$50,000

Appendix A

Commitment:

How much money is allocated to maintain housing from SHC- going back to 2013?

Response:

Table E.

SHC Maintenance Expenses

Year	Total
2013	\$18,292,933.06
2014	\$19,532,129.27
2015	\$19,417,824.40
2016	\$20,273,317.11
2017	\$17,360,928.23
2018	\$22,790,021.90
2019	\$22,933,561.58
2020	\$17,771,202.72
2021	\$24,529,032.11
2022	\$25,090,601.21

Appendix A

Commitment:

How much money is allocated to capital renovations and modernization, going back to 2013?

Response:

SHC Modernization and Improvement
Table F.

Year	Total
2013	\$31,294,410.89
2014	\$29,054,639.11
2015	\$30,850,792.17
2016	\$21,997,657.48
2017	\$51,836,468.64
2018	\$26,391,865.24
2019	\$28,031,228.01
2020	\$30,994,526.37
2021	\$37,495,738.83
2022	\$50,377,592.91

Commitment:

What is the number of units SHC has demolished, sold, or transferred to other entities going back several years?

Response:

- SHC does not have access to the number of demolished units. Demolished units are part of the housing authorities' M&I budget.
- Units 'transferred' are considered 'sold' and are the numbers are rolled into the 'sold' Table G.

Table G.

Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 (Condominium)			
Calender Year	(Jan. - Dec.)	Community	Units
2020		Nipawin	1
2020 Total			1
2021		Nipawin	2
2021 Total			2
2022		Nipawin	3
2022 Total			3
Grand Total			6
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 (Northern Homeownership)			
Calender Year	(Jan. - Dec.)	Community	Units
2016		Beauval	2
		Cumberland House	1
		Green Lake	2
		Ile a La Crosse	1
2016 Total			6
2017		St. George's Hill	1
2017 Total			1
2018		Sandy Bay	1
		St. George's Hill	1
2018 Total			2
2021		La Loche	1
		Michel Village	1

Appendix A

	Turnor Lake	1
2021 Total		3
2022	Beauval	1
	La Loche	2
2022 Total		3
Grand Total		15
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 <i>(Better Use Standard Sale & Portfolio Renewal)</i>		
Calendar Year (Jan. - Dec.)	Community	Units
2012	Cando	2
	Kenaston	1
	Lintlaw	2
	Michel Village	2
	Weekes	1
	Wilcox	6
2012 Total		14
2013	Cando	2
	Dinsmore	6
	Glaslyn	3
	Invermay	1
	Middle Lake	1
	Regina	24
	Wawota	3
2013 Total		40
2014	Cumberland House	2
	Glaslyn	1
	Invermay	3
	Love	1
	Meath Park	1
	Moose Jaw	8
	Prince Albert	9
	Regina	19
2014 Total		44
2015	Duck Lake	6
	Kenaston	2
	Lestock	1

Appendix A

	Mankota	18
	Moose Jaw	34
	Prince Albert	14
	Regina	1
	Rockglen	4
	Stanley Mission	1
2015 Total		81
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 <i>(Better Use Standard Sale& Portfolio Renewal)</i>		
Calendar Year (Jan. - Dec.)	Community	Units
	Eastend	2
	Fox Valley	2
	Humboldt	1
	Invermay	1
	Kenaston	2
	Leader	1
	Moose Jaw	40
	Prince Albert	7
	Rhein	3
	Shell Lake	1
	Smeaton	1
	Weekes	1
2016 Total		63
2017	Abbey	1
	Annaheim	6
	Brabant Lake	1
	Bredenbury	2
	Chaplin	2
	Cumberland House	1
	Eastend	1
	Endeavour	1
	Estevan	1
	Fosston	4
	Kinistino	2
	Maymont	6
	Moose Jaw	11
	Quill Lake	6
	Regina	11
	Rhein	2

Appendix A

	Richmond	2	
	Rockglen	4	
	Turtleford	1	
	Willow Bunch	4	
	Zenon Park	1	
2017 Total		70	
2018	Bengough	2	
	Brabant Lake	1	
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 <i>(Better Use Standard Sale& Portfolio Renewal)</i>			
Calendar Year	(Jan. - Dec.)	Community	Units
		Carrot River	2
		Chaplin	2
		Climax	1
		Dysart	6
		Fleming	2
		Hodgeville	4
		Hudson Bay	2
		Hyas	4
		Kelvington	1
		Lestock	6
		Moose Jaw	2
		Porcupine Plain	2
		Quill Lake	1
		Regina	10
		Torquay	6
		Val Marie	1
		Watson	5
		Willow Bunch	1
2018 Total			63
2019		Beauval	1
		Brabant Lake	2
		Chaplin	8
		Climax	1
		Cole Bay	2
		Cumberland House	2
		Glaslyn	2
		Glen Ewen	4

Appendix A

	Govan	3	
	Hudson Bay	2	
	Jans Bay	1	
	Jansen	4	
	Leoville	1	
	Leroy	2	
	Loon Lake	21	
	Marshall	4	
	Milestone	1	
	Moosomin	3	
	Oxbow	2	
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022 <i>(Better Use Standard Sale & Portfolio Renewal)</i>			
Calendar Year	(Jan. - Dec.)	Community	Units
		Porcupine Plain	4
		Punnichy	1
		Quill Lake	2
		Regina	1
		Rhein	6
		Rockglen	2
		Semans	4
		Spalding	1
		Spy Hill	4
		Sturgis	2
		Timber Bay	2
		Wapella	4
		Watson	5
		Weyakwin	3
		Wilkie	1
		Willow Bunch	1
2019 Total			111
2020		Arcola	5
		Bengough	2
		Brabant Lake	2
		Broadview	4
		Carnduff	2
		Cumberland House	1
		Foam Lake	1
		Govan	2

Appendix A

	Harris	2	
	Kincaid	21	
	Kipling	2	
	Leoville	2	
	Nipawin	1	
	Sandy Bay	36	
	St. Brieux	2	
	Stenen	1	
	Weyakwin	1	
2020 Total		87	
2021	Alameda	6	
	Fillmore	2	
Saskatchewan Housing Units Sold 2012-Dec. 31, 2022			
<i>(Better Use Standard Sale& Portfolio Renewal)</i>			
Calendar Year	(Jan. - Dec.)	Community	Units
		Goodsoil	1
		Killaly	6
		Maryfield	2
		Mayfair	4
		Neudorf	2
		Nipawin	2
		Sandy Bay	2
		Stoughton	1
		Vanguard	11
2021 Total			43
2022		Cabri	1
		Carrot River	6
		Climax	1
		Eastend	2
		Humboldt	1
		Maryfield	4
		Nipawin	3
		Rhein	1
		Rocanville	2
		Semans	4
		Spy Hill	1
		Stony Rapids	1

Appendix A

	Stoughton	4
	Wapella	4
	Wilkie	3
	Willow Bunch	1
	Elrose	8
	Margo	2
	Beechy	6
	MacNutt	2
	Kelliher	4
	Lucky Lake	12
	Assiniboia	2
	St. Walburg	1
2022 Total		76
Grand Total		692

Appendix A

Commitment:

Provide the number of units directly managed by the Saskatchewan Housing Corporation annually, going back to 2013- broken down by community.

Response:

Please see Appendix B. (total units column)

Commitment :

How many new units has SHC taken on from 2003-2023?

Response:

Table H.

Number of New SHC- Owned Units*										
Community/Year	2003	2005	2006	2007	2008	2009	2010	2011	2012	2013
Air Ronge										
Battleford						8				
Beauval							1			
Buffalo Narrows									1	1
Creighton										
Cumberland House	8			4			8			
Ile a La Crosse	8									
La Loche			1	19	10		1	1	31	6
La Ronge						1	4	1	2	1
Melville										
Moose Jaw		16		2					1	
Nipawin										
Pinehouse					1	2	1			
Prince Albert		6								
Regina		58	27			1	40			
Rosthern										
Sandy Bay			4	10			5			1
Saskatoon						57	8			
Stony Rapids							6	2		
Warman										
Weyburn										
Yorkton									6	
Total	16	80	32	35	11	69	74	4	41	9

*Information includes group homes, build in partnership with Community Living Service Delivery (CLSD)

Appendix A

Table H. continued.

Community/Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Air Ronge									4		4
Battleford											8
Beauval											1
Buffalo Narrows	1										3
Creighton									4		4
Cumberland House											20
Ile a La Crosse	1	1	1	1	1		1		1		15
La Loche	8		1	1	1	1					81
La Ronge		1			10	1	1				22
Melville										1	1
Moose Jaw		92	4								115
Nipawin						1					1
Pinehouse							1				5
Prince Albert	34			2							42
Regina				76	3	2	2		1		210
Rosthern				1							1
Sandy Bay											20
Saskatoon				2	1	3			1	1	73
Stony Rapids											8
Warman				1							1
Weyburn								1			1
Yorkton				1							7
Total	44	94	6	85	16	8	5	1	11	2	643

Appendix A

Commitment:

Number of vacancies broken down by program or client group.

Response:

Please see Appendix B.

Commitment:

Table the arrears forgiveness policy.

Response:

Debt Cancellation:

- Only the Executive Director, Housing Operations is authorized to cancel client debt.
- Annually, at SHC's direction, the housing authority must cancel client debt.

Cancelling debt for former rental tenants

- SHC will prepare a list of clients who are and who might be eligible for debt cancellation and send it to the housing authority. Upon receipt of the list, the housing authority will:
 1. Review the list and identify clients:
 - who have made a payment towards the amount owing (through a repayment plan or some other arrangement);
 - who the ORT or Court of Queen's Bench has ordered to pay money within the last two years; and/or
 - whose debt has been sent to a collection agency within the last six years.
 - SHC will review the status and circumstances of these clients before they are approved for debt cancellation. (A File Review form will be provided to the housing authority to capture additional information on these clients.)
 2. Forward the completed File Review form to SHC for all clients who require SHC review.
 - Once SHC has reviewed the information provided, it will let the housing authority know which additional clients are approved for debt cancellation.
 3. Process all clients approved for debt cancellation.
 - Housing authorities that do their own accounting will make the required journal entries in HOMES and delete the text attachment in the address book (if applicable). Debt cancellation instructions are outlined in the HOMES Tenant Management Manual, Section 16 - Write-Offs – Debt Cancellation.
 - For all other housing authorities, Living Skies Housing Authority (LSHA) will make the required journal entries. (SHC will tell LSHA which clients and tenants are approved for debt cancellation).

When former tenants apply for housing

- If a client whose debt has been cancelled by SHC applies/re-applies for housing, the housing authority must not consider the debt when assessing the client's eligibility for housing. See the Social Housing Program Policy Manual 01 02 00.

Appendix A

- If there is a write-off on the former tenant's account and the housing authority has not yet processed the debt cancellation list provided by SHC, the housing authority will check the list to determine whether or not the debt has been cancelled by SHC.

Appendix A

Commitment:

Provide budgeted amounts for capital, modernization, and improvements in SHC units.

Response:

- SHC annual budget for modernizations and improvements from 2012 – 2021 was \$30M.
- From 2022 to 2023, the annual budget is \$35M.

Appendix A

Commitment:

List of positions, titles and organizational chart for the housing division within the Ministry of Social Services.

Response:

Please see appendix C.

Appendix A

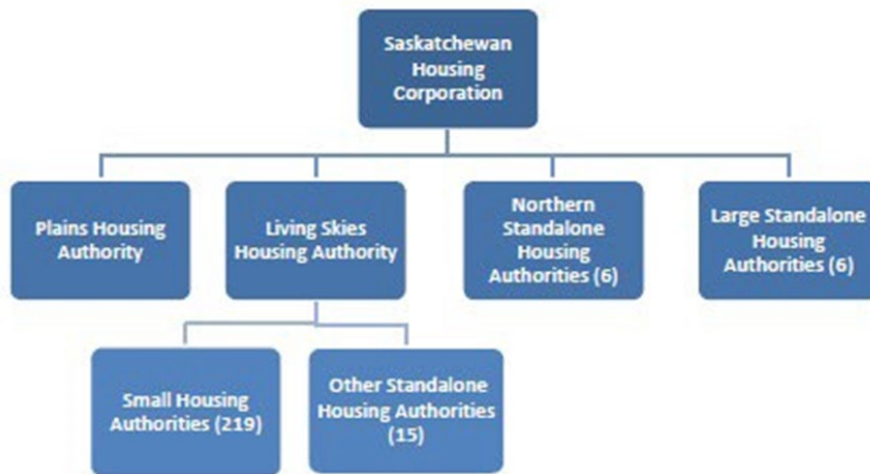
Commitment:

Organizational chart and housing authority structure used to manage housing units including the list of housing authorities and regional housing authorities.

Response:

Housing Authority System:
Table I.

REPORTING STRUCTURE



Saskatchewan Housing Authorities-
Table J.

Other Standalone Housing Authorities	Northern Standalone Housing Authorities
Esterhazy	Beaver River (Beauval)
Estevan	Cumberland House
Fort Qu'Appelle	La Loche
Humboldt	La Ronge
Kindersley	Northeast (Creighton)
Lloydminster	Northwest (Ile a la Crosse)
Meadow Lake	
Melfort	Large Standalone Housing Authorities
Moosomin	Regina
Nipawin	Saskatoon
Outlook	Prince Albert
Rosetown	Moose Jaw
Swift Current	Good Spirit (Canora/Melville/Yorkton)
Tisdale	The Battlefords (Cando)
Weyburn	

Appendix A

Saskatchewan Housing Authorities

Table J. continued.

Small Housing Authorities					
Abbey	Creelman	Holdfast	Maryfield	Rose Valley	Weldon
Aberdeen	Cudworth	Hudson Bay	Medstead	Rosthern	Welwyn
Abernethy	Cupar	Imperial	Meota	Rouleau	White Fox
Alameda	Cut Knife	Indian Head	Midale	Saltcoats	Whitewood
Alida	Dalmeny	Invermay	Milden	Sedley	Wilkie
Allan	Davidson	Ituna	Milestone	Semans	Willow Bunch
Arborfield	Debden	Kamsack	Montmartre	Shaunavon	Windthorst
Archerwill	Delisle	Kelliher	Morse	Shell Lake	Wolseley
Arcola	Dinsmore	Kelvington	Mossbank	Shellbrook	Wynyard
Asquith	Drake	Kennedy	Muenster	Southey	Young
Assiniboia	Dubuc	Kerrobert	Naicam	Spalding	Zenon Park
Avonlea	Duck Lake	Kinistino	Neudorf	Spiritwood	
Beechy	Dundurn	Kipling	Nokomis	Springside	
Bengough	Dysart	Kyle	Norquay	Spy Hill	
Bethune	Earl Grey	Lafleche	Ogema	St. Brieux	
Bienfait	Eastend	Laird	Osler	St. Isadore	
Big River	Eatonia	Lampman	Oxbow	St. Louis	
Biggar	Edam	Langenburg	Paddockwood	St. Walburg	
Birch Hills	Elbow	Langham	Pangman	Stenen	
Blaine Lake	Elrose	Lanigan	Paradise Hill	Stockholm	
Borden	Eston	Lashburn	Parkside	Stoughton	
Bredenbury	Fillmore	Leader	Paynton	Strasbourg	
Broadview	Foam Lake	Leask	Pelly	Sturgis	
Bruno	Fox Valley	Lemberg	Pense	Tantallon	
Buchanan	Francis	Leoville	Perdue	Theodore	
Cabri	Frontier	Leroy	Pierceland	Tompkins	
Calder	Gainsborough	Lestock	Porcupine Plain	Turtleford	
Canwood	Glaslyn	Limerick	Preeceville	Unity	
Carievale	Glenavon	Lintlaw	Punnichy	Val Marie	
Carlyle	Goodsoil	Lipton	Qu'Appelle	Vanscoy	
Carnduff	Govan	Lucky Lake	Quill Lake	Vibank	
Carrot River	Gravelbourg	Lumsden	Quinton	Viscount	
Central Butte	Grayson	Luseland	Rabbit Lake	Vonda	
Choceland	Grenfell	MacDowall	Radisson	Wadena	
Christopher Lake	Gull Lake	Macklin	Radville	Wakaw	
Churchbridge	Hafford	Maidstone	Raymore	Waldheim	
Climax	Hague	Manor	Redvers	Wapella	
Codette	Hanley	Maple Creek	Rhein	Warman	
Colonsay	Harris	Marsden	Regina Beach	Watrous	
Coronach	Hepburn	Marcelin	Rocanville	Watson	
Craik	Herbert	Martensville	Rockglen	Wawota	

Appendix A

Commitment:

Provide... the audited financial statements for the Regina and Saskatchewan housing authorities going for the past 10 years, plus the 2023 and 2022 approved budgets for each of these two housing authorities.

Response:

Audited financial statements- please see Appendix D.

Approved budgets for each of these two housing authorities- see table K below.

*SHC does not have a "Saskatchewan housing authority".

Table K.

Year	2023	2022
	Regina Housing Authority	Regina Housing Authority
Categories (Budgeted Amount)		
Total Operating Expenditures (A)	\$ 19,557,025.80	\$ 18,467,668.53
Maintenance (Included in Operating Expenditures above) (B)	\$ 5,102,406.41	\$ 4,967,784.76
M&I Expenditures (C)	\$ 3,999,900.00	\$ 4,498,750.00
Total (A +C)*	\$ 23,556,925.80	\$ 22,966,418.53

*Excludes Canada Community Housing Initiative (CCHI) multi-year projects.

Appendix B. SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2023		9,973	6,932	16,905	560	17,465	17.0%
2023	Abbey	6		6		6	50.0%
2023	Aberdeen	10	1	11		11	
2023	Abernethy	8	8	16		16	12.5%
2023	Air Ronge		21	21		21	
2023	Alameda	12	1	13		13	23.1%
2023	Alida	4		4		4	75.0%
2023	Allan	8	3	11		11	18.2%
2023	Alsask				4	4	25.0%
2023	Arborfield	19		19		19	57.9%
2023	Archerwill	8	4	12		12	16.7%
2023	Arcola	11		11	12	23	21.7%
2023	Asquith	18		18		18	
2023	Assiniboia	63	15	78		78	41.0%
2023	Avonlea	6		6		6	33.3%
2023	Balcarres	16	6	22		22	4.5%
2023	Balgonie	10		10		10	10.0%
2023	Battleford	66	37	103		103	3.9%
2023	Beauval	1	78	79		79	36.7%
2023	Beechy	12		12		12	58.3%
2023	Bengough	20	2	22	4	26	23.1%
2023	Bethune	4		4		4	
2023	Bienfait	8		8		8	
2023	Big River	16	21	37		37	18.9%
2023	Biggar	67	16	83		83	14.5%
2023	Birch Hills	38	6	44		44	9.1%
2023	Bjorkdale		1	1		1	
2023	Blaine Lake	24	5	29		29	24.1%
2023	Borden	12	1	13		13	
2023	Brabant Lake		5	5		5	
2023	Bredenbury	11		11	8	19	15.8%
2023	Broadview	26	3	29		29	27.6%
2023	Bruno	20		20		20	10.0%
2023	Buchanan	16		16		16	18.8%
2023	Buffalo Narrows		100	100		100	14.0%
2023	Cabri	14	6	20	6	26	19.2%
2023	Calder	8		8		8	37.5%
2023	Cando		7	7		7	28.6%
2023	Canora	80	22	102		102	18.6%
2023	Canwood	30	1	31		31	12.9%
2023	Carievale	14		14		14	78.6%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2023	Carlyle	39	9	48	24	72	1.4%
2023	Carnduff	27	4	31		31	12.9%
2023	Carragana		1	1		1	
2023	Carrot River	39	13	52	8	60	18.3%
2023	Central Butte	14		14		14	7.1%
2023	Choceland	33	7	40	6	46	19.6%
2023	Christopher Lake	12		12		12	8.3%
2023	Churchbridge	24	3	27	18	45	26.7%
2023	Climax	8		8		8	50.0%
2023	Codette	6		6		6	
2023	Cole Bay		14	14		14	7.1%
2023	Colonsay	10		10	8	18	
2023	Coronach	10	3	13	75	88	34.1%
2023	Craik	22	1	23		23	47.8%
2023	Creelman	4		4		4	25.0%
2023	Creighton	20	59	79		79	10.1%
2023	Cudworth	24	6	30		30	6.7%
2023	Cumberland House		109	109		109	19.3%
2023	Cupar	12	1	13		13	7.7%
2023	Cut Knife	20	6	26	6	32	15.6%
2023	Dalmeny	12	3	15		15	6.7%
2023	Davidson	24		24	12	36	
2023	Debden	14	9	23		23	17.4%
2023	Delisle	20	8	28	8	36	
2023	Denare Beach		12	12		12	8.3%
2023	Dinsmore	9	1	10		10	40.0%
2023	Dodsland	6		6		6	83.3%
2023	Dorintosh		7	7		7	71.4%
2023	Drake	10		10		10	30.0%
2023	Dubuc	4		4		4	75.0%
2023	Duck Lake	24	18	42		42	7.1%
2023	Dundurn	16		16	8	24	4.2%
2023	Dysart	6		6		6	
2023	Earl Grey	6		6		6	
2023	Eastend	11		11		11	27.3%
2023	Eatonia	11		11		11	36.4%
2023	Edam	16		16		16	18.8%
2023	Elbow	9		9		9	33.3%
2023	Elrose	8		8	16	24	20.8%
2023	Esterhazy	79	38	117		117	20.5%
2023	Estevan	89	206	295		295	36.6%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2023	Eston	12	13	25		25	20.0%
2023	Fillmore	8		8		8	50.0%
2023	Fleming		3	3		3	
2023	Foam Lake	36	5	41	6	47	19.1%
2023	Fort Qu'Appelle	40	38	78		78	9.0%
2023	Fox Valley		1	1	6	7	
2023	Francis	6		6		6	16.7%
2023	Frontier	11		11	18	29	13.8%
2023	Gainsborough	6		6		6	16.7%
2023	Gerald	4		4		4	50.0%
2023	Glaslyn	10	4	14		14	7.1%
2023	Glenavon	6		6		6	83.3%
2023	Goodsoil	10	1	11		11	
2023	Govan	2		2		2	
2023	Gravelbourg	25		25	12	37	18.9%
2023	Grayson	10		10		10	10.0%
2023	Green Lake		44	44		44	22.7%
2023	Grenfell	35		35		35	11.4%
2023	Gull Lake	22		22		22	27.3%
2023	Hafford	14	2	16		16	
2023	Hague	12		12		12	
2023	Hanley	18		18		18	27.8%
2023	Harris	6	1	7		7	28.6%
2023	Hepburn	20	4	24		24	
2023	Herbert	22		22		22	22.7%
2023	Holdfast	6		6		6	16.7%
2023	Hudson Bay	36	20	56	24	80	25.0%
2023	Humboldt	120	52	172		172	7.0%
2023	Ile a La Crosse	8	153	161		161	5.6%
2023	Imperial	6		6		6	16.7%
2023	Indian Head	40	3	43	6	49	4.1%
2023	Invermay	10	3	13		13	46.2%
2023	Ituna	30	1	31		31	3.2%
2023	Jans Bay		25	25		25	12.0%
2023	Kamsack	68	5	73	15	88	21.6%
2023	Kelliher	18		18		18	33.3%
2023	Kelvington	34	1	35		35	2.9%
2023	Kenaston				4	4	75.0%
2023	Kennedy	16		16		16	43.8%
2023	Kerrobert	26		26		26	23.1%
2023	Kindersley	90	22	112		112	12.5%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2023	Kinistino	16	12	28	8	36	27.8%
2023	Kipling	38	2	40		40	25.0%
2023	Kyle	34	4	38		38	36.8%
2023	La Loche		275	275		275	1.5%
2023	La Ronge	13	93	106		106	9.4%
2023	Lafleche	18		18	6	24	8.3%
2023	Laird	8		8		8	
2023	Lampman	16		16		16	37.5%
2023	Langenburg	40	2	42	16	58	8.6%
2023	Langham	10	1	11		11	9.1%
2023	Lanigan	20	1	21	36	57	
2023	Lashburn	22		22		22	
2023	Leader	12	3	15	6	21	
2023	Leask	18	4	22		22	4.5%
2023	Lemberg	16		16		16	12.5%
2023	Leoville	17	3	20		20	5.0%
2023	Leroy	10		10	10	20	5.0%
2023	Lestock		6	6		6	33.3%
2023	Limerick	6		6		6	33.3%
2023	Lintlaw	6		6		6	16.7%
2023	Lipton	10	1	11		11	
2023	Lloydminster	43	147	190		190	9.5%
2023	Loon Lake		4	4		4	
2023	Lucky Lake	6		6		6	
2023	Lumsden	25		25		25	4.0%
2023	Luseland	14	6	20		20	5.0%
2023	MacDowall	4		4		4	
2023	Macklin	10		10		10	30.0%
2023	MacNutt						
2023	Maidstone	20	4	24		24	
2023	Manor	14	6	20	8	28	25.0%
2023	Maple Creek	34	6	40		40	2.5%
2023	Marcelin	10	1	11		11	18.2%
2023	Marengo				8	8	25.0%
2023	Margo	4		4		4	25.0%
2023	Marsden	6		6		6	
2023	Martensville	6	9	15		15	
2023	Maryfield	16		16		16	25.0%
2023	Meadow Lake	119	94	213		213	30.0%
2023	Medstead	10		10		10	40.0%
2023	Melfort	160	42	202		202	26.2%

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		Senior	Family				
2023	Melville	147	20	167		167	9.0%
2023	Meota	10	1	11		11	
2023	Michel Village		3	3		3	
2023	Midale	22		22		22	40.9%
2023	Milden	10		10		10	40.0%
2023	Milestone	19		19		19	
2023	Montmartre	20	5	25		25	
2023	Moose Jaw	442	403	845		845	6.6%
2023	Moosomin	88	41	129		129	0.8%
2023	Morse	21		21		21	47.6%
2023	Mossbank	10		10	4	14	14.3%
2023	Muenster	12		12		12	25.0%
2023	Naicam	29	11	40	6	46	15.2%
2023	Neudorf	16		16		16	37.5%
2023	Nipawin	158	51	209		209	21.1%
2023	Nokomis	16	2	18		18	16.7%
2023	Norquay	30		30		30	20.0%
2023	Northside	6		6		6	
2023	Ogema		6	6		6	33.3%
2023	Osler	6	3	9		9	
2023	Outlook	79	35	114		114	17.5%
2023	Oxbow	42	3	45	4	49	30.6%
2023	Paddockwood	10		10		10	10.0%
2023	Pangman	6		6		6	16.7%
2023	Paradise Hill	18	1	19		19	15.8%
2023	Parkside	4	6	10		10	20.0%
2023	Patuanak		16	16		16	6.3%
2023	Paynton	4		4		4	25.0%
2023	Pelican Narrows		1	1		1	
2023	Pelly	26		26		26	57.7%
2023	Pense	4		4		4	
2023	Perdue	22	2	24		24	16.7%
2023	Pierceland	20	4	24		24	25.0%
2023	Pinehouse		93	93	8	101	25.7%
2023	Porcupine Plain	24	13	37		37	10.8%
2023	Preeceville	12	5	17		17	
2023	Prince Albert	422	512	934		934	15.0%
2023	Punnichy	10	2	12		12	8.3%
2023	Qu'Appelle	20	9	29		29	10.3%
2023	Quill Lake	24	1	25		25	32.0%
2023	Quinton	4	5	9		9	33.3%

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		Senior	Family				
2023	Rabbit Lake	10	1	11		11	27.3%
2023	Radisson	40	2	42		42	38.1%
2023	Radville	26		26		26	46.2%
2023	Raymore	32		32		32	34.4%
2023	Redvers	36	4	40	14	54	20.4%
2023	Regina	1,518	1,481	2,999		2,999	22.6%
2023	Regina Beach	10		10		10	
2023	Rhein		5	5		5	
2023	Riverhurst	4		4		4	
2023	Rocanville	31	4	35	14	49	8.2%
2023	Rockglen	24		24		24	45.8%
2023	Rose Valley	6	1	7	6	13	7.7%
2023	Rosetown	67	35	102		102	26.5%
2023	Rosthern	62	5	67	6	73	4.1%
2023	Rouleau	6		6		6	50.0%
2023	Saltcoats	17		17		17	29.4%
2023	Sandy Bay		61	61		61	19.7%
2023	Saskatoon	1,163	1,237	2,400		2,400	9.1%
2023	Sedley	6		6		6	
2023	Semans	2		2		2	50.0%
2023	Shaunavon	36	3	39		39	5.1%
2023	Shell Lake	16	3	19		19	
2023	Shellbrook	32	9	41		41	12.2%
2023	Southey	28	1	29		29	31.0%
2023	Spalding	10		10		10	60.0%
2023	Spiritwood	28	11	39		39	2.6%
2023	Springside	12	10	22		22	27.3%
2023	Spy Hill	19		19		19	73.7%
2023	St. Brieux	10		10	14	24	4.2%
2023	St. Georges Hill		11	11		11	
2023	St. Isidore-de-Bellevue	6		6		6	
2023	St. Louis	16	19	35		35	2.9%
2023	St. Walburg	30	7	37		37	8.1%
2023	Stanley Mission		10	10		10	30.0%
2023	Star City	14	6	20		20	20.0%
2023	Stenen	4		4		4	25.0%
2023	Stockholm	13		13		13	46.2%
2023	Stony Rapids		25	25	2	27	7.4%
2023	Stoughton	23	3	26	8	34	26.5%
2023	Strasbourg	27	1	28		28	3.6%
2023	Sturgis	14	10	24		24	4.2%

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		Senior	Family				
2023	Swift Current	250	62	312		312	31.7%
2023	Tantallon	6		6		6	66.7%
2023	The Battlefords H. A.	287	232	519		519	24.5%
2023	Theodore	16		16		16	50.0%
2023	Timber Bay		16	16		16	25.0%
2023	Tisdale	135	34	169		169	26.6%
2023	Tompkins	4		4		4	25.0%
2023	Turnor lake		18	18		18	5.6%
2023	Turtleford	22		22		22	27.3%
2023	Unity	59	16	75		75	20.0%
2023	Val Marie	6	2	8	6	14	28.6%
2023	Vanscoy	10		10		10	10.0%
2023	Vibank	10		10		10	
2023	Viscount				6	6	33.3%
2023	Vonda	8		8		8	12.5%
2023	Wadena	54	11	65		65	4.6%
2023	Wakaw	38	16	54		54	3.7%
2023	Waldeck		3	3		3	33.3%
2023	Waldheim	38	5	43	10	53	7.5%
2023	Wapella	8	1	9		9	22.2%
2023	Warman	44	8	52		52	
2023	Watrous	62	3	65	18	83	3.6%
2023	Watson	29	8	37	6	43	
2023	Wawota	16		16		16	25.0%
2023	Weldon	10		10		10	40.0%
2023	Welwyn	6		6		6	16.7%
2023	Weyakwin		9	9		9	
2023	Weyburn	197	121	318		318	21.7%
2023	White Fox	4		4		4	50.0%
2023	Whitewood	31	20	51	6	57	31.6%
2023	Wilkie	24	2	26		26	34.6%
2023	Willow Bunch H. A.	14	4	18		18	22.2%
2023	Windthorst	6		6		6	33.3%
2023	Wolseley	10	8	18		18	11.1%
2023	Wynyard	66	18	84	6	90	5.6%
2023	Yellow Grass	8	2	10		10	40.0%
2023	Yorkton	206	59	265		265	15.5%
2023	Young	10		10	4	14	28.6%
2023	Zenon Park	10		10		10	70.0%

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		Senior	Family				
2022		10,049	6,991	17,040	559	17,599	19.2%
2022	Abbey	6		6		6	66.7%
2022	Aberdeen	10	1	11		11	9.1%
2022	Abernethy	8	8	16		16	6.3%
2022	Air Ronge		21	21		21	
2022	Alameda	12	1	13		13	61.5%
2022	Alida	4		4		4	50.0%
2022	Allan	8	3	11		11	36.4%
2022	Alsask				4	4	
2022	Arborfield	19		19		19	57.9%
2022	Archerwill	8	4	12		12	16.7%
2022	Arcola	11		11	12	23	26.1%
2022	Asquith	18		18		18	5.6%
2022	Assiniboia	63	17	80		80	46.3%
2022	Avonlea	6		6		6	33.3%
2022	Balcarres	16	6	22		22	9.1%
2022	Balgonie	10		10		10	10.0%
2022	Battleford	66	37	103		103	3.9%
2022	Beauval	1	80	81		81	33.3%
2022	Beechy	18		18		18	77.8%
2022	Bengough	20	2	22	4	26	34.6%
2022	Bethune	4		4		4	
2022	Bienfait	8		8		8	50.0%
2022	Big River	16	21	37		37	8.1%
2022	Biggar	67	16	83		83	20.5%
2022	Birch Hills	38	6	44		44	6.8%
2022	Bjorkdale		1	1		1	
2022	Blaine Lake	24	5	29		29	17.2%
2022	Borden	12	1	13		13	
2022	Brabant Lake		5	5		5	
2022	Bredenbury	11		11	8	19	26.3%
2022	Broadview	26	3	29		29	24.1%
2022	Bruno	20		20		20	
2022	Buchanan	16		16		16	25.0%
2022	Buffalo Narrows		100	100		100	13.0%
2022	Cabri	14	7	21	6	27	18.5%
2022	Calder	8		8		8	37.5%
2022	Cando		7	7		7	14.3%
2022	Canora	81	22	103		103	20.4%
2022	Canwood	30	1	31		31	19.4%
2022	Carievale	14		14		14	71.4%

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		Senior	Family				
2022	Carlyle	39	9	48	24	72	4.2%
2022	Carnduff	27	4	31		31	16.1%
2022	Carragana		1	1		1	
2022	Carrot River	39	19	58	8	66	28.8%
2022	Central Butte	14		14		14	7.1%
2022	Choceland	33	7	40	6	46	15.2%
2022	Christopher Lake	12		12		12	
2022	Churchbridge	24	3	27	18	45	20.0%
2022	Climax	8	1	9		9	44.4%
2022	Codette	6		6		6	
2022	Cole Bay		14	14		14	
2022	Colonsay	10		10	8	18	16.7%
2022	Coronach	10	3	13	74	87	25.3%
2022	Craik	22	1	23		23	52.2%
2022	Creelman	4		4		4	
2022	Creighton	20	59	79		79	5.1%
2022	Cudworth	24	6	30		30	3.3%
2022	Cumberland House		109	109		109	13.8%
2022	Cupar	12	1	13		13	15.4%
2022	Cut Knife	20	6	26	6	32	31.3%
2022	Dalmeny	12	3	15		15	
2022	Davidson	24		24	12	36	13.9%
2022	Debden	14	9	23		23	8.7%
2022	Delisle	20	8	28	8	36	2.8%
2022	Denare Beach		12	12		12	16.7%
2022	Dinsmore	11	1	12		12	66.7%
2022	Dodsland	6		6		6	66.7%
2022	Dorintosh		7	7		7	14.3%
2022	Drake	10		10		10	40.0%
2022	Dubuc	4		4		4	25.0%
2022	Duck Lake	24	18	42		42	4.8%
2022	Dundurn	16		16	8	24	4.2%
2022	Dysart	6		6		6	33.3%
2022	Earl Grey	6		6		6	16.7%
2022	Eastend	11	2	13		13	53.8%
2022	Eatonia	11		11		11	36.4%
2022	Edam	16		16		16	18.8%
2022	Elbow	9		9		9	44.4%
2022	Elrose	16		16	16	32	28.1%
2022	Esterhazy	79	38	117		117	29.1%
2022	Estevan	89	206	295		295	44.7%

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		Senior	Family				
2022	Eston	12	13	25		25	20.0%
2022	Fillmore	8		8		8	25.0%
2022	Fleming		3	3		3	
2022	Foam Lake	36	5	41	6	47	12.8%
2022	Fort Qu'Appelle	40	38	78		78	12.8%
2022	Fox Valley		1	1	6	7	14.3%
2022	Francis	6		6		6	16.7%
2022	Frontier	11		11	18	29	13.8%
2022	Gainsborough	6		6		6	
2022	Gerald	4		4		4	50.0%
2022	Glaslyn	10	5	15		15	20.0%
2022	Glenavon	6		6		6	66.7%
2022	Goodsoil	10	1	11		11	
2022	Govan	2		2		2	
2022	Gravelbourg	25		25	12	37	10.8%
2022	Grayson	10		10		10	10.0%
2022	Green Lake		44	44		44	6.8%
2022	Grenfell	35		35		35	11.4%
2022	Gull Lake	22		22		22	40.9%
2022	Hafford	14	2	16		16	
2022	Hague	12		12		12	
2022	Hanley	18		18		18	33.3%
2022	Harris	6	1	7		7	28.6%
2022	Hepburn	20	4	24		24	
2022	Herbert	22		22		22	22.7%
2022	Holdfast	6		6		6	
2022	Hudson Bay	36	20	56	24	80	22.5%
2022	Humboldt	120	53	173		173	22.0%
2022	Ile a La Crosse	8	152	160		160	4.4%
2022	Imperial	6		6		6	16.7%
2022	Indian Head	40	3	43	6	49	
2022	Invermay	10	3	13		13	53.8%
2022	Ituna	30	1	31		31	12.9%
2022	Jans Bay		25	25		25	20.0%
2022	Kamsack	68	5	73	15	88	27.3%
2022	Kelliher	22		22		22	40.9%
2022	Kelvington	34	1	35		35	8.6%
2022	Kenaston				4	4	75.0%
2022	Kennedy	16		16		16	43.8%
2022	Kerrobert	26		26		26	30.8%
2022	Kindersley	90	22	112		112	12.5%

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2022	Kinistino	16	11	27	8	35	14.3%
2022	Kipling	38	2	40		40	17.5%
2022	Kyle	34	4	38		38	42.1%
2022	La Loche		277	277		277	2.2%
2022	La Ronge	13	89	102		102	7.8%
2022	Lafleche	18		18	6	24	4.2%
2022	Laird	8		8		8	25.0%
2022	Lampman	16		16		16	50.0%
2022	Langenburg	40	2	42	16	58	6.9%
2022	Langham	10	1	11		11	
2022	Lanigan	20	1	21	36	57	12.3%
2022	Lashburn	22		22		22	27.3%
2022	Leader	12	3	15	6	21	33.3%
2022	Leask	18	4	22		22	9.1%
2022	Lemberg	16		16		16	18.8%
2022	Leoville	17	3	20		20	5.0%
2022	Leroy	10		10	10	20	5.0%
2022	Lestock		6	6		6	66.7%
2022	Limerick	6		6		6	16.7%
2022	Lintlaw	6		6		6	33.3%
2022	Lipton	10	1	11		11	18.2%
2022	Lloydminster	43	147	190		190	8.4%
2022	Loon Lake		4	4		4	
2022	Lucky Lake	18		18		18	50.0%
2022	Lumsden	25		25		25	4.0%
2022	Luseland	14	6	20		20	30.0%
2022	MacDowall	4		4		4	
2022	Macklin	10		10		10	40.0%
2022	MacNutt	2		2		2	50.0%
2022	Maidstone	20	4	24		24	4.2%
2022	Manor	14	6	20	8	28	25.0%
2022	Maple Creek	34	6	40		40	2.5%
2022	Marcelin	10	1	11		11	18.2%
2022	Marengo				8	8	12.5%
2022	Margo	6		6		6	66.7%
2022	Marsden	6		6		6	16.7%
2022	Martensville	6	9	15		15	
2022	Maryfield	20		20		20	30.0%
2022	Meadow Lake	119	94	213		213	25.4%
2022	Medstead	10		10		10	40.0%
2022	Melfort	167	42	209		209	23.9%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2022	Melville	147	20	167		167	12.0%
2022	Meota	10	1	11		11	
2022	Michel Village		3	3		3	
2022	Midale	22		22		22	31.8%
2022	Milden	10		10		10	50.0%
2022	Milestone	19		19		19	
2022	Montmartre	20	5	25		25	
2022	Moose Jaw	442	404	846		846	9.7%
2022	Moosomin	88	41	129		129	5.4%
2022	Morse	21		21		21	52.4%
2022	Mossbank	10		10	4	14	
2022	Muenster	12		12		12	16.7%
2022	Naicam	29	11	40	6	46	15.2%
2022	Neudorf	16		16		16	56.3%
2022	Nipawin	163	51	214		214	25.2%
2022	Nokomis	16	2	18		18	16.7%
2022	Norquay	30		30		30	36.7%
2022	Northside	6		6		6	16.7%
2022	Ogema		6	6		6	33.3%
2022	Osler	6	3	9		9	
2022	Outlook	79	35	114		114	17.5%
2022	Oxbow	42	3	45	4	49	32.7%
2022	Paddockwood	10		10		10	10.0%
2022	Pangman	6		6		6	33.3%
2022	Paradise Hill	18	1	19		19	5.3%
2022	Parkside	4	6	10		10	10.0%
2022	Patuanak		16	16		16	6.3%
2022	Paynton	4		4		4	
2022	Pelican Narrows		1	1		1	
2022	Pelly	32		32		32	62.5%
2022	Pense	4		4		4	
2022	Perdue	22	2	24		24	33.3%
2022	Pierceland	20	4	24		24	29.2%
2022	Pinehouse		93	93	8	101	19.8%
2022	Porcupine Plain	24	13	37		37	29.7%
2022	Preeceville	12	5	17		17	11.8%
2022	Prince Albert	422	528	950		950	17.5%
2022	Punnichy	10	2	12		12	8.3%
2022	Qu'Appelle	20	9	29		29	27.6%
2022	Quill Lake	24	1	25		25	36.0%
2022	Quinton	4	5	9		9	11.1%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2022	Rabbit Lake	12	1	13		13	46.2%
2022	Radisson	40	2	42		42	28.6%
2022	Radville	25		25		25	28.0%
2022	Raymore	32		32		32	37.5%
2022	Redvers	36	4	40	14	54	31.5%
2022	Regina	1,521	1,489	3,010		3,010	24.9%
2022	Regina Beach	10		10		10	
2022	Rhein		6	6		6	16.7%
2022	Riverhurst	4		4		4	
2022	Rocanville	31	6	37	14	51	9.8%
2022	Rockglen	24		24		24	54.2%
2022	Rose Valley	6	1	7	6	13	23.1%
2022	Rosetown	68	35	103		103	25.2%
2022	Rosthern	62	5	67	6	73	1.4%
2022	Rouleau	6		6		6	16.7%
2022	Saltcoats	17		17		17	41.2%
2022	Sandy Bay		61	61		61	9.8%
2022	Saskatoon	1,163	1,245	2,408		2,408	11.9%
2022	Sedley	6		6		6	33.3%
2022	Semans	6		6		6	66.7%
2022	Shaunavon	36	3	39		39	2.6%
2022	Shell Lake	16	3	19		19	5.3%
2022	Shellbrook	32	9	41		41	9.8%
2022	Southey	28	1	29		29	17.2%
2022	Spalding	10		10		10	50.0%
2022	Spiritwood	28	11	39		39	7.7%
2022	Springside	12	10	22		22	36.4%
2022	Spy Hill	19	1	20		20	70.0%
2022	St. Brieux	10		10	14	24	4.2%
2022	St. Georges Hill		11	11		11	
2022	St. Isidore-de-Bellevue	6		6		6	
2022	St. Louis	16	19	35		35	5.7%
2022	St. Walburg	30	8	38		38	15.8%
2022	Stanley Mission		10	10		10	20.0%
2022	Star City	14	6	20		20	40.0%
2022	Stenen	4		4		4	25.0%
2022	Stockholm	13		13		13	30.8%
2022	Stony Rapids		25	25	2	27	11.1%
2022	Stoughton	27	5	32	8	40	40.0%
2022	Strasbourg	27	1	28		28	
2022	Sturgis	14	11	25		25	

