

## OPEN AGENDA

Tourism Sault Ste. Marie Board Meeting

March 24, 2026 at 12:00

LIVE STREAM: [www.youtube.com/c/SaultstemarieCa](http://www.youtube.com/c/SaultstemarieCa)

- 1. Roll Call**
- 2. Approval of Minutes**  
Approval of minutes from February 24, 2025
- 3. Declaration of Pecuniary Interests**
- 4. Tourism Overview & Update** **12:05 – 12:15**
- 5. Financial Update** **12:15 – 12:25**
  - a. Draft Financials 2024
- 6. Tourism Development Fund Applications** **12:25 – 12:45**
  - a. Sault Surge- Touch Pad Replacement
  - b. Queen Street Cruise
  - c. Community Strong
  - d. Crank the Shield
- 7. New Business** **13:10 – 13:20**
- 8. Resolutions** **13:20 – 13:30**
  - a. Draft Financials 2024
  - b. Sault Surge- Touch Pad Replacement
  - c. Queen Street Cruise
  - d. Community Strong Race Weekend
  - e. Crank the Shield
- 9. Next Meeting**  
April 21, 2026
- 10. Adjournment** **13:30**

The Corporation of the  
City of Sault Ste. Marie



## Declaration of Interest – Municipal Conflict of Interest Act

Meeting Date:

I, \_\_\_\_\_ declare a potential (deemed / direct /  
indirect) pecuniary interest on Council Agenda No. \_\_\_\_\_

Item Title: \_\_\_\_\_

for the following reason:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

*Municipal Conflict of Interest Act*

### **Indirect pecuniary interest**

**2** For the purposes of this Act, a member has an indirect pecuniary interest in any matter in which the council or local board, as the case may be, is concerned, if,

(a) the member or his or her nominee,

(i) is a shareholder in, or a director or senior officer of, a corporation that does not offer its securities to the public,

(ii) has a controlling interest in or is a director or senior officer of, a corporation that offers its securities to the public, or

(iii) is a member of a body,

that has a pecuniary interest in the matter; or

(b) the member is a partner of a person or is in the employment of a person or body that has a pecuniary interest in the matter. R.S.O. 1990, c. M.50, s. 2.

### **Interest of certain persons deemed that of member**

**3** For the purposes of this Act, the pecuniary interest, direct or indirect, of a parent or the spouse or any child of the member shall, if known to the member, be deemed to be also the pecuniary interest of the member. R.S.O. 1990, c. M.50, s. 3; 1999, c. 6, s. 41 (2); 2005, c. 5, s. 45 (3).



## Tourism Sault Ste. Marie Board Minutes

Tuesday, February 24, 2026

12:00

**OPEN**

### Committee Members Present

YES	B. Barber	YES	L. Foster
NO	G. Lacher	NO	M. Porco
NO	K. Walker	NO	R. Walker
YES	T. White	YES	K. Wyer

### Staff Resources Present

NO	B. Lamming	YES	T. Anderson
YES	A. Kenopic	YES	T. Lucarelli (Scribe)

### Guests

None

- 1. Meeting Called to Order** **12:17**
- 2. Roll Call**
- 3. Approval of Meeting Minutes from January 20, 2026**  
Moved by: L. Foster  
Second by: R. Walker  
All in favour, Carried.
- 4. Declaration of Pecuniary Interests**  
Nil
- 5. Tourism Development Fund (TDF)** **12:20-12:25**
  - a. 2026 Regional Convention of the Jehovah's Witnesses**
    - The convention dates are set for July 3-5, 2026 at the GFL Memorial Gardens
    - A three-day national convention featuring presentations and videos focused on Scriptural teachings promotes positive daily living and strong community values. The event also generates a high number of room nights and contributes significant visitor spending to the local economy.
    - Staff recommendation is \$12,100 to be allocated to the cost of the GFL Memorial Gardens rental.
- 6. Tourism Overview and Update** **12:25-12:38**
  - Tourism Sault Ste. Marie hosted a booth for the third time at the Toronto Outdoor Adventure Show that saw an approximate attendance of 20,000. Geopolitics and travel trends have increased in-province and Northern Ontario travel interest.
  - T. Anderson spoke on stage at the "Best in Canada" session highlighting mountain bike trail development in Sault Ste. Marie.
  - Sault 200 trail race will be opening this year with new dates (September 12 start) and have added distances: 50 km, 100 mile and 200 mile plus a 15 km. Attendance is expected to increase.
  - Municipal Accommodation Tax (MAT) revenue closed the year at approximately \$2,000,000. With the additional 2% collected from September through December, the total revenue reached \$2,396,000. Approximately over \$300,000 from this year will be allocated directly to the waterfront.

- Northern Ontario Secondary Schools Athletics (NOSSA) wrestling, basketball and volleyball tournament were hosted in Sault Ste. Marie in February, with hockey taking place in March.
- City staff will explore opportunities to host Ontario Secondary School Athletics Association (OSSA) events in the future.
- Bon Soo Winter Carnival was successful overall. However, weather conditions negatively impacted attendance and resulted in several event cancellations. A debrief will be held with staff to review outcomes and identify opportunities for improvement.
- Ticket sales for Icefest-Ice Climbing Weekend are performing well and currently exceeding projections. More than 50 ice climbers have registered, indicating strong out-of-town participation. Organizers are also providing members with access to previously privatized climbing routes.
- Staff will attend Sport Event Congress in Toronto in March to meet provincial and national sport organizations.
- Rendez-vous Canada will take place in Ontario this May. This will give the City an opportunity to host familiarization (FAM) tours for delegates to Northern Ontario. One tour has been confirmed, and a second pre-approved delegate group is currently being coordinated in partnership with Destination Northern Ontario and Destination Canada.
- Northern Ontario Tourism Summit will be hosted in Sault Ste. Marie in November; local hotels and frontline staff are encouraged to participate for networking and learning.

## **7. Financial Update**

**12:38-12:38**

- First quarter MAT installment was received from the City of Sault Ste. Marie.

## **8. New Business**

- Nil

## **9. Resolutions**

**12:38-12:39**

### **a. Tourism Development Fund – 2026 Regional Convention of the Jehovah’s Witnesses**

Be it resolved that the Tourism Sault Ste. Marie Board of Directors recommend a contribution of \$12,100 through the Tourism Development Fund- Conferences and Special Events Stream to support the Christian Congregation of Jehovah’s Witnesses 2026 Conventions and that a report be submitted to City Council for consideration and approval.

Moved by: T. White

Seconded by: L. Foster

All in favour. Motion Carried.

### **b. Next Meeting**

Tuesday, March 24, 2026

### **c. Adjournment**

**12:40**

Moved by: L. Foster

Seconded by: T. White

All in favour, Carried.



## Income Statement @ February 2026

	Jan 26	Feb 26	TOTAL
Ordinary Income/Expense			
Income			
5205 · Ont Specific Grant Other	0.00	69,214.90	69,214.90
5206 · Infrastructure Canada Grant	0.00	0.00	0.00
5210 · City SSM Waterfront Detailed	80,000.00	0.00	80,000.00
5405 · Mat Revenue	236,506.27	0.00	236,506.27
5847 · Interest Income	356.36	1,543.01	1,899.37
5852 · Misc. Income	0.00	0.00	0.00
5861 · Advertising Revenue	0.00	1,550.00	1,550.00
5862 · Merchandise Revenue	176.65	0.00	176.65
5863 · Ontario Cup Mountain Bike Race	0.00	0.00	0.00
<b>Total Income</b>	<b>317,039.28</b>	<b>72,307.91</b>	<b>389,347.19</b>
<b>Gross Profit</b>	<b>317,039.28</b>	<b>72,307.91</b>	<b>389,347.19</b>
Expense			
6111 · Office Expenses	321.74	531.98	853.72
6170 · Memberships&Subscriptions	2,764.80	493.72	3,258.52
6182 · Travel	443.00	5,426.41	5,869.41
6184 · Trade Shows/Conferences	1,507.13	1,220.58	2,727.71
6185 · Meal Allowances	0.00	0.00	0.00
6462 · Insurance	0.00	0.00	0.00
6470 · Postal Service	13.11	113.12	126.23
6475 · Bookkeeping expense	0.00	0.00	0.00
6504 · Consulting Fees	0.00	0.00	0.00
6540 · Advertising	4,677.30	31,569.77	36,247.07
6544 · Promotions	311.80	3,594.06	3,905.86
6545 · Meetings	115.41	158.64	274.05
6632 · General Development	0.00	17,721.77	17,721.77
6633 · Tours	9,319.70	10,069.99	19,389.69
6634 · Events	189.29	30.51	219.80
6710 · Interest Penalty AR General	0.00		0.00
6720 · Bank Charges	88.74	124.20	212.94
99999 · Suspense	244.58	-229.38	15.20
<b>Total Expense</b>	<b>19,996.60</b>	<b>70,825.37</b>	<b>90,821.97</b>
<b>Net Ordinary Income</b>	<b>297,042.68</b>	<b>1,482.54</b>	<b>298,525.22</b>
Other Income/Expense			
Other Expense			
77000 · Exchange Gain or Loss	0.00		0.00
<b>Total Other Expense</b>	<b>0.00</b>		<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>		<b>0.00</b>
<b>Net Income</b>	<b>297,042.68</b>	<b>1,482.54</b>	<b>298,525.22</b>