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		Senior	Family				
2022	Swift Current	250	62	312		312	26.9%
2022	Tantallon	6		6		6	50.0%
2022	The Battlefords H. A.	287	232	519		519	22.4%
2022	Theodore	16		16		16	62.5%
2022	Timber Bay		16	16		16	12.5%
2022	Tisdale	135	36	171		171	31.6%
2022	Tompkins	4		4		4	50.0%
2022	Turnor lake		18	18		18	5.6%
2022	Turtleford	22		22		22	4.5%
2022	Unity	59	16	75		75	32.0%
2022	Val Marie	6	2	8	6	14	57.1%
2022	Vanscoy	10		10		10	
2022	Vibank	10		10		10	
2022	Viscount				6	6	16.7%
2022	Vonda	8		8		8	37.5%
2022	Wadena	54	11	65		65	4.6%
2022	Wakaw	38	16	54		54	13.0%
2022	Waldeck		3	3		3	66.7%
2022	Waldheim	38	5	43	10	53	7.5%
2022	Wapella	12	1	13		13	53.8%
2022	Warman	44	8	52		52	1.9%
2022	Watrous	62	3	65	18	83	6.0%
2022	Watson	29	8	37	6	43	11.6%
2022	Wawota	16		16		16	43.8%
2022	Weldon	10		10		10	10.0%
2022	Welwyn	6		6		6	16.7%
2022	Weyakwin		9	9		9	22.2%
2022	Weyburn	197	121	318		318	35.5%
2022	White Fox	4		4		4	25.0%
2022	Whitewood	31	20	51	6	57	28.1%
2022	Wilkie	24	5	29		29	44.8%
2022	Willow Bunch H. A.	14	5	19		19	10.5%
2022	Windthorst	6		6		6	16.7%
2022	Wolseley	10	8	18		18	5.6%
2022	Wynyard	66	18	84	6	90	13.3%
2022	Yellow Grass	8	2	10		10	10.0%
2022	Yorkton	206	59	265		265	14.3%
2022	Young	10		10	4	14	7.1%
2022	Zenon Park	10		10		10	60.0%

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		Senior	Family				
2021		10,078	7,009	17,087	560	17,647	19.1%
2021	Abbey	6		6		6	50.0%
2021	Aberdeen	10	1	11		11	
2021	Abernethy	8	8	16		16	18.8%
2021	Air Ronge		21	21		21	4.8%
2021	Alameda	18	1	19		19	63.2%
2021	Alida	4		4		4	25.0%
2021	Allan	8	3	11		11	27.3%
2021	Alsask				4	4	25.0%
2021	Arborfield	19		19		19	36.8%
2021	Archerwill	8	4	12		12	33.3%
2021	Arcola	11		11	12	23	30.4%
2021	Asquith	18		18		18	
2021	Assiniboia	63	17	80		80	32.5%
2021	Avonlea	6		6		6	33.3%
2021	Balcarres	16	6	22		22	4.5%
2021	Balgonie	10		10		10	
2021	Battleford	66	37	103		103	3.9%
2021	Beauval	1	81	82		82	31.7%
2021	Beechy	18		18		18	77.8%
2021	Bengough	22	2	24	4	28	46.4%
2021	Bethune	4		4		4	
2021	Bienfait	8		8		8	37.5%
2021	Big River	16	21	37		37	5.4%
2021	Biggar	67	16	83		83	22.9%
2021	Birch Hills	36	6	42		42	2.4%
2021	Bjorkdale		1	1		1	
2021	Blaine Lake	24	5	29		29	24.1%
2021	Borden	12	1	13		13	15.4%
2021	Brabant Lake		5	5		5	
2021	Bredenbury	11		11	8	19	31.6%
2021	Broadview	26	3	29		29	31.0%
2021	Bruno	20		20		20	
2021	Buchanan	16		16		16	6.3%
2021	Buffalo Narrows		100	100		100	9.0%
2021	Cabri	14	7	21	6	27	14.8%
2021	Calder	8		8		8	37.5%
2021	Cando		7	7		7	14.3%
2021	Canora	81	22	103		103	20.4%
2021	Canwood	30	1	31		31	22.6%
2021	Carievale	14		14		14	42.9%
2021	Carlyle	39	9	48	24	72	2.8%
2021	Carnduff	27	5	32		32	31.3%
2021	Carragana		1	1		1	
2021	Carrot River	39	19	58	8	66	15.2%
2021	Central Butte	14		14		14	14.3%
2021	Choceland	33	7	40	6	46	21.7%
2021	Christopher Lake	12		12		12	8.3%
2021	Churchbridge	24	3	27	18	45	11.1%
2021	Climax	8	1	9		9	55.6%
2021	Codette	6		6		6	
2021	Cole Bay		14	14		14	7.1%

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		Senior	Family				
2021	Colonsay	10		10	8	18	5.6%
2021	Coronach	10	3	13	73	86	52.3%
2021	Craik	22	1	23		23	56.5%
2021	Creelman	4		4		4	
2021	Creighton	16	63	79		79	7.6%
2021	Cudworth	24	6	30		30	
2021	Cumberland House		110	110		110	8.2%
2021	Cupar	12	1	13		13	23.1%
2021	Cut Knife	20	6	26	6	32	25.0%
2021	Dalmeny	12	3	15		15	
2021	Davidson	24		24	12	36	5.6%
2021	Debden	14	9	23		23	8.7%
2021	Delisle	20	8	28	8	36	8.3%
2021	Denare Beach		12	12		12	8.3%
2021	Dinsmore	11	1	12		12	50.0%
2021	Doddsland	6		6		6	33.3%
2021	Dorintosh		7	7		7	14.3%
2021	Drake	10		10		10	30.0%
2021	Dubuc	4		4		4	
2021	Duck Lake	24	18	42		42	14.3%
2021	Dundurn	16		16	8	24	4.2%
2021	Dysart	6		6		6	16.7%
2021	Earl Grey	6		6		6	16.7%
2021	Eastend	11	2	13		13	53.8%
2021	Eatonia	12		12		12	41.7%
2021	Edam	16		16		16	6.3%
2021	Elbow	9		9		9	77.8%
2021	Elrose	16		16	16	32	18.8%
2021	Esterhazy	79	38	117		117	23.1%
2021	Estevan	89	206	295		295	46.1%
2021	Eston	12	13	25		25	8.0%
2021	Fillmore	9		9		9	44.4%
2021	Fleming		3	3		3	
2021	Foam Lake	36	5	41	6	47	23.4%
2021	Fort Qu'Appelle	40	38	78		78	9.0%
2021	Fox Valley		1	1	6	7	28.6%
2021	Francis	6		6		6	16.7%
2021	Frobisher	4		4		4	75.0%
2021	Frontier	11		11	18	29	41.4%
2021	Gainsborough	6		6		6	16.7%
2021	Gerald	4		4		4	
2021	Glaslyn	10	5	15		15	26.7%
2021	Glenavon	6		6		6	50.0%
2021	Goodsoil	10	2	12		12	16.7%
2021	Govan	2		2		2	
2021	Gravelbourg	25		25	12	37	8.1%
2021	Grayson	10		10		10	40.0%
2021	Green Lake		44	44		44	6.8%
2021	Grenfell	35		35		35	11.4%
2021	Gull Lake	22		22		22	63.6%
2021	Hafford	14	2	16		16	
2021	Hague	12		12		12	

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2021	Hanley	18		18		18	11.1%
2021	Harris	6	1	7		7	14.3%
2021	Hepburn	20	4	24		24	8.3%
2021	Herbert	22		22		22	22.7%
2021	Holdfast	6		6		6	16.7%
2021	Hudson Bay	36	20	56	24	80	18.8%
2021	Humboldt	120	53	173		173	20.8%
2021	Ile a La Crosse	8	152	160		160	4.4%
2021	Imperial	6		6		6	16.7%
2021	Indian Head	40	3	43	6	49	2.0%
2021	Invermay	10	3	13		13	38.5%
2021	Ituna	30	1	31		31	25.8%
2021	Jans Bay		25	25		25	8.0%
2021	Kamsack	68	5	73	15	88	30.7%
2021	Kelliher	22		22		22	36.4%
2021	Kelvington	34	1	35		35	8.6%
2021	Kenaston				4	4	50.0%
2021	Kennedy	16		16		16	25.0%
2021	Kerrobert	26		26		26	34.6%
2021	Killaly	6		6		6	100.0%
2021	Kincaid	1		1		1	100.0%
2021	Kindersley	90	22	112		112	14.3%
2021	Kinistino	16	11	27	8	35	17.1%
2021	Kipling	38	4	42		42	26.2%
2021	Kyle	34	4	38		38	36.8%
2021	La Loche		278	278		278	1.1%
2021	La Ronge	13	90	103		103	7.8%
2021	Lafleche	18		18	6	24	8.3%
2021	Laird	8		8		8	
2021	Lampman	16		16		16	43.8%
2021	Langenburg	40	2	42	16	58	3.4%
2021	Langham	10	1	11		11	9.1%
2021	Lanigan	20	1	21	36	57	12.3%
2021	Lashburn	22		22		22	27.3%
2021	Leader	12	3	15	6	21	19.0%
2021	Leask	18	4	22		22	18.2%
2021	Lemberg	16		16		16	12.5%
2021	Leoville	17	3	20		20	10.0%
2021	Leroy	10		10	10	20	10.0%
2021	Lestock		6	6		6	33.3%
2021	Limerick	6		6		6	
2021	Lintlaw	6		6		6	50.0%
2021	Lipton	10	1	11		11	
2021	Lloydminster	43	147	190		190	7.4%
2021	Loon Lake		4	4		4	25.0%
2021	Lucky Lake	18		18		18	38.9%
2021	Lumsden	25		25		25	
2021	Luseland	14	6	20		20	15.0%
2021	MacDowall	4		4		4	
2021	Macklin	10		10		10	30.0%
2021	MacNutt	2		2		2	
2021	Maidstone	20	4	24		24	

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2021	Manor	14	6	20	8	28	39.3%
2021	Maple Creek	34	6	40		40	2.5%
2021	Marcelin	10	1	11		11	9.1%
2021	Marengo				8	8	12.5%
2021	Margo	6		6		6	66.7%
2021	Marsden	6		6		6	16.7%
2021	Martensville	6	9	15		15	
2021	Maryfield	22		22		22	45.5%
2021	Meadow Lake	119	93	212		212	17.0%
2021	Medstead	10		10		10	50.0%
2021	Melfort	167	42	209		209	27.8%
2021	Melville	150	20	170		170	7.6%
2021	Meota	10	1	11		11	18.2%
2021	Michel Village		4	4		4	
2021	Midale	22		22		22	45.5%
2021	Milden	10		10		10	50.0%
2021	Milestone	19		19		19	5.3%
2021	Montmartre	20	5	25		25	12.0%
2021	Moose Jaw	442	404	846		846	14.1%
2021	Moosomin	88	41	129		129	5.4%
2021	Morse	21		21		21	57.1%
2021	Mossbank	10		10	4	14	
2021	Muenster	12		12		12	8.3%
2021	Naicam	29	11	40	6	46	17.4%
2021	Neudorf	18		18		18	50.0%
2021	Nipawin	164	51	215		215	18.6%
2021	Nokomis	16	2	18		18	44.4%
2021	Norquay	30		30		30	36.7%
2021	Northside	6		6		6	
2021	Ogema		6	6		6	33.3%
2021	Osler	6	3	9		9	
2021	Outlook	79	35	114		114	15.8%
2021	Oxbow	42	3	45	4	49	32.7%
2021	Paddockwood	10		10		10	20.0%
2021	Pangman	6		6		6	
2021	Paradise Hill	18	1	19		19	
2021	Parkside	4	6	10		10	10.0%
2021	Patuanak		16	16		16	
2021	Paynton	4		4		4	
2021	Pelican Narrows		1	1		1	
2021	Pelly	32		32		32	56.3%
2021	Pense	4		4		4	
2021	Perdue	22	2	24		24	25.0%
2021	Pierceland	20	4	24		24	20.8%
2021	Pinehouse		93	93	8	101	15.8%
2021	Porcupine Plain	24	13	37		37	18.9%
2021	Preeceville	12	5	17		17	17.6%
2021	Prince Albert	422	528	950		950	12.1%
2021	Punnichy	10	2	12		12	
2021	Qu'Appelle	20	9	29		29	13.8%
2021	Quill Lake	24	1	25		25	32.0%
2021	Quinton	4	5	9		9	

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2021	Rabbit Lake	12	1	13		13	30.8%
2021	Radisson	40	2	42		42	19.0%
2021	Radville	25		25		25	24.0%
2021	Raymore	32		32		32	50.0%
2021	Redvers	36	4	40	14	54	33.3%
2021	Regina	1,522	1,492	3,014		3,014	22.2%
2021	Regina Beach	10		10		10	
2021	Rhein		6	6		6	16.7%
2021	Riverhurst	4		4		4	25.0%
2021	Rocanville	30	6	36	14	50	10.0%
2021	Rockglen	24		24		24	45.8%
2021	Rose Valley	6	1	7	6	13	7.7%
2021	Rosetown	68	35	103		103	29.1%
2021	Rosthern	62	5	67	6	73	4.1%
2021	Rouleau	6		6		6	
2021	Saltcoats	17		17		17	47.1%
2021	Sandy Bay		61	61		61	13.1%
2021	Saskatoon	1,158	1,246	2,404		2,404	16.6%
2021	Sedley	6		6		6	16.7%
2021	Semans	6		6		6	50.0%
2021	Shaunavon	36	3	39		39	5.1%
2021	Shell Lake	16	3	19		19	
2021	Shellbrook	32	9	41		41	4.9%
2021	Southey	28	1	29		29	6.9%
2021	Spalding	10		10		10	30.0%
2021	Spiritwood	28	11	39		39	7.7%
2021	Springside	12	10	22		22	27.3%
2021	Spy Hill	19	1	20		20	80.0%
2021	St. Brieux	10		10	14	24	16.7%
2021	St. Georges Hill		11	11		11	
2021	St. Isidore-de-Bellevue	6		6		6	
2021	St. Louis	16	19	35		35	
2021	St. Walburg	30	8	38		38	26.3%
2021	Stanley Mission		10	10		10	20.0%
2021	Star City	14	6	20		20	55.0%
2021	Stenen	4		4		4	25.0%
2021	Stockholm	13		13		13	46.2%
2021	Stony Rapids		25	25	4	29	20.7%
2021	Stoughton	27	6	33	8	41	36.6%
2021	Strasbourg	27	1	28		28	7.1%
2021	Sturgis	14	11	25		25	8.0%
2021	Swift Current	250	62	312		312	25.0%
2021	Tantallon	6		6		6	50.0%
2021	The Battlefords H. A.	287	232	519		519	22.7%
2021	Theodore	16		16		16	75.0%
2021	Timber Bay		16	16		16	6.3%
2021	Tisdale	135	36	171		171	37.4%
2021	Tompkins	4		4		4	25.0%
2021	Turnor lake		19	19		19	10.5%
2021	Turtleford	22		22		22	4.5%
2021	Unity	59	16	75		75	20.0%
2021	Val Marie	6	2	8	6	14	64.3%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2021	Vanguard	11		11		11	81.8%
2021	Vanscoy	10		10		10	30.0%
2021	Vibank	10		10		10	30.0%
2021	Viscount				6	6	
2021	Vonda	8		8		8	25.0%
2021	Wadena	54	11	65		65	9.2%
2021	Wakaw	38	16	54		54	9.3%
2021	Waldeck		3	3		3	
2021	Waldheim	38	5	43	10	53	5.7%
2021	Wapella	12	1	13		13	53.8%
2021	Warman	44	8	52		52	
2021	Watrous	62	3	65	18	83	4.8%
2021	Watson	29	8	37	6	43	11.6%
2021	Wawota	16		16		16	31.3%
2021	Weldon	10		10		10	
2021	Welwyn	6		6		6	16.7%
2021	Weyakwin		9	9		9	11.1%
2021	Weyburn	197	121	318		318	33.0%
2021	White Fox	4		4		4	25.0%
2021	Whitewood	31	20	51	6	57	24.6%
2021	Wilkie	24	5	29		29	48.3%
2021	Willow Bunch H. A.	14	5	19		19	26.3%
2021	Windthorst	6		6		6	
2021	Wolseley	10	8	18		18	5.6%
2021	Wynyard	66	18	84	6	90	13.3%
2021	Yellow Grass	8	2	10		10	10.0%
2021	Yorkton	206	59	265		265	12.8%
2021	Young	10		10	4	14	7.1%
2021	Zenon Park	10		10		10	60.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2020		10,124	7,047	17,171	559	17,730	17.1%
2020	Abbey	6		6		6	83.3%
2020	Aberdeen	10	1	11		11	9.1%
2020	Abernethy	8	8	16		16	25.0%
2020	Air Ronge		20	20		20	15.0%
2020	Alameda	18	1	19		19	47.4%
2020	Alida	4		4		4	25.0%
2020	Allan	8	3	11		11	54.5%
2020	Alsask				4	4	
2020	Arborfield	19		19		19	36.8%
2020	Archerwill	8	4	12		12	25.0%
2020	Arcola	16		16	12	28	17.9%
2020	Asquith	18		18		18	16.7%
2020	Assiniboia	63	17	80		80	40.0%
2020	Avonlea	6		6		6	16.7%
2020	Balcarres	16	6	22		22	13.6%
2020	Balgonie	10		10		10	
2020	Battleford	66	37	103		103	11.7%
2020	Beauval	1	81	82		82	25.6%
2020	Beechy	18		18		18	66.7%
2020	Bengough	22	2	24	4	28	32.1%
2020	Bethune	4		4		4	25.0%
2020	Bienfait	8		8		8	37.5%
2020	Big River	16	21	37		37	
2020	Biggar	67	16	83		83	24.1%
2020	Birch Hills	36	6	42		42	19.0%
2020	Bjorkdale		1	1		1	
2020	Blaine Lake	24	5	29		29	27.6%
2020	Borden	12	1	13		13	15.4%
2020	Brabant Lake		5	5		5	
2020	Bredenbury	11		11	8	19	42.1%
2020	Broadview	30	3	33		33	48.5%
2020	Bruno	20		20		20	20.0%
2020	Buchanan	16		16		16	25.0%
2020	Buffalo Narrows		100	100		100	4.0%
2020	Cabri	14	7	21	6	27	29.6%
2020	Calder	8		8		8	25.0%
2020	Cando		7	7		7	
2020	Canora	82	22	104		104	23.1%
2020	Canwood	30	1	31		31	19.4%
2020	Carievale	14		14		14	35.7%
2020	Carlyle	39	9	48	24	72	5.6%
2020	Carnduff	27	6	33		33	33.3%
2020	Carragana		1	1		1	
2020	Carrot River	39	19	58	8	66	15.2%
2020	Central Butte	14		14		14	21.4%
2020	Choceland	33	7	40	6	46	21.7%
2020	Christopher Lake	12		12		12	
2020	Churchbridge	24	3	27	18	45	17.8%
2020	Climax	8	1	9		9	77.8%
2020	Codette	6		6		6	16.7%
2020	Cole Bay		14	14		14	28.6%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2020	Colonsay	10		10	8	18	16.7%
2020	Coronach	10	3	13	73	86	44.2%
2020	Craik	22	1	23		23	43.5%
2020	Creelman	4		4		4	25.0%
2020	Creighton	16	63	79		79	2.5%
2020	Cudworth	24	6	30		30	10.0%
2020	Cumberland House		110	110		110	8.2%
2020	Cupar	12	1	13		13	
2020	Cut Knife	20	6	26	6	32	21.9%
2020	Dalmeny	12	3	15		15	
2020	Davidson	24		24	12	36	5.6%
2020	Debden	14	9	23		23	17.4%
2020	Delisle	20	8	28	8	36	13.9%
2020	Denare Beach		12	12		12	16.7%
2020	Dinsmore	11	1	12		12	41.7%
2020	Doddsland	6		6		6	50.0%
2020	Dorintosh		7	7		7	
2020	Drake	10		10		10	50.0%
2020	Dubuc	4		4		4	25.0%
2020	Duck Lake	24	18	42		42	16.7%
2020	Dundurn	16		16	8	24	12.5%
2020	Dysart	6		6		6	66.7%
2020	Earl Grey	6		6		6	16.7%
2020	Eastend	11	2	13		13	38.5%
2020	Eatonia	12		12		12	50.0%
2020	Edam	16		16		16	6.3%
2020	Elbow	9		9		9	33.3%
2020	Elrose	16		16	16	32	18.8%
2020	Esterhazy	79	38	117		117	27.4%
2020	Estevan	89	206	295		295	39.0%
2020	Eston	12	13	25		25	12.0%
2020	Fillmore	9		9		9	33.3%
2020	Fleming		3	3		3	
2020	Foam Lake	36	6	42	6	48	22.9%
2020	Fort Qu'Appelle	52	26	78		78	20.5%
2020	Fox Valley		1	1	6	7	14.3%
2020	Francis	6		6		6	16.7%
2020	Frobisher	4		4		4	75.0%
2020	Frontier	11		11	18	29	58.6%
2020	Gainsborough	6		6		6	16.7%
2020	Gerald	4		4		4	
2020	Glaslyn	10	5	15		15	13.3%
2020	Glenavon	6		6		6	66.7%
2020	Goodsoil	10	2	12		12	8.3%
2020	Govan	4		4		4	50.0%
2020	Gravelbourg	25		25	12	37	18.9%
2020	Grayson	10		10		10	30.0%
2020	Green Lake		44	44		44	6.8%
2020	Grenfell	35		35		35	37.1%
2020	Gull Lake	22		22		22	54.5%
2020	Hafford	14	2	16		16	
2020	Hague	12		12		12	

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		Senior	Family				
2020	Hanley	18		18		18	27.8%
2020	Harris	8	1	9		9	55.6%
2020	Hepburn	20	4	24		24	4.2%
2020	Herbert	22		22		22	22.7%
2020	Holdfast	6		6		6	50.0%
2020	Hudson Bay	36	20	56	24	80	26.3%
2020	Humboldt	120	53	173		173	16.8%
2020	Ile a La Crosse	8	151	159		159	5.0%
2020	Imperial	6		6		6	16.7%
2020	Indian Head	40	3	43	6	49	2.0%
2020	Invermay	10	3	13		13	53.8%
2020	Ituna	30	1	31		31	22.6%
2020	Jans Bay		25	25		25	8.0%
2020	Kamsack	68	5	73	15	88	23.9%
2020	Kelliher	22		22		22	45.5%
2020	Kelvington	34	1	35		35	25.7%
2020	Kenaston				4	4	50.0%
2020	Kennedy	16		16		16	37.5%
2020	Kerrobert	26		26		26	15.4%
2020	Killaly	6		6		6	83.3%
2020	Kincaid	17		17		17	88.2%
2020	Kindersley	90	22	112		112	6.3%
2020	Kinistino	16	11	27	8	35	8.6%
2020	Kipling	38	4	42		42	31.0%
2020	Kyle	34	4	38		38	31.6%
2020	La Loche		279	279		279	1.1%
2020	La Ronge	13	89	102		102	4.9%
2020	Lafleche	18		18	6	24	12.5%
2020	Laird	8		8		8	37.5%
2020	Lampman	16		16		16	43.8%
2020	Langenburg	40	2	42	16	58	1.7%
2020	Langham	10	1	11		11	18.2%
2020	Lanigan	20	1	21	36	57	15.8%
2020	Lashburn	22		22		22	36.4%
2020	Leader	12	3	15	6	21	28.6%
2020	Leask	18	4	22		22	9.1%
2020	Lemberg	16		16		16	37.5%
2020	Leoville	17	3	20		20	5.0%
2020	Leroy	10		10	10	20	20.0%
2020	Lestock		6	6		6	50.0%
2020	Limerick	6		6		6	50.0%
2020	Lintlaw	6		6		6	50.0%
2020	Lipton	10	1	11		11	18.2%
2020	Lloydminster	43	147	190		190	6.3%
2020	Loon Lake		4	4		4	25.0%
2020	Lucky Lake	18		18		18	61.1%
2020	Lumsden	25		25		25	
2020	Luseland	14	6	20		20	15.0%
2020	MacDowall	4		4		4	
2020	Macklin	10		10		10	30.0%
2020	MacNutt	2		2		2	50.0%
2020	Maidstone	20	4	24		24	

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2020	Manor	14	6	20	8	28	32.1%
2020	Maple Creek	34	6	40		40	10.0%
2020	Marcelin	10	1	11		11	18.2%
2020	Marengo				8	8	12.5%
2020	Margo	6		6		6	50.0%
2020	Marsden	6		6		6	16.7%
2020	Martensville	6	9	15		15	6.7%
2020	Maryfield	22		22		22	45.5%
2020	Mayfair	4		4		4	75.0%
2020	Meadow Lake	120	93	213		213	8.9%
2020	Medstead	10		10		10	20.0%
2020	Melfort	167	42	209		209	14.8%
2020	Melville	147	20	167		167	10.2%
2020	Meota	10	1	11		11	
2020	Michel Village		4	4		4	25.0%
2020	Midale	22		22		22	50.0%
2020	Milden	10		10		10	70.0%
2020	Milestone	19	1	20		20	10.0%
2020	Montmartre	20	5	25		25	8.0%
2020	Moose Jaw	442	404	846		846	11.6%
2020	Moosomin	88	41	129		129	6.2%
2020	Morse	21		21		21	52.4%
2020	Mossbank	10		10	4	14	7.1%
2020	Muenster	12		12		12	8.3%
2020	Naicam	29	11	40	6	46	8.7%
2020	Neudorf	18		18		18	66.7%
2020	Nipawin	166	51	217		217	15.2%
2020	Nokomis	16	2	18		18	33.3%
2020	Norquay	30		30		30	40.0%
2020	Northside	6		6		6	
2020	Ogema		6	6		6	
2020	Osler	6	3	9		9	22.2%
2020	Outlook	79	35	114		114	14.0%
2020	Oxbow	42	3	45	4	49	16.3%
2020	Paddockwood	10		10		10	20.0%
2020	Pangman	6		6		6	16.7%
2020	Paradise Hill	18	1	19		19	10.5%
2020	Parkside	4	6	10		10	
2020	Patuanak		16	16		16	6.3%
2020	Paynton	4		4		4	50.0%
2020	Pelican Narrows		1	1		1	
2020	Pelly	32		32		32	56.3%
2020	Pense	4		4		4	
2020	Perdue	22	2	24		24	33.3%
2020	Pierceland	20	4	24		24	29.2%
2020	Pinehouse		93	93	7	100	15.0%
2020	Porcupine Plain	24	13	37		37	10.8%
2020	Preeceville	12	5	17		17	5.9%
2020	Prince Albert	422	529	951		951	7.8%
2020	Punnichy	10	2	12		12	8.3%
2020	Qu'Appelle	20	9	29		29	3.4%
2020	Quill Lake	24	1	25		25	28.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2020	Quinton	4	5	9		9	11.1%
2020	Rabbit Lake	12	1	13		13	15.4%
2020	Radisson	40	2	42		42	23.8%
2020	Radville	26		26		26	23.1%
2020	Raymore	32		32		32	46.9%
2020	Redvers	36	4	40	14	54	35.2%
2020	Regina	1,522	1,494	3,016		3,016	17.5%
2020	Regina Beach	10		10		10	
2020	Rhein		6	6		6	
2020	Riverhurst	4		4		4	
2020	Rocanville	30	6	36	14	50	12.0%
2020	Rockglen	24		24		24	33.3%
2020	Rose Valley	6	1	7	6	13	15.4%
2020	Rosetown	68	35	103		103	20.4%
2020	Rosthern	61	5	66	6	72	4.2%
2020	Rouleau	6		6		6	16.7%
2020	Saltcoats	17		17		17	41.2%
2020	Sandy Bay		99	99		99	18.2%
2020	Saskatoon	1,158	1,253	2,411		2,411	14.6%
2020	Sedley	6		6		6	33.3%
2020	Semans	6		6		6	33.3%
2020	Shaunavon	36	3	39		39	
2020	Shell Lake	16	3	19		19	15.8%
2020	Shellbrook	32	9	41		41	2.4%
2020	Southey	28	1	29		29	
2020	Spalding	10		10		10	20.0%
2020	Spiritwood	28	11	39		39	2.6%
2020	Springside	12	10	22		22	13.6%
2020	Spy Hill	19	1	20		20	80.0%
2020	St. Brieux	10		10	14	24	12.5%
2020	St. Georges Hill		11	11		11	9.1%
2020	St. Isidore-de-Bellevue	6		6		6	
2020	St. Louis	16	19	35		35	5.7%
2020	St. Walburg	30	8	38		38	10.5%
2020	Stanley Mission		10	10		10	20.0%
2020	Star City	14	6	20		20	55.0%
2020	Stenen	4	1	5		5	40.0%
2020	Stockholm	13		13		13	38.5%
2020	Stony Rapids		25	25	4	29	20.7%
2020	Stoughton	27	6	33	8	41	31.7%
2020	Strasbourg	27	1	28		28	
2020	Sturgis	14	11	25		25	28.0%
2020	Swift Current	250	62	312		312	16.7%
2020	Tantallon	6		6		6	50.0%
2020	The Battlefords H. A.	287	232	519		519	19.1%
2020	Theodore	16		16		16	68.8%
2020	Timber Bay		16	16		16	37.5%
2020	Tisdale	135	36	171		171	31.6%
2020	Tompkins	4		4		4	
2020	Turnor lake		19	19		19	5.3%
2020	Turtleford	22		22		22	9.1%
2020	Unity	59	16	75		75	10.7%

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2020	Val Marie	6	2	8	6	14	64.3%
2020	Vanguard	11		11		11	100.0%
2020	Vanscoy	10		10		10	
2020	Vibank	10		10		10	20.0%
2020	Viscount				6	6	16.7%
2020	Vonda	8		8		8	12.5%
2020	Wadena	54	11	65		65	9.2%
2020	Wakaw	38	16	54		54	1.9%
2020	Waldeck		3	3		3	
2020	Waldheim	38	5	43	10	53	18.9%
2020	Wapella	12	1	13		13	46.2%
2020	Warman	44	8	52		52	
2020	Watrous	62	3	65	18	83	2.4%
2020	Watson	29	8	37	6	43	25.6%
2020	Wawota	16		16		16	37.5%
2020	Weldon	10		10		10	
2020	Welwyn	6		6		6	
2020	Weyakwin		9	9		9	22.2%
2020	Weyburn	197	121	318		318	22.3%
2020	White Fox	4		4		4	25.0%
2020	Whitewood	31	20	51	6	57	29.8%
2020	Wilkie	24	5	29		29	17.2%
2020	Willow Bunch H. A.	14	5	19		19	42.1%
2020	Windthorst	6		6		6	16.7%
2020	Wolseley	10	8	18		18	5.6%
2020	Wynyard	66	18	84	6	90	13.3%
2020	Yellow Grass	8	2	10		10	20.0%
2020	Yorkton	206	59	265		265	9.8%
2020	Young	10		10	4	14	14.3%
2020	Zenon Park	10		10		10	60.0%

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2019		10,168	7,101	17,269	561	17,830	16.3%
2019	Abbey	6		6		6	83.3%
2019	Aberdeen	10	1	11		11	
2019	Abernethy	8	8	16		16	18.8%
2019	Air Ronge		20	20		20	5.0%
2019	Alameda	18	1	19		19	42.1%
2019	Alida	4		4		4	25.0%
2019	Allan	8	3	11		11	45.5%
2019	Alsask				6	6	33.3%
2019	Arborfield	19		19		19	31.6%
2019	Archerwill	8	4	12		12	25.0%
2019	Arcola	16		16	12	28	21.4%
2019	Asquith	18		18		18	11.1%
2019	Assiniboia	63	17	80		80	42.5%
2019	Avonlea	6		6		6	16.7%
2019	Balcarres	16	6	22		22	4.5%
2019	Balgonie	10		10		10	10.0%
2019	Battleford	66	37	103		103	6.8%
2019	Beauval	1	82	83		83	22.9%
2019	Beechy	18		18		18	72.2%
2019	Bengough	22	2	24	4	28	17.9%
2019	Bethune	4		4		4	
2019	Bienfait	8		8		8	
2019	Big River	16	21	37		37	2.7%
2019	Biggar	67	16	83		83	16.9%
2019	Birch Hills	36	6	42		42	7.1%
2019	Bjorkdale		1	1		1	
2019	Blaine Lake	24	5	29		29	17.2%
2019	Borden	12	1	13		13	38.5%
2019	Brabant Lake		9	9		9	22.2%
2019	Bredenbury	11		11	8	19	31.6%
2019	Broadview	30	3	33		33	27.3%
2019	Bruno	20		20		20	25.0%
2019	Buchanan	16		16		16	18.8%
2019	Buffalo Narrows		100	100		100	6.0%
2019	Cabri	14	7	21	6	27	22.2%
2019	Calder	8		8		8	12.5%
2019	Cando		7	7		7	
2019	Canora	82	22	104		104	19.2%
2019	Canwood	30	1	31		31	16.1%
2019	Carievale	14		14		14	28.6%
2019	Carlyle	39	9	48	24	72	
2019	Carnduff	27	6	33		33	33.3%
2019	Carragana		1	1		1	
2019	Carrot River	39	19	58	8	66	24.2%
2019	Central Butte	14		14		14	14.3%
2019	Chaplin	6	2	8		8	100.0%
2019	Chociceland	33	7	40	6	46	26.1%
2019	Christopher Lake	12		12		12	33.3%
2019	Churchbridge	24	3	27	18	45	13.3%
2019	Climax	8	2	10		10	80.0%
2019	Codette	6		6		6	

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2019	Cole Bay		14	14		14	28.6%
2019	Colonsay	10		10	8	18	11.1%
2019	Coronach	10	3	13	73	86	31.4%
2019	Craik	22	1	23		23	34.8%
2019	Creelman	4		4		4	
2019	Creighton	16	63	79		79	1.3%
2019	Cudworth	24	6	30		30	10.0%
2019	Cumberland House		112	112		112	14.3%
2019	Cupar	12	1	13		13	
2019	Cut Knife	20	6	26	6	32	28.1%
2019	Dalmeny	12	3	15		15	13.3%
2019	Davidson	24		24	12	36	2.8%
2019	Debden	14	9	23		23	17.4%
2019	Delisle	20	8	28	8	36	11.1%
2019	Denare Beach		12	12		12	16.7%
2019	Dinsmore	11	1	12		12	33.3%
2019	Doddsland	6		6		6	16.7%
2019	Dorintosh		7	7		7	28.6%
2019	Drake	10		10		10	40.0%
2019	Dubuc	4		4		4	
2019	Duck Lake	24	18	42		42	14.3%
2019	Dundurn	16		16	8	24	
2019	Dysart	6		6		6	50.0%
2019	Earl Grey	6		6		6	16.7%
2019	Eastend	11	2	13		13	38.5%
2019	Eatonia	12		12		12	33.3%
2019	Edam	16		16		16	6.3%
2019	Elbow	9		9		9	33.3%
2019	Elrose	16		16	16	32	25.0%
2019	Esterhazy	79	38	117		117	22.2%
2019	Estevan	89	206	295		295	38.6%
2019	Eston	12	13	25		25	8.0%
2019	Fillmore	9		9		9	11.1%
2019	Fleming		3	3		3	33.3%
2019	Foam Lake	36	6	42	6	48	18.8%
2019	Fort Qu'Appelle	52	26	78		78	12.8%
2019	Fox Valley		1	1	6	7	42.9%
2019	Francis	6		6		6	33.3%
2019	Frobisher	4		4		4	75.0%
2019	Frontier	11		11	18	29	51.7%
2019	Gainsborough	6		6		6	16.7%
2019	Gerald	4		4		4	25.0%
2019	Glaslyn	12	5	17		17	23.5%
2019	Glenavon	6		6		6	66.7%
2019	Goodsoil	10	2	12		12	8.3%
2019	Govan	6	1	7		7	57.1%
2019	Gravelbourg	25		25	12	37	16.2%
2019	Grayson	10		10		10	30.0%
2019	Green Lake		44	44		44	4.5%
2019	Grenfell	35		35		35	25.7%
2019	Gull Lake	22		22		22	40.9%
2019	Hafford	14	2	16		16	6.3%

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		Senior	Family				
2019	Hague	12		12		12	
2019	Hanley	18		18		18	27.8%
2019	Harris	8	1	9		9	44.4%
2019	Hepburn	20	4	24		24	4.2%
2019	Herbert	22		22		22	13.6%
2019	Holdfast	6		6		6	16.7%
2019	Hudson Bay	36	20	56	24	80	13.8%
2019	Humboldt	120	53	173		173	11.6%
2019	Ile a La Crosse	8	151	159		159	3.1%
2019	Imperial	6		6		6	
2019	Indian Head	40	3	43	6	49	4.1%
2019	Invermay	10	3	13		13	53.8%
2019	Ituna	30	1	31		31	16.1%
2019	Jans Bay		26	26		26	15.4%
2019	Jansen	4		4		4	100.0%
2019	Kamsack	68	5	73	15	88	25.0%
2019	Kelliher	22		22		22	45.5%
2019	Kelvington	34	1	35		35	20.0%
2019	Kenaston				4	4	25.0%
2019	Kennedy	16		16		16	62.5%
2019	Kerrobert	26		26		26	26.9%
2019	Killaly	6		6		6	83.3%
2019	Kincaid	17		17		17	82.4%
2019	Kindersley	90	22	112		112	0.9%
2019	Kinistino	16	11	27	8	35	8.6%
2019	Kipling	38	4	42		42	19.0%
2019	Kyle	34	4	38		38	26.3%
2019	La Loche		275	275		275	1.1%
2019	La Ronge	1	93	94		94	10.6%
2019	Lafleche	18		18	6	24	12.5%
2019	Laird	8		8		8	12.5%
2019	Lampman	16		16		16	43.8%
2019	Langenburg	40	2	42	16	58	3.4%
2019	Langham	10	1	11		11	27.3%
2019	Lanigan	20	1	21	36	57	15.8%
2019	Lashburn	22		22		22	31.8%
2019	Leader	12	3	15	6	21	23.8%
2019	Leask	18	4	22		22	22.7%
2019	Lemberg	16		16		16	43.8%
2019	Leoville	17	6	23		23	21.7%
2019	Leroy	12		12	10	22	27.3%
2019	Lestock		6	6		6	33.3%
2019	Limerick	6		6		6	16.7%
2019	Lintlaw	6		6		6	50.0%
2019	Lipton	10	1	11		11	27.3%
2019	Lloydminster	43	147	190		190	5.8%
2019	Loon Lake	20	4	24		24	87.5%
2019	Lucky Lake	18		18		18	61.1%
2019	Lumsden	25		25		25	12.0%
2019	Luseland	14	6	20		20	30.0%
2019	MacDowall	4		4		4	
2019	Macklin	10		10		10	50.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2019	MacNutt	2		2		2	50.0%
2019	Maidstone	20	4	24		24	4.2%
2019	Manor	14	6	20	8	28	25.0%
2019	Maple Creek	34	6	40		40	5.0%
2019	Marcelin	10	1	11		11	9.1%
2019	Marengo				8	8	
2019	Margo	6		6		6	50.0%
2019	Marsden	6		6		6	16.7%
2019	Marshall		4	4		4	100.0%
2019	Martensville	6	9	15		15	
2019	Maryfield	22		22		22	63.6%
2019	Mayfair	4		4		4	75.0%
2019	Meadow Lake	119	93	212		212	10.4%
2019	Medstead	10		10		10	20.0%
2019	Melfort	167	42	209		209	14.4%
2019	Melville	147	20	167		167	18.0%
2019	Meota	10	1	11		11	
2019	Michel Village		4	4		4	
2019	Midale	22		22		22	50.0%
2019	Milden	10		10		10	50.0%
2019	Milestone	19	1	20		20	10.0%
2019	Montmartre	20	5	25		25	
2019	Moose Jaw	442	404	846		846	15.1%
2019	Moosomin	88	44	132		132	9.1%
2019	Morse	21		21		21	47.6%
2019	Mossbank	10		10	4	14	7.1%
2019	Muenster	12		12		12	
2019	Naicam	29	11	40	6	46	4.3%
2019	Neudorf	18		18		18	55.6%
2019	Nipawin	166	51	217		217	16.1%
2019	Nokomis	16	2	18		18	33.3%
2019	Norquay	30		30		30	40.0%
2019	Northside	6		6		6	33.3%
2019	Ogema		6	6		6	
2019	Osler	6	3	9		9	
2019	Outlook	79	35	114		114	22.8%
2019	Oxbow	42	5	47	4	51	29.4%
2019	Paddockwood	10		10		10	30.0%
2019	Pangman	6		6		6	
2019	Paradise Hill	18	1	19		19	5.3%
2019	Parkside	4	6	10		10	30.0%
2019	Patuanak		16	16		16	
2019	Paynton	6		6		6	66.7%
2019	Pelican Narrows		1	1		1	
2019	Pelly	32		32		32	59.4%
2019	Pense	4		4		4	25.0%
2019	Perdue	22	2	24		24	41.7%
2019	Pierceland	20	4	24		24	16.7%
2019	Pinehouse		93	93	7	100	14.0%
2019	Porcupine Plain	24	15	39		39	10.3%
2019	Preeceville	12	5	17		17	
2019	Prince Albert	422	528	950		950	5.1%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2019	Punnichy	10	2	12		12	
2019	Qu'Appelle	20	9	29		29	10.3%
2019	Quill Lake	24	2	26		26	23.1%
2019	Quinton	4	5	9		9	
2019	Rabbit Lake	12	1	13		13	15.4%
2019	Radisson	40	2	42		42	23.8%
2019	Radville	26		26		26	34.6%
2019	Raymore	32		32		32	46.9%
2019	Redvers	36	4	40	14	54	9.3%
2019	Regina	1,522	1,496	3,018		3,018	17.4%
2019	Regina Beach	10		10		10	
2019	Rhein	6	6	12		12	50.0%
2019	Riverhurst	4		4		4	25.0%
2019	Rocanville	30	6	36	14	50	20.0%
2019	Rockglen	24	2	26		26	30.8%
2019	Rose Valley	6	1	7	6	13	23.1%
2019	Rosetown	70	35	105		105	16.2%
2019	Rosthern	61	5	66	6	72	11.1%
2019	Rouleau	6		6		6	16.7%
2019	Saltcoats	17		17		17	35.3%
2019	Sandy Bay		103	103		103	10.7%
2019	Saskatoon	1,158	1,257	2,415		2,415	10.4%
2019	Sedley	6		6		6	16.7%
2019	Semans	10		10		10	80.0%
2019	Shaunavon	36	3	39		39	
2019	Shell Lake	16	3	19		19	10.5%
2019	Shellbrook	32	9	41		41	4.9%
2019	Southey	28	1	29		29	
2019	Spalding	10		10		10	30.0%
2019	Spiritwood	28	11	39		39	5.1%
2019	Springside	12	10	22		22	9.1%
2019	Spy Hill	19	5	24		24	79.2%
2019	St. Brieux	12		12	14	26	15.4%
2019	St. Georges Hill		11	11		11	9.1%
2019	St. Isidore-de-Bellevue	6		6		6	
2019	St. Louis	16	19	35		35	
2019	St. Walburg	30	8	38		38	7.9%
2019	Stanley Mission		10	10		10	10.0%
2019	Star City	14	6	20		20	30.0%
2019	Stenen	4	1	5		5	40.0%
2019	Stockholm	13		13		13	30.8%
2019	Stony Rapids		25	25	4	29	20.7%
2019	Stoughton	27	6	33	8	41	24.4%
2019	Strasbourg	27	1	28		28	3.6%
2019	Sturgis	14	13	27		27	29.6%
2019	Swift Current	250	62	312		312	15.1%
2019	Tantallon	6		6		6	50.0%
2019	The Battlefords H. A.	287	232	519		519	15.2%
2019	Theodore	16		16		16	62.5%
2019	Timber Bay		18	18		18	50.0%
2019	Tisdale	135	36	171		171	24.6%
2019	Tompkins	4		4		4	25.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2019	Turnor lake		19	19		19	10.5%
2019	Turtleford	22		22		22	4.5%
2019	Unity	59	16	75		75	8.0%
2019	Val Marie	6	2	8	6	14	42.9%
2019	Vanguard	11		11		11	72.7%
2019	Vanscoy	10		10		10	20.0%
2019	Vibank	10		10		10	60.0%
2019	Viscount				6	6	
2019	Vonda	8		8		8	12.5%
2019	Wadena	54	11	65		65	6.2%
2019	Wakaw	38	16	54		54	14.8%
2019	Waldeck		3	3		3	
2019	Waldheim	38	5	43	10	53	17.0%
2019	Wapella	14	3	17		17	70.6%
2019	Warman	44	8	52		52	1.9%
2019	Watrous	62	3	65	18	83	6.0%
2019	Watson	32	10	42	6	48	43.8%
2019	Wawota	16		16		16	43.8%
2019	Weldon	10		10		10	20.0%
2019	Welwyn	6		6		6	16.7%
2019	Weyakwin		13	13		13	38.5%
2019	Weyburn	197	121	318		318	25.8%
2019	White Fox	4		4		4	25.0%
2019	Whitewood	31	20	51	6	57	31.6%
2019	Wilkie	24	5	29		29	51.7%
2019	Willow Bunch H. A.	14	5	19		19	52.6%
2019	Windthorst	6		6		6	33.3%
2019	Wolseley	10	8	18		18	5.6%
2019	Wynyard	66	18	84	6	90	10.0%
2019	Yellow Grass	8	2	10		10	30.0%
2019	Yorkton	206	59	265		265	5.7%
2019	Young	10		10	4	14	28.6%
2019	Zenon Park	10		10		10	50.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2018		10,199	7,172	17,371	559	17,930	16.8%
2018	Abbey	6		6		6	66.7%
2018	Aberdeen	10	1	11		11	9.1%
2018	Abernethy	8	8	16		16	
2018	Air Ronge		21	21		21	19.0%
2018	Alameda	18	1	19		19	47.4%
2018	Alida	4		4		4	50.0%
2018	Allan	8	3	11		11	27.3%
2018	Alsask				4	4	
2018	Arborfield	19		19		19	36.8%
2018	Archerwill	8	4	12		12	25.0%
2018	Arcola	16		16	12	28	14.3%
2018	Asquith	18		18		18	5.6%
2018	Assiniboia	63	17	80		80	25.0%
2018	Avonlea	6		6		6	
2018	Balcarres	16	6	22		22	9.1%
2018	Balgonie	10		10		10	
2018	Battleford	66	37	103		103	5.8%
2018	Beauval	1	82	83		83	19.3%
2018	Beechy	18		18		18	72.2%
2018	Bengough	22	2	24	4	28	25.0%
2018	Bethune	4		4		4	25.0%
2018	Bienfait	8		8		8	12.5%
2018	Big River	16	21	37		37	5.4%
2018	Biggar	67	16	83		83	15.7%
2018	Birch Hills	36	6	42		42	9.5%
2018	Bjorkdale		1	1		1	
2018	Blaine Lake	24	5	29		29	13.8%
2018	Borden	12	1	13		13	15.4%
2018	Brabant Lake		10	10		10	20.0%
2018	Bredenbury	11	2	13	8	21	33.3%
2018	Broadview	30	3	33		33	21.2%
2018	Bruno	20		20		20	30.0%
2018	Buchanan	16		16		16	31.3%
2018	Buffalo Narrows		100	100		100	5.0%
2018	Cabri	14	7	21	6	27	14.8%
2018	Calder	8		8		8	25.0%
2018	Cando		7	7		7	14.3%
2018	Canora	82	22	104		104	15.4%
2018	Canwood	30	1	31		31	9.7%
2018	Carievale	14		14		14	42.9%
2018	Carlyle	39	9	48	24	72	1.4%
2018	Carnduff	27	6	33		33	24.2%
2018	Carragana		1	1		1	
2018	Carrot River	39	21	60	8	68	30.9%
2018	Central Butte	14		14		14	28.6%
2018	Chaplin	6	4	10		10	100.0%
2018	Chociceland	33	7	40	6	46	23.9%
2018	Christopher Lake	12		12		12	8.3%
2018	Churchbridge	24	3	27	18	45	11.1%
2018	Climax	8	3	11		11	72.7%
2018	Codette	6		6		6	

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2018	Cole Bay		16	16		16	25.0%
2018	Colonsay	10		10	8	18	27.8%
2018	Coronach	10	3	13	73	86	30.2%
2018	Craik	22	1	23		23	17.4%
2018	Creelman	4		4		4	25.0%
2018	Creighton	16	63	79		79	6.3%
2018	Cudworth	24	6	30		30	3.3%
2018	Cumberland House		112	112		112	24.1%
2018	Cupar	12	1	13		13	
2018	Cut Knife	20	6	26	6	32	21.9%
2018	Dalmeny	12	3	15		15	13.3%
2018	Davidson	24		24	12	36	2.8%
2018	Debden	14	9	23		23	13.0%
2018	Delisle	20	8	28	8	36	2.8%
2018	Denare Beach		12	12		12	16.7%
2018	Dinsmore	11	1	12		12	41.7%
2018	Doddsland	6		6		6	50.0%
2018	Dorintosh		7	7		7	
2018	Drake	10		10		10	50.0%
2018	Dubuc	4		4		4	25.0%
2018	Duck Lake	24	18	42		42	11.9%
2018	Dundurn	16		16	8	24	
2018	Dysart	12		12		12	75.0%
2018	Earl Grey	6		6		6	33.3%
2018	Eastend	11	2	13		13	38.5%
2018	Eatonia	12		12		12	58.3%
2018	Edam	16		16		16	25.0%
2018	Elbow	9		9		9	22.2%
2018	Elrose	16		16	16	32	31.3%
2018	Esterhazy	79	38	117		117	35.0%
2018	Estevan	89	205	294		294	35.0%
2018	Eston	12	13	25		25	12.0%
2018	Fillmore	9		9		9	33.3%
2018	Fleming		5	5		5	40.0%
2018	Foam Lake	36	6	42	6	48	18.8%
2018	Fort Qu'Appelle	52	26	78		78	7.7%
2018	Fox Valley		1	1	6	7	71.4%
2018	Francis	6		6		6	50.0%
2018	Frobisher	4		4		4	75.0%
2018	Frontier	11		11	18	29	41.4%
2018	Gainsborough	6		6		6	16.7%
2018	Gerald	4		4		4	25.0%
2018	Glaslyn	12	5	17		17	17.6%
2018	Glen Ewen	4		4		4	100.0%
2018	Glenavon	6		6		6	66.7%
2018	Goodsoil	10	2	12		12	25.0%
2018	Govan	6	1	7		7	42.9%
2018	Gravelbourg	25		25	12	37	13.5%
2018	Grayson	10		10		10	60.0%
2018	Green Lake		45	45		45	13.3%
2018	Grenfell	35		35		35	31.4%
2018	Gull Lake	22		22		22	22.7%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2018	Hafford	14	2	16		16	12.5%
2018	Hague	12		12		12	
2018	Hanley	18		18		18	
2018	Harris	8	1	9		9	55.6%
2018	Hepburn	20	4	24		24	4.2%
2018	Herbert	22		22		22	13.6%
2018	Hodgeville	4		4		4	100.0%
2018	Holdfast	6		6		6	33.3%
2018	Hudson Bay	36	24	60	24	84	22.6%
2018	Humboldt	120	53	173		173	12.7%
2018	Ile a La Crosse	8	150	158		158	4.4%
2018	Imperial	6		6		6	16.7%
2018	Indian Head	40	3	43	6	49	12.2%
2018	Invermay	10	3	13		13	38.5%
2018	Ituna	30	1	31		31	22.6%
2018	Jans Bay		26	26		26	15.4%
2018	Jansen	4		4		4	100.0%
2018	Kamsack	69	5	74	15	89	32.6%
2018	Kelliher	22		22		22	31.8%
2018	Kelvington	34	2	36		36	16.7%
2018	Kenaston				4	4	25.0%
2018	Kennedy	16		16		16	56.3%
2018	Kerrobert	26		26		26	11.5%
2018	Killaly	6		6		6	50.0%
2018	Kincaid	17		17		17	82.4%
2018	Kindersley	90	22	112		112	2.7%
2018	Kinistino	16	11	27	8	35	17.1%
2018	Kipling	38	4	42		42	26.2%
2018	Kyle	34	4	38		38	21.1%
2018	La Loche		271	271		271	1.1%
2018	La Ronge	1	93	94		94	12.8%
2018	Lafleche	18		18	6	24	20.8%
2018	Laird	8		8		8	12.5%
2018	Lampman	16		16		16	37.5%
2018	Langenburg	40	2	42	16	58	3.4%
2018	Langham	10	1	11		11	9.1%
2018	Lanigan	20	1	21	36	57	21.1%
2018	Lashburn	22		22		22	27.3%
2018	Leader	12	3	15	6	21	28.6%
2018	Leask	18	4	22		22	18.2%
2018	Lemberg	16		16		16	43.8%
2018	Leoville	17	6	23		23	39.1%
2018	Leroy	12		12	10	22	31.8%
2018	Lestock	6	6	12		12	75.0%
2018	Limerick	6		6		6	33.3%
2018	Lintlaw	6		6		6	16.7%
2018	Lipton	10	1	11		11	18.2%
2018	Lloydminster	43	147	190		190	7.4%
2018	Loon Lake	20	4	24		24	70.8%
2018	Lucky Lake	18		18		18	55.6%
2018	Lumsden	25		25		25	4.0%
2018	Luseland	14	6	20		20	10.0%

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		Senior	Family				
2018	MacDowall	4		4		4	
2018	Macklin	10		10		10	20.0%
2018	MacNutt	2		2		2	
2018	Maidstone	20	4	24		24	
2018	Manor	14	6	20	8	28	32.1%
2018	Maple Creek	34	6	40		40	7.5%
2018	Marcelin	10	1	11		11	36.4%
2018	Marengo				8	8	
2018	Margo	6		6		6	
2018	Marsden	6		6		6	
2018	Marshall		4	4		4	75.0%
2018	Martensville	6	9	15		15	13.3%
2018	Maryfield	22		22		22	54.5%
2018	Mayfair	4		4		4	50.0%
2018	Meadow Lake	119	94	213		213	10.8%
2018	Medstead	10		10		10	30.0%
2018	Melfort	167	42	209		209	13.9%
2018	Melville	147	20	167		167	10.2%
2018	Meota	10	1	11		11	
2018	Michel Village		4	4		4	
2018	Midale	22		22		22	54.5%
2018	Milden	10		10		10	30.0%
2018	Milestone	19	1	20		20	20.0%
2018	Montmartre	20	5	25		25	4.0%
2018	Moose Jaw	442	405	847		847	14.5%
2018	Moosomin	88	44	132		132	14.4%
2018	Morse	21		21		21	47.6%
2018	Mossbank	10		10	4	14	
2018	Muenster	12		12		12	25.0%
2018	Naicam	29	11	40	6	46	10.9%
2018	Neudorf	18		18		18	50.0%
2018	Nipawin	166	51	217		217	18.4%
2018	Nokomis	16	2	18		18	16.7%
2018	Norquay	30		30		30	30.0%
2018	Northside	6		6		6	
2018	Ogema		6	6		6	
2018	Osler	6	3	9		9	
2018	Outlook	79	35	114		114	29.8%
2018	Oxbow	42	5	47	4	51	31.4%
2018	Paddockwood	10		10		10	10.0%
2018	Pangman	6		6		6	33.3%
2018	Paradise Hill	18	1	19		19	15.8%
2018	Parkside	4	6	10		10	10.0%
2018	Patuanak		16	16		16	18.8%
2018	Paynton	6		6		6	33.3%
2018	Pelican Narrows		1	1		1	100.0%
2018	Pelly	32		32		32	46.9%
2018	Pense	4		4		4	25.0%
2018	Perdue	22	2	24		24	29.2%
2018	Pierceland	20	4	24		24	12.5%
2018	Pinehouse		93	93	7	100	14.0%
2018	Porcupine Plain	24	19	43		43	23.3%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2018	Preeceville	12	5	17		17	5.9%
2018	Prince Albert	421	527	948		948	8.3%
2018	Punnichy	10	3	13		13	15.4%
2018	Qu'Appelle	20	9	29		29	6.9%
2018	Quill Lake	24	4	28		28	25.0%
2018	Quinton	4	5	9		9	44.4%
2018	Rabbit Lake	12	1	13		13	23.1%
2018	Radisson	40	2	42		42	26.2%
2018	Radville	26		26		26	26.9%
2018	Raymore	32		32		32	34.4%
2018	Redvers	36	4	40	14	54	7.4%
2018	Regina	1,523	1,502	3,025		3,025	15.3%
2018	Regina Beach	10		10		10	
2018	Rhein	6	6	12		12	50.0%
2018	Riverhurst	4		4		4	
2018	Rocanville	31	6	37	14	51	37.3%
2018	Rockglen	24	2	26		26	23.1%
2018	Rose Valley	6	1	7	6	13	15.4%
2018	Rosetown	70	35	105		105	19.0%
2018	Rosthern	61	5	66	6	72	18.1%
2018	Rouleau	6		6		6	
2018	Saltcoats	17		17		17	41.2%
2018	Sandy Bay		104	104		104	14.4%
2018	Saskatoon	1,161	1,261	2,422		2,422	12.8%
2018	Sedley	6		6		6	
2018	Semans	10		10		10	60.0%
2018	Shaunavon	36	3	39		39	2.6%
2018	Shell Lake	16	3	19		19	21.1%
2018	Shellbrook	32	9	41		41	9.8%
2018	Southey	28	1	29		29	6.9%
2018	Spalding	10	1	11		11	54.5%
2018	Spiritwood	28	11	39		39	10.3%
2018	Springside	12	10	22		22	27.3%
2018	Spy Hill	19	5	24		24	83.3%
2018	St. Brieux	12		12	14	26	26.9%
2018	St. Georges Hill		12	12		12	
2018	St. Isidore-de-Bellevue	6		6		6	
2018	St. Louis	16	19	35		35	2.9%
2018	St. Walburg	30	8	38		38	2.6%
2018	Stanley Mission		10	10		10	30.0%
2018	Star City	14	6	20		20	35.0%
2018	Stenen	4	1	5		5	20.0%
2018	Stockholm	13		13		13	23.1%
2018	Stony Rapids		52	52	4	56	55.4%
2018	Stoughton	27	6	33	8	41	17.1%
2018	Strasbourg	27	1	28		28	25.0%
2018	Sturgis	14	13	27		27	18.5%
2018	Swift Current	250	62	312		312	20.5%
2018	Tantallon	6		6		6	50.0%
2018	The Battlefords H. A.	287	232	519		519	9.2%
2018	Theodore	16		16		16	56.3%
2018	Timber Bay		18	18		18	38.9%

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		Senior	Family				
2018	Tisdale	135	36	171		171	25.7%
2018	Tompkins	4		4		4	
2018	Torquay	6		6		6	100.0%
2018	Turnor lake		19	19		19	15.8%
2018	Turtleford	22		22		22	13.6%
2018	Unity	59	16	75		75	9.3%
2018	Val Marie	6	3	9	6	15	33.3%
2018	Vanguard	11		11		11	45.5%
2018	Vanscoy	10		10		10	10.0%
2018	Vibank	10		10		10	30.0%
2018	Viscount				6	6	
2018	Vonda	8		8		8	25.0%
2018	Wadena	54	11	65		65	4.6%
2018	Wakaw	38	16	54		54	11.1%
2018	Waldeck		3	3		3	
2018	Waldheim	38	5	43	10	53	18.9%
2018	Wapella	14	3	17		17	58.8%
2018	Warman	44	8	52		52	3.8%
2018	Watrous	62	3	65	18	83	10.8%
2018	Watson	32	16	48	6	54	42.6%
2018	Wawota	16		16		16	25.0%
2018	Weldon	10		10		10	10.0%
2018	Welwyn	6		6		6	16.7%
2018	Weyakwin		13	13		13	23.1%
2018	Weyburn	197	121	318		318	24.8%
2018	White Fox	4		4		4	50.0%
2018	Whitewood	31	20	51	6	57	29.8%
2018	Wilkie	24	6	30		30	46.7%
2018	Willow Bunch H. A.	14	7	21		21	42.9%
2018	Windthorst	6		6		6	33.3%
2018	Wolseley	10	8	18		18	
2018	Wynyard	66	18	84	6	90	15.6%
2018	Yellow Grass	8	2	10		10	50.0%
2018	Yorkton	206	59	265		265	4.9%
2018	Young	10		10	4	14	28.6%
2018	Zenon Park	10		10		10	30.0%

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		Senior	Family				
2017		10,230	7,169	17,399	559	17,958	14.6%
2017	Abbey	6		6		6	33.3%
2017	Aberdeen	10	1	11		11	
2017	Abernethy	8	8	16		16	12.5%
2017	Air Ronge		21	21		21	4.8%
2017	Alameda	18	1	19		19	36.8%
2017	Alida	4		4		4	
2017	Allan	8	3	11		11	45.5%
2017	Alsask				4	4	
2017	Annaheim	6		6		6	100.0%
2017	Arborfield	20		20		20	30.0%
2017	Archerwill	8	4	12		12	16.7%
2017	Arcola	16		16	12	28	25.0%
2017	Asquith	18		18		18	16.7%
2017	Assiniboia	63	17	80		80	22.5%
2017	Avonlea	6		6		6	16.7%
2017	Balcarres	16	6	22		22	
2017	Balgonie	10		10		10	10.0%
2017	Battleford	66	37	103		103	2.9%
2017	Beauval	1	82	83		83	16.9%
2017	Beechy	18		18		18	50.0%
2017	Bengough	22	4	26	4	30	20.0%
2017	Bethune	4		4		4	
2017	Bienfait	8		8		8	12.5%
2017	Big River	16	21	37		37	18.9%
2017	Biggar	67	16	83		83	9.6%
2017	Birch Hills	38	6	44		44	15.9%
2017	Bjorkdale		1	1		1	
2017	Blaine Lake	24	5	29		29	27.6%
2017	Borden	12	1	13		13	15.4%
2017	Brabant Lake		11	11		11	36.4%
2017	Bredenbury	11	4	15	8	23	39.1%
2017	Broadview	30	3	33		33	24.2%
2017	Bruno	20		20		20	30.0%
2017	Buchanan	16		16		16	6.3%
2017	Buffalo Narrows		100	100		100	5.0%
2017	Cabri	14	7	21	6	27	14.8%
2017	Calder	8		8		8	12.5%
2017	Cando		7	7		7	
2017	Canora	82	22	104		104	26.0%
2017	Canwood	30	1	31		31	19.4%
2017	Carievale	14		14		14	50.0%
2017	Carlyle	39	9	48	24	72	5.6%
2017	Carnduff	27	6	33		33	21.2%
2017	Carragana		1	1		1	
2017	Carrot River	39	21	60	8	68	10.3%
2017	Central Butte	14		14		14	
2017	Chaplin	6	4	10		10	80.0%
2017	Chocicland	34	7	41	6	47	27.7%
2017	Christopher Lake	12		12		12	8.3%
2017	Churchbridge	24	3	27	18	45	22.2%
2017	Climax	8	3	11		11	54.5%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2017	Codette	6		6		6	
2017	Cole Bay		16	16		16	43.8%
2017	Colonsay	10		10	8	18	44.4%
2017	Coronach	10	3	13	73	86	24.4%
2017	Craik	22	1	23		23	30.4%
2017	Creelman	4		4		4	25.0%
2017	Creighton	16	63	79		79	6.3%
2017	Cudworth	24	6	30		30	13.3%
2017	Cumberland House		113	113		113	15.9%
2017	Cupar	12	1	13		13	7.7%
2017	Cut Knife	20	6	26	6	32	37.5%
2017	Dalmeny	12	3	15		15	6.7%
2017	Davidson	24		24	12	36	8.3%
2017	Debden	14	9	23		23	8.7%
2017	Delisle	20	8	28	8	36	11.1%
2017	Denare Beach		12	12		12	33.3%
2017	Dinsmore	11	1	12		12	41.7%
2017	Doddsland	6		6		6	50.0%
2017	Dorintosh		7	7		7	28.6%
2017	Drake	10		10		10	30.0%
2017	Dubuc	4		4		4	25.0%
2017	Duck Lake	24	18	42		42	11.9%
2017	Dundurn	16		16	8	24	8.3%
2017	Dysart	12		12		12	58.3%
2017	Earl Grey	6		6		6	33.3%
2017	Eastend	11	3	14		14	21.4%
2017	Eatonia	12		12		12	33.3%
2017	Edam	16		16		16	37.5%
2017	Elbow	9		9		9	22.2%
2017	Elrose	16		16	16	32	21.9%
2017	Endeavour		1	1		1	100.0%
2017	Esterhazy	79	38	117		117	29.1%
2017	Estevan	89	206	295		295	32.2%
2017	Eston	12	13	25		25	4.0%
2017	Fillmore	9		9		9	22.2%
2017	Fleming		5	5		5	40.0%
2017	Foam Lake	36	6	42	6	48	29.2%
2017	Fort Qu'Appelle	52	26	78		78	9.0%
2017	Fosston	4		4		4	100.0%
2017	Fox Valley		1	1	6	7	57.1%
2017	Francis	6		6		6	16.7%
2017	Frobisher	4		4		4	75.0%
2017	Frontier	11		11	18	29	44.8%
2017	Gainsborough	6		6		6	16.7%
2017	Gerald	4		4		4	25.0%
2017	Glaslyn	12	5	17		17	5.9%
2017	Glen Ewen	4		4		4	50.0%
2017	Glenavon	6		6		6	33.3%
2017	Goodsoil	10	2	12		12	16.7%
2017	Govan	6	1	7		7	42.9%
2017	Gravelbourg	25		25	12	37	16.2%
2017	Grayson	10		10		10	60.0%

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2017	Green Lake		55	55		55	29.1%
2017	Grenfell	35		35		35	20.0%
2017	Gull Lake	22		22		22	22.7%
2017	Hafford	14	2	16		16	
2017	Hague	12		12		12	16.7%
2017	Hanley	18		18		18	22.2%
2017	Harris	8	1	9		9	44.4%
2017	Hepburn	20	4	24		24	
2017	Herbert	22		22		22	4.5%
2017	Hodgeville	4		4		4	100.0%
2017	Holdfast	6		6		6	16.7%
2017	Hudson Bay	36	24	60	24	84	21.4%
2017	Humboldt	120	54	174		174	12.1%
2017	Hyas	4		4		4	100.0%
2017	Ile a La Crosse	8	149	157		157	3.2%
2017	Imperial	6		6		6	
2017	Indian Head	40	3	43	6	49	6.1%
2017	Invermay	10	3	13		13	38.5%
2017	Ituna	30	1	31		31	29.0%
2017	Jans Bay		26	26		26	23.1%
2017	Jansen	4		4		4	50.0%
2017	Kamsack	69	5	74	15	89	31.5%
2017	Kelliher	22		22		22	22.7%
2017	Kelvington	34	2	36		36	2.8%
2017	Kenaston				4	4	
2017	Kennedy	16		16		16	81.3%
2017	Kerrobert	26		26		26	15.4%
2017	Killaly	6		6		6	33.3%
2017	Kincaid	17		17		17	70.6%
2017	Kindersley	90	22	112		112	5.4%
2017	Kinistino	16	13	29	8	37	32.4%
2017	Kipling	38	4	42		42	16.7%
2017	Kyle	33	4	37		37	27.0%
2017	La Loche		271	271		271	1.5%
2017	La Ronge	1	91	92		92	6.5%
2017	Lafleche	17		17	6	23	17.4%
2017	Laird	8		8		8	
2017	Lampman	16		16		16	31.3%
2017	Langenburg	40	2	42	16	58	1.7%
2017	Langham	10	1	11		11	27.3%
2017	Lanigan	20	1	21	36	57	29.8%
2017	Lashburn	22		22		22	22.7%
2017	Leader	12	3	15	6	21	14.3%
2017	Leask	18	4	22		22	9.1%
2017	Lemberg	16		16		16	43.8%
2017	Leoville	17	6	23		23	17.4%
2017	Leroy	12		12	10	22	22.7%
2017	Lestock	6	6	12		12	83.3%
2017	Limerick	6		6		6	33.3%
2017	Lintlaw	6		6		6	33.3%
2017	Lipton	10	1	11		11	9.1%
2017	Lloydminster	43	148	191		191	6.8%

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2017	Loon Lake	20	4	24		24	66.7%
2017	Lucky Lake	18		18		18	50.0%
2017	Lumsden	25		25		25	8.0%
2017	Luseland	14	6	20		20	15.0%
2017	MacDowall	4		4		4	
2017	Macklin	10		10		10	10.0%
2017	MacNutt	2		2		2	
2017	Maidstone	20	4	24		24	
2017	Manor	14	6	20	8	28	35.7%
2017	Maple Creek	34	6	40		40	10.0%
2017	Marcelin	10	1	11		11	45.5%
2017	Marengo				8	8	12.5%
2017	Margo	6		6		6	16.7%
2017	Marsden	6		6		6	
2017	Marshall		4	4		4	50.0%
2017	Martensville	6	9	15		15	
2017	Maryfield	22		22		22	45.5%
2017	Mayfair	4		4		4	50.0%
2017	Maymont	6		6		6	83.3%
2017	Meadow Lake	119	94	213		213	9.9%
2017	Medstead	10		10		10	20.0%
2017	Melfort	167	42	209		209	13.9%
2017	Melville	147	20	167		167	12.0%
2017	Meota	10	1	11		11	
2017	Michel Village		4	4		4	
2017	Midale	22		22		22	45.5%
2017	Milden	10		10		10	20.0%
2017	Milestone	19	1	20		20	5.0%
2017	Montmartre	20	5	25		25	4.0%
2017	Moose Jaw	442	415	857		857	12.0%
2017	Moosomin	88	44	132		132	9.8%
2017	Morse	21		21		21	52.4%
2017	Mossbank	10		10	4	14	21.4%
2017	Muenster	12		12		12	25.0%
2017	Naicam	29	11	40	6	46	8.7%
2017	Neudorf	18		18		18	44.4%
2017	Nipawin	167	51	218		218	16.5%
2017	Nokomis	16	2	18		18	16.7%
2017	Norquay	30		30		30	13.3%
2017	Northside	6		6		6	
2017	Ogema		6	6		6	
2017	Osler	6	3	9		9	
2017	Outlook	79	35	114		114	21.1%
2017	Oxbow	42	5	47	4	51	37.3%
2017	Paddockwood	10		10		10	10.0%
2017	Pangman	6		6		6	33.3%
2017	Paradise Hill	18	1	19		19	5.3%
2017	Parkside	4	6	10		10	
2017	Patuanak		16	16		16	12.5%
2017	Paynton	6		6		6	33.3%
2017	Pelican Narrows		1	1		1	
2017	Pelly	32		32		32	31.3%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2017	Pense	4		4		4	25.0%
2017	Perdue	22	2	24		24	25.0%
2017	Pierceland	20	4	24		24	12.5%
2017	Pinehouse		93	93	7	100	9.0%
2017	Porcupine Plain	24	19	43		43	25.6%
2017	Preeceville	12	5	17		17	
2017	Prince Albert	421	540	961		961	5.4%
2017	Punnichy	10	3	13		13	23.1%
2017	Qu'Appelle	20	9	29		29	13.8%
2017	Quill Lake	30	4	34		34	35.3%
2017	Quinton	4	5	9		9	55.6%
2017	Rabbit Lake	12	1	13		13	30.8%
2017	Radisson	40	2	42		42	19.0%
2017	Radville	26		26		26	23.1%
2017	Raymore	32		32		32	31.3%
2017	Redvers	36	4	40	14	54	20.4%
2017	Regina	1,524	1,440	2,964		2,964	10.0%
2017	Regina Beach	10		10		10	
2017	Rhein	6	9	15		15	60.0%
2017	Richmound		2	2		2	100.0%
2017	Riverhurst	4		4		4	25.0%
2017	Rocanville	31	6	37	14	51	31.4%
2017	Rockglen	24	5	29		29	31.0%
2017	Rose Valley	6	1	7	6	13	15.4%
2017	Rosetown	70	35	105		105	18.1%
2017	Rosthern	62	5	67	6	73	24.7%
2017	Rouleau	6		6		6	33.3%
2017	Saltcoats	17		17		17	29.4%
2017	Sandy Bay		104	104		104	12.5%
2017	Saskatoon	1,161	1,262	2,423		2,423	10.5%
2017	Sedley	6		6		6	
2017	Semans	10		10		10	70.0%
2017	Shaunavon	36	3	39		39	2.6%
2017	Shell Lake	16	3	19		19	21.1%
2017	Shellbrook	32	9	41		41	9.8%
2017	Southey	28	1	29		29	3.4%
2017	Spalding	10	1	11		11	36.4%
2017	Spiritwood	28	11	39		39	5.1%
2017	Springside	12	10	22		22	18.2%
2017	Spy Hill	19	5	24		24	70.8%
2017	St. Brieux	12		12	14	26	26.9%
2017	St. Georges Hill		13	13		13	
2017	St. Isidore-de-Bellevue	6		6		6	
2017	St. Louis	16	19	35		35	
2017	St. Walburg	30	8	38		38	
2017	Stanley Mission		11	11		11	27.3%
2017	Star City	14	6	20		20	65.0%
2017	Stenen	4	1	5		5	
2017	Stockholm	13		13		13	30.8%
2017	Stony Rapids		52	52	4	56	57.1%
2017	Stoughton	27	6	33	8	41	31.7%
2017	Strasbourg	27	1	28		28	10.7%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2017	Sturgis	14	13	27		27	18.5%
2017	Swift Current	250	62	312		312	15.4%
2017	Tantallon	6		6		6	50.0%
2017	The Battlefords H. A.	287	232	519		519	5.2%
2017	Theodore	16		16		16	56.3%
2017	Timber Bay		18	18		18	27.8%
2017	Tisdale	135	36	171		171	28.7%
2017	Tompkins	4		4		4	50.0%
2017	Torquay	6		6		6	66.7%
2017	Turnor lake		19	19		19	21.1%
2017	Turtleford	22		22		22	
2017	Unity	59	16	75		75	13.3%
2017	Val Marie	6	3	9	6	15	20.0%
2017	Vanguard	11		11		11	63.6%
2017	Vanscoy	10		10		10	
2017	Vibank	10		10		10	40.0%
2017	Viscount				6	6	16.7%
2017	Vonda	8		8		8	12.5%
2017	Wadena	54	11	65		65	1.5%
2017	Wakaw	38	16	54		54	7.4%
2017	Waldeck		3	3		3	66.7%
2017	Waldheim	38	5	43	10	53	24.5%
2017	Wapella	14	3	17		17	41.2%
2017	Warman	44	8	52		52	
2017	Watrous	62	3	65	18	83	4.8%
2017	Watson	32	16	48	6	54	31.5%
2017	Wawota	16		16		16	25.0%
2017	Weldon	10		10		10	
2017	Welwyn	6		6		6	
2017	Weyakwin		13	13		13	23.1%
2017	Weyburn	197	121	318		318	16.4%
2017	White Fox	4		4		4	25.0%
2017	Whitewood	31	20	51	6	57	26.3%
2017	Wilkie	24	6	30		30	43.3%
2017	Willow Bunch H. A.	14	11	25		25	48.0%
2017	Windthorst	6		6		6	50.0%
2017	Wolseley	10	8	18		18	11.1%
2017	Wynyard	66	18	84	6	90	12.2%
2017	Yellow Grass	8	2	10		10	70.0%
2017	Yorkton	206	59	265		265	5.7%
2017	Young	10		10	4	14	21.4%
2017	Zenon Park	10	1	11		11	81.8%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016		10,212	6,815	17,027	555	17,582	12.8%
2016	Abbey	6	1	7		7	85.7%
2016	Aberdeen	10	1	11		11	
2016	Abernethy	8	8	16		16	25.0%
2016	Air Ronge		21	21		21	4.8%
2016	Alameda	18	1	19		19	10.5%
2016	Alida	4		4		4	
2016	Allan	8	3	11		11	36.4%
2016	Alsask				4	4	25.0%
2016	Annaheim	6		6		6	100.0%
2016	Arborfield	20		20		20	30.0%
2016	Archerwill	8	4	12		12	25.0%
2016	Arcola	16		16	12	28	28.6%
2016	Asquith	18		18		18	5.6%
2016	Assiniboia	63	17	80		80	11.3%
2016	Avonlea	6		6		6	
2016	Balcarres	16	6	22		22	4.5%
2016	Balgonie	10		10		10	
2016	Battleford	66	29	95		95	1.1%
2016	Beauval	1	83	84		84	14.3%
2016	Beechy	18		18		18	66.7%
2016	Bengough	22	4	26	4	30	16.7%
2016	Bethune	4		4		4	
2016	Bienfait	8		8		8	12.5%
2016	Big River	16	21	37		37	5.4%
2016	Biggar	67	16	83		83	8.4%
2016	Birch Hills	38	6	44		44	15.9%
2016	Bjorkdale		1	1		1	
2016	Blaine Lake	24	5	29		29	24.1%
2016	Borden	12	1	13		13	7.7%
2016	Brabant Lake		11	11		11	45.5%
2016	Bredenbury	11	4	15	8	23	39.1%
2016	Broadview	30	3	33		33	18.2%
2016	Bruno	20		20		20	
2016	Buchanan	16		16		16	31.3%
2016	Buffalo Narrows		98	98		98	17.3%
2016	Cabri	14	7	21	6	27	7.4%
2016	Calder	8		8		8	
2016	Cando		7	7		7	
2016	Canora	82	22	104		104	26.0%
2016	Canwood	30	1	31		31	32.3%
2016	Carievale	14		14		14	50.0%
2016	Carlyle	39	9	48	24	72	2.8%
2016	Carnduff	27	6	33		33	21.2%
2016	Carragana		1	1		1	
2016	Carrot River	39	21	60	8	68	20.6%
2016	Central Butte	14		14		14	21.4%
2016	Chaplin	6	4	10		10	60.0%
2016	Chocicland	34	7	41	6	47	19.1%
2016	Christopher Lake	12		12		12	16.7%
2016	Churchbridge	24	3	27	18	45	15.6%
2016	Climax	8	3	11		11	27.3%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016	Codette	6		6		6	
2016	Cole Bay		16	16		16	37.5%
2016	Colonsay	10		10	8	18	38.9%
2016	Coronach	10	3	13	73	86	25.6%
2016	Craik	22	1	23		23	21.7%
2016	Creelman	4		4		4	50.0%
2016	Creighton	16	63	79		79	8.9%
2016	Cudworth	24	6	30		30	13.3%
2016	Cumberland House		118	118		118	18.6%
2016	Cupar	12	1	13		13	7.7%
2016	Cut Knife	20	6	26	6	32	12.5%
2016	Dalmeny	12	3	15		15	13.3%
2016	Davidson	24		24	12	36	5.6%
2016	Debden	14	9	23		23	26.1%
2016	Delisle	20	8	28	8	36	5.6%
2016	Denare Beach		12	12		12	25.0%
2016	Dinsmore	13	1	14		14	35.7%
2016	Doddsland	6		6		6	50.0%
2016	Dorintosh		7	7		7	
2016	Drake	10		10		10	50.0%
2016	Dubuc	4		4		4	
2016	Duck Lake	24	18	42		42	9.5%
2016	Dundurn	16		16	8	24	8.3%
2016	Dysart	12		12		12	41.7%
2016	Earl Grey	6		6		6	
2016	Eastend	11	5	16		16	25.0%
2016	Eatonia	12		12		12	58.3%
2016	Edam	16		16		16	6.3%
2016	Elbow	9		9		9	55.6%
2016	Elrose	16		16	16	32	15.6%
2016	Endeavour		1	1		1	
2016	Esterhazy	79	38	117		117	12.8%
2016	Estevan	89	176	265		265	23.0%
2016	Eston	12	13	25		25	8.0%
2016	Fillmore	9		9		9	22.2%
2016	Fleming		5	5		5	40.0%
2016	Foam Lake	36	6	42	6	48	27.1%
2016	Fort Qu'Appelle	52	26	78		78	5.1%
2016	Fosston	4		4		4	100.0%
2016	Fox Valley		3	3	6	9	77.8%
2016	Francis	6		6		6	16.7%
2016	Frobisher	4		4		4	75.0%
2016	Frontier	11		11	18	29	41.4%
2016	Gainsborough	6		6		6	16.7%
2016	Gerald	4		4		4	25.0%
2016	Glaslyn	12	5	17		17	5.9%
2016	Glen Ewen	4		4		4	75.0%
2016	Glenavon	6		6		6	66.7%
2016	Goodsoil	10	2	12		12	
2016	Govan	6	1	7		7	42.9%
2016	Gravelbourg	25		25	12	37	13.5%
2016	Grayson	10		10		10	50.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016	Green Lake		56	56		56	26.8%
2016	Grenfell	35		35		35	20.0%
2016	Gull Lake	22		22		22	13.6%
2016	Hafford	14	2	16		16	12.5%
2016	Hague	12		12		12	
2016	Hanley	18		18		18	27.8%
2016	Harris	8	1	9		9	55.6%
2016	Hepburn	20	4	24		24	8.3%
2016	Herbert	22		22		22	9.1%
2016	Hodgeville	4		4		4	100.0%
2016	Holdfast	6		6		6	16.7%
2016	Hudson Bay	36	24	60	24	84	17.9%
2016	Humboldt	120	54	174		174	8.0%
2016	Hyas	4		4		4	75.0%
2016	Ile a La Crosse	8	147	155		155	3.2%
2016	Imperial	6		6		6	
2016	Indian Head	40	3	43	6	49	10.2%
2016	Invermay	10	4	14		14	42.9%
2016	Ituna	30	1	31		31	29.0%
2016	Jans Bay		26	26		26	3.8%
2016	Jansen	4		4		4	75.0%
2016	Kamsack	69	5	74	15	89	25.8%
2016	Kelliher	22		22		22	40.9%
2016	Kelvington	34	2	36		36	5.6%
2016	Kenaston	2		2	4	6	50.0%
2016	Kennedy	16		16		16	75.0%
2016	Kerrobert	26		26		26	23.1%
2016	Killaly	6		6		6	50.0%
2016	Kincaid	16		16		16	75.0%
2016	Kindersley	90	22	112		112	5.4%
2016	Kinistino	16	14	30	8	38	36.8%
2016	Kipling	38	4	42		42	16.7%
2016	Kyle	33	4	37		37	32.4%
2016	La Loche		249	249		249	3.2%
2016	La Ronge	1	86	87		87	3.4%
2016	Lafleche	18		18	6	24	29.2%
2016	Laird	8		8		8	
2016	Lampman	16		16		16	18.8%
2016	Langenburg	40	2	42	16	58	5.2%
2016	Langham	10	1	11		11	18.2%
2016	Lanigan	20	1	21	36	57	15.8%
2016	Lashburn	22		22		22	18.2%
2016	Leader	12	4	16	6	22	9.1%
2016	Leask	18	4	22		22	31.8%
2016	Lemberg	16		16		16	31.3%
2016	Leoville	17	6	23		23	30.4%
2016	Leroy	12		12	10	22	31.8%
2016	Lestock	6	6	12		12	83.3%
2016	Limerick	6		6		6	33.3%
2016	Lintlaw	6		6		6	33.3%
2016	Lipton	10	1	11		11	
2016	Lloydminster	43	148	191		191	5.8%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016	Loon Lake	20	4	24		24	58.3%
2016	Lucky Lake	18		18		18	33.3%
2016	Lumsden	25		25		25	
2016	Luseland	14	6	20		20	15.0%
2016	MacDowall	4		4		4	
2016	Macklin	10		10		10	20.0%
2016	MacNutt	2		2		2	
2016	Maidstone	20	4	24		24	12.5%
2016	Manor	14	6	20	8	28	25.0%
2016	Maple Creek	34	6	40		40	2.5%
2016	Marcelin	10	1	11		11	36.4%
2016	Marengo				8	8	
2016	Margo	6		6		6	
2016	Marsden	6		6		6	
2016	Marshall		4	4		4	50.0%
2016	Martensville	6	9	15		15	
2016	Maryfield	22		22		22	59.1%
2016	Mayfair	4		4		4	50.0%
2016	Maymont	6		6		6	66.7%
2016	Meadow Lake	119	94	213		213	8.9%
2016	Medstead	10		10		10	20.0%
2016	Melfort	167	42	209		209	9.6%
2016	Melville	147	20	167		167	14.4%
2016	Meota	10	1	11		11	
2016	Michel Village		4	4		4	25.0%
2016	Midale	22		22		22	31.8%
2016	Milden	10		10		10	20.0%
2016	Milestone	19	1	20		20	5.0%
2016	Montmartre	20	5	25		25	12.0%
2016	Moose Jaw	442	361	803		803	12.0%
2016	Moosomin	88	44	132		132	5.3%
2016	Morse	21		21		21	47.6%
2016	Mossbank	10		10	4	14	14.3%
2016	Muenster	12		12		12	25.0%
2016	Naicam	29	11	40	6	46	19.6%
2016	Neudorf	18		18		18	50.0%
2016	Nipawin	147	45	192		192	16.7%
2016	Nokomis	16	2	18		18	5.6%
2016	Norquay	30		30		30	6.7%
2016	Northside	6		6		6	33.3%
2016	Ogema		6	6		6	
2016	Osler	6	3	9		9	11.1%
2016	Outlook	79	35	114		114	19.3%
2016	Oxbow	42	5	47	4	51	21.6%
2016	Paddockwood	10		10		10	10.0%
2016	Pangman	6		6		6	16.7%
2016	Paradise Hill	18	1	19		19	5.3%
2016	Parkside	4	6	10		10	
2016	Patuanak		16	16		16	12.5%
2016	Paynton	6		6		6	16.7%
2016	Pelican Narrows		1	1		1	
2016	Pelly	32		32		32	37.5%

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016	Pense	4		4		4	
2016	Perdue	22	2	24		24	20.8%
2016	Pierceland	20	4	24		24	20.8%
2016	Pinehouse		93	93	7	100	4.0%
2016	Porcupine Plain	24	19	43		43	20.9%
2016	Preeceville	12	5	17		17	5.9%
2016	Prince Albert	421	504	925		925	4.6%
2016	Punnichy	10	3	13		13	38.5%
2016	Qu'Appelle	20	9	29		29	10.3%
2016	Quill Lake	30	4	34		34	35.3%
2016	Quinton	4	5	9		9	33.3%
2016	Rabbit Lake	12	1	13		13	38.5%
2016	Radisson	40	2	42		42	23.8%
2016	Radville	26		26		26	19.2%
2016	Raymore	32		32		32	28.1%
2016	Redvers	36	4	40	14	54	18.5%
2016	Regina	1,523	1,328	2,851		2,851	9.2%
2016	Regina Beach	10		10		10	
2016	Rhein	6	10	16		16	25.0%
2016	Richmound		2	2		2	100.0%
2016	Riverhurst	4		4		4	
2016	Rocanville	31	6	37	14	51	31.4%
2016	Rockglen	23	6	29		29	31.0%
2016	Rose Valley	6	1	7	6	13	23.1%
2016	Rosetown	70	35	105		105	12.4%
2016	Rosthern	62	5	67	6	73	23.3%
2016	Rouleau	6		6		6	
2016	Saltcoats	17		17		17	29.4%
2016	Sandy Bay		104	104		104	18.3%
2016	Saskatoon	1,161	1,169	2,330		2,330	6.5%
2016	Sedley	6		6		6	16.7%
2016	Semans	10		10		10	60.0%
2016	Shaunavon	36	3	39		39	2.6%
2016	Shell Lake	16	4	20		20	25.0%
2016	Shellbrook	32	9	41		41	12.2%
2016	Smeaton		1	1		1	100.0%
2016	Southey	28	1	29		29	10.3%
2016	Spalding	10	1	11		11	54.5%
2016	Spiritwood	28	11	39		39	10.3%
2016	Springside	12	10	22		22	27.3%
2016	Spy Hill	19	5	24		24	50.0%
2016	St. Brieux	12		12	14	26	3.8%
2016	St. Georges Hill		13	13		13	15.4%
2016	St. Isidore-de-Bellevue	6		6		6	16.7%
2016	St. Louis	16	19	35		35	17.1%
2016	St. Walburg	30	8	38		38	5.3%
2016	Stanley Mission		11	11		11	27.3%
2016	Star City	14	6	20		20	50.0%
2016	Stenen	4	1	5		5	40.0%
2016	Stockholm	13		13		13	15.4%
2016	Stony Rapids		52	52		52	51.9%
2016	Stoughton	27	6	33	8	41	24.4%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2016	Strasbourg	27	1	28		28	21.4%
2016	Sturgis	14	13	27		27	14.8%
2016	Swift Current	250	62	312		312	8.0%
2016	Tantallon	6		6		6	50.0%
2016	The Battlefords H. A.	287	233	520		520	2.5%
2016	Theodore	16		16		16	25.0%
2016	Timber Bay		18	18		18	16.7%
2016	Tisdale	135	36	171		171	24.0%
2016	Tompkins	4		4		4	50.0%
2016	Torquay	6		6		6	50.0%
2016	Turnor lake		19	19		19	10.5%
2016	Turtleford	22	1	23		23	13.0%
2016	Unity	59	16	75		75	12.0%
2016	Val Marie	6	3	9	6	15	40.0%
2016	Vanguard	11		11		11	45.5%
2016	Vanscoy	10		10		10	
2016	Vibank	10		10		10	
2016	Viscount				6	6	33.3%
2016	Vonda	8		8		8	25.0%
2016	Wadena	54	11	65		65	4.6%
2016	Wakaw	38	16	54		54	5.6%
2016	Waldeck		3	3		3	
2016	Waldheim	38	5	43	10	53	11.3%
2016	Wapella	14	3	17		17	23.5%
2016	Warman	44	8	52		52	7.7%
2016	Watrous	62	3	65	18	83	6.0%
2016	Watson	32	16	48	6	54	24.1%
2016	Wawota	16		16		16	18.8%
2016	Weekes		1	1		1	
2016	Weldon	10		10		10	20.0%
2016	Welwyn	6		6		6	
2016	Weyakwin		13	13		13	15.4%
2016	Weyburn	197	121	318		318	11.3%
2016	White Fox	4		4		4	50.0%
2016	Whitewood	31	20	51	6	57	8.8%
2016	Wilkie	24	6	30		30	40.0%
2016	Willow Bunch H. A.	14	11	25		25	56.0%
2016	Windthorst	6		6		6	16.7%
2016	Wolseley	10	8	18		18	5.6%
2016	Wynyard	66	18	84	6	90	18.9%
2016	Yellow Grass	8	2	10		10	10.0%
2016	Yorkton	206	53	259		259	3.9%
2016	Young	10		10	4	14	21.4%
2016	Zenon Park	10	1	11		11	63.6%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2015		10,222	6,880	17,102	557	17,659	10.5%
2015	Abbey	6	1	7		7	85.7%
2015	Aberdeen	10	1	11		11	
2015	Abernethy	8	8	16		16	25.0%
2015	Air Ronge		21	21		21	14.3%
2015	Alameda	18	1	19		19	
2015	Alida	4		4		4	
2015	Allan	8	3	11		11	18.2%
2015	Alsask				6	6	33.3%
2015	Annaheim	6		6		6	83.3%
2015	Arborfield	20		20		20	35.0%
2015	Archerwill	8	4	12		12	25.0%
2015	Arcola	16		16	12	28	3.6%
2015	Asquith	18		18		18	33.3%
2015	Assiniboia	63	17	80		80	15.0%
2015	Avonlea	6		6		6	
2015	Balcarres	16	6	22		22	18.2%
2015	Balgonie	10		10		10	
2015	Battleford	66	29	95		95	1.1%
2015	Beauval	1	84	85		85	14.1%
2015	Beechy	18		18		18	61.1%
2015	Bengough	22	5	27	4	31	32.3%
2015	Bethune	4		4		4	
2015	Bienfait	8		8		8	
2015	Big River	16	21	37		37	8.1%
2015	Biggar	67	16	83		83	14.5%
2015	Birch Hills	38	6	44		44	20.5%
2015	Bjorkdale		1	1		1	
2015	Blaine Lake	24	5	29		29	31.0%
2015	Borden	12	1	13		13	
2015	Brabant Lake		11	11		11	27.3%
2015	Bredenbury	11	4	15	8	23	26.1%
2015	Broadview	30	3	33		33	21.2%
2015	Bruno	20		20		20	5.0%
2015	Buchanan	16		16		16	12.5%
2015	Buffalo Narrows		98	98		98	8.2%
2015	Cabri	14	7	21	6	27	14.8%
2015	Calder	8		8		8	12.5%
2015	Cando		7	7		7	
2015	Canora	82	22	104		104	18.3%
2015	Canwood	30	1	31		31	35.5%
2015	Carievale	14		14		14	7.1%
2015	Carlyle	39	9	48	24	72	1.4%
2015	Carnduff	27	6	33		33	9.1%
2015	Carragana		1	1		1	
2015	Carrot River	39	21	60	8	68	5.9%
2015	Central Butte	14		14		14	28.6%
2015	Chaplin	6	4	10		10	60.0%
2015	Chocicland	34	7	41	6	47	17.0%
2015	Christopher Lake	12		12		12	16.7%
2015	Churchbridge	24	3	27	18	45	6.7%
2015	Climax	8	3	11		11	9.1%

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		Senior	Family				
2015	Codette	6		6		6	
2015	Cole Bay		16	16		16	12.5%
2015	Colonsay	10		10	8	18	27.8%
2015	Coronach	10	3	13	73	86	17.4%
2015	Craik	22	1	23		23	26.1%
2015	Creelman	4		4		4	
2015	Creighton	16	63	79		79	21.5%
2015	Cudworth	24	6	30		30	10.0%
2015	Cumberland House		118	118		118	18.6%
2015	Cupar	12	1	13		13	
2015	Cut Knife	20	6	26	6	32	9.4%
2015	Dalmeny	12	3	15		15	20.0%
2015	Davidson	24		24	12	36	16.7%
2015	Debden	14	9	23		23	13.0%
2015	Delisle	20	8	28	8	36	5.6%
2015	Denare Beach		12	12		12	33.3%
2015	Dinsmore	13	1	14		14	64.3%
2015	Doddsland	6		6		6	50.0%
2015	Dorintosh		7	7		7	14.3%
2015	Drake	10		10		10	30.0%
2015	Dubuc	4		4		4	
2015	Duck Lake	30	18	48		48	29.2%
2015	Dundurn	16		16	8	24	
2015	Dysart	12		12		12	25.0%
2015	Earl Grey	6		6		6	16.7%
2015	Eastend	11	5	16		16	31.3%
2015	Eatonia	12		12		12	41.7%
2015	Edam	16		16		16	25.0%
2015	Elbow	9		9		9	
2015	Elrose	16		16	16	32	12.5%
2015	Endeavour		1	1		1	
2015	Esterhazy	79	38	117		117	7.7%
2015	Estevan	89	176	265		265	16.6%
2015	Eston	12	13	25		25	8.0%
2015	Fillmore	9		9		9	11.1%
2015	Fleming		5	5		5	20.0%
2015	Foam Lake	36	6	42	6	48	22.9%
2015	Fort Qu'Appelle	52	26	78		78	5.1%
2015	Fosston	4		4		4	75.0%
2015	Fox Valley		3	3	6	9	77.8%
2015	Francis	6		6		6	16.7%
2015	Frobisher	4		4		4	25.0%
2015	Frontier	11		11	18	29	31.0%
2015	Gainsborough	6		6		6	
2015	Gerald		4	4		4	50.0%
2015	Glaslyn	12	5	17		17	11.8%
2015	Glen Ewen	4		4		4	50.0%
2015	Glenavon	6		6		6	66.7%
2015	Goodsoil	10	2	12		12	
2015	Govan	6	1	7		7	71.4%
2015	Gravelbourg	25		25	12	37	16.2%
2015	Grayson	10		10		10	50.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2015	Green Lake		57	57		57	22.8%
2015	Grenfell	35		35		35	14.3%
2015	Gull Lake	22		22		22	27.3%
2015	Hafford	14	2	16		16	12.5%
2015	Hague	12		12		12	
2015	Hanley	18		18		18	22.2%
2015	Harris	8	1	9		9	66.7%
2015	Hepburn	20	4	24		24	
2015	Herbert	22		22		22	9.1%
2015	Hodgeville	4		4		4	75.0%
2015	Holdfast	6		6		6	33.3%
2015	Hudson Bay	36	24	60	24	84	21.4%
2015	Humboldt	120	54	174		174	7.5%
2015	Hyas	4		4		4	50.0%
2015	Ile a La Crosse	8	147	155		155	1.3%
2015	Imperial	6		6		6	
2015	Indian Head	40	3	43	6	49	12.2%
2015	Invermay	10	4	14		14	50.0%
2015	Ituna	30	1	31		31	29.0%
2015	Jans Bay		26	26		26	11.5%
2015	Jansen	4		4		4	25.0%
2015	Kamsack	69	5	74	15	89	19.1%
2015	Kelliher	22		22		22	45.5%
2015	Kelvington	34	2	36		36	5.6%
2015	Kenaston	4		4	4	8	50.0%
2015	Kennedy	16		16		16	37.5%
2015	Kerrobert	26		26		26	3.8%
2015	Killaly	6		6		6	16.7%
2015	Kincaid	16		16		16	68.8%
2015	Kindersley	90	22	112		112	7.1%
2015	Kinistino	16	14	30	8	38	23.7%
2015	Kipling	38	4	42		42	9.5%
2015	Kyle	33	4	37		37	21.6%
2015	La Loche		249	249		249	2.8%
2015	La Ronge	1	88	89		89	4.5%
2015	Lafleche	18		18	6	24	16.7%
2015	Laird	8		8		8	25.0%
2015	Lampman	16		16		16	12.5%
2015	Langenburg	40	2	42	16	58	3.4%
2015	Langham	10	1	11		11	
2015	Lanigan	20	1	21	36	57	24.6%
2015	Lashburn	22		22		22	18.2%
2015	Leader	12	4	16	6	22	9.1%
2015	Leask	18	4	22		22	36.4%
2015	Lemberg	16		16		16	31.3%
2015	Leoville	17	6	23		23	17.4%
2015	Leroy	12		12	10	22	22.7%
2015	Lestock	6	7	13		13	92.3%
2015	Limerick	6		6		6	33.3%
2015	Lintlaw	6		6		6	33.3%
2015	Lipton	10	1	11		11	
2015	Lloydminster	43	148	191		191	2.1%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2015	Loon Lake	20	4	24		24	37.5%
2015	Lucky Lake	18		18		18	66.7%
2015	Lumsden	25		25		25	
2015	Luseland	14	6	20		20	10.0%
2015	MacDowall	4		4		4	
2015	Macklin	10		10		10	
2015	MacNutt	2		2		2	
2015	Maidstone	20	4	24		24	8.3%
2015	Mankota	5		5		5	40.0%
2015	Manor	14	6	20	8	28	17.9%
2015	Maple Creek	34	6	40		40	2.5%
2015	Marcelin	10	1	11		11	36.4%
2015	Marengo				8	8	12.5%
2015	Margo	6		6		6	
2015	Marsden	6		6		6	
2015	Marshall		4	4		4	
2015	Martensville	6	9	15		15	20.0%
2015	Maryfield	22		22		22	50.0%
2015	Mayfair	4		4		4	75.0%
2015	Maymont	6		6		6	50.0%
2015	Meadow Lake	120	94	214		214	7.9%
2015	Medstead	10		10		10	30.0%
2015	Melfort	167	42	209		209	5.3%
2015	Melville	147	20	167		167	8.4%
2015	Meota	10	1	11		11	
2015	Michel Village		4	4		4	25.0%
2015	Midale	22		22		22	9.1%
2015	Milden	10		10		10	40.0%
2015	Milestone	19	1	20		20	10.0%
2015	Montmartre	20	5	25		25	8.0%
2015	Moose Jaw	441	403	844		844	9.8%
2015	Moosomin	89	44	133		133	4.5%
2015	Morse	21		21		21	52.4%
2015	Mossbank	10		10	4	14	14.3%
2015	Muenster	12		12		12	16.7%
2015	Naicam	29	11	40	6	46	10.9%
2015	Neudorf	18		18		18	44.4%
2015	Nipawin	147	45	192		192	10.9%
2015	Nokomis	16	2	18		18	
2015	Norquay	30		30		30	3.3%
2015	Northside	6		6		6	
2015	Ogema		6	6		6	
2015	Osler	6	3	9		9	
2015	Outlook	79	35	114		114	14.0%
2015	Oxbow	42	5	47	4	51	13.7%
2015	Paddockwood	10		10		10	20.0%
2015	Pangman	6		6		6	16.7%
2015	Paradise Hill	18	1	19		19	
2015	Parkside	4	6	10		10	20.0%
2015	Patuanak		16	16		16	25.0%
2015	Paynton	6		6		6	
2015	Pelican Narrows		1	1		1	

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2015	Pelly	32		32		32	31.3%
2015	Pense	4		4		4	
2015	Perdue	22	2	24		24	25.0%
2015	Pierceland	20	4	24		24	4.2%
2015	Pinehouse		93	93	7	100	4.0%
2015	Porcupine Plain	24	19	43		43	27.9%
2015	Preeceville	12	5	17		17	11.8%
2015	Prince Albert	421	511	932		932	5.5%
2015	Punnichy	10	3	13		13	23.1%
2015	Qu'Appelle	20	9	29		29	13.8%
2015	Quill Lake	30	4	34		34	32.4%
2015	Quinton	4	5	9		9	33.3%
2015	Rabbit Lake	12	1	13		13	30.8%
2015	Radisson	40	2	42		42	31.0%
2015	Radville	26		26		26	23.1%
2015	Raymore	32		32		32	21.9%
2015	Redvers	36	4	40	14	54	9.3%
2015	Regina	1,523	1,332	2,855		2,855	6.2%
2015	Regina Beach	10		10		10	20.0%
2015	Rhein	6	11	17		17	23.5%
2015	Richmound		2	2		2	100.0%
2015	Riverhurst	4		4		4	
2015	Rocanville	31	6	37	14	51	25.5%
2015	Rockglen	23	6	29		29	31.0%
2015	Rose Valley	6	1	7	6	13	15.4%
2015	Rosetown	70	35	105		105	10.5%
2015	Rosthern	62	5	67	6	73	12.3%
2015	Rouleau	6		6		6	16.7%
2015	Saltcoats	17		17		17	29.4%
2015	Sandy Bay		104	104		104	8.7%
2015	Saskatoon	1,162	1,169	2,331		2,331	4.2%
2015	Sedley	6		6		6	
2015	Semans	10		10		10	30.0%
2015	Shaunavon	36	3	39		39	
2015	Shell Lake	16	4	20		20	10.0%
2015	Shellbrook	32	9	41		41	9.8%
2015	Smeaton		1	1		1	
2015	Southey	28	1	29		29	
2015	Spalding	10	1	11		11	27.3%
2015	Spiritwood	28	11	39		39	15.4%
2015	Springside	12	10	22		22	18.2%
2015	Spy Hill	18	5	23		23	39.1%
2015	St. Brieux	12		12	14	26	11.5%
2015	St. Georges Hill		13	13		13	30.8%
2015	St. Isidore-de-Bellevue	6		6		6	
2015	St. Louis	16	19	35		35	14.3%
2015	St. Walburg	30	8	38		38	
2015	Stanley Mission		12	12		12	16.7%
2015	Star City	14	6	20		20	55.0%
2015	Stenen	4	1	5		5	20.0%
2015	Stockholm	13		13		13	23.1%
2015	Stony Rapids		52	52		52	53.8%

SHC Inventory

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Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2015	Stoughton	27	6	33	8	41	14.6%
2015	Strasbourg	27	1	28		28	10.7%
2015	Sturgis	14	13	27		27	25.9%
2015	Swift Current	250	62	312		312	2.2%
2015	Tantallon	6		6		6	33.3%
2015	The Battlefords H. A.	287	233	520		520	4.0%
2015	Theodore	16		16		16	25.0%
2015	Timber Bay		18	18		18	11.1%
2015	Tisdale	135	36	171		171	17.5%
2015	Tompkins	4		4		4	25.0%
2015	Torquay	6		6		6	50.0%
2015	Turnor lake		19	19		19	31.6%
2015	Turtleford	22	1	23		23	8.7%
2015	Unity	59	16	75		75	10.7%
2015	Val Marie	6	3	9	6	15	46.7%
2015	Vanguard	11		11		11	63.6%
2015	Vanscoy	10		10		10	10.0%
2015	Vibank	10		10		10	30.0%
2015	Viscount				6	6	33.3%
2015	Vonda	8		8		8	12.5%
2015	Wadena	54	11	65		65	6.2%
2015	Wakaw	38	16	54		54	9.3%
2015	Waldeck		3	3		3	
2015	Waldheim	38	5	43	10	53	5.7%
2015	Wapella	14	3	17		17	17.6%
2015	Warman	44	8	52		52	7.7%
2015	Watrous	62	3	65	18	83	1.2%
2015	Watson	32	16	48	6	54	18.5%
2015	Wawota	16		16		16	25.0%
2015	Weekes		1	1		1	
2015	Weldon	10		10		10	10.0%
2015	Welwyn	6		6		6	
2015	Weyakwin		13	13		13	15.4%
2015	Weyburn	197	121	318		318	7.9%
2015	White Fox	4		4		4	25.0%
2015	Whitewood	31	20	51	6	57	26.3%
2015	Wilkie	24	6	30		30	33.3%
2015	Willow Bunch H. A.	14	11	25		25	56.0%
2015	Windthorst	6		6		6	
2015	Wolseley	10	8	18		18	
2015	Wynyard	66	18	84	6	90	7.8%
2015	Yellow Grass	8	2	10		10	20.0%
2015	Yorkton	206	53	259		259	3.9%
2015	Young	10		10	4	14	28.6%
2015	Zenon Park	10	1	11		11	54.5%

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2014		10,201	6,916	17,117	558	17,675	8.7%
2014	Abbey	6	1	7		7	57.1%
2014	Aberdeen	10	1	11		11	9.1%
2014	Abernethy	8	8	16		16	18.8%
2014	Air Ronge		21	21		21	4.8%
2014	Alameda	18	1	19		19	5.3%
2014	Alida	4		4		4	
2014	Allan	8	3	11		11	36.4%
2014	Alsask		4	4	6	10	60.0%
2014	Annaheim	6		6		6	16.7%
2014	Arborfield	20		20		20	45.0%
2014	Archerwill	8	4	12		12	
2014	Arcola	16		16	12	28	7.1%
2014	Asquith	18		18		18	5.6%
2014	Assiniboia	63	17	80		80	21.3%
2014	Avonlea	6		6		6	
2014	Balcarres	16	6	22		22	9.1%
2014	Balgonie	10		10		10	
2014	Battleford	66	29	95		95	5.3%
2014	Beauval	1	84	85		85	11.8%
2014	Beechy	18		18		18	55.6%
2014	Bengough	22	5	27	4	31	32.3%
2014	Bethune	4		4		4	
2014	Bienfait	8		8		8	
2014	Big River	16	21	37		37	13.5%
2014	Biggar	65	16	81		81	6.2%
2014	Birch Hills	38	6	44		44	9.1%
2014	Bjorkdale		1	1		1	
2014	Blaine Lake	24	5	29		29	41.4%
2014	Borden	12	1	13		13	
2014	Brabant Lake		11	11		11	36.4%
2014	Bredenbury	11	4	15	8	23	43.5%
2014	Broadview	30	3	33		33	30.3%
2014	Bruno	20		20		20	5.0%
2014	Buchanan	16		16		16	31.3%
2014	Buffalo Narrows		99	99		99	5.1%
2014	Cabri	14	7	21	6	27	14.8%
2014	Calder	8		8		8	
2014	Cando		16	16		16	56.3%
2014	Canora	82	22	104		104	14.4%
2014	Canwood	30	1	31		31	22.6%
2014	Carievale	14		14		14	21.4%
2014	Carlyle	39	9	48	24	72	12.5%
2014	Carnduff	27	6	33		33	18.2%
2014	Carragana		1	1		1	
2014	Carrot River	39	21	60	8	68	10.3%
2014	Central Butte	14		14		14	
2014	Chaplin	6	4	10		10	50.0%
2014	Chociceland	34	7	41	6	47	2.1%
2014	Christopher Lake	12		12		12	8.3%
2014	Churchbridge	22	3	25	18	43	4.7%
2014	Climax	8	3	11		11	9.1%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2014	Codette	6		6		6	
2014	Cole Bay		16	16		16	6.3%
2014	Colonsay	10		10	8	18	22.2%
2014	Coronach	10	3	13	74	87	29.9%
2014	Craik	22	1	23		23	34.8%
2014	Creelman	4		4		4	25.0%
2014	Creighton	16	63	79		79	19.0%
2014	Cudworth	24	6	30		30	26.7%
2014	Cumberland House		121	121		121	14.9%
2014	Cupar	12	1	13		13	
2014	Cut Knife	20	6	26	6	32	12.5%
2014	Dalmeny	12	3	15		15	26.7%
2014	Davidson	24		24	12	36	16.7%
2014	Debden	14	9	23		23	13.0%
2014	Delisle	20	8	28	8	36	8.3%
2014	Denare Beach		12	12		12	8.3%
2014	Dinsmore	13	1	14		14	64.3%
2014	Doddsland	6		6		6	33.3%
2014	Dorintosh		7	7		7	42.9%
2014	Drake	10		10		10	20.0%
2014	Dubuc	4		4		4	25.0%
2014	Duck Lake	30	18	48		48	31.3%
2014	Dundurn	16		16	8	24	4.2%
2014	Dysart	12		12		12	16.7%
2014	Earl Grey	6		6		6	16.7%
2014	Eastend	11	5	16		16	25.0%
2014	Eatonia	12		12		12	25.0%
2014	Edam	16		16		16	
2014	Elbow	9		9		9	77.8%
2014	Elrose	16		16	16	32	6.3%
2014	Endeavour		1	1		1	
2014	Esterhazy	79	38	117		117	2.6%
2014	Estevan	89	176	265		265	9.8%
2014	Eston	12	13	25		25	4.0%
2014	Fillmore	9		9		9	33.3%
2014	Fleming		5	5		5	
2014	Foam Lake	36	6	42	6	48	20.8%
2014	Fort Qu'Appelle	52	26	78		78	5.1%
2014	Fosston	4		4		4	50.0%
2014	Fox Valley		3	3	6	9	77.8%
2014	Francis	6		6		6	
2014	Frobisher	4		4		4	100.0%
2014	Frontier	11		11	18	29	13.8%
2014	Gainsborough	6		6		6	
2014	Gerald		4	4		4	100.0%
2014	Glaslyn	12	5	17		17	5.9%
2014	Glen Ewen	4		4		4	50.0%
2014	Glenavon	6		6		6	66.7%
2014	Goodsoil	10	2	12		12	25.0%
2014	Govan	6	1	7		7	42.9%
2014	Gravelbourg	25		25	12	37	13.5%
2014	Grayson	10		10		10	30.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2014	Green Lake		57	57		57	22.8%
2014	Grenfell	35		35		35	2.9%
2014	Gull Lake	22		22		22	27.3%
2014	Hafford	14	3	17		17	11.8%
2014	Hague	12		12		12	
2014	Hanley	18		18		18	33.3%
2014	Harris	8	1	9		9	55.6%
2014	Hepburn	20	4	24		24	8.3%
2014	Herbert	22		22		22	22.7%
2014	Hodgeville	4		4		4	50.0%
2014	Holdfast	6		6		6	33.3%
2014	Hudson Bay	36	24	60	24	84	9.5%
2014	Humboldt	120	54	174		174	6.3%
2014	Hyas	4		4		4	25.0%
2014	Ile a La Crosse	8	147	155		155	2.6%
2014	Imperial	6		6		6	
2014	Indian Head	40	3	43	6	49	18.4%
2014	Invermay	10	8	18		18	55.6%
2014	Ituna	30	1	31		31	22.6%
2014	Jans Bay		26	26		26	15.4%
2014	Jansen	4		4		4	75.0%
2014	Kamsack	69	5	74	15	89	11.2%
2014	Kelliher	22		22		22	27.3%
2014	Kelvington	34	2	36		36	8.3%
2014	Kenaston	4		4	4	8	50.0%
2014	Kennedy	16		16		16	31.3%
2014	Kerrobert	26		26		26	7.7%
2014	Killaly	6		6		6	33.3%
2014	Kincaid	16		16		16	56.3%
2014	Kindersley	90	22	112		112	5.4%
2014	Kinistino	16	14	30	8	38	13.2%
2014	Kipling	38	4	42		42	16.7%
2014	Kyle	33	4	37		37	24.3%
2014	La Loche		252	252		252	5.2%
2014	La Ronge	1	89	90		90	3.3%
2014	Lafleche	18		18	6	24	16.7%
2014	Laird	8		8		8	12.5%
2014	Lampman	16		16		16	31.3%
2014	Langenburg	40	2	42	16	58	5.2%
2014	Langham	10	1	11		11	9.1%
2014	Lanigan	20	1	21	36	57	15.8%
2014	Lashburn	22		22		22	18.2%
2014	Leader	12	4	16	6	22	9.1%
2014	Leask	18	4	22		22	22.7%
2014	Lemberg	16		16		16	31.3%
2014	Leoville	17	6	23		23	13.0%
2014	Leroy	12		12	10	22	9.1%
2014	Lestock	6	7	13		13	76.9%
2014	Limerick	6		6		6	
2014	Lintlaw	6		6		6	50.0%
2014	Lipton	10	1	11		11	9.1%
2014	Lloydminster	43	148	191		191	3.1%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2014	Loon Lake	20	4	24		24	58.3%
2014	Love		1	1		1	100.0%
2014	Lucky Lake	18		18		18	44.4%
2014	Lumsden	25		25		25	12.0%
2014	Luseland	14	6	20		20	5.0%
2014	MacDowall	4		4		4	
2014	Macklin	10		10		10	
2014	MacNutt	2		2		2	50.0%
2014	Maidstone	20	4	24		24	
2014	Mankota	5		5		5	60.0%
2014	Manor	14	6	20	8	28	14.3%
2014	Maple Creek	34	6	40		40	2.5%
2014	Marcelin	10	1	11		11	18.2%
2014	Marengo		8	8	8	16	50.0%
2014	Margo	6		6		6	33.3%
2014	Marsden	6		6		6	
2014	Marshall		4	4		4	
2014	Martensville	6	9	15		15	6.7%
2014	Maryfield	22		22		22	36.4%
2014	Mayfair	4		4		4	75.0%
2014	Maymont	6		6		6	66.7%
2014	Meadow Lake	120	94	214		214	9.8%
2014	Meath Park		1	1		1	100.0%
2014	Medstead	10		10		10	20.0%
2014	Melfort	167	42	209		209	7.2%
2014	Melville	147	20	167		167	9.0%
2014	Meota	10	1	11		11	
2014	Michel Village		4	4		4	25.0%
2014	Midale	22		22		22	13.6%
2014	Milden	10		10		10	
2014	Milestone	19	1	20		20	
2014	Montmartre	20	5	25		25	12.0%
2014	Moose Jaw	441	408	849		849	1.9%
2014	Moosomin	89	44	133		133	3.0%
2014	Morse	21		21		21	47.6%
2014	Mossbank	10		10	4	14	42.9%
2014	Muenster	12		12		12	16.7%
2014	Naicam	29	11	40	6	46	15.2%
2014	Neudorf	18		18		18	33.3%
2014	Nipawin	146	46	192		192	9.9%
2014	Nokomis	16	2	18		18	16.7%
2014	Norquay	30		30		30	16.7%
2014	Northside	6		6		6	
2014	Ogema		6	6		6	
2014	Osler	6	3	9		9	
2014	Outlook	80	35	115		115	13.9%
2014	Oxbow	42	5	47	4	51	27.5%
2014	Paddockwood	10		10		10	20.0%
2014	Pangman	6		6		6	
2014	Paradise Hill	18	1	19		19	5.3%
2014	Parkside	4	6	10		10	30.0%
2014	Patuanak		16	16		16	18.8%

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		Senior	Family				
2014	Paynton	6		6		6	
2014	Pelican Narrows		1	1		1	
2014	Pelly	32		32		32	21.9%
2014	Pense	4		4		4	50.0%
2014	Perdue	22	2	24		24	16.7%
2014	Pierceland	20	4	24		24	8.3%
2014	Pinehouse		93	93	7	100	1.0%
2014	Porcupine Plain	24	19	43		43	7.0%
2014	Preeceville	12	5	17		17	
2014	Prince Albert	421	521	942		942	3.7%
2014	Punnichy	10	3	13		13	7.7%
2014	Qu'Appelle	20	9	29		29	24.1%
2014	Quill Lake	30	4	34		34	23.5%
2014	Quinton	4	5	9		9	44.4%
2014	Rabbit Lake	12	1	13		13	30.8%
2014	Radisson	40	2	42		42	26.2%
2014	Radville	26		26		26	23.1%
2014	Raymore	32		32		32	21.9%
2014	Redvers	36	4	40	14	54	5.6%
2014	Regina	1,503	1,338	2,841		2,841	3.3%
2014	Regina Beach	10		10		10	10.0%
2014	Rhein	6	11	17		17	35.3%
2014	Richmound		2	2		2	100.0%
2014	Riverhurst	4		4		4	
2014	Rocanville	31	6	37	14	51	13.7%
2014	Rockglen	23	6	29		29	17.2%
2014	Rose Valley	6	1	7	6	13	15.4%
2014	Rosetown	70	35	105		105	6.7%
2014	Rosthern	62	5	67	6	73	17.8%
2014	Rouleau	6		6		6	
2014	Saltcoats	17		17		17	17.6%
2014	Sandy Bay		104	104		104	1.0%
2014	Saskatoon	1,162	1,169	2,331		2,331	2.2%
2014	Sedley	6		6		6	16.7%
2014	Semans	10		10		10	10.0%
2014	Shaunavon	36	3	39		39	
2014	Shell Lake	16	4	20		20	30.0%
2014	Shellbrook	32	9	41		41	9.8%
2014	Smeaton		1	1		1	
2014	Southey	28	1	29		29	3.4%
2014	Spalding	10	1	11		11	9.1%
2014	Spiritwood	28	11	39		39	
2014	Springside	12	10	22		22	13.6%
2014	Spy Hill	18	5	23		23	47.8%
2014	St. Brieux	12		12	14	26	23.1%
2014	St. Georges Hill		13	13		13	15.4%
2014	St. Isidore-de-Bellevue	6		6		6	16.7%
2014	St. Louis	16	19	35		35	17.1%
2014	St. Walburg	30	8	38		38	10.5%
2014	Stanley Mission		12	12		12	16.7%
2014	Star City	14	6	20		20	30.0%
2014	Stenen	4	1	5		5	20.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2014	Stockholm	13		13		13	23.1%
2014	Stony Rapids		25	25		25	8.0%
2014	Stoughton	27	6	33	8	41	19.5%
2014	Strasbourg	27	1	28		28	10.7%
2014	Sturgis	14	13	27		27	7.4%
2014	Swift Current	250	62	312		312	1.3%
2014	Tantallon	6		6		6	33.3%
2014	The Battlefords H. A.	287	233	520		520	3.7%
2014	Theodore	16		16		16	25.0%
2014	Timber Bay		18	18		18	22.2%
2014	Tisdale	135	36	171		171	13.5%
2014	Tompkins	4		4		4	50.0%
2014	Torquay	6		6		6	33.3%
2014	Turnor lake		19	19		19	10.5%
2014	Turtleford	22	1	23		23	8.7%
2014	Unity	59	16	75		75	5.3%
2014	Val Marie	6	3	9	6	15	53.3%
2014	Vanguard	11		11		11	54.5%
2014	Vanscoy	10		10		10	10.0%
2014	Vibank	10		10		10	10.0%
2014	Viscount				6	6	
2014	Vonda	8		8		8	12.5%
2014	Wadena	54	11	65		65	6.2%
2014	Wakaw	38	16	54		54	13.0%
2014	Waldeck		3	3		3	
2014	Waldheim	38	5	43	10	53	5.7%
2014	Wapella	14	3	17		17	17.6%
2014	Warman	44	8	52		52	1.9%
2014	Watrous	62	3	65	18	83	
2014	Watson	32	16	48	6	54	16.7%
2014	Wawota	19		19		19	21.1%
2014	Weekes		1	1		1	
2014	Weldon	10		10		10	20.0%
2014	Welwyn	6		6		6	33.3%
2014	Weyakwin		13	13		13	23.1%
2014	Weyburn	197	121	318		318	7.5%
2014	White Fox	4		4		4	50.0%
2014	Whitewood	31	20	51	6	57	21.1%
2014	Wilcox		6	6		6	100.0%
2014	Wilkie	24	6	30		30	50.0%
2014	Willow Bunch H. A.	14	11	25		25	28.0%
2014	Windthorst	6		6		6	16.7%
2014	Wolseley	10	8	18		18	
2014	Wynyard	66	17	83	6	89	6.7%
2014	Yellow Grass	8	2	10		10	10.0%
2014	Yorkton	206	53	259		259	3.9%
2014	Young	10		10	4	14	21.4%
2014	Zenon Park	10	1	11		11	45.5%

SHC Inventory

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Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013		10,207	6,955	17,162	557	17,719	6.8%
2013	Abbey	6	1	7		7	57.1%
2013	Aberdeen	10	1	11		11	
2013	Abernethy	8	8	16		16	6.3%
2013	Air Ronge		21	21		21	
2013	Alameda	18	1	19		19	10.5%
2013	Alida	4		4		4	
2013	Allan	8	3	11		11	45.5%
2013	Alsask		4	4	6	10	60.0%
2013	Annaheim	6		6		6	
2013	Arborfield	20		20		20	40.0%
2013	Archerwill	8	4	12		12	
2013	Arcola	16		16	12	28	3.6%
2013	Asquith	18		18		18	
2013	Assiniboia	63	17	80		80	6.3%
2013	Avonlea	6		6		6	16.7%
2013	Balcarres	16	6	22		22	9.1%
2013	Balgonie	10		10		10	
2013	Battleford	66	29	95		95	1.1%
2013	Beauval	1	84	85		85	10.6%
2013	Beechy	18		18		18	55.6%
2013	Bengough	22	5	27	4	31	35.5%
2013	Bethune	4		4		4	25.0%
2013	Bienfait	8		8		8	
2013	Big River	16	21	37		37	2.7%
2013	Biggar	65	16	81		81	4.9%
2013	Birch Hills	38	6	44		44	
2013	Bjorkdale		1	1		1	
2013	Blaine Lake	24	5	29		29	20.7%
2013	Borden	12	1	13		13	
2013	Brabant Lake		11	11		11	18.2%
2013	Bredenbury	11	4	15	8	23	8.7%
2013	Broadview	30	3	33		33	9.1%
2013	Bruno	20		20		20	
2013	Buchanan	16		16		16	31.3%
2013	Buffalo Narrows		100	100		100	6.0%
2013	Cabri	14	7	21	6	27	3.7%
2013	Calder	8		8		8	
2013	Cando		16	16		16	56.3%
2013	Canora	82	22	104		104	15.4%
2013	Canwood	30	1	31		31	29.0%
2013	Carievale	14		14		14	7.1%
2013	Carlyle	39	9	48	24	72	5.6%
2013	Carnduff	27	6	33		33	3.0%
2013	Carragana		1	1		1	
2013	Carrot River	39	21	60	8	68	2.9%
2013	Central Butte	14		14		14	7.1%
2013	Chaplin	6	4	10		10	20.0%
2013	Chocicland	34	7	41	6	47	12.8%
2013	Christopher Lake	12		12		12	
2013	Churchbridge	22	3	25	18	43	2.3%
2013	Climax	8	3	11		11	

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013	Codette	6		6		6	16.7%
2013	Cole Bay		16	16		16	
2013	Colonsay	10		10	8	18	5.6%
2013	Coronach	10	3	13	73	86	33.7%
2013	Craik	22	1	23		23	13.0%
2013	Creelman	4		4		4	
2013	Creighton	16	63	79		79	6.3%
2013	Cudworth	24	6	30		30	6.7%
2013	Cumberland House		122	122		122	37.7%
2013	Cupar	12	1	13		13	
2013	Cut Knife	20	6	26	6	32	3.1%
2013	Dalmeny	12	3	15		15	20.0%
2013	Davidson	24		24	12	36	11.1%
2013	Debden	14	9	23		23	8.7%
2013	Delisle	20	8	28	8	36	5.6%
2013	Denare Beach		12	12		12	16.7%
2013	Dinsmore	18	1	19		19	47.4%
2013	Doddsland	6		6		6	16.7%
2013	Dorintosh		7	7		7	14.3%
2013	Drake	10		10		10	10.0%
2013	Dubuc	4		4		4	
2013	Duck Lake	30	18	48		48	16.7%
2013	Dundurn	16		16	8	24	4.2%
2013	Dysart	12		12		12	8.3%
2013	Earl Grey	6		6		6	
2013	Eastend	11	5	16		16	6.3%
2013	Eatonia	12		12		12	16.7%
2013	Edam	16		16		16	
2013	Elbow	9		9		9	11.1%
2013	Elrose	16		16	16	32	6.3%
2013	Endeavour		1	1		1	
2013	Esterhazy	79	38	117		117	1.7%
2013	Estevan	89	176	265		265	3.4%
2013	Eston	12	13	25		25	4.0%
2013	Fillmore	9		9		9	
2013	Fleming		5	5		5	
2013	Foam Lake	36	6	42	6	48	10.4%
2013	Fort Qu'Appelle	52	26	78		78	1.3%
2013	Fosston	4		4		4	25.0%
2013	Fox Valley		3	3	6	9	44.4%
2013	Francis	6		6		6	33.3%
2013	Frobisher	4		4		4	
2013	Frontier	11		11	18	29	24.1%
2013	Gainsborough	6		6		6	
2013	Gerald		4	4		4	75.0%
2013	Glaslyn	12	9	21		21	14.3%
2013	Glen Ewen	4		4		4	
2013	Glenavon	6		6		6	50.0%
2013	Goodsoil	10	2	12		12	8.3%
2013	Govan	6	1	7		7	
2013	Gravelbourg	25		25	12	37	16.2%
2013	Grayson	10		10		10	20.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013	Green Lake		57	57		57	33.3%
2013	Grenfell	35		35		35	11.4%
2013	Gull Lake	22		22		22	4.5%
2013	Hafford	14	2	16		16	6.3%
2013	Hague	12		12		12	
2013	Hanley	18		18		18	5.6%
2013	Harris	8	1	9		9	66.7%
2013	Hepburn	20	4	24		24	4.2%
2013	Herbert	22		22		22	9.1%
2013	Hodgeville	4		4		4	50.0%
2013	Holdfast	6		6		6	
2013	Hudson Bay	36	24	60	24	84	1.2%
2013	Humboldt	120	54	174		174	6.9%
2013	Hyas	4		4		4	50.0%
2013	Ile a La Crosse	8	147	155		155	2.6%
2013	Imperial	6		6		6	
2013	Indian Head	40	3	43	6	49	6.1%
2013	Invermay	10	8	18		18	33.3%
2013	Ituna	30	1	31		31	9.7%
2013	Jans Bay		26	26		26	7.7%
2013	Jansen	4		4		4	75.0%
2013	Kamsack	69	5	74	15	89	10.1%
2013	Kelliher	22		22		22	18.2%
2013	Kelvington	34	2	36		36	2.8%
2013	Kenaston	4		4	4	8	12.5%
2013	Kennedy	16		16		16	
2013	Kerrobert	26		26		26	19.2%
2013	Killaly	6		6		6	33.3%
2013	Kincaid	16		16		16	25.0%
2013	Kindersley	90	22	112		112	3.6%
2013	Kinistino	16	14	30	8	38	2.6%
2013	Kipling	38	4	42		42	7.1%
2013	Kyle	33	4	37		37	27.0%
2013	La Loche		252	252		252	6.3%
2013	La Ronge	1	89	90		90	2.2%
2013	Lafleche	18		18	6	24	16.7%
2013	Laird	8		8		8	12.5%
2013	Lampman	16		16		16	31.3%
2013	Langenburg	40	2	42	16	58	1.7%
2013	Langham	10	1	11		11	9.1%
2013	Lanigan	20	1	21	36	57	3.5%
2013	Lashburn	22		22		22	4.5%
2013	Leader	12	4	16	6	22	13.6%
2013	Leask	18	4	22		22	18.2%
2013	Lemberg	16		16		16	6.3%
2013	Leoville	17	6	23		23	4.3%
2013	Leroy	12		12	10	22	
2013	Lestock	6	7	13		13	53.8%
2013	Limerick	6		6		6	
2013	Lintlaw	6		6		6	33.3%
2013	Lipton	10	1	11		11	
2013	Lloydminster	43	148	191		191	1.0%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013	Loon Lake	20	4	24		24	41.7%
2013	Love		1	1		1	
2013	Lucky Lake	18		18		18	11.1%
2013	Lumsden	25		25		25	
2013	Luseland	14	6	20		20	10.0%
2013	MacDowall	4		4		4	
2013	Macklin	10		10		10	
2013	MacNutt	2		2		2	
2013	Maidstone	20	4	24		24	
2013	Mankota	5		5		5	40.0%
2013	Manor	14	6	20	8	28	17.9%
2013	Maple Creek	34	6	40		40	2.5%
2013	Marcelin	10	1	11		11	18.2%
2013	Marengo		8	8	8	16	56.3%
2013	Margo	6		6		6	66.7%
2013	Marsden	6		6		6	16.7%
2013	Marshall		4	4		4	
2013	Martensville	6	9	15		15	13.3%
2013	Maryfield	22		22		22	36.4%
2013	Mayfair	4		4		4	50.0%
2013	Maymont	6		6		6	50.0%
2013	Meadow Lake	120	94	214		214	10.7%
2013	Meath Park		1	1		1	100.0%
2013	Medstead	10		10		10	10.0%
2013	Melfort	167	42	209		209	6.2%
2013	Melville	146	20	166		166	6.0%
2013	Meota	10	1	11		11	
2013	Michel Village		4	4		4	25.0%
2013	Midale	22		22		22	
2013	Milden	10		10		10	20.0%
2013	Milestone	19	1	20		20	
2013	Montmartre	20	5	25		25	8.0%
2013	Moose Jaw	441	408	849		849	1.6%
2013	Moosomin	89	44	133		133	1.5%
2013	Morse	21		21		21	28.6%
2013	Mossbank	10		10	4	14	21.4%
2013	Muenster	12		12		12	25.0%
2013	Naicam	29	11	40	6	46	10.9%
2013	Neudorf	18		18		18	38.9%
2013	Nipawin	146	45	191		191	5.2%
2013	Nokomis	16	2	18		18	27.8%
2013	Norquay	30		30		30	6.7%
2013	Northside	6		6		6	
2013	Ogema		6	6		6	16.7%
2013	Osler	6	3	9		9	
2013	Outlook	80	35	115		115	13.0%
2013	Oxbow	42	5	47	4	51	5.9%
2013	Paddockwood	10		10		10	10.0%
2013	Pangman	6		6		6	
2013	Paradise Hill	18	1	19		19	5.3%
2013	Parkside	4	6	10		10	10.0%
2013	Patuanak		16	16		16	

SHC Inventory

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013	Paynton	6		6		6	
2013	Pelican Narrows		1	1		1	
2013	Pelly	32		32		32	12.5%
2013	Pense	4		4		4	
2013	Perdue	22	2	24		24	29.2%
2013	Pierceland	20	4	24		24	4.2%
2013	Pinehouse		93	93	7	100	2.0%
2013	Porcupine Plain	24	19	43		43	
2013	Preeceville	12	5	17		17	5.9%
2013	Prince Albert	421	522	943		943	4.1%
2013	Punnichy	10	3	13		13	23.1%
2013	Qu'Appelle	20	9	29		29	10.3%
2013	Quill Lake	30	4	34		34	11.8%
2013	Quinton	4	5	9		9	22.2%
2013	Rabbit Lake	12	1	13		13	30.8%
2013	Radisson	40	2	42		42	19.0%
2013	Radville	26		26		26	3.8%
2013	Raymore	32		32		32	34.4%
2013	Redvers	36	4	40	14	54	3.7%
2013	Regina	1,503	1,371	2,874		2,874	3.8%
2013	Regina Beach	10		10		10	10.0%
2013	Rhein	6	11	17		17	23.5%
2013	Richmound		2	2		2	100.0%
2013	Riverhurst	4		4		4	50.0%
2013	Rocanville	31	6	37	14	51	3.9%
2013	Rockglen	23	6	29		29	3.4%
2013	Rose Valley	6	1	7	6	13	23.1%
2013	Rosetown	70	35	105		105	1.0%
2013	Rosthern	62	5	67	6	73	12.3%
2013	Rouleau	6		6		6	
2013	Saltcoats	17		17		17	17.6%
2013	Sandy Bay		103	103		103	15.5%
2013	Saskatoon	1,164	1,170	2,334		2,334	1.9%
2013	Sedley	6		6		6	
2013	Semans	10		10		10	40.0%
2013	Shaunavon	36	3	39		39	5.1%
2013	Shell Lake	16	4	20		20	10.0%
2013	Shellbrook	32	9	41		41	22.0%
2013	Smeaton		1	1		1	
2013	Southey	28	1	29		29	6.9%
2013	Spalding	10	1	11		11	18.2%
2013	Spiritwood	28	11	39		39	2.6%
2013	Springside	12	10	22		22	
2013	Spy Hill	18	5	23		23	4.3%
2013	St. Brieux	12		12	14	26	7.7%
2013	St. Georges Hill		13	13		13	
2013	St. Isidore-de-Bellevue	6		6		6	16.7%
2013	St. Louis	16	19	35		35	5.7%
2013	St. Walburg	30	8	38		38	7.9%
2013	Stanley Mission		12	12		12	16.7%
2013	Star City	14	6	20		20	35.0%
2013	Stenen	4	1	5		5	

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2013	Stockholm	13		13		13	7.7%
2013	Stony Rapids		26	26		26	3.8%
2013	Stoughton	27	6	33	8	41	17.1%
2013	Strasbourg	27	1	28		28	
2013	Sturgis	14	13	27		27	7.4%
2013	Swift Current	250	62	312		312	2.2%
2013	Tantallon	6		6		6	33.3%
2013	The Battlefords H. A.	287	233	520		520	2.5%
2013	Theodore	16		16		16	
2013	Timber Bay		18	18		18	22.2%
2013	Tisdale	135	36	171		171	9.9%
2013	Tompkins	4		4		4	25.0%
2013	Torquay	6		6		6	16.7%
2013	Turnor lake		19	19		19	21.1%
2013	Turtleford	22	1	23		23	8.7%
2013	Unity	59	16	75		75	1.3%
2013	Val Marie	6	3	9	6	15	33.3%
2013	Vanguard	11		11		11	45.5%
2013	Vanscoy	10		10		10	
2013	Vibank	10		10		10	40.0%
2013	Viscount				6	6	16.7%
2013	Vonda	8		8		8	
2013	Wadena	54	11	65		65	7.7%
2013	Wakaw	38	16	54		54	18.5%
2013	Waldeck		3	3		3	
2013	Waldheim	38	5	43	10	53	15.1%
2013	Wapella	14	3	17		17	5.9%
2013	Warman	44	8	52		52	3.8%
2013	Watrous	62	3	65	18	83	4.8%
2013	Watson	32	16	48	6	54	7.4%
2013	Wawota	19		19		19	15.8%
2013	Weekes		1	1		1	100.0%
2013	Weldon	10		10		10	10.0%
2013	Welwyn	6		6		6	33.3%
2013	Weyakwin		13	13		13	7.7%
2013	Weyburn	197	121	318		318	3.5%
2013	White Fox	4		4		4	50.0%
2013	Whitewood	31	20	51	6	57	3.5%
2013	Wilcox		6	6		6	100.0%
2013	Wilkie	24	6	30		30	43.3%
2013	Willow Bunch H. A.	14	11	25		25	16.0%
2013	Windthorst	6		6		6	
2013	Wolseley	10	8	18		18	
2013	Wynyard	66	17	83	6	89	12.4%
2013	Yellow Grass	8	2	10		10	
2013	Yorkton	206	53	259		259	3.9%
2013	Young	10		10	4	14	14.3%
2013	Zenon Park	10	1	11		11	54.5%

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Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012		10,209	6,968	17,177	539	17,716	5.4%
2012	Abbey	6	1	7		7	28.6%
2012	Aberdeen	10	1	11		11	
2012	Abernethy	8	8	16		16	12.5%
2012	Air Ronge		21	21		21	14.3%
2012	Alameda	18	1	19		19	
2012	Alida	4		4		4	
2012	Allan	8	3	11		11	
2012	Alsask		4	4		4	
2012	Annaheim	6		6		6	16.7%
2012	Arborfield	20		20		20	40.0%
2012	Archerwill	8	4	12		12	8.3%
2012	Arcola	16		16	12	28	
2012	Asquith	18		18		18	5.6%
2012	Assiniboia	63	17	80		80	5.0%
2012	Avonlea	6		6		6	
2012	Balcarres	16	6	22		22	
2012	Balgonie	10		10		10	
2012	Battleford	66	29	95		95	
2012	Beauval	1	84	85		85	3.5%
2012	Beechy	18		18		18	44.4%
2012	Bengough	22	5	27	4	31	22.6%
2012	Bethune	4		4		4	
2012	Bienfait	8		8		8	
2012	Big River	16	21	37		37	8.1%
2012	Biggar	64	16	80		80	2.5%
2012	Birch Hills	38	6	44		44	
2012	Bjorkdale		1	1		1	
2012	Blaine Lake	24	5	29		29	10.3%
2012	Borden	12	1	13		13	
2012	Brabant Lake		12	12		12	33.3%
2012	Bredenbury	11	4	15	8	23	8.7%
2012	Broadview	30	3	33		33	18.2%
2012	Bruno	20		20		20	
2012	Buchanan	16		16		16	18.8%
2012	Buffalo Narrows		98	98		98	4.1%
2012	Cabri	14	7	21	6	27	3.7%
2012	Calder	8		8		8	12.5%
2012	Cando		11	11		11	45.5%
2012	Canora	82	22	104		104	3.8%
2012	Canwood	30	1	31		31	12.9%
2012	Carievale	14		14		14	21.4%
2012	Carlyle	39	9	48	24	72	2.8%
2012	Carnduff	27	6	33		33	
2012	Carragana		1	1		1	
2012	Carrot River	39	21	60	8	68	7.4%
2012	Central Butte	14		14		14	
2012	Chaplin	6	4	10		10	50.0%
2012	Chocicland	34	7	41	6	47	6.4%
2012	Christopher Lake	12		12		12	
2012	Churchbridge	22	3	25	18	43	2.3%
2012	Climax	8	3	11		11	18.2%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012	Codette	6		6		6	16.7%
2012	Cole Bay		16	16		16	12.5%
2012	Colonsay	10		10	8	18	5.6%
2012	Coronach	10	3	13	73	86	39.5%
2012	Craik	22	1	23		23	13.0%
2012	Creelman	4		4		4	
2012	Creighton	16	63	79		79	5.1%
2012	Cudworth	24	6	30		30	3.3%
2012	Cumberland House		121	121		121	9.1%
2012	Cupar	12	1	13		13	
2012	Cut Knife	20	6	26	6	32	3.1%
2012	Dalmeny	12	3	15		15	6.7%
2012	Davidson	24		24	12	36	2.8%
2012	Debden	14	9	23		23	4.3%
2012	Delisle	20	8	28	8	36	5.6%
2012	Denare Beach		12	12		12	8.3%
2012	Dinsmore	18	1	19		19	57.9%
2012	Doddsland	6		6		6	
2012	Dorintosh		7	7		7	
2012	Drake	10		10		10	10.0%
2012	Dubuc	4		4		4	
2012	Duck Lake	30	18	48		48	16.7%
2012	Dundurn	16		16	8	24	8.3%
2012	Dysart	12		12		12	
2012	Earl Grey	6		6		6	
2012	Eastend	11	5	16		16	
2012	Eatonia	12		12		12	25.0%
2012	Edam	16		16		16	6.3%
2012	Elbow	9		9		9	
2012	Elrose	16		16	16	32	18.8%
2012	Endeavour		1	1		1	
2012	Esterhazy	79	38	117		117	0.9%
2012	Estevan	89	176	265		265	4.2%
2012	Eston	12	13	25		25	
2012	Fillmore	9		9		9	
2012	Fleming		5	5		5	
2012	Foam Lake	36	6	42	6	48	14.6%
2012	Fort Qu'Appelle	52	26	78		78	1.3%
2012	Fosston	4		4		4	25.0%
2012	Fox Valley		3	3	6	9	22.2%
2012	Francis	6		6		6	
2012	Frobisher	4		4		4	
2012	Frontier	11		11	18	29	3.4%
2012	Gainsborough	6		6		6	16.7%
2012	Gerald		4	4		4	50.0%
2012	Glaslyn	12	9	21		21	9.5%
2012	Glen Ewen	4		4		4	
2012	Glenavon	6		6		6	33.3%
2012	Goodsoil	10	2	12		12	8.3%
2012	Govan	6	1	7		7	
2012	Gravelbourg	25		25	12	37	5.4%
2012	Grayson	10		10		10	20.0%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012	Green Lake		57	57		57	22.8%
2012	Grenfell	35		35		35	8.6%
2012	Gull Lake	22		22		22	18.2%
2012	Hafford	14	3	17		17	11.8%
2012	Hague	12		12		12	8.3%
2012	Hanley	18		18		18	5.6%
2012	Harris	8	1	9		9	77.8%
2012	Hepburn	20	4	24		24	
2012	Herbert	22		22		22	4.5%
2012	Hodgeville	4		4		4	25.0%
2012	Holdfast	6		6		6	16.7%
2012	Hudson Bay	36	24	60	24	84	10.7%
2012	Humboldt	121	54	175		175	1.7%
2012	Hyas	4		4		4	50.0%
2012	Ile a La Crosse	8	147	155		155	1.3%
2012	Imperial	6		6		6	
2012	Indian Head	40	3	43	6	49	
2012	Invermay	10	8	18		18	33.3%
2012	Ituna	30	1	31		31	12.9%
2012	Jans Bay		27	27		27	14.8%
2012	Jansen	4		4		4	50.0%
2012	Kamsack	69	5	74	15	89	5.6%
2012	Kelliher	22		22		22	4.5%
2012	Kelvington	34	2	36		36	
2012	Kenaston	4	5	9		9	11.1%
2012	Kennedy	16		16		16	6.3%
2012	Kerrobert	26		26		26	19.2%
2012	Killaly	6		6		6	33.3%
2012	Kincaid	17		17		17	52.9%
2012	Kindersley	90	22	112		112	5.4%
2012	Kinistino	16	14	30	8	38	13.2%
2012	Kipling	38	4	42		42	14.3%
2012	Kyle	32	4	36		36	27.8%
2012	La Loche		256	256		256	4.7%
2012	La Ronge	1	88	89		89	6.7%
2012	Lafleche	18		18	6	24	12.5%
2012	Laird	8		8		8	12.5%
2012	Lampman	16		16		16	31.3%
2012	Langenburg	40	2	42	16	58	
2012	Langham	10	1	11		11	
2012	Lanigan	20	1	21	36	57	3.5%
2012	Lashburn	22		22		22	9.1%
2012	Leader	12	4	16	6	22	9.1%
2012	Leask	18	4	22		22	13.6%
2012	Lemberg	16		16		16	6.3%
2012	Leoville	17	6	23		23	4.3%
2012	Leroy	12		12	10	22	9.1%
2012	Lestock	6	7	13		13	30.8%
2012	Limerick	6		6		6	
2012	Lintlaw	6	2	8		8	50.0%
2012	Lipton	10	1	11		11	
2012	Lloydminster	43	148	191		191	4.2%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012	Loon Lake	20	4	24		24	33.3%
2012	Love		1	1		1	
2012	Lucky Lake	18		18		18	11.1%
2012	Lumsden	25		25		25	8.0%
2012	Luseland	14	6	20		20	
2012	MacDowall	4		4		4	
2012	Macklin	10		10		10	10.0%
2012	MacNutt	2		2		2	
2012	Maidstone	20	4	24		24	8.3%
2012	Mankota	5		5		5	20.0%
2012	Manor	14	6	20	8	28	7.1%
2012	Maple Creek	34	6	40		40	2.5%
2012	Marcelin	10	1	11		11	18.2%
2012	Marengo		8	8		8	12.5%
2012	Margo	6		6		6	16.7%
2012	Marsden	6		6		6	16.7%
2012	Marshall		4	4		4	
2012	Martensville	6	9	15		15	
2012	Maryfield	22		22		22	4.5%
2012	Mayfair	4		4		4	75.0%
2012	Maymont	6		6		6	16.7%
2012	Meadow Lake	120	94	214		214	11.7%
2012	Meath Park		1	1		1	
2012	Medstead	10		10		10	40.0%
2012	Melfort	167	42	209		209	2.4%
2012	Melville	146	20	166		166	3.0%
2012	Meota	10	1	11		11	
2012	Michel Village		6	6		6	50.0%
2012	Midale	22		22		22	4.5%
2012	Milden	10		10		10	10.0%
2012	Milestone	19	1	20		20	10.0%
2012	Montmartre	20	5	25		25	4.0%
2012	Moose Jaw	441	408	849		849	2.6%
2012	Moosomin	89	44	133		133	2.3%
2012	Morse	21		21		21	14.3%
2012	Mossbank	10		10	4	14	7.1%
2012	Muenster	12		12		12	16.7%
2012	Naicam	29	11	40	6	46	4.3%
2012	Neudorf	18		18		18	27.8%
2012	Nipawin	146	45	191		191	
2012	Nokomis	16	2	18		18	16.7%
2012	Norquay	30		30		30	10.0%
2012	Northside	6		6		6	16.7%
2012	Ogema		6	6		6	
2012	Osler	6	3	9		9	
2012	Outlook	80	35	115		115	5.2%
2012	Oxbow	42	5	47	4	51	2.0%
2012	Paddockwood	10		10		10	10.0%
2012	Pangman	6		6		6	
2012	Paradise Hill	18	1	19		19	5.3%
2012	Parkside	4	6	10		10	10.0%
2012	Patuanak		16	16		16	6.3%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012	Paynton	6		6		6	33.3%
2012	Pelican Narrows		1	1		1	
2012	Pelly	32		32		32	12.5%
2012	Pense	4		4		4	
2012	Perdue	22	2	24		24	12.5%
2012	Pierceland	20	4	24		24	8.3%
2012	Pinehouse		93	93	7	100	6.0%
2012	Porcupine Plain	24	19	43		43	4.7%
2012	Preeceville	12	5	17		17	11.8%
2012	Prince Albert	423	522	945		945	3.0%
2012	Punnichy	10	3	13		13	30.8%
2012	Qu'Appelle	20	9	29		29	3.4%
2012	Quill Lake	30	4	34		34	17.6%
2012	Quinton	4	5	9		9	44.4%
2012	Rabbit Lake	12	1	13		13	15.4%
2012	Radisson	39	2	41		41	19.5%
2012	Radville	26		26		26	
2012	Raymore	32		32		32	25.0%
2012	Redvers	36	4	40	14	54	1.9%
2012	Regina	1,503	1,371	2,874		2,874	3.2%
2012	Regina Beach	10		10		10	
2012	Rhein	6	11	17		17	17.6%
2012	Richmound		2	2		2	100.0%
2012	Riverhurst	4		4		4	
2012	Rocanville	31	6	37	14	51	2.0%
2012	Rockglen	23	6	29		29	6.9%
2012	Rose Valley	6	1	7	6	13	23.1%
2012	Rosetown	70	35	105		105	4.8%
2012	Rosthern	62	5	67	6	73	4.1%
2012	Rouleau	6		6		6	
2012	Saltcoats	17		17		17	5.9%
2012	Sandy Bay		106	106		106	17.0%
2012	Saskatoon	1,164	1,170	2,334		2,334	2.0%
2012	Sedley	6		6		6	16.7%
2012	Semans	10		10		10	
2012	Shaunavon	36	3	39		39	
2012	Shell Lake	16	4	20		20	
2012	Shellbrook	32	9	41		41	
2012	Smeaton		1	1		1	
2012	Southey	28	1	29		29	3.4%
2012	Spalding	10	1	11		11	
2012	Spiritwood	28	11	39		39	
2012	Springside	12	10	22		22	
2012	Spy Hill	18	5	23		23	4.3%
2012	St. Brieux	12		12	14	26	19.2%
2012	St. Georges Hill		13	13		13	7.7%
2012	St. Isidore-de-Bellevue	6		6		6	33.3%
2012	St. Louis	16	19	35		35	8.6%
2012	St. Walburg	30	8	38		38	7.9%
2012	Stanley Mission		12	12		12	33.3%
2012	Star City	14	6	20		20	10.0%
2012	Stenen	4	1	5		5	20.0%

SHC Inventory

Source: Saskatchewan Housing Corporation. JDE HOMES vacancy report - April.

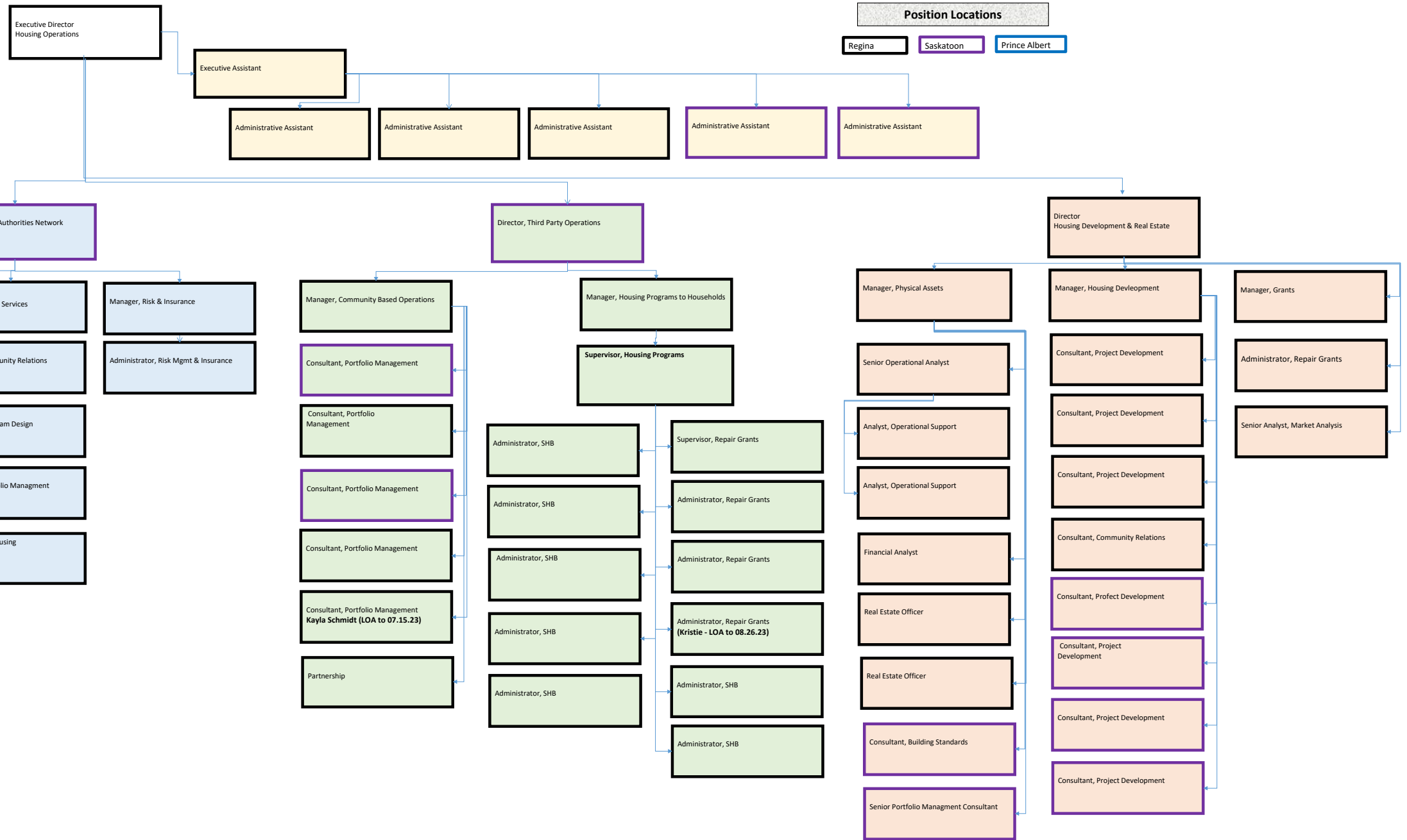
Notes: Excludes the purpose-built life Lease buildings (200 units - 100 in Regina, 50 in Saskatoon, and 50 in Yorkton)

Vacancy rates include available units, committed units, major repair units, and not-ready units.

Year	Community	Social Housing		Social only	Affordable Housing	Total Units	Vacancy Rate
		Senior	Family				
2012	Stockholm	13		13		13	7.7%
2012	Stony Rapids		27	27		27	18.5%
2012	Stoughton	27	6	33	8	41	14.6%
2012	Strasbourg	27	1	28		28	
2012	Sturgis	14	13	27		27	14.8%
2012	Swift Current	250	62	312		312	2.6%
2012	Tantallon	6		6		6	16.7%
2012	The Battlefords H. A.	287	233	520		520	1.0%
2012	Theodore	16		16		16	6.3%
2012	Timber Bay		19	19		19	21.1%
2012	Tisdale	135	36	171		171	4.7%
2012	Tompkins	4		4		4	
2012	Torquay	6		6		6	
2012	Turnor lake		19	19		19	26.3%
2012	Turtleford	22	1	23		23	8.7%
2012	Unity	59	16	75		75	2.7%
2012	Val Marie	6	3	9	6	15	20.0%
2012	Vanguard	11		11		11	27.3%
2012	Vanscoy	10		10		10	
2012	Vibank	10		10		10	20.0%
2012	Viscount				6	6	
2012	Vonda	8		8		8	
2012	Wadena	54	11	65		65	3.1%
2012	Wakaw	38	16	54		54	3.7%
2012	Waldeck		3	3		3	
2012	Waldheim	38	5	43	10	53	7.5%
2012	Wapella	14	3	17		17	5.9%
2012	Warman	44	8	52		52	1.9%
2012	Watrous	62	3	65	18	83	4.8%
2012	Watson	32	16	48	6	54	11.1%
2012	Wawota	19		19		19	10.5%
2012	Weekes		1	1		1	
2012	Weldon	10		10		10	
2012	Welwyn	6		6		6	
2012	Weyakwin		13	13		13	15.4%
2012	Weyburn	197	121	318		318	1.3%
2012	White Fox	4		4		4	25.0%
2012	Whitewood	31	20	51	6	57	7.0%
2012	Wilcox		6	6		6	
2012	Wilkie	24	6	30		30	30.0%
2012	Willow Bunch H. A.	14	11	25		25	12.0%
2012	Windthorst	6		6		6	
2012	Wolseley	10	8	18		18	5.6%
2012	Wynyard	66	18	84	6	90	11.1%
2012	Yellow Grass	8	2	10		10	
2012	Yorkton	206	53	259		259	2.7%
2012	Young	10		10	4	14	7.1%
2012	Zenon Park	10	1	11		11	36.4%

APPENDIX C

Housing Operations



APPENDIX D

REGINA HOUSING AUTHORITY

FINANCIAL STATEMENTS

December 31, 2013

REGINA HOUSING AUTHORITY**Statement of Financial Position**

As at December 31, 2013

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash	\$ 5,190,424	\$ 4,333,248
Receivables		
Rent	75,717	67,340
GST rebate	202,212	211,044
Other amounts recoverable from Saskatchewan Housing Corporation (Note 4)	1,904,676	222,663
Other	4,736	2,920
	<u>\$ 7,377,765</u>	<u>\$ 4,837,215</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,364,735	\$ 1,365,932
Accrued vacation pay	32,760	27,162
Rent received in advance	550,237	456,773
Deferred revenue - life interest projects (Note 6)	722,008	675,145
Tenant security deposits	415,825	262,646
Accountable advances (Note 5)	2,403,605	6,941,260
	<u>5,489,170</u>	<u>9,728,918</u>
ACCUMULATED SURPLUS (DEFICIT)	<u>1,888,595</u>	<u>(4,891,703)</u>
	<u>\$ 7,377,765</u>	<u>\$ 4,837,215</u>

See accompanying notes

APPROVED BY THE BOARD

..... Director

..... Director

REGINA HOUSING AUTHORITY**Statement of Accumulated Surplus****Year Ended December 31**

	<u>2013</u>	<u>2012</u>
BALANCE AT JANUARY 1	\$ (4,891,703)	\$ (11,013,696)
Payments from Saskatchewan Housing Corporation	4,891,703	11,013,696
Net surplus (loss)	1,888,595	(4,891,703)
BALANCE AT DECEMBER 31	\$ 1,888,595	\$ (4,891,703)

See accompanying notes

REGINA HOUSING AUTHORITY**Statement of Cash Flows**

Year Ended December 31

	<u>2013</u>	<u>2012</u>
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net surplus (loss)	\$ 1,888,595	\$ (4,891,703)
Operating settlement received from SHC	4,891,703	11,013,696
Changes in non-cash working capital:		
Decrease in accounts payable and accrued liabilities	(1,197)	(1,883,708)
Increase in accrued vacation pay	5,598	20
Increase in rent received in advance	93,464	55,316
Increase in deferred revenue - life interest projects	46,863	100,926
Increase in tenant security deposits	153,179	88,059
Increase in receivables	(1,683,374)	(35,437)
	<u>5,394,831</u>	<u>4,447,169</u>
FINANCING ACTIVITIES		
Accountable advances repaid	(6,941,260)	(9,633,806)
Accountable advances received	2,403,605	6,941,260
	<u>(4,537,655)</u>	<u>(2,692,546)</u>
NET INCREASE IN CASH	857,176	1,754,623
CASH, BEGINNING OF YEAR	4,333,248	2,578,625
CASH, END OF YEAR	\$ 5,190,424	\$ 4,333,248

See accompanying notes

REGINA HOUSING AUTHORITY**Notes to the Financial Statements****Year ended December 31, 2013**

1. DESCRIPTION OF OPERATIONS

Regina Housing Authority ("RHA") was established pursuant to subsection 18 (1) of *The Saskatchewan Housing Corporation Act*. RHA provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation ("SHC").

RHA receives funding from SHC in the form of accountable advances, as described at notes 3(c) and 5. RHA is dependent upon the continuance of this funding to maintain operations at their current level. RHA has also entered into an agreement to manage certain projects (non-profit projects) on behalf of SHC.

2. BASIS OF PREPARATION

These financial statements have been prepared in accordance with Canadian public sector accounting ("PSA") standards for government not-for-profit organizations, set forth in PSA Handbook sections PS 4200 to PS 4270.

3. SIGNIFICANT ACCOUNTING POLICIES*a) Cost of housing projects and ancillary assets*

The capital costs of housing projects, the related amortization and the long-term obligation under which these assets have been financed are not reflected in these financial statements, since RHA is not the owner of these assets. Similarly, other capital assets acquired by RHA, such as vehicles and equipment, are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out RHA's duties.

b) Financial instruments

RHA's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

c) Accountable advances

RHA receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to accumulated surplus (deficit).

d) Operating revenue

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**Year ended December 31, 2013

3. SIGNIFICANT ACCOUNTING POLICIES (continued)*e) Revenue recognition – property operations*

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition – life interest projects

Occupancy fees for units in the Benson Manor, Grace Lutheran, and Highland Manor life interest projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenditures are incurred.

g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

h) Allocation of expenses

Administration expenses incurred by RHA are allocated to Social Housing and Affordable Housing operations proportionately, based on the respective number of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC. The annual fee is comprised of \$87 per unit (2012 - \$87) charged to Social Housing and Affordable Housing operations, and \$166 per unit (2012 - \$166) charged only to Social Housing operations.

i) Pension plan

RHA and eligible employees participate in the Capital Pension Plan, a multi-employer defined contribution pension plan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. RHA's contributions are recorded as an expense in the year in which services are rendered.

j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

k) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. The most significant estimates are the allowance for doubtful accounts and accrued liabilities.

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**

Year ended December 31, 2013

4. OTHER AMOUNTS RECOVERABLE FROM SHC

Other amounts recoverable consist of the following:

	<u>2013</u>	<u>2012</u>
Reimbursement for insurable losses	\$ 1,898,475	\$ 216,297
Accrued interest on deferred life interest projects	6,201	6,366
	<u>\$ 1,904,676</u>	<u>\$ 222,663</u>

5. ACCOUNTABLE ADVANCES

The accountable advances of \$2,403,605 outstanding as at December 31, 2013 (2012 - \$6,941,260) are repayable advances, provided by SHC to meet the cash operating requirements of RHA. These advances are non-interest-bearing and have no set repayment terms.

6. DEFERRED REVENUE – LIFE INTEREST PROJECTS

	<u>Benson Manor</u>	<u>Grace Lutheran</u>	<u>Highland Manor</u>	<u>2013 Total</u>	<u>2012 Total</u>
Balance, beginning of year	\$ 366,443	\$ 10,966	\$ 297,736	\$ 675,145	\$ 574,219
Unexpended occupancy fees	2,027	6,024	32,611	40,662	94,560
Interest credited	3,563	122	2,516	6,201	6,366
Balance, end of year	<u>\$ 372,033</u>	<u>\$ 17,112</u>	<u>\$ 332,863</u>	<u>\$ 722,008</u>	<u>\$ 675,145</u>

Designated for use toward:

Future maintenance costs	\$ 372,033	\$ 17,112	\$ 332,863	\$ 722,008	\$ 675,145
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Occupancy fees for units in the Benson Manor, Grace Lutheran and Highland Manor life interest projects are restricted for use toward operating costs of the projects, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred in the current year is credited to deferred revenue.

Unexpended occupancy fees are invested on RHA's behalf by SHC. Interest is credited to the deferred revenue account based on the investment yield earned by SHC.

SHC has directed that deferred revenue of \$722,008 (2012 - \$675,145) is to be retained by RHA for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs. The residual balance of deferred revenue is available for use toward other operating costs of the projects.

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**Year ended December 31, 2013

7. RELATED PARTY TRANSACTIONS

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to RHA by virtue of common control by the Government of Saskatchewan. Routine operating transactions with these related parties are settled at prevailing market prices under normal trade terms. These transactions are not significant to RHA's operations or financial position except as described below:

Utility expenditures include services provided by Saskatchewan Power Corporation ("SaskPower") totalling \$1,763,170 (2012 - \$1,794,289), services provided by SaskEnergy Incorporated ("SaskEnergy") totalling \$734,374 (2012 - \$698,500) and services provided by Saskatchewan Telecommunications Holding Corporation ("SaskTel") totalling \$ 79,535 (2012 - \$82,297).

Accounts payable and accrued liabilities include \$295,618 (2012 - \$156,029) payable to SaskPower, \$172,298 (2012 - \$95,390) payable to SaskEnergy and \$5,851 (2012 - \$5,610) payable to SaskTel.

During 2013, SHC charged housing administration fees of \$553,449 (2012 - \$553,536) to RHA for operating costs.

During 2013, SHC charged insurance premiums of \$309,300 (2012 - \$309,400) to RHA, and provided reimbursement for insurable losses of \$1,752,133 (2012 - \$245,818).

Affordable Housing includes Secure Rent program subsidies of \$100,819 (2012 - \$nil).

8. COMMITMENTS

As at December 31, 2013 RHA has the following commitments:

- i) \$576,625 (2012 - \$5,381) in respect of other Modernization and Improvement contracts;
- ii) Office equipment leases in each of the next three years as follows:

2014	\$10,579
2015	\$5,161
2016	\$288

9. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. RHA mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**

Year ended December 31, 2013

9. CREDIT RISK (continued)

The carrying amount of rent receivable represents RHA's maximum exposure to credit risk. As at December 31, 2013, the carrying amount is \$75,160 (2012 - \$67,340). This amount is comprised of rent arrears in respect of current tenants totalling \$36,668 (2012 - \$38,298) and former tenants totalling \$350,798 (2012 - \$299,846), less an allowance for doubtful accounts of \$312,306 (2012 - \$270,804).

The allowance for doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 270,804	\$ 189,770
Accounts written off	(228,079)	(189,770)
Recoveries	(42,725)	32,840
Provision for bad debts	312,306	237,964
Balance, end of year	\$ 312,306	\$ 270,804

10. LIQUIDITY RISK

Liquidity risk is the risk that RHA will encounter difficulty in meeting financial obligations as they fall due. RHA's financial liabilities as at December 31, 2013 have contractual maturities of less than one year. RHA manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

11. EXPENSES BY OBJECT

	<u>2013</u>	<u>2012</u>
Salaries and benefits	\$ 3,870,343	\$ 3,566,373
Purchased goods and services	17,118,855	21,258,617
Rent Supplement program subsidies	118,497	123,660
Total expenses per Statement of Operations	\$ 21,107,695	\$ 24,948,650

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**

Year ended December 31, 2013

12. ALLOCATION OF EXPENSES

Administration expenses of \$1,039,713 (2012 - \$998,276) have been allocated as follows:

	<u>2013</u>	<u>2012</u>
Social Housing Projects	\$ 610,449	\$ 586,253
Affordable Housing Projects	393,192	376,726
Life Interest Projects	36,072	35,297
	<u>\$ 1,039,713</u>	<u>\$ 998,276</u>

SHC housing fees of \$553,449 (2012 - \$553,536) have been allocated as follows:

	<u>2013</u>	<u>2012</u>
Social Housing Projects		
Other operating	\$ 134,286	\$ 134,321
Housing administration fee	244,867	244,884
Maintenance	63,196	63,232
Affordable Housing Projects		
Other operating	40,960	40,633
Housing administration fee	20,480	20,316
Maintenance	40,960	40,633
Life Interest Projects		
Other operating	3,480	3,807
Housing administration fee	1,740	1,903
Maintenance	3,480	3,807
	<u>\$ 553,449</u>	<u>\$ 553,536</u>

REGINA HOUSING AUTHORITY**Notes to the Financial Statements**

Year ended December 31, 2013

13. PENSION PLAN

RHA and eligible employees participate in the Capital Pension Plan, a multi-employer defined contribution pension plan sponsored by Crown Investments Corporation of Saskatchewan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service.

Information regarding contributions to the Capital Pension Plan is as follows:

	<u>2013</u>	<u>2012</u>
Inscope		
Employee contribution rate (percentage of salary)	6.60%	6.60%
Employer contribution rate (percentage of salary)	6.60%	6.60%
Management		
Employee contribution rate (percentage of salary)	7.35%	7.35%
Employer contribution rate (percentage of salary)	7.35%	7.35%
Number of employees who are active members	70	70
Employee contributions	\$ 187,940	\$ 162,923
Employer contributions	\$ 181,775	\$ 150,569

REGINA HOUSING AUTHORITY**Schedule 1****Schedule of Property Operations - Social Housing Projects**

Year Ended December 31

	2013 Actual	2013 Budget (Unaudited)	2012 Actual
REVENUE			
Rent	\$ 9,700,137	\$ 8,800,830	\$ 8,559,811
Bad debts (net)	(155,750)	(131,000)	(126,077)
Sundry	2,496,776	706,622	892,526
	12,041,163	9,376,452	9,326,260
EXPENDITURE			
Utilities	2,165,024	2,193,300	2,040,182
Other operating	2,262,576	2,404,807	2,049,740
Insurance	181,600	181,700	181,700
Maintenance	1,422,151	1,346,959	1,173,094
Modernization and improvements			
Economic Stimulus Initiative	-	-	264,800
Other	5,668,654	3,357,935	8,875,588
Administration	610,449	644,891	586,253
Housing administration fee	244,867	244,883	244,884
Grants in lieu of property taxes	1,515,133	1,630,416	1,590,650
Tenant relations	14,172	38,103	11,745
	14,084,626	12,042,994	17,018,636
NET LOSS	\$ (2,043,463)	\$ (2,666,542)	\$ (7,692,376)

REGINA HOUSING AUTHORITY

Schedule 2

Schedule of Property Operations - Affordable Housing Projects

Year Ended December 31

	2013 Actual	2013 Budget (Unaudited)	2012 Actual
REVENUE			
Rent	\$ 10,245,108	\$ 10,000,000	\$ 9,934,690
Bad debts (net)	(112,114)	(80,000)	(111,787)
Sundry	275,012	110,010	409,317
	10,408,006	10,030,010	10,232,220
EXPENDITURE			
Utilities	968,098	1,014,795	906,524
Other operating	1,414,601	1,529,973	1,267,022
Insurance	116,162	116,800	116,760
Maintenance	847,303	864,329	840,569
Modernization and improvements			
Economic Stimulus Initiative	-	-	492,134
Other	1,545,445	1,710,065	2,197,988
Administration	393,192	417,741	376,726
Housing administration fee	20,353	20,482	20,316
Grants in lieu of property taxes	1,052,297	1,117,444	1,089,848
Tenant services - other	-	192	-
	6,357,451	6,791,821	7,307,887
NET SURPLUS	\$ 4,050,555	\$ 3,238,189	\$ 2,924,333

REGINA HOUSING AUTHORITY**Schedule 3****Schedule of Property Operations - Life Interest Projects**

Year Ended December 31

	2013 Actual	2013 Budget (Unaudited)	2012 Actual
REVENUE			
Occupancy fees	\$ 584,684	\$ 605,817	\$ 590,005
Less: unexpended amount (Note 6)	(40,662)	(97,133)	(94,560)
Bad debts (net)	(169)	-	(101)
Sundry	3,268	3,300	3,123
	547,121	511,984	498,467
EXPENDITURE			
Utilities	181,808	197,697	180,439
Other operating	112,935	116,742	95,380
Insurance	11,538	10,900	10,940
Maintenance	42,124	49,722	42,740
Modernization and improvements	74,280	26,700	60,369
Administration	36,072	35,492	35,297
Housing administration fee	1,867	1,897	1,904
Grants in lieu of property taxes	86,497	72,834	71,398
	547,121	511,984	498,467
NET	\$ -	\$ -	\$ -

Management's Responsibility

To the Members of Regina Housing Authority:

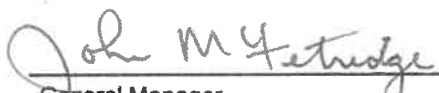
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

January 28, 2015


General Manager



Independent Auditors' Report

To the Members of Regina Housing Authority:

We have audited the accompanying financial statements of Regina Housing Authority, which comprise the statement of financial position as at December 31, 2014, and the statements of operations, accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regina Housing Authority as at December 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the period under examination, and that for new tenant placements the household income data as at December 31, 2014 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Prior year financial statements were audited by Deloitte LLP, without reservation, in their report dated January 29, 2014.

Regina, Saskatchewan

January 28, 2015

MNP LLP
Chartered Accountants


REGINA HOUSING AUTHORITY**Statement of Financial Position**


As at December 31, 2014

	2014	2013
ASSETS		
Cash	\$ 6,292,990	\$ 5,190,424
Receivables		
Rent	98,710	75,717
GST rebate	202,250	202,212
Other amounts recoverable from SHC (Note 3)	339,982	1,904,676
Other	2,632	4,736
	\$ 6,936,564	\$ 7,377,765
LIABILITIES		
Accounts payable and accrued charges	\$ 1,014,510	\$ 1,364,735
Accrued vacation pay	46,610	32,760
Rent received in advance	600,205	550,237
Deferred revenue - life interest projects (Note 5)	775,284	722,008
Tenant security deposits	524,353	415,825
Accountable advances (Note 4)	1,153,922	2,403,605
	4,114,884	5,489,170
ACCUMULATED SURPLUS	2,821,680	1,888,595
	\$ 6,936,564	\$ 7,377,765

See accompanying notes

APPROVED BY THE BOARD

..... Director

..... Director

REGINA HOUSING AUTHORITY
Statement of Operations
Year Ended December 31, 2014

	Social Housing Projects (Schedule 1)	Affordable Housing Projects (Schedule 2)	Life Interest Projects (Schedule 3)	Rent Supplement Program	2014 Total Actual	2014 Total Budget	2013 Total Actual
REVENUE							
Rent	\$ 10,498,170	\$ 10,307,492			\$ 20,805,662	\$ 20,210,810	\$ 19,945,245
Occupancy fees			532,332		532,332	556,939	544,022
Bad debts (net)	(178,167)	\$ (102,467)	-		(280,634)	(195,000)	(268,033)
Sundry	855,384	\$ 267,262	3,145		1,125,791	1,013,580	1,022,924
	11,175,387	10,472,287	535,477	-	22,183,151	21,586,329	21,244,158
EXPENDITURE							
Utilities	2,302,570	1,015,859	206,250		3,524,679	3,394,290	3,314,930
Other operating	2,277,002	1,408,568	107,229		3,792,799	4,137,751	3,790,112
Insurance	179,400	116,600	10,700		306,700	309,300	309,300
Maintenance	1,470,006	863,490	43,257		2,376,753	2,535,244	2,311,578
Modernization and improvements							
Other	3,270,825	1,912,859	40,609		5,224,293	4,328,600	5,536,247
Administration	621,359	404,541	36,367		1,062,267	1,128,737	1,039,713
Housing administration fee	242,118	20,323	1,827		264,268	267,244	267,087
Grants in lieu of property taxes	1,510,812	1,093,666	89,238		2,693,716	2,728,937	2,653,927
Tenant relations	15,942	-	-		15,942	27,624	14,172
Rent supplement subsidies				100,054	100,054	127,000	118,497
	11,890,034	6,835,906	535,477	100,054	19,361,471	18,984,727	19,355,563
NET SURPLUS (LOSS)	\$ (714,647)	\$ 3,636,381	\$ -	\$ (100,054)	\$ 2,821,680	\$ 2,601,602	\$ 1,888,595

See accompanying notes

REGINA HOUSING AUTHORITY
Statement of Accumulated Surplus
Year Ended December 31, 2014

	<u>2014</u>	<u>2013</u>
BALANCE AT JANUARY 1	\$ 1,888,595	\$ (4,891,703)
Payments from (to) Saskatchewan Housing Corporation	(1,888,595)	4,891,703
Net surplus (loss)	2,821,680	1,888,595
BALANCE AT DECEMBER 31	\$ 2,821,680	\$ 1,888,595

See accompanying notes

REGINA HOUSING AUTHORITY
Statement of Cash Flows
Year Ended December 31, 2014

	<u>2014</u>	<u>2013</u>
CASH WAS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net Income	\$ 2,821,680	\$ 1,888,595
Operating settlement received from (paid to) SHC	(1,888,595)	4,891,703
Changes in non-cash working capital:		
(Decrease) increase in accounts payable and accrued liabilities	(350,225)	(1,197)
Increase in accrued vacation pay	13,850	5,598
Increase in rent received in advance	49,968	93,464
Increase in deferred revenue - life interest projects	53,276	46,863
Increase in tenant security deposits	108,528	153,179
(Increase) decrease in receivables	1,543,767	(1,683,374)
	<u>2,352,249</u>	<u>5,394,831</u>
FINANCING ACTIVITIES		
Accountable advances repaid	(2,403,605)	(6,941,260)
Accountable advances received	1,153,922	2,403,605
	<u>(1,249,683)</u>	<u>(4,537,655)</u>
NET INCREASE (DECREASE) IN CASH	1,102,566	857,176
CASH, BEGINNING OF YEAR	5,190,424	4,333,248
CASH, END OF YEAR	\$ 6,292,990	\$ 5,190,424

See accompanying notes

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2014

1. Description of business

Regina Housing Authority ("RHA") was established pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. RHA provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation ("SHC").

RHA receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. RHA is dependent upon the continuance of this funding to maintain operations at their current level.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

(a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since RHA is not the owner of these assets. Similarly, other capital assets acquired by RHA are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out RHA's duties.

(b) Financial instruments

RHA's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

(c) Accountable advances

RHA receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to accumulated surplus (deficit).

(d) Operating revenue

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

(e) Revenue recognition - property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding the collectability of the amount due from the resident household.

(f) Revenue recognition - life interest project

Occupancy fees for units in the Benson Manor, Grace Lutheran, and Highland Manor life interest projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenditures are incurred.

(g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2014

2. Significant accounting policies (continued from previous page)

(h) Allocation of expenses

Administration expenses incurred by RHA are allocated to Social Housing and Affordable Housing operations proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC. The annual fee is comprised of \$87 per unit (2013 - \$87) charged to Social Housing and Affordable Housing operations, and \$166 (2013 - \$166) charged only to Social Housing operations.

(i) Pension plan

RHA and eligible employees participate in the Capital Pension Plan, a multi-employer defined contribution pension plan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. RHA's contributions are recorded as an expense in the year in which services are rendered.

(j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

(k) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimation process is related to determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. Amounts recoverable from SHC

As at December 31, 2014, \$339,982 (2013 - \$1,904,676) was recoverable from SHC. This balance included \$332,604 (2013 - \$1,898,475) to reimburse RHA for insurable losses and \$7,378 (2013 - \$6,201) relating to interest on the Deferred Life Lease.

4. Accountable Advances

The accountable advances of \$1,153,922 outstanding as at December 31, 2014 (2013 - \$2,403,605) are repayable advances, provided by SHC to meet the cash operating requirements of RHA. These advances are non-interest-bearing and have no set repayment terms.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2014

5. Deferred revenue - Life Interest Projects

	Benson Manor	Grace Lutheran	Highland Manor	2014 Total	2013 Total
Balance, beginning of year	\$ 372,033	\$ 17,112	\$ 332,863	\$ 722,008	\$ 675,145
Unexpected occupancy fees	5,936	6,111	33,851	45,898	40,662
Interest credited	4,224	274	2,880	7,378	6,201
Balance, end of year	\$ 382,193	\$ 23,497	\$ 369,594	\$ 775,284	\$ 722,008
Designated for use toward:					
Future maintenance costs	\$ 382,193	\$ 23,497	\$ 369,594	\$ 775,284	\$ 722,008

Occupancy fees for units in the Benson Manor, Grace Lutheran and Highland Manor life interest projects are restricted for use toward operating costs of the projects, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred in the current year is credited to deferred revenue.

Unexpended occupancy fees are invested on RHA's behalf by SHC. Interest is credited to the deferred revenue account based on the investment yield earned by SHC.

SHC has directed the deferred revenue of \$775,284 (2013 - \$722,008) is to be retained by RHA for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs. The residual balance of deferred revenue is available for use toward other operating costs of the projects.

6. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to RHA by virtue of common control by the Government of Saskatchewan. Routine operating transactions with these related parties are settled at prevailing market prices under normal trade terms. These transactions are no significant to RHA's operations or financial position expected as described below:

Utility expenses include services provided by Saskatchewan Power Corporation ("SaskPower") totalling \$1,822,002 (2013 - \$1,763,170), services provided by SaskEnergy Incorporated ("SaskEnergy") totalling \$807,863 (2013 - \$734,374) and services provided by Saskatchewan Telecommunications Holding Corporation ("SaskTel") totalling \$84,460 (2013 - \$79,535).

Accounts payable and accrued liabilities include \$155,490 (2013 - \$295,618) payable to SaskPower, \$131,136 (2013 - \$172,298) payable to SaskEnergy and \$3,506 (2013 - \$5,851) payable to SaskTel.

During 2014, SHC charged housing fees of \$548,033 (2013 - \$553,449) to RHA for operating costs.

During 2014, SHC charged insurance premiums of \$306,700 (2013 - \$309,300) to RHA, and provided reimbursement for insurable losses of \$540,318 (2013 - \$1,752,133).

Affordable Housing includes Secure Rent program subsidies of \$92,091 (2013 - \$100,819).

7. Commitments

As at December 31, 2014, RHA has the following commitments:

- i) \$192,412 (2013 - \$576,625) in respect of other Modernization and Improvement contracts;
- ii) Office equipment leases in each of the next two years as follows:

2015	4,330
2016	288

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2014

8. Credit risk

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. RHA mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents RHA's maximum exposure to credit risk. As at December 31, 2014, the carrying amount is \$98,710 (2013 - \$75,717). This amount is comprised of rent arrears in respect of current tenants totalling \$48,446 (2013 - \$36,668) and former tenants totalling \$408,421 (2013 - \$350,798), less an allowance of doubtful accounts of \$358,158 (2013 - \$312,306).

The allowance of doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determine that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	2014	2013
Balance, beginning of year	312,306	270,804
Accounts written off	(234,781)	(228,079)
Recoveries	(77,525)	(42,725)
Provisions for bad debts	358,158	312,306
Balance, end of year	358,158	312,306

9. Liquidity risk

Liquidity risk is the risk that RHA will encounter difficulty in meeting financial obligations as they fall due. RHA's financial liabilities as at December 31, 2014 have contractual maturities of less than one year. RHA manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. Expenses by object

	2014	2013
Salaries and benefits	3,949,747	3,870,343
Purchased goods and services	15,311,670	15,366,723
Rent Supplement program subsidies	100,054	118,497
Total expenses per Statement of Operations	19,361,471	19,355,563

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2014

11. Allocation of expenses

Administration expenses of \$1,062,267 (2013 - \$1,039,713) have been allocated as follows:

	2014	2013
Social Housing Projects	621,359	610,449
Affordable Housing Projects	404,541	393,192
Life Interest Projects	36,367	36,072
	1,062,267	1,039,713

SHC housing fees of \$548,033 (2013 - \$553,449) have been allocated as follows:

Social Housing Projects		
Other operating	132,733	134,286
Housing administration fee	242,119	244,867
Maintenance	62,431	63,196
Affordable Housing Projects		
Other operating	40,646	40,960
Housing administration fee	20,323	20,480
Maintenance	40,646	40,960
Life Interest Projects		
Other operating	3,654	3,480
Housing administration fee	1,827	1,740
Maintenance	3,654	3,480
	548,033	553,449

12. Pension plan

RHA and eligible employees participate in the Capital Pension Plan, a multi-employer defined contribution pension plan sponsored by the Crown Investments Corporation of Saskatchewan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employee's current service.

Information regarding contributions to the Capital Pension Plan is as follows:

	2014	2013
Inscope		
Employee contribution rate (percentage of salary)	6.85%	6.60%
Employer contribution rate (percentage of salary)	6.85%	6.60%
Management		
Employee contribution rate (percentage of salary)	7.50%	7.35%
Employer contribution rate (percentage of salary)	7.50%	7.35%
Number of employees who are active members	79	70
Employee contributions	185,584	187,940
Employer contributions	179,523	181,775

13. Budget Approval

The 2014 operating budget for Regina Housing Authority was approved by the Board September 25, 2013.

14. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Social Housing Projects
Year Ended December 31 ,2014

Schedule 1

	2014 Actual	2014 Budget	2013 Actual
REVENUE			
Rent	\$ 10,498,170	\$ 10,095,940	\$ 9,700,137
Bad debts (net)	(178,167)	(95,000)	(155,750)
Sundry	855,384	764,280	806,724
	11,175,387	10,765,220	10,351,111
EXPENDITURE			
Utilities	2,302,570	2,203,755	2,165,024
Other operating	2,277,002	2,463,100	2,262,576
Insurance	179,400	181,600	181,600
Maintenance	1,470,006	1,583,020	1,422,151
Modernization and improvements			
Other	3,270,825	3,076,850	3,978,602
Administration	621,359	662,718	610,449
Housing administration fee	242,118	244,865	244,867
Grants in lieu of property taxes	1,510,812	1,558,792	1,515,133
Tenant relations	15,942	27,432	14,172
	11,890,034	12,002,132	12,394,574
EXCESS OF EXPENDITURE	\$ (714,647)	\$ (1,236,912)	\$ (2,043,463)

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Affordable Housing Projects
Year Ended December 31, 2014

Schedule 2

	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2013</u> <u>Actual</u>
REVENUE			
Rent	\$ 10,307,492	\$ 10,114,870	\$ 10,245,108
Bad debts (net)	(102,467)	(100,000)	(112,114)
Sundry	267,262	246,000	212,932
	<u>10,472,287</u>	<u>10,260,870</u>	<u>10,345,926</u>
EXPENDITURE			
Utilities	1,015,859	993,500	968,098
Other operating	1,408,568	1,565,425	1,414,601
Insurance	116,600	116,800	116,162
Maintenance	863,490	902,064	847,303
Modernization and improvements			
Other	1,912,859	1,188,350	1,483,365
Administration	404,541	429,525	393,192
Housing administration fee	20,323	20,482	20,353
Grants in lieu of property taxes	1,093,666	1,079,018	1,052,297
Tenant services - other		192	-
	<u>6,835,906</u>	<u>6,295,356</u>	<u>6,295,371</u>
EXCESS OF REVENUE	<u>\$ 3,636,381</u>	<u>\$ 3,965,514</u>	<u>\$ 4,050,555</u>

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Life Interest Projects
Year Ended December 31, 2014

Schedule 3

	2014 Actual	2014 Budget	2013 Actual
REVENUE			
Occupancy fees	\$ 578,231	\$ 605,817	\$ 584,684
Less: unexpended amount (Note 6)	(45,899)	(48,878)	(40,662)
Bad debts (net)			(169)
Sundry	3,145	3,300	3,268
	<u>535,477</u>	<u>560,239</u>	<u>547,121</u>
EXPENDITURE			
Utilities	206,250	197,035	181,808
Other operating	107,229	109,226	112,935
Insurance	10,700	10,900	11,538
Maintenance	43,257	50,160	42,124
Modernization and improvements	40,609	63,400	74,280
Administration	36,367	36,494	36,072
Housing administration fee	1,827	1,897	1,867
Grants in lieu of property taxes	89,238	91,127	86,497
	<u>535,477</u>	<u>560,239</u>	<u>547,121</u>
EXCESS OF REVENUE	\$ -	\$ -	\$ -

Management's Responsibility

To the Members of Regina Housing Authority:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

January 27, 2016


General Manager



Independent Auditors' Report

To the Members of Regina Housing Authority:

We have audited the accompanying financial statements of Regina Housing Authority, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regina Housing Authority as at December 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the period under examination, and that for new tenant placements the household income data as at December 31, 2015 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

January 27, 2016

Chartered Professional Accountants




REGINA HOUSING AUTHORITY
Statement of Financial Position
As at December 31, 2015

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash	\$ 4,231,636	\$ 6,292,990
Receivables		
Rent	75,793	98,710
GST rebate	195,522	202,250
Other amounts recoverable from SHC (Note 4)	373,176	339,982
Other	1,294	2,632
	\$ 4,877,421	\$ 6,936,564
LIABILITIES		
Accounts payable and accrued charges	\$ 1,212,066	\$ 1,014,510
Accrued vacation pay	47,528	46,610
Rent received in advance	570,387	600,205
Deferred revenue - life interest projects (Note 5)	749,230	775,284
Tenant security deposits	510,096	524,353
Accountable advances (Note 6)	853,844	1,153,922
	3,943,151	4,114,884
ACCUMULATED SURPLUS	934,270	2,821,680
	\$ 4,877,421	\$ 6,936,564

See accompanying notes

APPROVED BY THE BOARD

 Director

 Director

REGINA HOUSING AUTHORITY
Statement of Operations
Year Ended December 31, 2015

	Social Housing Program (Schedule 1)	Life Lease Project(s) (Schedule 2)	Rent Supplement Program	2015 Total Actual	2015 Total Budget	2014 Total Actual
REVENUE						
Rent	19,919,062	\$ -	\$ -	\$ 19,919,062	20,773,740	\$ 20,805,662
Occupancy fees	-	628,598	-	628,598	578,151	532,332
Bad debts (net)	(281,411)	(31)	-	(281,442)	(270,000)	(280,634)
Sundry	1,168,388	1,147	-	1,169,535	1,084,229	1,125,791
	20,806,039	629,714	-	21,435,753	22,166,120	22,183,151
EXPENDITURE						
Utilities	3,373,602	196,901	-	3,570,503	3,669,836	3,524,679
Other operating	3,969,055	124,480	-	4,093,535	4,252,720	3,792,799
Insurance	296,600	10,400	-	307,000	311,800	306,700
Maintenance	2,368,179	64,566	-	2,432,745	2,594,945	2,376,753
Modernization and improvements						
Other	5,746,845	104,504	-	5,851,349	5,329,060	5,224,293
Administration	1,055,252	37,351	-	1,092,603	1,156,007	1,062,267
Housing administration fee	260,875	1,810	-	262,685	262,829	264,268
Grants in lieu of property taxes	2,699,860	89,702	-	2,789,562	2,775,135	2,693,716
Tenant relations	16,462	-	-	16,462	38,103	15,942
Rent supplement subsidies	-	-	85,039	85,039	105,000	100,054
	19,786,730	629,714	85,039	20,501,483	20,495,435	19,361,471
NET SURPLUS (LOSS)	\$ 1,019,309	\$ -	\$ (85,039)	\$ 934,270	\$ 1,670,685	\$ 2,821,680

See accompanying notes

REGINA HOUSING AUTHORITY
Statement of Accumulated Surplus
Year Ended December 31, 2015

	<u>2015</u>	<u>2014</u>
BALANCE AT JANUARY 1	\$ 2,821,680	\$ 1,888,595
Payments to Saskatchewan Housing Corporation	(2,821,680)	(1,888,595)
Net surplus	<u>934,270</u>	<u>2,821,680</u>
BALANCE AT DECEMBER 31	\$ 934,270	\$ 2,821,680

See accompanying notes

REGINA HOUSING AUTHORITY**Statement of Cash Flows**

Year Ended December 31, 2015

	2015	2014
CASH WAS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net Income	\$ 934,270	\$ 2,821,680
Operating settlement received paid to SHC	(2,821,680)	(1,888,595)
Changes in non-cash working capital:		
Increase (decrease) in accounts payable and accrued liabilities	197,556	(350,225)
Increase in accrued vacation pay	918	13,850
(Decrease) increase in rent received in advance	(29,818)	49,968
(Decrease) increase in deferred revenue - life interest projects	(26,054)	53,276
(Decrease) increase in tenant security deposits	(14,257)	108,528
(Increase) decrease in receivables	(2,211)	1,543,767
	(1,761,276)	2,352,249
FINANCING ACTIVITIES		
Accountable advances repaid	(1,153,922)	(2,403,605)
Accountable advances received	853,844	1,153,922
	(300,078)	(1,249,683)
NET (DECREASE) INCREASE IN CASH	(2,061,354)	1,102,566
CASH, BEGINNING OF YEAR	6,292,990	5,190,424
CASH, END OF YEAR	\$ 4,231,636	\$ 6,292,990

See accompanying notes

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2015

1. Description of business

Regina Housing Authority ("RHA") was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. RHA provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation ("SHC").

RHA receives funding from SHC in the form of accountable advances, as described in notes 2(c) and 5. RHA is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

(a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since RHA is not the owner of these assets. Similarly, other capital assets acquired by RHA are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out RHA's duties.

(b) Financial instruments

RHA's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

(c) Accountable advances

RHA receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to accumulated surplus (deficit).

(d) Revenue recognition – contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

(e) Revenue recognition - property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding the collectability of the amount due from the resident household.

(f) Revenue recognition - life lease project

Occupancy fees for units in the Benson Manor, Grace Lutheran, and Highland Manor life interest projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenditures are incurred.

(g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2015

2. Significant accounting policies (continued from previous page)

(h) Allocation of expenses

Administration expenses incurred by RHA are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2014 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2014 - \$166) charged only to pre-1986 ("NHA Section 79") Social Housing projects, allocated to Other operating (25%) and Administration (75%).

(i) Pension plan

RHA and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. RHA's contributions are recorded as an expense in the year in which services are rendered.

(j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

(k) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimation process is related to determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. Transition of Affordable Housing Projects to Social Housing

In January 2015, the Government of Saskatchewan announced a decision to discontinue the Affordable Housing Program in government-owned housing in market communities and to transition existing Affordable Housing tenants to the Social Housing Program, commencing March 1, 2015. To reflect this policy change, revenues and expenses in respect of the legacy Affordable Housing projects are included in Social Housing in the Statement of Operations for the year ended December 31, 2015.

4. Amounts recoverable from SHC

As at December 31, 2015, \$373,176 (2014 - \$339,982) was recoverable from SHC. This balance included \$360,529 (2014 - \$332,604) to reimburse RHA for insurable losses and \$12,647 (2014 - \$7,378) relating to interest on the Deferred Life Lease.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2015

5. Deferred revenue - Life Lease Project

	Benson Manor	Grace Lutheran	Highland Manor	2015 Total	2014 Total
Balance, beginning of year	382,193	23,497	369,594	775,284	\$ 722,008
(Over-expended) Unexpended occupancy fees	(28,428)	4,240	(14,513)	(38,701)	45,898
Interest credited	5,801	321	6,525	12,647	7,378
Balance, end of year	359,566	28,058	361,606	749,230	\$ 775,284
Designated for use toward:					
Future maintenance costs	359,566	28,058	361,606	749,230	\$ 775,284

Occupancy fees for units in the Benson Manor, Grace Lutheran and Highland Manor life lease projects are restricted for use toward operating costs of the projects, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred in the current year is credited to deferred revenue.

Unexpended occupancy fees are invested on RHA's behalf by SHC. Interest is credited to the deferred revenue account based on the investment yield earned by SHC.

SHC has directed the deferred revenue of \$749,230 (2014 - \$775,284) is to be retained by RHA for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs. The residual balance of deferred revenue is available for use toward other operating costs of the projects.

6. Accountable Advances

The accountable advances of \$853,844 outstanding as at December 31, 2015 (2014 - \$1,153,922) are repayable advances, provided by SHC to meet the cash operating requirements of RHA. These advances are non-interest-bearing and have no set repayment terms.

7. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to RHA by virtue of common control by the Government of Saskatchewan. Routine operating transactions with these related parties are settled at prevailing market prices under normal trade terms. These transactions are not significant to RHA's operations or financial position expected as described below:

Utilities expense includes services provided by Saskatchewan Power Corporation ("SaskPower") totalling \$1,754,741 (2014 - \$1,822,002), services provided by SaskEnergy Incorporated ("SaskEnergy") totalling \$732,954 (2014 - \$807,863) and services provided by Saskatchewan Telecommunications Holding Corporation ("SaskTel") totalling \$88,615 (2014 - \$84,460).

Accounts payable and accrued liabilities include \$303,890 (2014 - \$155,490) payable to SaskPower, \$96,253 (2014 - \$131,136) payable to SaskEnergy and \$9,903 (2014 - \$3,506) payable to SaskTel.

During 2015, SHC charged housing fees of \$549,049 (2014 - \$548,033) to RHA for operating costs.

During 2015, SHC charged insurance fees of \$307,000 (2014 - \$306,700) to RHA, and provided reimbursement for insurable losses of \$130,052 (2014 - \$540,318).

Social Housing includes Secure Rent program subsidies of \$38,832 (2014 - \$92,091).

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2015

8. Commitments

As at December 31, 2015, RHA has the following commitments:

- i) \$242,847 (2014 - \$192,412) in respect of other Modernization and Improvement contracts;
 ii) Office equipment leases over the next five years as follows:

2016	9,229
2017	8,927
2018	5,969
2019	3,011
2020	502

9. Credit risk

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. RHA mitigates this risk by conducting rental reference checks prior to tenant placement, through well-defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents RHA's maximum exposure to credit risk. As at December 31, 2015, the carrying amount is \$75,793 (2014 - \$98,710). This amount is comprised of rent arrears in respect of current tenants totalling \$35,127 (2014 - \$48,446) and former tenants totalling \$394,066 (2014 - \$408,421), less an allowance of doubtful accounts of \$353,401 (2014 - \$358,158).

The allowance of doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determine that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	2015	2014
Balance, beginning of year	358,158	312,306
Accounts written off	(281,442)	(234,781)
Recoveries	(76,716)	(77,525)
Provisions for bad debts	353,401	358,158
Balance, end of year	353,401	358,158

10. Liquidity risk

Liquidity risk is the risk that RHA will encounter difficulty in meeting financial obligations as they fall due. RHA's financial liabilities as at December 31, 2015 have contractual maturities of less than one year. RHA manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

11. Expenses by object

	2015	2014
Salaries and benefits	4,128,540	3,949,747
Purchased goods and services	16,287,904	15,311,670
Rent Supplement program subsidies	85,039	100,054
Total expenses per Statement of Operations	20,501,483	19,361,471

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2015

12. Allocation of expenses

Administration expenses of \$1,092,603 (2014 - \$1,062,267) have been allocated as follows:

	2015	2014
Social Housing Projects	1,055,252	1,025,900
Life Interest Projects	37,351	36,367
	1,092,603	1,062,267

SHC housing fees of \$546,049 (2014 - \$548,033) have been allocated as follows:

Social Housing Projects		
Other operating	172,944	173,379
Housing administration fee	260,875	262,442
Maintenance	103,182	103,077
Life Interest Projects		
Other operating	3,619	3,654
Housing administration fee	1,810	1,827
Maintenance	3,619	3,654
	546,049	548,033

13. Pension

RHA and eligible employees participate in the Public Employees Pension Plan which merged with Capital Pension Plan, a multi-employer defined contribution pension plan sponsored by the Crown Investments Corporation of Saskatchewan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employee's current service.

Information regarding contributions to the Public Employees Pension Plan and Capital Pension Plan is as follows:

	2015	2014
Inscope		
Employee contribution rate (percentage of salary)	7.10%	6.85%
Employer contribution rate (percentage of salary)	7.10%	6.85%
Management		
Employee contribution rate (percentage of salary)	6.50%	6.50%
Employer contribution rate (percentage of salary)	7.50%	7.50%
Number of employees who are active members	77	79
Employee contributions	206,482	185,584
Employer contributions	204,983	179,523

14. Budget Approval

The 2015 operating budget for Regina Housing Authority was approved by the Board September 26, 2014.

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Social Housing Program
Year Ended December 31, 2015

Schedule 1

	<u>2015 Actual</u>	<u>2015 Budget</u>	<u>2014 Actual</u>
REVENUE			
Rent	\$ 19,919,062	\$ 20,773,740	\$ 20,805,662
Bad debts (net)	(281,411)	(270,000)	(280,634)
Sundry	1,168,388	1,079,979	1,122,646
	<u>20,806,039</u>	<u>21,583,719</u>	<u>21,647,674</u>
EXPENDITURE			
Utilities	3,373,602	3,457,811	3,318,429
Other operating	3,969,055	4,130,918	3,685,570
Insurance	296,600	301,100	296,000
Maintenance	2,368,179	2,544,746	2,333,496
Modernization and improvements			
Other	5,746,845	5,274,560	5,183,684
Administration	1,055,252	1,115,717	1,025,900
Housing administration fee	260,875	260,967	262,441
Grants in lieu of property taxes	2,699,860	2,684,112	2,604,478
Tenant relations	16,462	38,103	15,942
	<u>19,786,730</u>	<u>19,808,034</u>	<u>18,725,940</u>
EXCESS OF REVENUE	<u>\$ 1,019,309</u>	<u>\$ 1,775,685</u>	<u>\$ 2,921,734</u>

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Life Lease Project
Year Ended December 31, 2015

Schedule 2

	2015 Actual	2015 Budget	2014 Actual
REVENUE			
Occupancy fees	\$ 589,897	\$ 588,716	\$ 578,231
Plus (less): over-expended (unexpended) amount (Note 5)	38,701	(10,565)	(45,899)
Bad debts (net)	(31)	-	-
Sundry	1,147	4,250	3,145
	629,714	582,401	535,477
EXPENDITURE			
Utilities	196,901	212,025	206,250
Other operating	124,480	121,802	107,229
Insurance	10,400	10,700	10,700
Maintenance	64,566	50,199	43,257
Modernization and improvements	104,504	54,500	40,609
Administration	37,351	40,290	36,367
Housing administration fee	1,810	1,862	1,827
Grants in lieu of property taxes	89,702	91,023	89,238
	629,714	582,401	535,477
EXCESS OF REVENUE	\$ -	\$ -	\$ -

Regina Housing Authority
Financial Statements
December 31, 2016

Management's Responsibility

To the Members of Regina Housing Authority:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

January 25, 2017


General Manager

Independent Auditors' Report

To the Members of Regina Housing Authority:

We have audited the accompanying financial statements of Regina Housing Authority, which comprise the statement of financial position as at December 31, 2016, and the statements of operations, accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regina Housing Authority as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the period under examination, and that for new tenant placements the household income data as at December 31, 2016 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

January 25, 2017

MNP LLP


Chartered Professional Accountants

REGINA HOUSING AUTHORITY
Statement of Financial Position
As at December 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash	\$ 3,863,103	\$ 4,231,636
Receivables		
Rent	32,734	75,793
GST rebate	161,826	195,522
Amounts recoverable from SHC (Note 5)	607,532	373,176
Other	1,905	1,294
	<u>\$ 4,667,100</u>	<u>\$ 4,877,421</u>
LIABILITIES		
Accounts payable and accrued charges	\$ 1,572,837	\$ 1,212,066
Accrued vacation pay	31,376	47,528
Rent received in advance	599,961	570,387
Deferred revenue - life interest projects (Note 7)	806,238	749,230
Tenant security deposits	533,683	510,096
Accountable advances (Note 6)	853,757	853,844
	<u>4,397,852</u>	<u>3,943,151</u>
ACCUMULATED SURPLUS	<u>269,248</u>	<u>934,270</u>
	<u>\$ 4,667,100</u>	<u>\$ 4,877,421</u>

See accompanying notes

APPROVED BY THE BOARD

 Director

 Director

REGINA HOUSING AUTHORITY**Statement of Operations**

Year Ended December 31, 2016

	Social Housing Program (Schedule 1)	Life Lease Project(s) (Schedule 2)	Group Homes (Note 4)	Rent Supplement Program	2016 Total Actual	2016 Total Budget	2015 Total Actual
REVENUE							
Rent	19,266,669		\$ 8,840		\$ 19,275,509	19,760,215	\$ 19,919,062
Occupancy fees		643,769			643,769	675,965	628,598
Other Income	1,179,237	133			1,179,370	1,207,910	1,169,535
Bad debts (net)	(301,133)	(1,473)			(302,606)	(310,000)	(281,442)
	20,144,773	642,429	8,840	-	20,796,042	21,334,090	21,435,753
EXPENDITURE							
Utilities	3,425,158	203,511			3,628,669	3,658,436	3,570,503
Other operating	4,006,096	130,049			4,136,145	4,444,990	4,093,535
Insurance	296,600	10,300			306,900	307,000	307,000
Maintenance	2,893,051	78,521			2,971,572	3,037,683	2,432,745
Modernization and improvements	5,132,165	94,538			5,226,703	5,444,192	5,851,349
Administration	1,030,317	35,639			1,065,956	1,220,275	1,092,603
Housing administration fee	260,893	1,792			262,685	262,687	262,685
Grants in lieu of property taxes	2,754,940	88,079			2,843,020	2,865,347	2,789,562
Tenant relations	12,852	-			12,852	43,006	16,462
Rent supplement subsidies				72,292	72,292	86,000	85,039
	19,812,072	642,429	-	72,292	20,526,795	21,369,616	20,501,483
NET SURPLUS (LOSS)	\$ 332,701	\$ -	\$ 8,840	\$ (72,292)	\$ 269,248	\$ (35,526)	\$ 934,270

See accompanying notes

REGINA HOUSING AUTHORITY
Statement of Accumulated Surplus
Year Ended December 31, 2016

	<u>2016</u>	<u>2015</u>
Balance at January 1	\$ 934,270	\$ 2,821,680
Net surplus (loss)	269,248	934,270
Payments from (from) Saskatchewan Housing Corporation	-	-
Payments from (to) Saskatchewan Housing Corporation	<u>(934,270)</u>	<u>(2,821,680)</u>
BALANCE AT DECEMBER 31	\$ 269,248	\$ 934,270

See accompanying notes

REGINA HOUSING AUTHORITY**Statement of Cash Flows****Year Ended December 31, 2016**

	<u>2016</u>	<u>2015</u>
CASH WAS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Net Income	269,248	\$ 934,270
Operating settlement received from (paid to) SHC	(934,270)	(2,821,680)
Changes in non-cash working capital:		
Increase (decrease) in accounts payable and accrued liabilities	360,771	197,556
Increase (decrease) in accrued vacation pay	(16,152)	918
Increase (decrease) in rent received in advance	29,574	(29,818)
Increase (decrease) in deferred revenue - life interest projects	57,008	(26,054)
Increase (decrease) in tenant security deposits	23,587	(14,257)
Decrease (Increase) decrease in receivables	(158,212)	(2,211)
	<u>(368,446)</u>	<u>(1,761,278)</u>
FINANCING ACTIVITIES		
Accountable advances repaid	(853,844)	(1,153,922)
Accountable advances received	853,757	853,844
	<u>(87)</u>	<u>(300,078)</u>
NET DECREASE IN CASH	(368,533)	(2,061,354)
CASH, BEGINNING OF YEAR	4,231,636	6,292,990
CASH, END OF YEAR	\$ 3,863,103	\$ 4,231,636

See accompanying notes

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2016

1. Description of business

Regina Housing Authority ("RHA") was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. RHA provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation ("SHC").

RHA receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 5. RHA is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

(a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since RHA is not the owner of these assets. Similarly, other capital assets acquired by RHA are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out RHA's duties.

(b) Financial instruments

RHA's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

(c) Accountable advances

RHA receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to accumulated surplus (deficit).

(d) Revenue recognition – contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

(e) Revenue recognition - property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding the collectability of the amount due from the resident household.

(f) Revenue recognition - life lease project

Occupancy fees for units Life Lease Projects (Benson Manor, Grace Lutheran, and Highland Manor) are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenditures are incurred.

(g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2016

2. Significant accounting policies (continued from previous page)

(h) Allocation of expenses

Administration expenses incurred by RHA are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2015 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2015 - \$166) charged only to pre-1986 ("NHA Section 79") Social Housing projects, allocated to Other operating (25%) and Administration (75%).

(i) Pension plan

RHA and eligible employees participate in the Public Employees' Pension Plan, a multi-employer defined contribution pension plan. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. RHA's contributions are recorded as an expense in the year in which services are rendered.

(j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

(k) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimation process is related to determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. Recently Issued Public Sector Accounting Standards

The Public Sector Accounting Board has issued Section PS 2200, *Related Party Disclosures*, which for government not-for-profit organizations is effective for financial statements relating to fiscal years beginning on or after January 1, 2018, upon withdrawal of Sections PS 4260, *Disclosure of Related Party Transactions by Not-for-Profit Organizations* from the Public Sector Accounting handbook. The intent is to align disclosure requirements with standards that will be applicable for other public sector entities. Management is currently analyzing the impact that adoption of Section PS 2200 will have on the Housing Authority's financial statements.

4. Group Homes

SHC and the Ministry of Social Services have entered into a Letter of Understanding pursuant to which SHC will develop group homes to accommodate individuals who previously resided at the Valley View Centre. The group homes are operated by community-based organizations, which are responsible for paying all operating and maintenance costs and costs associated with service delivery. The group home operator and SHC enter into a lease agreement that provides for payment of monthly rent over a term of five years. SHC has delegated the responsibility for collection of rent and paying grants in lieu of property taxes to the Housing Authority.

5. Amounts recoverable from SHC

As at December 31, 2016, \$607,532 (2015 - \$373,176) was recoverable from SHC. This balance includes \$597,116 (2015 - \$360,530) to reimburse RHA for insurable losses and \$10,417 (2015 - \$12,646) relating to interest on the Deferred Life Lease.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2016

6. Accountable Advances

The accountable advances of \$853,757 outstanding as at December 31, 2016 (2015 - \$853,844) are repayable advances, provided by SHC to meet the cash operating requirements of RHA. These advances are non-interest-bearing and have no set repayment terms.

7. Deferred revenue - Life Lease Projects

	2016 Total	2015 Total
Balance, beginning of year	749,230	775,284
Unexpended occupancy fees	46,591	(38,701)
Interest credited	10,417	12,647
Balance, end of year	806,238	749,230
Designated for use toward:		
Future maintenance costs	806,238	749,230

Occupancy fees for units in the Benson Manor, Grace Lutheran and Highland Manor life lease projects are restricted for use toward operating costs of the projects, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred in the current year is credited to deferred revenue.

Unexpended occupancy fees are invested on RHA's behalf by SHC. Interest is credited to the deferred revenue account based on the investment yield earned by SHC.

SHC has directed the deferred revenue is to be retained by RHA for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

8. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to RHA by virtue of common control by the Government of Saskatchewan. Routine operating transactions with these related parties are settled at prevailing market prices under normal trade terms. These transactions are not significant to RHA's operations or financial position excepted as described below:

Utility expenses include services provided by Saskatchewan Power Corporation ("SaskPower") totalling \$1,917,014 (2015 - \$1,754,741), services provided by SaskEnergy Incorporated ("SaskEnergy") totalling \$715,062 (2015 - \$732,954) and services provided by Saskatchewan Telecommunications Holding Corporation ("SaskTel") totalling \$97,056 (2015 - \$88,615).

Accounts payable and accrued liabilities include \$315,932 (2015 - \$303,890) payable to SaskPower, \$98,385 (2015 - \$96,253) payable to SaskEnergy, and \$3,946 (2015 - \$9,903) payable to SaskTel.

During 2016, SHC charged housing fees of \$546,049 (2015 - \$549,049) to RHA for operating costs.

During 2016, SHC charged insurance fees of \$306,900 (2015 - \$307,000) to RHA, and provided reimbursement for insurable losses of \$17,863 (2015 - \$130,052).

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2016

9. Commitments

As at December 31, 2016, RHA has the following commitments:

- i) \$155,979 (2015 - \$242,817) in respect of other Modernization and Improvement contracts;
- ii) Office equipment leases payments as follows:

2017	\$ 8,927
2018	\$ 5,969
2019	\$ 3,011
2020	\$ 502

10. Credit risk

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. RHA mitigates this risk by conducting rental reference checks prior to tenant placement, through well-defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents RHA's maximum exposure to credit risk. As at December 31, 2016, the carrying amount is \$32,733 (2015 - \$75,793). This amount is comprised of rent arrears in respect of current tenants totalling \$35,171 (2015 - \$35,127) and former tenants totalling \$368,839 (2015 - \$394,066), less an allowance of doubtful accounts of \$371,277 (2015 - \$353,401).

The allowance of doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determine that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	2016	2015
Balance, beginning of year	353,401	358,158
Accounts written off	(339,660)	(350,475)
Recoveries	54,931	64,211
Provisions for bad debts	302,605	281,507
Balance, end of year	371,277	353,401

11. Liquidity risk

Liquidity risk is the risk that RHA will encounter difficulty in meeting financial obligations as they fall due. RHA's financial liabilities as at December 31, 2016 have contractual maturities of less than one year. RHA manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

Regina Housing Authority
Notes to the Financial Statements
For the year ended December 31, 2016

12. Expenses by object

	2016	2015
Salaries and benefits	4,167,639	4,128,540
Purchased goods and services	16,286,863	16,287,904
Rent Supplement program subsidies	72,292	85,039
<hr/>		
Total expenses per Statement of Operations	20,526,794	20,501,483

13. Pension

RHA and eligible employees participate in the Public Employees' Pension Plan; a multi-employer defined contribution pension plan sponsored by the Crown Investments Corporation of Saskatchewan. Prior to July 1, 2015, the Housing Authority and eligible employees participated in the Capital Pension Plan, sponsored by Crown Investments Corporation of Saskatchewan. Assets of the Capital Pension Plan were transferred to PEPP on June 30, 2015 and the Capital Pension Plan was wound up. RHA's financial obligation is limited to providing contributions to the Plan at a specified rate for employee's current service.

Information regarding contributions to the Public Employees' Pension Plan and Capital Pension Plan is as follows:

	2016	2015
In-Scope		
Employee contribution rate (percentage of salary)	7.35%	7.10%
Employer contribution rate (percentage of salary)	7.35%	7.10%
Management		
Employee contribution rate (percentage of salary)	7.50%	7.50%
Employer contribution rate (percentage of salary) (January – June)	7.50%	7.50%
Employer contribution rate (percentage of salary) (July – December)	7.60%	7.50%
Number of employees who are active members	78	77
Employee contributions	218,842	206,482
Employer contributions	216,365	204,983

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Social Housing Program
Year Ended December 31, 2016

Schedule 1

	2016 Actual	2016 Budget	2015 Actual
REVENUE			
Rent	\$ 19,266,669	\$ 19,760,215	\$ 19,919,092
Sundry	1,179,237	1,207,010	1,168,388
Bad debts (net)	(301,133)	(310,000)	(281,441)
	20,144,773	20,657,225	20,806,039
EXPENDITURE			
Utilities	3,425,158	3,462,968	3,373,602
Other operating	4,006,096	4,309,096	3,969,055
Insurance	296,600	296,600	296,600
Maintenance	2,893,051	2,967,723	2,368,179
Modernization and improvements	5,132,165	5,313,392	5,746,845
Administration	1,030,317	1,179,234	1,055,252
Housing administration fee	260,893	260,877	260,875
Grants in lieu of property taxes	2,754,940	2,773,854	2,699,860
Tenant relations	12,852	43,006	16,462
	19,812,072	20,606,750	19,786,730
EXCESS OF EXPENDITURE	\$ 332,701	\$ 50,475	\$ 1,019,309

REGINA HOUSING AUTHORITY
Schedule of Property Operations - Life Lease Project
Year Ended December 31, 2016

Schedule 2

	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>2015 Actual</u>
REVENUE			
Occupancy fees			
Total received or receivable:	\$ 688,887	\$ 698,244	\$ 589,866
Less: unexpended amount (Note 7)	(46,591)	(22,279)	38,701
	<u>642,296</u>	<u>675,965</u>	<u>628,567</u>
Other Income	133	900	1,147
	<u>642,429</u>	<u>676,865</u>	<u>629,714</u>
EXPENDITURE			
Utilities	203,511	195,467	196,901
Other operating	130,049	135,894	124,480
Insurance	10,300	10,400	10,400
Maintenance	78,521	69,960	64,566
Modernization and improvements	94,538	130,800	104,504
Administration	35,639	41,041	37,351
Housing administration fee	1,792	1,810	1,810
Grants in lieu of property taxes	88,079	91,493	89,702
	<u>642,429</u>	<u>676,865</u>	<u>629,714</u>
EXCESS OF REVENUE	\$ -	\$ 0	\$ -

Regina Housing Authority
Financial Statements
December 31, 2017

Management's Responsibility

To the Members of Regina Housing Authority:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 20, 2018



General Manager

Independent Auditors' Report

To the of Regina Housing Authority:

We have audited the accompanying financial statements of Regina Housing Authority, which comprise the statement of financial position as at December 31, 2017, and the statements of operations accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regina Housing Authority as at December 31, 2017 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the period under examination, and that for new tenant placements the household income data as at December 31, 2017 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 20, 2018



Chartered Professional Accountants

REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION
As at December 31, 2017


ASSETS

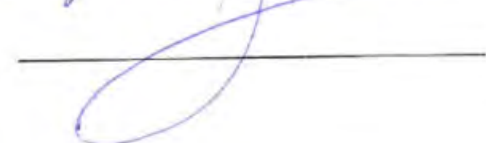
	<u>December 31 2017</u>	<u>December 31 2016</u>
Cash	\$ 1,342,331	\$ 3,863,103
Receivables	1,446	1,905
Rent (Note 9)	32,342	32,734
GST rebate	224,268	161,826
Amounts recoverable from SHC (Note 4)	277,500	607,532
Prepaid expenses	-	-
	<u>\$ 1,877,887</u>	<u>\$ 4,667,100</u>

LIABILITIES AND ACCUMULATED SURPLUS (DEFICIT)

Liabilities:		
Accounts payable and accrued liabilities	\$ 1,589,543	\$ 1,572,837
Accrued vacation pay	33,604	31,376
Rent received in advance	529,187	599,961
Deferred revenue - life lease projects (Note 6)	855,358	806,238
Tenant security deposits	511,781	533,683
Accountable advances (Note 5)	6,143,547	853,757
	<u>\$ 9,663,020</u>	<u>\$ 4,397,852</u>
Accumulated (deficit) surplus	<u>(7,785,133)</u>	<u>269,248</u>
	<u>\$ 1,877,887</u>	<u>\$ 4,667,100</u>

APPROVED ON BEHALF OF THE BOARD:

 _____ Chairperson

 _____ Member

REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS
Year ended December 31, 2017

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2017 Total Actual	2017 Total Budget	2016 Total Actual
Revenue							
Rent	\$ 18,878,392		\$ 62,400	\$	\$ 18,940,792	\$ 19,170,019	\$ 19,275,509
Occupancy fees		711,049			711,049	731,592	643,769
Other income	1,316,320	45			1,316,365	1,200,130	1,179,370
Bad debts	(345,926)	106			(345,820)	(310,000)	(302,606)
	<u>19,848,786</u>	<u>711,200</u>	<u>62,400</u>	<u>-</u>	<u>20,622,386</u>	<u>20,791,741</u>	<u>20,796,042</u>
Expenses							
Utilities	3,523,679	205,507			3,729,186	3,729,639	3,628,669
Other operating	3,044,462	121,303			3,165,765	3,246,215	4,136,145
Insurance	296,400	10,300			306,700	306,900	306,900
Maintenance	4,499,289	121,865			4,621,154	4,089,176	2,971,572
Modernization and improvements							
Social Infrastructure Fund (SIF)	6,308,617	-			6,308,617	6,411,463	-
Other ("regular")	4,876,453	89,870			4,966,323	3,749,000	5,226,703
Administration	1,110,867	38,813			1,149,680	1,162,982	1,065,956
Housing administration fee	260,609	1,792			262,401	262,686	262,685
Grants in lieu of property taxes	3,683,891	121,750	13,258		3,818,899	2,956,741	2,843,020
Tenant relations	15,165				15,165	39,120	12,852
Rent Supplement Program subsidies				63,629	63,629	76,308	72,292
	<u>27,619,432</u>	<u>711,200</u>	<u>13,258</u>	<u>63,629</u>	<u>28,407,519</u>	<u>26,030,230</u>	<u>20,526,794</u>
Net surplus (loss)	<u>\$ (7,770,646)</u>	<u>\$ (0)</u>	<u>\$ 49,142</u>	<u>\$ (63,629)</u>	<u>\$ (7,785,133)</u>	<u>\$ (5,238,489)</u>	<u>\$ 269,248</u>

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)****Year ended December 31, 2017**

	<u>2017</u>	<u>2016</u>
Balance at January 1	\$ 269,248	\$ 934,270
Net (loss) surplus	\$ (7,785,133)	\$ 269,248
Payments from Saskatchewan Housing Corporation		
Payments to Saskatchewan Housing Corporation	<u>\$ (269,248)</u>	<u>\$ (934,270)</u>
BALANCE AT DECEMBER 31	<u><u>\$ (7,785,133)</u></u>	<u><u>\$ 269,248</u></u>

REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
Year ended December 31, 2017

	2017	2016
Cash was provided by (used in):		
Operating activities:		
Net (loss) surplus	\$ (7,785,133)	\$ 269,248
Operating settlement paid to SHC	(269,248)	(934,270)
Increase in accounts payable and accrued liabilities	16,705	360,771
Increase (decrease) in accrued vacation pay	2,228	(16,152)
(Decrease) increase in rent received in advance	(70,774)	29,574
Increase in deferred revenue - life lease projects	49,120	57,008
(Decrease) increase in tenant security deposits	(21,902)	23,587
Decrease (increase) in receivables	268,442	(158,212)
	(7,810,562)	(368,446)
Financing activities:		
Accountable advances repaid	(853,757)	(853,844)
Accountable advances received	6,143,547	853,757
	5,289,790	(87)
Net decrease in cash	(2,520,772)	(368,533)
Cash, beginning of year	3,863,103	4,231,636
Cash, end of year	\$ 1,342,331	\$ 3,863,103

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 6. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. SIGNIFICANT ACCOUNTING POLICIES, continued**c) Accountable advances**

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated surplus (deficit).

d) Revenue recognition - contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) Revenue recognition – property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition - life lease projects

Occupancy fees for units in Life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

2. SIGNIFICANT ACCOUNTING POLICIES, continued**h) Allocation of expenses**

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2016 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2016 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

i) Pension plan

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority’s financial obligation is limited to providing contributions to the Plan at a specified rate for employees’ current service. The Housing Authority’s contributions are recorded as an expense in the year in which services are rendered.

j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

k) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

3. ADOPTION OF NEW PUBLIC SECTOR ACCOUNTING STANDARDS

Effective January 1, 2017, the Housing Authority early adopted Section PS 2200, *Related Party Disclosures*, which defines related parties and establishes guidance on disclosure requirements for related party transactions. In prior years the Housing Authority's disclosures were in accordance with Section PS 4260, *Disclosure of Related Party Transactions by Not-for-Profit Organizations*, which has been withdrawn from the Public Sector Accounting Handbook. The adoption of Section PS 2200 had no effect on the disclosures of related party transactions included in these financial statements.

4. AMOUNTS RECOVERABLE FROM SHC

As at December 31, 2017, \$268,831 (2016 - \$597,116) was recoverable from SHC, to reimburse the Housing Authority for insurable losses, and \$8,669 (2016 - \$10,417) relating to interest credited on deferred revenue - Life Lease Projects.

5. ACCOUNTABLE ADVANCES

The accountable advances of \$6,143,547 outstanding as at December 31, 2017 (2016 - \$853,757) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

6. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	\$806,238	\$749,230
Unexpended occupancy fees, current year	40,452	46,591
Interest credited	<u>8,669</u>	<u>10,417</u>
Balance, end of year	\$855,358	\$806,238

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred is credited to Deferred Revenue.

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

6. DEFERRED REVENUE – LIFE LEASE PROJECTS, continued

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

7. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties in the normal course of operations are settled at the prevailing prices charged by these organizations under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2017</u>	<u>2016</u>
Expenses:		
Saskatchewan Power Corporation ("SaskPower")	\$2,025,309	\$1,914,014
SaskEnergy Incorporated ("SaskEnergy")	\$ 719,764	\$ 715,062
Saskatchewan Telecommunications Holding Corporation ("SaskTel")	\$ 85,941	\$ 11,981
Accounts payable and accrued liabilities as at December 31:		
SaskPower	\$ 167,784	\$ 315,932
SaskEnergy	\$ 89,592	\$ 97,056
Saskatchewan Telecommunications Holding Corporation ("SaskTel")	\$ 11,981	\$ 3,946

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

7. RELATED PARTY DISCLOSURES, continued

During 2017, SHC charged housing fees of \$545,543 (2016 - \$546,049) to the Housing Authority, for operating costs incurred by the Corporation.

During 2017, SHC charged insurance fees of \$306,700 (2016 - \$ 306,900) to the Housing Authority, and provided reimbursement for insurable losses of \$517,453 (2016 - \$ 17,863).

8. COMMITMENTS

As at December 31, 2017, the Housing Authority has the following commitments:

- i) \$304,887 (2016 - \$155,979) in respect of Modernization & Improvement contracts;
- ii) Equipment lease payments as follows:

2018	\$ 5,969
2019	\$ 3,011
2020	\$ 502

9. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2017, the carrying amount is \$32,342 (2016 - \$32,733). This amount is comprised of rent arrears in respect of current tenants totalling \$29,646 (2016 - \$35,171) and former tenants totalling \$419,027 (2016 - \$368,839), less an allowance for doubtful accounts of \$416,331 (2016 - \$371,277).

The allowance for doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

9. CREDIT RISK, continued

Changes in the allowance for doubtful accounts are as follows:

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	\$371,277	\$353,401
Accounts written off	(344,570)	(339,660)
Recoveries	43,804	54,931
Provision for bad debts	<u>345,820</u>	<u>302,605</u>
Balance, end of year	<u>\$416,331</u>	<u>\$371,277</u>

10. LIQUIDITY RISK

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2017 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

11. EXPENSES BY OBJECT

	<u>2017</u>	<u>2016</u>
Salaries and benefits	\$ 3,992,760	\$ 4,167,639
Purchased goods and services	24,351,131	16,286,863
Rent Supplement program subsidies	<u>63,629</u>	<u>72,292</u>
Total expenses, per Statement of Operations	<u>\$ 28,407,520</u>	<u>\$ 20,526,794</u>

REGINA HOUSING AUTHORITY

Notes to the Financial Statements

December 31, 2017

12. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

Information regarding contributions to PEPP is as follows:

	<u>2017</u>	<u>2016</u>
Employee contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
Employer contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
No. of employees who are active members at December 31:	71	78
Employee contributions	\$220,730	\$218,842
Employer contributions	\$217,470	\$216,365

Schedule 1
REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM
Year ended December 31, 2017

	2017 Total Actual	2017 Total Budget	2016 Total Actual
Revenue			
Rent	\$ 18,940,792	\$ 19,170,019	\$ 19,266,669
Other income	1,316,320	1,200,130	1,179,237
Bad debts	(345,926)	(310,000)	(301,133)
	<u>19,911,186</u>	<u>20,060,149</u>	<u>20,144,773</u>
Expenses			
Utilities	3,523,679	3,535,033	3,425,158
Other operating	3,044,462	3,118,616	4,006,096
Insurance	296,400	296,600	296,600
Maintenance	4,499,289	3,975,064	2,893,051
Modernization and improvements			
Social Infrastructure Fund (SIF)	6,308,617	6,411,463	-
Other ("regular")	4,876,453	3,605,700	5,132,165
Administration	1,110,867	1,114,701	1,030,317
Housing fee	260,609	260,894	260,893
Grants in lieu of property taxes	3,697,149	2,865,138	2,754,940
Tenant relations	15,165	39,120	12,852
	<u>27,632,690</u>	<u>25,222,329</u>	<u>19,812,072</u>
Net surplus (loss)	<u>\$ (7,721,504)</u>	<u>\$ (5,162,180)</u>	<u>\$ 332,701</u>

Schedule 2
REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS
Year ended December 31, 2017

	2017 Total Actual	2017 Total Budget	2016 Total Actual
Revenue			
Occupancy fees			
Total received or receivable	\$ 751,501	\$ 757,140	\$ 688,887
Less: unexpended amount (Note 6)	(40,452)	(25,548)	(46,591)
	<u>711,049</u>	<u>731,592</u>	<u>642,296</u>
Other income	151	(9,249)	133
	<u>711,200</u>	<u>722,343</u>	<u>642,429</u>
Expenses			
Utilities	205,507	194,606	203,511
Other operating	121,303	127,599	130,049
Insurance	10,300	10,300	10,300
Maintenance	121,865	114,112	78,521
Modernization and improvements	-	-	-
Social Infrastructure Fund (SIF)	-	-	-
Other ("regular")	89,870	143,300	94,538
Administration	38,813	39,031	35,639
Housing fee	1,792	1,792	1,792
Grants in lieu of property taxes	121,750	91,603	88,079
	<u>711,200</u>	<u>722,343</u>	<u>642,429</u>
Net surplus (loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Regina Housing Authority
Financial Statements
December 31, 2018

Management's Responsibility

To the Members of Regina Housing Authority:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 13, 2019


General Manager

Independent Auditor's Report

To the Members of Regina Housing Authority:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Regina Housing Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, accumulated deficit and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and the results of its operations, its accumulated deficit and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 these 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 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 Organization'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 Organization'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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the 2018 year under examination, and that for new tenant placements the household income data as at December 31, 2018 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 13, 2019

MNP LLP

Chartered Professional Accountants

**REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION**

As at December 31, 2018


ASSETS


	December 31 2018	December 31 2017
Cash	\$ 4,442,474	\$ 1,342,331
Receivables		
Rent (Note 8)	5,601	32,342
GST rebate	49,383	224,268
Amounts recoverable from SHC (Note 3)	183,140	277,500
Other Receivables	1,426	1,446
Prepaid expenses	31,438	-
	<u>\$ 4,713,462</u>	<u>\$ 1,877,887</u>

LIABILITIES AND ACCUMULATED DEFICIT

Liabilities:		
Accounts payable and accrued liabilities	\$ 729,960	\$ 1,589,543
Accrued vacation pay	47,952	33,604
Rent received in advance	540,397	529,187
Deferred revenue - life lease projects (Note 5)	949,224	855,358
Tenant security deposits	519,375	511,781
Accountable advances (Note 4)	3,099,112	6,143,547
	<u>\$ 5,886,020</u>	<u>\$ 9,663,020</u>
Accumulated deficit	<u>(1,172,558)</u>	<u>(7,785,133)</u>
	<u>\$ 4,713,462</u>	<u>\$ 1,877,887</u>

APPROVED ON BEHALF OF THE BOARD:

 _____ Chairperson

 _____ Member

**REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS**

Year ended December 31, 2018

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2018 Total Actual	2018 Total Budget	2017 Total Actual
Revenue							
Rent	\$ 18,174,518	\$ -	\$ 195,368	\$ -	\$ 18,369,886	\$ 17,908,480	\$ 18,940,792
Occupancy fees	-	722,960	-	-	722,960	728,295	711,049
Other income	1,393,678	1,340	-	-	1,395,018	1,226,887	1,316,365
Bad debts	\$ (348,276)	-	-	-	\$ (348,276)	(310,000)	(345,820)
	\$ 19,219,920	\$ 724,300	\$ 195,368	\$ -	\$ 20,139,588	\$ 19,553,662	\$ 20,622,386
Expenses							
Utilities	\$ 3,642,757	\$ 202,439	\$ -	\$ -	\$ 3,845,196	\$ 3,675,581	\$ 3,729,186
Other operating	\$ 3,001,543	93,724	140	-	3,095,407	3,159,593	3,165,765
Insurance	\$ 302,500	10,100	-	-	312,600	306,700	306,700
Maintenance	\$ 4,500,501	103,633	2,527	-	4,606,661	4,337,914	4,621,154
Modernization and improvements							
Social Infrastructure Fund (SIF)	\$ 102,847	-	-	-	102,847	-	6,308,617
Other ("regular")	\$ 3,701,631	152,212	2,588	-	3,856,431	3,506,415	4,966,323
Administration	\$ 1,064,628	35,584	-	-	1,100,212	1,181,314	1,149,680
Housing administration fee	\$ 261,173	1,757	-	-	262,930	262,403	262,401
Grants in lieu of property taxes	\$ 3,929,797	124,851	12,634	-	4,067,282	3,946,058	3,818,899
Tenant relations	\$ 13,985	-	-	-	13,985	39,120	15,165
Rent Supplement Program subsidie	\$ -	-	-	48,595	48,595	63,192	63,629
	\$ 20,521,362	\$ 724,300	\$ 17,889	\$ 48,595	\$ 21,312,146	\$ 20,478,290	\$ 28,407,519
Net surplus (loss)	\$ (1,301,442)	\$ -	\$ 177,479	\$ (48,595)	\$ (1,172,558)	\$ (924,628)	\$ (7,785,133)

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED DEFICIT**

Year ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Balance at January 1	\$ (7,785,133)	269,248
Net loss	(1,172,558)	(7,785,133)
Payments from Saskatchewan Housing Corporation	7,785,133	-
Payments to Saskatchewan Housing Corporation	<u>-</u>	<u>(269,248)</u>
BALANCE AT DECEMBER 31	<u><u>\$ (1,172,558)</u></u>	<u><u>\$ (7,785,133)</u></u>

**REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS**

Year ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Cash was provided by (used in):		
Operating activities:		
Net loss	\$ (1,172,558)	\$ (7,785,133)
Operating settlement received from (paid to) SHC	7,785,133	(269,248)
(Decrease) increase in accounts payable and accrued liabilities	(859,583)	16,705
Increase in accrued vacation pay	14,348	2,228
Increase (decrease) in rent received in advance	11,210	(70,774)
Increase in deferred revenue - life lease projects	93,866	49,120
Increase (decrease) in tenant security deposits	7,594	(21,902)
Decrease in receivables	296,006	268,442
Increase in prepaid expenses	(31,438)	-
	<u>\$ 6,144,578</u>	<u>\$ (7,810,562)</u>
Financing activities:		
Accountable advances repaid	\$ (6,143,547)	\$ (853,757)
Accountable advances received	3,099,112	6,143,547
	<u>\$ (3,044,435)</u>	<u>\$ 5,289,790</u>
Net increase (decrease) in cash	\$ 3,100,143	\$ (2,520,772)
Cash, beginning of year	<u>\$ 1,342,331</u>	<u>3,863,103</u>
Cash, end of year	<u>\$ 4,442,474</u>	<u>\$ 1,342,331</u>

REGINA HOUSING AUTHORITY
Notes to the Financial Statements
December 31, 2018

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. SIGNIFICANT ACCOUNTING POLICIES, continued**c) Accountable advances**

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated deficit.

d) Revenue recognition - contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) Revenue recognition – property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition - life lease projects

Occupancy fees for units in Life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

h) Allocation of expenses

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2017 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2017 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

2. SIGNIFICANT ACCOUNTING POLICIES, continued

i) Pension plan

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. The Housing Authority's contributions are recorded as an expense in the year in which services are rendered.

j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

k) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. AMOUNTS RECOVERABLE FROM SHC

As at December 31, 2018, \$183,140 (2017 - \$277,500) was recoverable from SHC, comprised of \$172,650 (2017 - \$268,831) to reimburse the Housing Authority for insurable losses, and \$10,490 (2017 - \$8,669) for interest credited to deferred revenue life lease projects.

4. ACCOUNTABLE ADVANCES

The accountable advances of \$3,099,112 outstanding as at December 31, 2018 (2017 - \$6,143,547) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

5. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$855,358	\$806,238
Unexpended occupancy fees, current year	83,376	40,452
Interest credited	<u>10,490</u>	<u>8,668</u>
Balance, end of year	\$949,224	\$855,358

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred is credited to Deferred Revenue.

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

6. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties in the normal course of operations are settled at the prevailing prices charged by these organizations under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2018</u>	<u>2017</u>
Expenses:		
SaskPower	\$2,265,053	\$2,025,309
SaskEnergy	\$ 788,687	\$ 719,764
SaskTel	\$ 106,189	\$ 85,941
Accounts payable and accrued liabilities as at December 31:		
SaskPower	\$ 142,155	\$ 167,784
SaskEnergy	\$ 542	\$ 89,592
SaskTel	\$ -	\$ 11,981

6. RELATED PARTY DISCLOSURES, continued

During 2018, SHC charged housing fees of \$550,012 (2017 - \$545,543) to the Housing Authority, for operating costs incurred by the Corporation.

During 2018, SHC charged insurance fees of \$312,600 (2017- \$306,700) to the Housing Authority, and provided reimbursement for insurable losses of \$83,350 (2017 - \$517,453).

7. COMMITMENTS

As at December 31, 2018, the Housing Authority has the following commitments:

- i) \$236,327 in respect of Modernization & Improvement contracts;
- ii) Office space lease payments as follows:

2019	100,018
2020	100,018
2021	100,018
2022	103,098
2023	103,098

- iii) Equipment lease payments as follows:

2019	4,935
2020	2,443
2021	1,941
2022	971

8. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2018, the carrying amount is \$5,601 (2017 - \$32,342). This amount is comprised of rent arrears in respect of current tenants netted with amounts owing to tenants for overpayments, abatements, or credits not otherwise yet applied of \$12,659 (2017 – balance receivable from tenants \$29,646) and balances receivable from former tenants totalling \$430,471 (2017 - \$419,027), less an allowance for doubtful accounts of \$412,211 (2017 - \$416,331).

The allowance for doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of

8. CREDIT RISK, continued

former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$416,331	\$371,277
Accounts written off	(370,648)	(344,570)
Recoveries	18,252	43,804
Provision for bad debts	<u>348,276</u>	<u>345,820</u>
Balance, end of year	\$412,211	\$416,331

9. LIQUIDITY RISK

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2018 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. EXPENSES BY OBJECT

	<u>2018</u>	<u>2017</u>
Salaries and benefits	\$3,911,756	\$3,992,760
Purchased goods and services	17,351,495	24,351,130
Rent Supplement program subsidies	<u>48,595</u>	<u>63,629</u>
Total expenses, per Statement of Operations	\$21,312,146	\$28,407,519

11. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

11. PENSION PLAN, continued

Information regarding contributions to PEPP is as follows:

	<u>2018</u>	<u>2017</u>
Employee contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
Employer contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
No. of employees who are active members at December 31:		
	74	71
Employee contributions	\$234,582	\$220,730
Employer contributions	\$229,844	\$217,470

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM**

Year ended December 31, 2018

	2018 Total Actual	2018 Total Budget	2017 Total Actual
Revenue			
Rent	\$ 18,174,518	\$ 17,157,052	\$ 18,940,792
Other income	1,393,678	1,226,158	1,316,320
Bad debts	(348,276)	(299,791)	(345,926)
	<u>\$ 19,219,920</u>	<u>\$ 18,083,419</u>	<u>\$ 19,911,186</u>
Expenses			
Utilities	\$ 3,642,757	\$ 3,487,538	\$ 3,523,679
Other operating	3,001,543	3,040,259	3,044,462
Insurance	302,500	296,600	296,400
Maintenance	4,500,501	4,205,185	4,499,290
Modernization and improvements			
Social Infrastructure Fund (SIF)	102,847	-	6,308,617
Other ("regular")	3,701,631	3,389,293	4,876,453
Administration	1,064,628	1,158,204	1,110,867
Housing fee	261,173	260,646	260,609
Grants in lieu of property taxes	3,929,797	3,819,437	3,697,149
Tenant relations	13,985	39,120	15,165
	<u>\$ 20,521,362</u>	<u>\$ 19,696,283</u>	<u>\$ 27,632,691</u>
Net loss	<u>\$ (1,301,442)</u>	<u>\$ (1,612,864)</u>	<u>\$ (7,721,505)</u>

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS**

Year ended December 31, 2018

	2018 Total Actual	2018 Total Budget	2017 Total Actual
Revenue			
Occupancy fees			
Total received or receivable	\$ 806,337	\$ 741,219	\$ 751,501
Less: unexpended amount (Note 5)	(83,377)	(23,133)	(40,452)
	<u>722,960</u>	<u>718,086</u>	<u>711,049</u>
Other income	1,340	729	151
	<u>724,300</u>	<u>718,815</u>	<u>711,200</u>
Expenses			
Utilities	202,439	188,043	205,507
Other operating	93,724	119,334	121,303
Insurance	10,100	10,100	10,300
Maintenance	103,633	132,729	121,865
Modernization and improvements	-	-	-
Social Infrastructure Fund (SIF)	-	-	-
Other ("regular")	152,212	117,122	89,870
Administration	35,584	23,110	38,813
Housing fee	1,757	1,757	1,792
Grants in lieu of property taxes	124,851	126,620	121,750
	<u>\$ 724,300</u>	<u>\$ 718,815</u>	<u>\$ 711,200</u>
Net surplus (loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Regina Housing Authority

February 14, 2020

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1850 Smith Street, Regina, SK S4P 2N3, Phone: (306) 525-2377, Fax: (306) 347-7812
3124 Dewdney Avenue, Regina, SK S4T 0Y4, www.reginahousing.ca

MNP LLP
Suite 900, Royal Bank Building
2010 - 11th Avenue
Regina, Saskatchewan S4P 0J3

To Whom It May Concern:

In connection with your audit of the financial statements of Regina Housing Authority ("the Organization") as at December 31, 2019 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 12, 2019, for the preparation and fair presentation of the Organization's financial statements in accordance with Canadian public sector accounting standards. We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Organization's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the financial statements.
4. We have disclosed to you all significant assumptions used in making accounting estimates and judgments, and believe they are reasonable.
5. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.

**Regina Housing Authority**

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7. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
8. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian public sector accounting standards.
9. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
10. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
11. All assets, wherever located, to which the Organization had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral.
12. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
13. Accounts and contributions receivable are correctly described in the records and represent valid claims as at December 31, 2019. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
14. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Organization is not entitled to the proceeds.

Information provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements and related data and minutes of the meetings of members and board of directors held throughout the year to the present date as well as summaries of recent meetings for which minutes have not yet been prepared;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.



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Regina Housing Authority

5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Organization and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter dated February 13, 2019 is still applicable to the prior year's financial statements, and no matters have arisen that require restatement of those financial statements and comparative(s).
10. There are no discussions with your firm's personnel regarding employment with the Organization.

Professional Services

1. We acknowledge the engagement letter dated December 12, 2019, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Organization's audit.

Yours truly,
Regina Housing Authority



Signature



Title



Regina Housing Authority
 Year End: December 31, 2019
 Adjusting Journal Entry
 Date: 01/01/2019 To 31/12/2019

1850 Smith Street, Regina, SK S4P 2N3, Phone: (306) 525-2377, Fax: (306) 347-7812
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Regina Housing Authority

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
PBC1	31/12/2019	Prepaid Expenses	1300 0					
PBC1	31/12/2019	Occupancy Fees Unexp	3195 0					
PBC1	31/12/2019	Occupancy Fees Unexp	3195 0					
PBC1	31/12/2019	Occupancy Fees Unexp	3195 0					
PBC1	31/12/2019	Rental Revenue	5110 NAR					
PBC1	31/12/2019	SOC Rental Revenue - Social	5110 LLB					
PBC1	31/12/2019	Occupancy Fee Unexpended	5114 LIP					
PBC1	31/12/2019	Occupancy Fee Unexpended	5114 LIP					
PBC1	31/12/2019	Occupancy Fee Unexpended	5114 LIP					
PBC1	31/12/2019	Lease Revenue 3rd Party	5116 LLB					
PBC1	31/12/2019	Lease Revenue 3rd Party	5116 LLB					
PBC1	31/12/2019	Elevators	6360 LIP					
PBC1	31/12/2019	AHR Rental Revenue - AHR	5110,AHR LLB					
PBC1	31/12/2019	Rental Revenue - Social	5110,SOC NAR					
To adjust for client prepared entry provided by Mike Staines.								
PBC2	31/12/2019	UNRESTRICTED NET ASSE	4990 0		6,946.82			
PBC2	31/12/2019	Building Labour - Contract	6335 SHP			6,946.82		
To adjust for prior period allocation error to correct retained earnings.								
PBC3	31/12/2019	Allowance-Tenants	1260 0		34,593.80			
PBC3	31/12/2019	Bad Debt/Doubtful - Rent	5120 SHP			23,062.50		
PBC3	31/12/2019	Bad Debt/Doubtful - Rent	5120 AHP			9,225.00		
PBC3	31/12/2019	Bad Debt/Doubtful - Rent	5120 NAR			2,306.30		
To adjust the AFDA per client								
					41,540.62	41,540.62		
Net Income (Loss)			-1,418,482.40					

Approved by: 

10/02/2020
 9:34 AM

Preparer CB 29/01/2020	Detailed CD 03/02/2020	Supervisory JB 04/02/2020
Peer	Tax	Admin

MNP LLP

Audit Program - Summary of Differences

Client: Regina Housing Authority
 Client #: 540848
 Year End: 31/12/2019

Insignificant Differences Threshold of Clearly Trivial 5% \$2,000

"Clearly trivial" is defined as an amount that would not need to be accumulated because the auditor expects that the accumulation of such amounts clearly would not have a material effect on the financial statements.
 Designed to pull all journal entries recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental" entries AND determined to be UNDER the threshold for "clearly trivial"
 Preparer should keep differences < 5% of overall F/S materiality in the back of his/her mind because if aggregated with other differences, they may be material

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Re-measurement Gain(Loss)						Adjustments to Balance Sheet Item							
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
Aggregate of insignificant differences identified			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Unadjusted & Insignificant Differences

Accumulated unadjusted & insignificant differences	Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
Materiality	91,548	-249,293	-157,745	0	-157,745	0	84,603	164,690	0	-91,548	0	0	-73,142	
Excess of accumulated unadjusted differences over materiality	840,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	840,000	640,000	
	548,452	390,707	462,255	640,000	482,255	640,000	555,397	475,310	640,000	548,452	640,000	840,000	566,858	

Uncorrected Opening Differences

Year	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item						Adjustments to Balance Sheet Item						
		Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity
Year -1	Estimated Sick Accrual	0.00	-84,603.00	-84,603.00	0.00	-84,603.00	0.00	84,603.00	0.00	0.00	0.00	0.00	0.00	0.00
Closing equity differences		0	-84,603	-84,603	0	-84,603	0	84,603	0	0	0	0	0	0

Approved by: 

Regina Housing Authority
Financial Statements
December 31, 2019

Management's Responsibility

To the Members of Regina Housing Authority:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 14, 2020



General Manager

Independent Auditor's Report

To the Members of Regina Housing Authority:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Regina Housing Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated deficit, cash flows and accompany schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 these 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 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.

Independent Auditor's Report *continued*

- 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 Organization'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 Organization'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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the 2019 year under examination, and that for new tenant placements the household income data as at December 31, 2019 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 14, 2020

MNP LLP

Chartered Professional Accountants

**REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION**

As at December 31, 2019

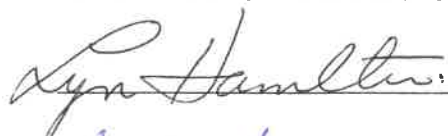
ASSETS

	December 31 2019	December 31 2018
Cash	\$ 2,603,486	\$ 4,442,474
Receivables		
Rent (Note 8)	25,421	5,601
GST rebate	184,184	49,383
Amounts recoverable from SHC (Note 3)	112,589	183,140
Other Receivables	5,968	1,426
Prepaid expenses	38,545	31,438
	<u>\$ 2,970,193</u>	<u>\$ 4,713,462</u>

LIABILITIES AND ACCUMULATED DEFICIT

Liabilities:		
Accounts payable and accrued liabilities	\$ 1,279,179	\$ 729,960
Accrued vacation pay	54,300	47,952
Rent received in advance	542,153	540,397
Deferred revenue - life lease projects (Note 5)	1,132,558	949,224
Tenant security deposits	521,021	519,375
Accountable advances (Note 4)	859,464	3,099,112
	<u>\$ 4,388,675</u>	<u>\$ 5,886,020</u>
Accumulated deficit	<u>(1,418,482)</u>	<u>(1,172,558)</u>
	<u>\$ 2,970,193</u>	<u>\$ 4,713,462</u>

APPROVED ON BEHALF OF THE BOARD:

 _____ Chairperson

 _____ Member

**REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS**

Year ended December 31, 2019

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2019 Total Actual	2019 Total Budget	2018 Total Actual
Revenue							
Rent	\$ 17,843,883	\$ -	\$ 574,605	\$ -	\$ 18,418,488	\$ 18,061,493	\$ 18,369,886
Occupancy fees	-	645,205	-	-	\$ 645,205	808,038	\$ 722,960
Other income	1,409,390	12,934	-	-	\$ 1,422,324	1,527,403	\$ 1,395,018
Bad debts	(286,509)	-	-	-	\$ (286,509)	\$ (312,000)	\$ (348,276)
	<u>\$ 18,966,764</u>	<u>\$ 658,139</u>	<u>\$ 574,605</u>	<u>\$ -</u>	<u>\$ 20,199,508</u>	<u>\$ 20,084,934</u>	<u>\$ 20,139,588</u>
Expenses							
Utilities	\$ 3,670,172	\$ 206,134	\$ -	\$ -	\$ 3,876,306	\$ 3,620,999	\$ 3,845,196
Other operating	\$ 3,022,892	97,624	167	-	\$ 3,120,683	3,170,008	\$ 3,095,407
Insurance	\$ 324,629	10,100	1,000	-	\$ 335,729	313,900	\$ 312,600
Maintenance	\$ 4,817,428	74,134	94	-	\$ 4,891,656	4,397,019	\$ 4,606,661
Modernization and improvements							
Social Infrastructure Fund (SIF)	\$ -	-	-	-	\$ -	-	\$ 102,847
Other ("regular")	\$ 3,572,988	101,304	-	-	\$ 3,674,292	4,345,293	\$ 3,856,431
Administration	\$ 1,159,735	37,646	-	-	\$ 1,197,381	1,287,889	\$ 1,100,212
Housing administration fee	\$ 261,138	1,757	-	-	\$ 262,895	262,895	\$ 262,930
Grants in lieu of property taxes	\$ 4,043,283	129,440	28,979	-	\$ 4,201,702	4,195,067	\$ 4,067,282
Tenant relations	\$ 15,926	-	-	-	\$ 15,926	39,120	\$ 13,985
Rent Supplement Program subsidies	\$ -	-	-	41,419	\$ 41,419	43,980	\$ 48,595
	<u>\$ 20,888,191</u>	<u>\$ 658,139</u>	<u>\$ 30,240</u>	<u>\$ 41,419</u>	<u>\$ 21,617,989</u>	<u>\$ 21,676,170</u>	<u>\$ 21,312,146</u>
Net surplus (loss)	<u>\$ (1,921,426)</u>	<u>\$ -</u>	<u>\$ 544,365</u>	<u>\$ (41,419)</u>	<u>\$ (1,418,482)</u>	<u>\$ (1,591,236)</u>	<u>\$ (1,172,558)</u>

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED DEFICIT**

Year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
Balance at January 1	\$ (1,172,558)	\$ (7,785,133)
Net loss	(1,418,482)	(1,172,558)
Payments from Saskatchewan Housing Corporation	1,172,558	7,785,133
Payments to Saskatchewan Housing Corporation	<u>-</u>	<u>-</u>
BALANCE AT DECEMBER 31	<u><u>\$ (1,418,482)</u></u>	<u><u>\$ (1,172,558)</u></u>

**REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS**

Year ended December 31, 2019

	2019	2018
Cash was provided by (used in):		
Operating activities:		
Net loss	\$ (1,418,482)	\$ (1,172,558)
Operating settlement received from (paid to) SHC	1,172,558	7,785,133
Increase (decrease) in accounts payable and accrued liabilities	549,219	(859,583)
Increase in accrued vacation pay	6,348	14,348
Increase in rent received in advance	1,756	11,210
Increase in deferred revenue - life lease projects	183,334	93,886
Increase in tenant security deposits	1,646	7,594
(Increase) decrease in receivables	(88,612)	296,006
Increase in prepaid expenses	(7,107)	(31,438)
	\$ 400,660	\$ 6,144,578
Financing activities:		
Accountable advances repaid	\$ (3,099,112)	\$ (6,143,547)
Accountable advances received	859,464	3,099,112
	\$ (2,239,648)	\$ (3,044,435)
Net (decrease) increase in cash	\$ (1,838,988)	\$ 3,100,143
Cash, beginning of year	\$ 4,442,474	\$ 1,342,331
Cash, end of year	\$ 2,603,486	\$ 4,442,474

REGINA HOUSING AUTHORITY
Notes to the Financial Statements
December 31, 2019

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Accountable advances

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated surplus (deficit).

d) Revenue recognition - contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) Revenue recognition – property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition - life lease projects

Occupancy fees for units in Life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by the residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) Operating expenses

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

h) Allocation of expenses

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2018 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2018 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

2. SIGNIFICANT ACCOUNTING POLICIES, continued

i) Pension plan

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. The Housing Authority's contributions are recorded as an expense in the year in which services are rendered.

j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

k) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. AMOUNTS RECOVERABLE FROM SHC

As at December 31, 2019, \$112,589 (2018 - \$183,140) was recoverable from SHC, comprised of \$100,514 (2018 - \$172,650) to reimburse the Housing Authority for insurable losses, and \$12,075 (2018 - \$10,490) for interest credited to deferred revenue for life lease projects.

4. ACCOUNTABLE ADVANCES

The accountable advances of \$859,464 outstanding as at December 31, 2019 (2018 - \$3,099,112) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

5. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$949,224	\$855,357
Unexpended occupancy fees, current year	171,259	83,377
Interest credited	<u>12,075</u>	<u>10,490</u>
Balance, end of year	\$1,132,558	\$949,224

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred is credited to Deferred Revenue.

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

6. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties in the normal course of operations are settled at the prevailing prices charged by these organizations under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2019</u>	<u>2018</u>
Expenses:		
SaskPower	\$2,137,851	\$2,265,053
SaskEnergy	\$ 713,492	\$ 788,687
SaskTel	\$ 113,742	\$ 106,189
Accounts payable and accrued liabilities as at December 31:		
SaskPower	\$ 161,206	\$ 142,155
SaskEnergy	\$ 96,051	\$ 542
SaskTel	\$ 10,255	\$ -

6. RELATED PARTY DISCLOSURES, continued

During 2019, SHC charged housing fees of \$549,838 (2018 - \$550,012) to the Housing Authority, for operating costs incurred by the Corporation.

During 2019, SHC charged insurance fees of \$313,400 (2018- \$312,600) to the Housing Authority, and provided reimbursement for insurable losses of \$182,570 (2018 - \$83,350).

7. COMMITMENTS

As at December 31, 2019, the Housing Authority has the following commitments:

i) \$83,837 in respect of Modernization & Improvement contracts;

ii) Office space lease payments as follows:

2020	100,018
2021	100,018
2022	103,098
2023	94,506

iii) Equipment lease payments as follows:

2020	9,728
2021	9,226
2022	5,348
2023	735

8. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2019, the carrying amount is \$25,421 (2018 - \$5,601). This amount is comprised of rent arrears in respect of current tenants netted with amounts owing to tenants for overpayments, abatements, or credits not otherwise yet applied of \$25,421 (2018 - \$(12,659)) and balances receivable from former tenants totalling \$384,053 (2018 - \$430,471), less an allowance for doubtful accounts of \$384,053 (2018 - \$412,211).

The allowance for doubtful accounts is determined based on a review of account balances in respect of former tenants. Rent arrears in respect of current tenants are not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of

8. CREDIT RISK, continued

former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$412,211	\$416,331
Accounts written off	(360,907)	(370,648)
Recoveries	46,240	18,252
Provision for bad debts	<u>286,509</u>	<u>348,276</u>
Balance, end of year	\$384,053	\$412,211

9. LIQUIDITY RISK

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2019 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. EXPENSES BY OBJECT

	<u>2019</u>	<u>2018</u>
Salaries and benefits	\$3,780,127	\$3,911,756
Purchased goods and services	17,796,443	17,351,795
Rent Supplement program subsidies	<u>41,419</u>	<u>48,595</u>
Total expenses, per Statement of Operations	\$21,617,989	\$21,312,146

11. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

11. PENSION PLAN, continued

Information regarding contributions to PEPP is as follows:

	<u>2019</u>	<u>2018</u>
Employee contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
Employer contribution rate (percentage of salary)		
Management	7.6%	7.6%
Other employees	7.6%	7.6%
No. of employees who are active members at December 31:		
	70	74
Employee contributions	\$213,418	\$234,582
Employer contributions	\$213,889	\$229,844

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM**

Year ended December 31, 2019

	2019 Total Actual	2019 Total Budget	2018 Total Actual
Revenue			
Rent	\$ 17,843,883	\$ 17,035,055	\$ 18,174,518
Other income	\$ 1,409,390	\$ 1,536,697	\$ 1,393,678
Bad debts	(286,509)	(312,000)	(348,276)
	<u>\$ 18,966,764</u>	<u>\$ 18,259,752</u>	<u>\$ 19,219,920</u>
Expenses			
Utilities	\$ 3,670,172	\$ 3,426,254	\$ 3,642,757
Other operating	3,022,892	3,031,874	3,001,543
Insurance	324,629	303,800	302,500
Maintenance	4,817,428	4,273,851	4,500,501
Modernization and improvements			
Social Infrastructure Fund (SIF)	-	-	102,847
Other ("regular")	3,572,988	4,322,383	3,701,631
Administration	1,159,735	1,247,995	1,064,628
Housing fee	261,138	261,138	261,173
Grants in lieu of property taxes	4,043,283	4,054,489	3,929,797
Tenant relations	15,926	39,120	13,985
	<u>\$ 20,888,191</u>	<u>\$ 20,960,904</u>	<u>\$ 20,521,362</u>
Net surplus (loss)	<u>\$ (1,921,427)</u>	<u>\$ (2,701,152)</u>	<u>\$ (1,301,442)</u>

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS**

Year ended December 31, 2019

	2019 Total Actual	2019 Total Budget	2018 Total Actual
Revenue			
Occupancy fees			
Total received or receivable	\$ 816,464	\$ 808,038	\$ 806,337
Less: unexpended amount (Note 5)	(171,259)	(140,554)	(83,377)
	<u>645,205</u>	<u>667,484</u>	<u>722,960</u>
Other income	12,934	(9,293)	1,340
	<u>658,139</u>	<u>658,191</u>	<u>724,300</u>
Expenses			
Utilities	206,134	194,744	202,439
Other operating	97,624	138,133	93,724
Insurance	10,100	10,100	10,100
Maintenance	74,134	122,620	103,633
Modernization and improvements	-	-	-
Social Infrastructure Fund (SIF)	-	-	-
Other ("regular")	101,304	22,910	152,212
Administration	37,646	39,894	35,584
Housing fee	1,757	1,757	1,757
Grants in lieu of property taxes	129,440	128,033	124,851
	<u>\$ 658,139</u>	<u>\$ 658,191</u>	<u>\$ 724,300</u>
Net surplus (loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Regina Housing Authority
Financial Statements
December 31, 2020

Management's Responsibility

To the Members of Regina Housing Authority:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and may meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 16, 2021



General Manager

Independent Auditor's Report

To the Members of Regina Housing Authority:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Regina Housing Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Responsibilities of Management and those charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 these 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 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.

Independent Auditor's Report *Continued*

- 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 Organization'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 Organization'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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the 2020 year under examination, and that for new tenant placements the household income data as at December 31, 2020 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 16, 2021

MNP LLP

Chartered Professional Accountants

**REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION**

For the year ended December 31

ASSETS

	<u>2020</u>	<u>2019</u>
Cash	\$ 2,112,206	\$ 2,603,486
Receivables		
Rent (Note 8)	55,009	25,421
GST rebate	71,127	184,184
Amounts recoverable from SHC (Note 3)	544,124	112,589
Other Receivables	32,547	5,968
Prepaid expenses	37,958	38,545
	<u>\$ 2,852,971</u>	<u>\$ 2,970,193</u>

LIABILITIES AND ACCUMULATED SURPLUS (DEFICIT)

Liabilities:		
Accounts payable and accrued liabilities	\$ 1,096,937	\$ 1,279,179
Accrued vacation pay	59,302	54,300
Rent received in advance	551,752	542,153
Deferred revenue - life lease projects (Note 5)	1,245,949	1,132,558
Tenant security deposits	524,610	521,021
Accountable advances (Note 4)	1,858,736	859,464
	<u>\$ 5,337,286</u>	<u>\$ 4,388,675</u>
Accumulated deficit	<u>(2,484,315)</u>	<u>(1,418,482)</u>
	<u>\$ 2,852,971</u>	<u>\$ 2,970,193</u>

APPROVED ON BEHALF OF THE BOARD:


 _____ Chairperson

 _____ Member

**REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS**

For the year ended December 31

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2020 Total Actual	2020 Total Budget	2019 Total Actual
Revenue							
Rent	\$ 17,697,137	\$ -	778,400	\$ -	\$ 18,475,537	\$ 17,776,236	\$ 18,418,488
Occupancy fees	-	647,216	-	-	647,216	823,464	645,205
Other income	1,438,256	2,661	-	-	1,440,917	1,874,360	1,422,324
Bad debts	(349,682)	-	-	-	(349,682)	(347,500)	(286,509)
	<u>\$ 18,785,711</u>	<u>\$ 649,877</u>	<u>\$ 778,400</u>	<u>\$ -</u>	<u>\$ 20,213,988</u>	<u>\$ 20,126,560</u>	<u>\$ 20,199,507</u>
Expenses							
Utilities	\$ 3,699,625	\$ 199,110	\$ -	\$ -	\$ 3,898,735	\$ 3,990,272	\$ 3,876,306
Other operating	3,154,566	96,460	-	-	3,251,026	3,170,174	3,120,683
Insurance	332,300	10,100	1,000	-	343,400	314,100	335,729
Maintenance	4,832,223	75,091	4,851	-	4,912,164	4,421,493	4,891,656
Modernization and improvements	4,351,220	97,729	2,438	-	4,451,387	4,028,755	3,674,292
Administration	1,184,536	37,473	(5,520)	-	1,216,489	1,254,461	1,197,381
Housing administration fee	261,138	1,757	-	-	262,895	262,895	262,895
Grants in lieu of property taxes	4,140,567	132,156	35,312	-	4,308,035	4,240,250	4,201,702
Tenant relations	19,311	-	-	-	19,311	39,120	15,926
Rent Supplement Program subsidies	-	-	-	34,860	34,860	39,816	41,419
	<u>\$ 21,975,486</u>	<u>\$ 649,877</u>	<u>\$ 38,081</u>	<u>\$ 34,860</u>	<u>\$ 22,698,303</u>	<u>\$ 21,761,336</u>	<u>\$ 21,617,989</u>
Net surplus (loss)	<u>\$ (3,189,774)</u>	<u>\$0.00</u>	<u>\$ 740,319</u>	<u>\$ (34,860)</u>	<u>\$ (2,484,315)</u>	<u>\$ (1,634,776)</u>	<u>\$ (1,418,482)</u>

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)**

For the year ended December 31

	<u>2020</u>	<u>2019</u>
Balance at January 1	\$ (1,418,482)	\$ (1,172,558)
Net loss	(2,484,315)	(1,418,482)
Payments from Saskatchewan Housing Corporation	1,418,482	1,172,558
Payments to Saskatchewan Housing Corporation	<u>-</u>	<u>-</u>
BALANCE AT DECEMBER 31	<u><u>\$ (2,484,315)</u></u>	<u><u>\$ (1,418,482)</u></u>

**REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS**

For the year ended December 31

	<u>2020</u>	<u>2019</u>
Cash was provided by (used in):		
Operating activities:		
Net loss	\$ (2,484,315)	\$ (1,418,482)
Operating settlement received from SHC	1,418,482	1,172,558
(Decrease) increase in accounts payable and accrued liabilities	(182,257)	549,218
Increase in accrued vacation pay	5,002	6,348
Increase in rent received in advance	9,599	1,756
Increase in deferred revenue - life lease projects	113,391	183,334
Increase in tenant security deposits	3,589	1,646
Increase in receivables	(437,803)	(26,845)
Increase (decrease) in bad debts	63,173	(61,766)
Increase (decrease) in prepaids	587	(7,107)
	<u>\$ (1,490,552)</u>	<u>\$ 400,660</u>
Financing activities:		
Accountable advances repaid	\$ (859,464)	\$ (3,099,112)
Accountable advances received	1,858,736	859,464
	<u>\$ 999,272</u>	<u>\$ (2,239,648)</u>
Net decrease in cash	\$ (491,280)	\$ (1,838,988)
Cash, beginning of year	<u>\$ 2,603,486</u>	<u>\$ 4,442,474</u>
Cash, end of year	<u>\$ 2,112,206</u>	<u>\$ 2,603,486</u>

REGINA HOUSING AUTHORITY
Notes to the Financial Statements
December 31, 2020

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects, the related amortization and the long-term obligations under which these assets have been financed are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. **SIGNIFICANT ACCOUNTING POLICIES** *(continued from previous page)*

c) **Accountable advances**

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated surplus (deficit).

d) **Revenue recognition - contributions**

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) **Revenue recognition – property operations**

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) **Revenue recognition - life lease projects**

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) **Operating expenses**

Expenses as reported in the Statement of Operations exclude charges for debt amortization, which are paid directly by SHC.

h) **Allocation of expenses**

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2019 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2019 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

2. SIGNIFICANT ACCOUNTING POLICIES *(continued from previous page)***i) Pension plan**

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. The Housing Authority's contributions are recorded as an expense in the year in which services are rendered.

j) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

k) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. AMOUNTS RECOVERABLE FROM SHC *(where applicable)*

As at December 31, 2020, \$530,408 (2019 - \$112,589) was recoverable from SHC, to reimburse the Housing Authority for insurable losses.

As at December 31, 2020, \$16,921 (2019 - \$nil) was recoverable from SHC, to reimburse the Housing Authority for amounts paid to vendors in respect of Canada Community Housing Initiative (CCHI) projects.

4. ACCOUNTABLE ADVANCES

The accountable advances of \$1,858,736 outstanding as at December 31, 2020 (2019 - \$859,464) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

5. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$1,132,558	\$949,224
Unexpended occupancy fees, current year	99,675	171,295
Interest credited	<u>13,716</u>	<u>12,074</u>
Balance, end of year	\$1,245,949	\$1,132,558

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable over expenses incurred is credited to Deferred Revenue.

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

6. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties are conducted in the normal course of operations and are settled at market prices under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2020</u>	<u>2019</u>
Expenses:		
Saskatchewan Power Corporation ("SaskPower")	\$2,160,029	\$2,137,851
SaskEnergy Incorporated ("SaskEnergy")	\$789,685	\$713,492
Saskatchewan Telecommunications Corporation ("SaskTel")	\$111,806	\$113,742
Accounts payable and accrued liabilities as at December 31:		
SaskPower	\$315,750	\$161,206
SaskEnergy	\$96,824	\$96,051
SaskTel	\$0	\$10,255

6. RELATED PARTY DISCLOSURES *(continued from previous page)*

During 2020, SHC charged housing fees of \$544,666 (2019 - \$549,838) to the Housing Authority, for operating costs incurred by the Corporation.

During 2020, SHC charged insurance fees of \$314,070 (2019- \$313,400) to the Housing Authority, and provided reimbursement for insurable losses of \$59,240 (2019 - \$182,570).

7. COMMITMENTS

As at December 31, 2020, the Housing Authority has the following commitments:

- i) \$46,087 in respect of Modernization & Improvement contracts;
- ii) Office space lease payments as follows:

2021	\$103,098
2022	103,098
2023	103,098

- iii) Equipment lease payments as follows:

2021	\$11,236
2022	7,358
2023	2,745
2024	502

8. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2020, the carrying amount is \$55,009 (2019 - \$25,421). This amount is comprised of rent arrears in respect of current tenants totalling \$55,009 (2019 - \$25,421) and former tenants totalling \$364,469 (2019 - \$384,053), less an allowance for doubtful accounts of \$364,469 (2019 - \$384,052).

The allowance for doubtful accounts is determined based on a review of account balances in respect of current and former tenants. Rent arrears in respect of current tenants are generally not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

8. **CREDIT RISK** *(continued from previous page)*

Changes in the allowance for doubtful accounts are as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$384,053	\$412,211
Accounts written off	(425,683)	(360,907)
Recoveries	56,417	46,240
Provision for bad debts	<u>349,682</u>	<u>286,509</u>
Balance, end of year	<u>\$364,469</u>	<u>\$384,053</u>

9. **LIQUIDITY RISK**

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2020 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. **EXPENSES BY OBJECT**

	<u>2020</u>	<u>2019</u>
Salaries and benefits	\$3,809,394	\$3,780,127
Purchased goods and services	18,854,048	17,796,444
Rent Supplement program subsidies	<u>34,860</u>	<u>41,419</u>
Total expenses, per Statement of Operations	<u>\$22,698,302</u>	<u>\$21,617,989</u>

11. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

Information regarding contributions to PEPP is as follows:

	<u>2020</u>	<u>2019</u>
Employee contribution rate (percentage of salary)		
Management	8.6%	7.6%
Other employees	7.6%	7.6%
Employer contribution rate (percentage of salary)		
Management	8.6%	7.6%
Other employees	7.6%	7.6%
No. of employees who are active members at December 31:	79	70
Employee contributions	\$248,570	\$213,418
Employer contributions	\$244,810	\$213,889

12. IMPACT OF THE COVID-19 PANDEMIC

In March 2020, the World Health Organization declared the outbreak of COVID-19 to be a pandemic. The COVID-19 pandemic has significantly impacted the Housing Authority's day-to-day operations.

The magnitude and duration of the pandemic is uncertain. Accordingly, an estimate cannot be made of the potential impact on the Housing Authority's future operating results.

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM**

For the year ended December 31

	2020 Total Actual	2020 Total Budget	2019 Total Actual
Revenue			
Rent	\$ 17,697,137	\$ 17,776,236	\$ 17,843,883
Other income	1,438,256	1,874,360	1,409,390
Bad debts	(349,682)	(347,500)	(286,509)
	<u>\$ 18,785,711</u>	<u>\$ 19,303,096</u>	<u>\$ 18,966,763</u>
Expenses			
Utilities	\$ 3,699,625	\$ 3,782,333	\$ 3,670,173
Other operating	3,154,566	3,068,598	3,022,892
Insurance	332,300	304,000	324,629
Maintenance	4,832,223	4,335,203	4,817,428
Modernization and improvements	4,351,220	3,973,791	3,572,988
Administration	1,184,536	1,215,638	1,159,735
Housing fee	261,138	261,138	261,138
Grants in lieu of property taxes	4,140,567	4,110,746	4,043,283
Tenant relations	19,311	39,120	15,926
	<u>\$ 21,975,486</u>	<u>\$ 21,090,565</u>	<u>\$ 20,888,191</u>
Net loss	<u>\$ (3,189,774)</u>	<u>\$ (1,787,469)</u>	<u>\$ (1,921,428)</u>

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS**

For the year ended December 31

	<u>2020 Total Actual</u>	<u>2020 Total Budget</u>	<u>2019 Total Actual</u>
Revenue			
Occupancy fees			
Total received or receivable	\$ 746,891	\$ 823,464	\$ 645,205
Less: unexpended amount (Note 5)	(99,675)	(192,509)	(171,259)
	<u>647,216</u>	<u>630,955</u>	<u>473,946</u>
Other income	2,661	-	184,193
	<u>\$ 649,877</u>	<u>\$ 630,955</u>	<u>\$ 658,139</u>
Expenses			
Utilities	199,110	207,939	206,133
Other operating	96,460	101,576	97,624
Insurance	10,100	10,100	10,100
Maintenance	75,091	86,290	74,134
Modernization and improvements	97,729	54,964	101,304
Administration	37,473	38,824	37,646
Housing fee	1,757	1,757	1,757
Grants in lieu of property taxes	132,156	129,504	129,440
	<u>\$ 649,877</u>	<u>\$ 630,955</u>	<u>\$ 658,138</u>
Net surplus	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Regina Housing Authority
Financial Statements
December 31, 2021

Management's Responsibility

To the Members of Regina Housing Authority:


Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and may meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 9, 2022



General Manager

Independent Auditor's Report

To the Members of Regina Housing Authority:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Regina Housing Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2021, and the results of its operations, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 these 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 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 Organization'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 Organization'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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the 2021 year under examination, and that for new tenant placements the household income data as at December 31, 2021 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 9, 2022

The logo for MNP LLP, featuring the letters 'MNP' in a large, bold, sans-serif font, followed by 'LLP' in a smaller, similar font.

Chartered Professional Accountants

**REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION**

As at December 31

ASSETS


	<u>2021</u>	<u>2020</u>
Cash	\$ 1,537,367	\$ 2,112,206
Receivables		
Rent (Note 8)	35,915	55,009
GST rebate	63,271	71,127
Amounts recoverable from SHC (Note 3)	722,717	544,124
Other	9,200	32,547
Prepaid expenses	38,508	37,958
	<u>\$ 2,406,978</u>	<u>\$ 2,852,971</u>

LIABILITIES AND ACCUMULATED DEFICIT

Liabilities:		
Accounts payable and accrued liabilities	978,143	1,096,937
Accrued vacation pay	69,409	59,302
Rent received in advance	555,152	551,752
Deferred revenue - life lease projects (Note 5)	1,394,125	1,245,949
Tenant security deposits	546,864	524,610
Accountable advances (Note 4)	1,857,994	1,858,736
	<u>\$ 5,401,687</u>	<u>\$ 5,337,286</u>
Accumulated deficit	(2,994,710)	(2,484,315)
	<u>\$ 2,406,978</u>	<u>\$ 2,852,971</u>

APPROVED ON BEHALF OF THE BOARD:

 _____ Chairperson

 _____ Member

**REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS**

for the year ended December 31

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2021 Total Actual	2021 Total Budget	2020 Total Actual
Revenue							
Rent	\$ 17,151,118	\$ -	\$ 887,581	\$ -	\$ 18,038,699	\$ 17,960,373	\$ 18,475,537
Occupancy fees	-	629,984	-	-	629,984	616,264	647,216
Other income	1,437,622	4,472	-	-	1,442,094	1,496,059	1,440,917
Bad debts	(418,967)	-	-	-	(418,967)	(329,113)	(349,682)
	<u>\$ 18,169,773</u>	<u>\$ 634,456</u>	<u>\$ 887,581</u>	<u>\$ -</u>	<u>\$ 19,691,810</u>	<u>\$ 19,743,583</u>	<u>\$ 20,213,988</u>
Expenses							
Utilities	\$ 3,529,927	\$ 180,870	-	\$ -	\$ 3,710,797	\$ 4,020,001	\$ 3,898,735
Other operating	3,573,130	100,711	5,338	-	3,679,179	3,380,971	3,251,027
Insurance	322,300	10,100	1,000	-	333,400	334,400	343,400
Maintenance	5,024,061	89,768	13,193	-	5,127,022	4,670,083	4,912,164
Modernization and improvements	4,098,310	54,971	29,424	-	4,182,705	4,025,210	4,451,387
Administration	1,277,683	41,094	-	-	1,318,777	1,262,529	1,216,489
Housing administration fee	261,138	1,757	-	-	262,895	262,895	262,895
Grants in lieu of property taxes	3,856,447	155,185	31,456	-	4,043,088	4,399,641	4,308,035
Tenant relations	-	-	-	-	-	39,120	19,311
Rent Supplement Program subsidies	-	-	-	28,656	28,656	32,160	34,860
	<u>\$ 21,942,996</u>	<u>\$ 634,456</u>	<u>\$ 80,411</u>	<u>\$ 28,656</u>	<u>\$ 22,686,520</u>	<u>\$ 22,427,010</u>	<u>\$ 22,698,303</u>
Net surplus (loss)	<u>\$ (3,773,223)</u>	<u>\$ -</u>	<u>\$ 807,170</u>	<u>\$ (28,656)</u>	<u>\$ (2,994,710)</u>	<u>\$ (2,683,427)</u>	<u>\$ (2,484,315)</u>

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED DEFICIT**

For the year ended December 31

	<u>2021</u>	<u>2020</u>
Balance at January 1	\$ (2,484,315)	\$ (1,418,482)
Net loss	(2,994,710)	(2,484,315)
Payments from Saskatchewan Housing Corporation	2,484,315	1,418,482
Payments to Saskatchewan Housing Corporation	<u>-</u>	<u>-</u>
BALANCE AT DECEMBER 31	<u><u>\$ (2,994,710)</u></u>	<u><u>\$ (2,484,315)</u></u>

**REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS**

For the year ended December 31

	<u>2021</u>	<u>2020</u>
Cash was provided by (used in):		
Operating activities:		
Net loss	\$ (2,994,710)	\$ (2,484,315)
Operating settlement received from SHC	2,484,315	1,418,482
Decrease in accounts payable and accrued liabilities	(118,793)	(182,242)
Increase in accrued vacation pay	10,107	5,002
Increase in rent received in advance	3,400	9,599
Increase in deferred revenue - life lease projects	148,176	113,391
Increase in tenant security deposits	22,254	3,589
Increase in receivables	(128,295)	(374,645)
(Increase) decrease in prepaids	(550)	588
	<u>\$ (574,097)</u>	<u>\$ (1,490,552)</u>
Financing activities:		
Accountable advances repaid	\$ (1,858,736)	\$ (859,464)
Accountable advances received	1,857,994	1,858,736
	<u>\$ (742)</u>	<u>\$ 999,272</u>
Net decrease in cash	\$ (574,839)	\$ (491,280)
Cash, beginning of year	<u>\$ 2,112,206</u>	<u>\$ 2,603,486</u>
Cash, end of year	<u><u>\$ 1,537,367</u></u>	<u><u>\$ 2,112,206</u></u>

REGINA HOUSING AUTHORITY
Notes to the Financial Statements
December 31, 2021

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects and the related amortization expense are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Accountable advances

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated surplus (deficit).

d) Revenue recognition - contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) Revenue recognition – property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition - life lease projects

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) Allocation of expenses

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2020 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2020 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

2. SIGNIFICANT ACCOUNTING POLICIES, continued

h) Pension plan

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. The Housing Authority's contributions are recorded as an expense in the year in which services are rendered.

i) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

j) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. AMOUNTS RECOVERABLE FROM SHC

As at December 31, 2021, \$304,116(2020 - \$527,203) was recoverable from SHC, to reimburse the Housing Authority for insurable losses.

As at December 31, 2021, \$418,601 (2020 - \$16,921) was recoverable from SHC, to reimburse the Housing Authority for amounts paid to vendors in respect of Canada Community Housing Initiative (CCHI) projects.

4. ACCOUNTABLE ADVANCES

The accountable advances of \$1,857,994 outstanding as at December 31, 2021 (2020 - \$1,858,736) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

5. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$1,245,949	\$1,132,558
Unexpended occupancy fees	133,377	99,675
Interest credited	<u>14,799</u>	<u>13,716</u>
Balance, end of year	<u>\$1,394,125</u>	<u>\$1,245,949</u>

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable versus expenses incurred is credited to Deferred Revenue.

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

6. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties are conducted in the normal course of operations and are settled at market prices under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2021</u>	<u>2020</u>
Expenses:		
Saskatchewan Power Corporation ("SaskPower")	\$1,992,152	\$2,160,029
SaskEnergy Incorporated ("SaskEnergy")	\$ 939,925	\$ 789,685
Saskatchewan Telecommunications Company ("SaskTel")	\$ 117,372	\$ 111,806

Accounts payable and accrued liabilities as at December 31:

SaskPower	\$ 114,237	\$ 315,750
SaskEnergy	\$ 112,992	\$ 96,824
SaskTel	\$ 0	\$ 0

6. RELATED PARTY DISCLOSURES, continued

During 2021, SHC charged housing fees of \$543,858 (2020 - \$544,666) to the Housing Authority, for operating costs incurred by the Corporation.

During 2021, SHC charged insurance fees of \$314,166 (2020- \$314,070) to the Housing Authority, and provided reimbursement for insurable losses of \$568,748 (2020 - \$59,240).

7. COMMITMENTS

As at December 31, 2021, the Housing Authority has the following commitments:

- i) \$180,620 in respect of Modernization & Improvement contracts;
- ii) \$244,653 in respect of Canada Community Housing Initiative (CCHI) projects;
- iii) Office space lease payments as follows:

2022	\$108,002
2023	108,002

- iv) Equipment lease payments as follows:

2022	\$7,358
2023	2,745
2024	2,010
2025	1,005
2026	nil

8. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2021, the carrying amount is \$35,915 (2020 - \$55,009). This amount is comprised of rent arrears in respect of current tenants totalling \$35,915 (2020 - \$55,009) and former tenants totalling \$466,915 (2020 - \$364,469), less an allowance for doubtful accounts of \$466,915 (2020 - \$364,469).

The allowance for doubtful accounts is determined based on a review of account balances in respect of current and former tenants. Rent arrears in respect of current tenants are generally not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

Changes in the allowance for doubtful accounts are as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$364,469	\$384,053
Accounts written off	(362,083)	(425,683)
Recoveries	45,562	56,417
Provision for bad debts	<u>418,967</u>	<u>349,682</u>
Balance, end of year	<u>\$466,915</u>	<u>\$364,469</u>

9. LIQUIDITY RISK

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2021 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. EXPENSES BY OBJECT

	<u>2021</u>	<u>2020</u>
Salaries and benefits	\$5,039,009	\$3,809,395
Purchased goods and services	17,618,855	18,854,048
Rent Supplement program subsidies	<u>28,656</u>	<u>34,860</u>
Total expenses, per Statement of Operations	<u>\$22,686,520</u>	<u>\$22,698,303</u>

11. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

Information regarding contributions to PEPP is as follows:

	<u>2021</u>	<u>2020</u>
Employee contribution rate (percentage of salary)		
Management	8.6%	8.6%
Other employees	8.6%	7.6%
Employer contribution rate (percentage of salary)		
Management	8.6%	8.6%
Other employees	8.6%	7.6%
No. of employees who are active members at December 31:	70	79
Employee contributions	\$292,157	\$248,570
Employer contributions	\$286,190	\$244,810

12. IMPACT OF THE COVID-19 PANDEMIC

The COVID-19 pandemic has significantly impacted the Housing Authority's day-to-day operations.

The magnitude and duration of the pandemic is uncertain. Accordingly, an estimate cannot be made of the potential impact on the Housing Authority's future operating results.

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM**

For the year ended December 31

	2021 Total Actual	2021 Total Budget	2020 Total Actual
	<u> </u>	<u> </u>	<u> </u>
Revenue			
Rent	\$ 17,151,118	\$ 17,960,373	\$ 17,697,137
Other income	\$ 1,437,622	\$ 1,492,630	1,438,256
Bad debts	(418,967)	(329,113)	(349,682)
	<u>\$ 18,169,773</u>	<u>\$ 19,123,890</u>	<u>\$ 18,785,711</u>
Expenses			
Utilities	\$ 3,529,927	\$ 3,811,784	\$ 3,699,625
Other operating	3,573,130	3,274,857	3,154,566
Insurance	322,300	324,300	332,300
Maintenance	5,024,061	4,596,280	4,832,223
Modernization and improvements	4,098,310	3,978,122	4,351,220
Administration	1,277,683	1,223,447	1,184,536
Housing fee	261,138	261,138	261,138
Grants in lieu of property taxes	3,856,447	4,266,110	4,140,567
Tenant relations	-	39,120	19,311
	<u>\$ 21,942,996</u>	<u>\$ 21,775,157</u>	<u>\$ 21,975,485</u>
Net loss	<u>\$ (3,773,223)</u>	<u>\$ (2,651,267)</u>	<u>\$ (3,189,774)</u>

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS**

For the year ended December 31

	2021 Total Actual	2021 Total Budget	2020 Total Actual
Revenue			
Occupancy fees			
Total received or receivable	\$ 763,354	\$ 754,128	\$ 746,891
Less: unexpended amount (Note 5)	\$ (133,370)	(137,864)	(99,675)
	<u>\$ 629,984</u>	<u>616,264</u>	<u>647,216</u>
Other income	\$ 4,472	3,429	2,661
	<u>\$ 634,456</u>	<u>\$ 619,693</u>	<u>\$ 649,877</u>
Expenses			
Utilities	\$ 180,870	\$ 208,217	\$ 199,110
Other operating	\$ 100,711	106,115	96,460
Insurance	\$ 10,100	10,100	10,100
Maintenance	\$ 89,768	73,803	75,091
Modernization and improvements	\$ 54,971	47,088	97,729
Administration	\$ 41,094	39,082	37,473
Housing fee	\$ 1,757	1,757	1,757
Grants in lieu of property taxes	\$ 155,185	133,531	132,157
	<u>\$ 634,456</u>	<u>\$ 619,693</u>	<u>\$ 649,877</u>
Net loss	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>

Regina Housing Authority
Financial Statements
December 31, 2022

To the Members of Regina Housing Authority:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Regina Housing Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, accumulated deficit, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, and the results of its operations, its accumulated deficit, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the 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 these 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 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 Organization'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 Organization'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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

We further wish to report that, in our opinion, the Regina Housing Authority has complied with prescribed policies for tenant income verification and establishing rental charges to tenants for the 2022 year under examination, and that for new tenant placements the household income data as at December 31, 2022 has been accurately recorded in the Housing Operations and Management Enterprise System (HOMES) database.

Regina, Saskatchewan

February 16, 2023

MNP LLP

Chartered Professional Accountants

MNP

Management's Responsibility

To the Members of Regina Housing Authority:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and may meet periodically and separately with, both the Committee and management to discuss their audit findings.

February 16, 2023

A handwritten signature in blue ink, appearing to read "A. Bell", is written over a horizontal line.

General Manager

**REGINA HOUSING AUTHORITY
STATEMENT OF FINANCIAL POSITION**

As at December 31

ASSETS

	2022	2021
Cash	\$ 2,695,124	\$ 1,537,367
Receivables		
Rent (Note 8)	80,899	35,915
GST rebate	97,993	63,271
Amounts recoverable from SHC (Note 3)	540,497	722,717
Other	3,130	9,200
Prepaid expenses	38,719	38,508
	\$ 3,456,362	\$ 2,406,978

LIABILITIES AND ACCUMULATED DEFICIT

Liabilities:		
Accounts payable and accrued liabilities	\$ 959,415	\$ 978,144
Accrued vacation pay	81,030	69,409
Rent received in advance	588,074	555,152
Deferred revenue - life lease projects (Note 5)	1,341,622	1,394,125
Tenant security deposits	573,254	546,864
Accountable advances (Note 4)	4,357,586	1,857,994
	\$ 7,900,981	\$ 5,401,688
Accumulated deficit	(4,444,619)	(2,994,710)
	\$ 3,456,362	\$ 2,406,978

APPROVED ON BEHALF OF THE BOARD:

 Chairperson

 Member

**REGINA HOUSING AUTHORITY
STATEMENT OF OPERATIONS**

for the year ended December 31

	Social Housing Program (Schedule 1)	Life Lease Projects (Schedule 2)	Group Homes	Rent Supplement Program	2022 Total		2021 Total	
					Actual	Budget	Actual	Actual
Revenue								
Rent	\$ 16,787,361	\$ -	\$ 948,000	\$ -	\$ 17,735,361	\$ 17,502,331	\$ 18,038,699	\$ 18,038,699
Occupancy fees	-	830,533	-	-	830,533	546,367	629,984	629,984
Other income	1,475,247	4,837	-	-	1,480,084	1,571,508	1,442,094	1,442,094
Bad debts	(401,323)	-	-	-	(401,323)	(340,000)	(418,967)	(418,967)
	<u>\$ 17,861,285</u>	<u>\$ 835,370</u>	<u>\$ 948,000</u>	<u>\$ -</u>	<u>\$ 19,644,655</u>	<u>\$ 19,280,206</u>	<u>\$ 19,691,810</u>	<u>\$ 19,691,810</u>
Expenses								
Utilities	\$ 4,105,938	\$ 193,341	\$ 7	\$ -	\$ 4,299,286	\$ 3,906,203	\$ 3,710,797	\$ 3,710,797
Other operating	3,776,628	130,833	739	-	3,908,200	3,470,363	3,679,180	3,679,180
Insurance	312,301	10,100	1,100	-	323,501	334,500	333,400	333,400
Maintenance	5,081,620	74,831	38,602	-	5,195,053	4,967,785	5,127,022	5,127,022
Modernization and improvements	4,396,817	222,797	-	-	4,619,614	4,498,750	4,182,705	4,182,705
Administration	1,289,959	42,135	-	-	1,332,094	1,351,713	1,318,777	1,318,777
Housing administration fee	261,138	1,757	-	-	262,895	262,895	262,895	262,895
Grants in lieu of property taxes	3,943,882	159,576	20,410	-	4,123,868	4,135,090	4,043,088	4,043,088
Tenant relations	11,734	-	-	-	11,734	39,120	-	-
Rent Supplement Program subsidies	-	-	-	13,029	13,029	29,880	28,656	28,656
	<u>\$ 23,180,017</u>	<u>\$ 835,370</u>	<u>\$ 60,858</u>	<u>\$ 13,029</u>	<u>\$ 24,089,274</u>	<u>\$ 22,996,299</u>	<u>\$ 22,686,520</u>	<u>\$ 22,686,520</u>
Net surplus (loss)	<u>\$ (5,318,732)</u>	<u>-</u>	<u>\$ 887,142</u>	<u>\$ (13,029)</u>	<u>\$ (4,444,619)</u>	<u>\$ (3,716,093)</u>	<u>\$ (2,994,710)</u>	<u>\$ (2,994,710)</u>

**REGINA HOUSING AUTHORITY
STATEMENT OF ACCUMULATED DEFICIT**

For the year ended December 31

	<u>2022</u>	<u>2021</u>
Balance at January 1	\$ (2,994,710)	(2,484,315)
Net loss	(4,444,619)	(2,994,710)
Payments from Saskatchewan Housing Corporation	2,994,710	2,484,315
Payments to Saskatchewan Housing Corporation	<u>-</u>	<u>-</u>
BALANCE AT DECEMBER 31	<u><u>\$ (4,444,619)</u></u>	<u><u>\$ (2,994,710)</u></u>

**REGINA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS**

For the year ended December 31

	2022	2021
Cash was provided by (used in):		
Operating activities:		
Net loss	\$ (4,444,619)	\$ (2,994,710)
Operating settlement received from SHC	2,994,710	2,484,315
Decrease in accounts payable and accrued liabilities	(18,727)	(118,793)
Increase in accrued vacation pay	11,620	10,107
Increase in rent received in advance	32,922	3,400
(Decrease) increase in deferred revenue - life lease projects	(52,503)	148,176
Increase in tenant security deposits	26,390	22,254
Increase (decrease) in receivables	108,584	(128,295)
Increase in prepaids	(211)	(550)
	\$ (1,341,835)	\$ (574,097)
Financing activities:		
Accountable advances repaid	\$ (1,857,994)	(1,858,736)
Accountable advances received	4,357,586	1,857,994
	\$ 2,499,592	\$ (742)
Net increase (decrease) in cash	\$ 1,157,757	\$ (574,839)
Cash, beginning of year	\$ 1,537,367	2,112,206
Cash, end of year	\$ 2,695,124	\$ 1,537,367

REGINA HOUSING AUTHORITY
Notes to the Financial Statements
December 31, 2022

1. DESCRIPTION OF BUSINESS

Regina Housing Authority was incorporated pursuant to subsection 18 (1) of The Saskatchewan Housing Corporation Act. The Housing Authority provides community-based property management services and delivers programs on behalf of Saskatchewan Housing Corporation (SHC).

The Housing Authority receives funding from SHC in the form of accountable advances, as described at notes 2(c) and 4. The Housing Authority is dependent upon the continuance of this funding to maintain operations at their current level.

As a Crown entity, the Housing Authority is not subject to federal income tax or provincial income and capital taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, including the standards for government not-for-profit organizations set forth at PSA Handbook sections PS 4200 to PS 4270. The following accounting policies are considered significant:

a) Cost of housing projects and ancillary assets

The capital costs of housing projects and the related amortization expense are not reflected in these financial statements, since the Housing Authority is not the owner of these assets. Similarly, other capital assets acquired by the Housing Authority are not reflected in these financial statements on the basis that the assets are owned by SHC. The Housing Authority Management Agreement provides the right to use such assets, for the purpose of carrying out the Housing Authority's duties.

b) Financial instruments

The Housing Authority's financial instruments consist of cash, receivables, accounts payable and accrued liabilities, rent received in advance, other deferred revenue, tenant security deposits and accountable advances. Receivables are measured at cost, less an allowance for doubtful accounts. All other financial instruments are measured at cost.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Accountable advances

The Housing Authority receives repayable advances from SHC which are recorded as a liability. These repayable advances are subsequently settled with SHC on an annual basis and are recorded as an adjustment to Accumulated surplus (deficit).

d) Revenue recognition - contributions

The Housing Authority follows the deferral method of accounting for contributions.

Revenue as reported in the Statement of Operations excludes contributions received directly by SHC from Canada Mortgage and Housing Corporation, from the General Revenue Fund - Government of Saskatchewan, and from the City of Regina.

e) Revenue recognition – property operations

Revenue from property operations is recognized at the time the accommodation has been provided and there is reasonable assurance regarding collectability of the amount due from the resident household.

f) Revenue recognition - life lease projects

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, occupancy fees are recognized as revenue in the year in which related expenses are incurred.

g) Allocation of expenses

Administration expenses incurred by the Housing Authority are allocated to housing projects proportionately, based on the respective numbers of housing units. This basis of allocation is applied consistently each year.

SHC housing fees are allocated as directed by SHC and include two components:

- \$87 per unit (2021 - \$87) charged to all housing projects, allocated to Other operating (40%), Maintenance (40%) and Administration (20%); and
- \$166 per unit (2021 - \$166) charged only to pre-1986 (“NHA Section 79”) Social Housing projects, allocated to Other operating (25%) and Administration (75%).

2. SIGNIFICANT ACCOUNTING POLICIES, continued

h) Pension plan

The Housing Authority and eligible employees participate in the Public Employees Pension Plan, a multi-employer defined contribution pension plan. The Housing Authority's financial obligation is limited to providing contributions to the Plan at a specified rate for employees' current service. The Housing Authority's contributions are recorded as an expense in the year in which services are rendered.

i) Vacation pay

Vacation pay is recorded as an expense in the year in which entitlement to the benefit is earned.

j) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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 date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. The most significant estimation process is determination of the carrying amount of rent receivable and the underlying allowance for doubtful accounts.

3. AMOUNTS RECOVERABLE FROM SHC (where applicable)

As at December 31, 2022, \$326,433 (2021 - \$304,116) was recoverable from SHC, to reimburse the Housing Authority for insurable losses.

As at December 31, 2022, \$190,282 (2021 - \$418,600) was recoverable from SHC, to reimburse the Housing Authority for amounts paid to vendors in respect of Canada Community Housing Initiative (CCHI) projects.

4. ACCOUNTABLE ADVANCES

The accountable advances of \$4,357,586 outstanding as at December 31, 2022 (2021 - \$1,857,994) are repayable advances, provided by SHC to meet the cash operating requirements of Regina Housing Authority. These advances are non-interest-bearing and have no set repayment terms.

5. DEFERRED REVENUE – LIFE LEASE PROJECTS

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$1,394,125	\$1,245,949
Unexpended (over-expended) occupancy fees	(68,673)	133,378
Interest credited	<u>16,170</u>	<u>14,798</u>
Balance, end of year	<u>\$1,341,622</u>	<u>\$1,394,125</u>

Occupancy fees for units in life lease projects are restricted for use toward operating costs of the project, as provided for in the Occupancy and Operating Agreements signed by residents and SHC. Accordingly, the surplus of occupancy fees received or receivable versus expenses incurred is credited to Deferred Revenue.

Unexpended occupancy fees are invested on the Housing Authority's behalf by SHC. Interest is credited to the Deferred Revenue account based on the investment yield earned by SHC.

SHC has directed that Deferred Revenue is to be retained by the Housing Authority for use toward future maintenance costs, including replacement of certain building elements and other modernization and improvement costs.

6. RELATED PARTY DISCLOSURES

Included in these financial statements are transactions with various Saskatchewan Crown Corporations and agencies, related to the Housing Authority by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Transactions with related parties are conducted in the normal course of operations and are settled at market prices under normal trade terms. These transactions are not significant to the Housing Authority's operations or financial position except as described below:

	<u>2022</u>	<u>2021</u>
Expenses:		
Saskatchewan Power Corporation ("SaskPower")	\$2,215,390	\$1,992,152
SaskEnergy Incorporated ("SaskEnergy")	\$1,135,922	\$ 939,925
Saskatchewan Telecommunications Company ("SaskTel")	\$ 116,141	\$ 117,372

Accounts payable and accrued liabilities as at December 31:

SaskPower	\$ 128,316	\$ 114,237
SaskEnergy	\$ 40,531	\$ 112,992
SaskTel	\$ 0	\$ 0

6. RELATED PARTY DISCLOSURES, continued

During 2022, SHC charged housing fees of \$543,214 (2021 - \$543,858) to the Housing Authority, for operating costs incurred by the Corporation.

During 2021, SHC charged insurance fees of \$314,372 (2021- \$314,166) to the Housing Authority, and provided reimbursement for insurable losses of \$1,133,053 (2021 - \$567,748).

7. COMMITMENTS

As at December 31, 2022, the Housing Authority has the following commitments:

- i) \$421,763 in respect of Modernization & Improvement contracts;
- ii) \$ 73,475 in respect of Canada Community Housing Initiative (CCHI) projects;
- iii) Office space lease payments as follows:

2023	104,714
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- iv) Equipment lease payments as follows:

2023	6,291
2024	2,010
2025	1,005
2026	nil

8. CREDIT RISK

Credit risk arises from the possibility that tenants may be unable to fulfil their lease commitments. The Housing Authority mitigates this risk by conducting rental reference checks prior to tenant placement, through well defined procedures for addressing rent arrears, and by limiting the exposure to credit loss for any one tenant.

The carrying amount of rent receivable represents the Housing Authority's maximum exposure to credit risk. As at December 31, 2022, the carrying amount is \$80,899 (2021 - \$35,915). This amount is comprised of rent arrears in respect of current tenants totalling \$ 12,689 (2021 - \$35,915) and former tenants totalling \$557,662 (2021 - \$466,915), less an allowance for doubtful accounts of \$489,452 (2021 - \$466,915).

The allowance for doubtful accounts is determined based on a review of account balances in respect of current and former tenants. Rent arrears in respect of current tenants are generally not considered to be impaired, as there is an ongoing client relationship. Account balances in respect of former tenants are written off once management determines that all reasonable collection efforts have been exhausted, and approval for the write-off has been obtained from SHC.

8. CREDIT RISK, continued

Changes in the allowance for doubtful accounts are as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$466,915	\$364,469
Accounts written off	(661,045)	(362,083)
Recoveries	282,259	45,562
Provision for bad debts	<u>401,323</u>	<u>418,967</u>
Balance, end of year	<u>\$489,452</u>	<u>\$466,915</u>

9. LIQUIDITY RISK

Liquidity risk is the risk that the Housing Authority will encounter difficulty in meeting financial obligations as they fall due. The Housing Authority's financial liabilities as at December 31, 2022 have contractual maturities of less than one year. The Housing Authority manages liquidity risk by forecasting cash flows from operations and obtaining accountable advances from SHC in amounts that are sufficient to maintain an adequate cash balance.

10. EXPENSES BY OBJECT

	<u>2022</u>	<u>2021</u>
Salaries and benefits	\$4,833,181	\$5,039,009
Purchased goods and services	19,243,064	17,618,855
Rent Supplement program subsidies	<u>13,029</u>	<u>28,656</u>
Total expenses, per Statement of Operations	<u>\$24,089,274</u>	<u>\$22,686,520</u>

11. PENSION PLAN

The Housing Authority and eligible employees participate in the Public Employees Pension Plan (PEPP), a multi-employer defined contribution pension plan sponsored by the Government of Saskatchewan. The Housing Authority's financial obligation is limited to providing contributions at a specified rate in respect of employees' current service.

Information regarding contributions to PEPP is as follows:

	<u>2022</u>	<u>2021</u>
Employee contribution rate (percentage of salary)		
Management	8.6%	8.6%
Other employees	8.6%	8.6%

11. PENSION PLAN, continued

Employer contribution rate (percentage of salary)		
Management	8.6%	8.6%
Other employees	8.6%	8.6%
No. of employees who are active members at December 31:	70	70
Employee contributions	\$284,890	\$292,157
Employer contributions	\$279,890	\$286,190

12. MEASUREMENT UNCERTAINTY

As required by Canadian Public Sector Accounting Standards, management has estimated an accumulated sick leave benefit obligation and determined that this obligation is not significant, so no accrual has been included in the financial statements.

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
SOCIAL HOUSING PROGRAM**

For the year ended December 31

	2022 Total Actual	2022 Total Budget	2021 Total Actual
Revenue			
Rent	\$ 16,787,361	\$ 16,671,931	\$ 17,151,118
Other income	\$ 1,475,247	\$ 1,565,998	\$ 1,437,622
Bad debts	(401,323)	(340,000)	(418,967)
	<u>\$ 17,861,285</u>	<u>\$ 17,897,929</u>	<u>\$ 18,169,773</u>
Expenses			
Utilities	\$ 4,105,938	\$ 3,699,237	\$ 3,529,927
Other operating	\$ 3,776,628	\$ 3,415,352	3,573,130
Insurance	\$ 312,301	\$ 324,400	322,300
Maintenance	\$ 5,081,620	\$ 4,888,629	5,024,061
Modernization and improvements	\$ 4,396,817	\$ 4,498,750	4,098,310
Administration	\$ 1,289,959	\$ 1,309,775	1,277,683
Housing fee	\$ 261,138	\$ 261,138	261,138
Grants in lieu of property taxes	\$ 3,943,882	\$ 3,978,142	3,856,447
Tenant relations	\$ 11,734	\$ 39,120	-
	<u>\$ 23,180,017</u>	<u>\$ 22,414,543</u>	<u>\$ 21,942,996</u>
Net loss	<u>\$ (5,318,732)</u>	<u>\$ (4,516,614)</u>	<u>\$ (3,773,223)</u>

**REGINA HOUSING AUTHORITY
SCHEDULE OF PROPERTY OPERATIONS
LIFE LEASE PROJECTS**

For the year ended December 31

	2022 Total Actual	2022 Total Budget	2021 Total Actual
Revenue			
Occupancy fees			
Total received or receivable	\$ 761,860	\$ 746,352	\$ 763,354
Less: unexpended amount (Note 5)	68,673	(199,986)	(133,370)
	<u>830,533</u>	<u>546,366</u>	<u>629,984</u>
Other income	4,837	5,509	4,472
	<u>\$ 835,370</u>	<u>\$ 551,875</u>	<u>\$ 634,456</u>
Expenses			
Utilities	193,341	206,966	180,870
Other operating	130,833	55,011	100,711
Insurance	10,100	10,100	10,100
Maintenance	74,831	79,155	89,768
Modernization and improvements	222,797	-	54,971
Administration	42,135	41,938	41,094
Housing fee	1,757	1,757	1,757
Grants in lieu of property taxes	159,576	156,948	155,185
	<u>\$ 835,370</u>	<u>\$ 551,875</u>	<u>\$ 634,456</u>
Net surplus (loss)	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>