**MARKETING & PROMOTION**

**Active Marketing Campaigns during February**

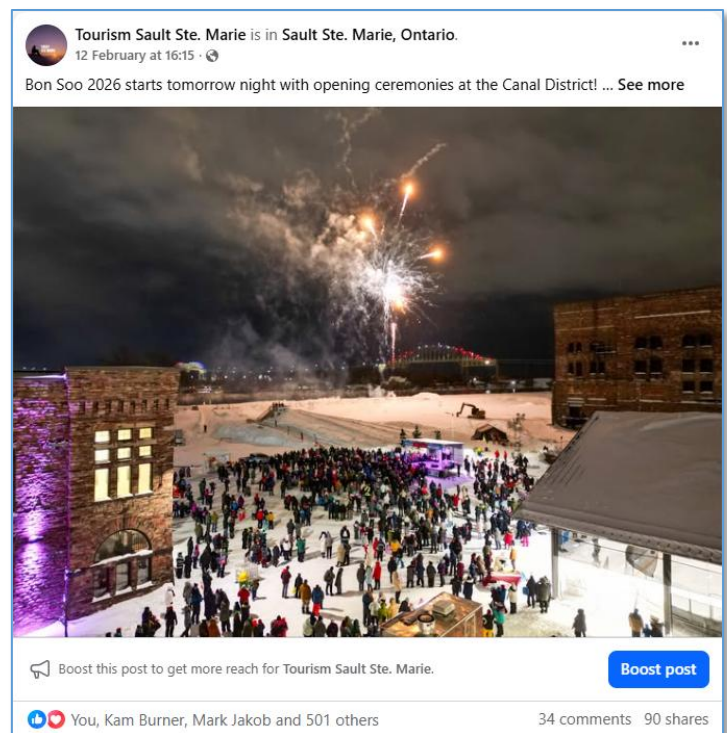
- Best Nordic Ski Escapes Magazine (Hiawatha and Stokely)
- Cross Country Skier Magazine Resort Guide.
- MyNorth Winter Vacation Guide
- Cavera digital marketing – pay per click, google search, paid social media ads for ‘Dec - Feb’ and SEO marketing.
- Laird Signs billboards x 4 between Sudbury and SSM + one north of SSM.
- FAM Tour with Caroline El Khoury.

**Website (February)**

- 34k users, (45k users in January)
- 50k page views (63k in January)
  - Ski – 22.2k (22.5k in January)
  - Home Page – 3.7k (2.7k in January)
  - Bon Soo Winter Carnival Blog – 2.4k (5.5k in January)
  - Agawa Train – 2.3k (2k in January)
  - Experience Winter – 2.1k (3.3k in January)
  - Activities and Attractions – 1.7k (2k in January)
  - Biking – 1.6k (2.5k in January)
  - Events – 1.5k (1.4k in January)
- Canada 24.6k (72%), US 7.6k (22%)
- Within Canada: Ontario 22k (89%), Quebec 1.9k (7%)
- By City: (GTA around 45%) Toronto 7.4k (30%), SSM 1.6k (7%)
- Within US: Michigan 3.8k (50%), Wisconsin 581 (8%)

**Primary drivers**

- **Paid Media:** 27.5k (35k in January)
- **Organic Search:** 5.2k (5.4k in January)
- **Referrals:** 3.2k (4.4k in January)
  - Bonsoo – 804 (207 in January)
  - Villagemedia – 604 (1.5 in January)
  - Searchmont – 314 (383 in January)
  - Northernontariotravel – 170 (78 in January)
  - Destination Ontario – 118 (106 in January)
  - Agawatrain – 112 (114 in January)
  - Saultstemarie – 93 (95 in January)
  - Welcometossm – 49 (86 in January)
  - Chatgtp – 47 (26 in January)
- **Offsite clicks:** 5.5k (6.1k in January)
  - Agawa Train – 592 (576 in January)
  - Searchmont – 168 (139 in January)
  - BonSoo – 161 (86 in January)
  - Saultlocktours – 123 (169 in January)
  - Hiawatha Highlands – 121 (128 in January)
  - WatertowerInn – 70 (83 in January)
  - Delta Hotel – 71





**Instagram (February 2025)**

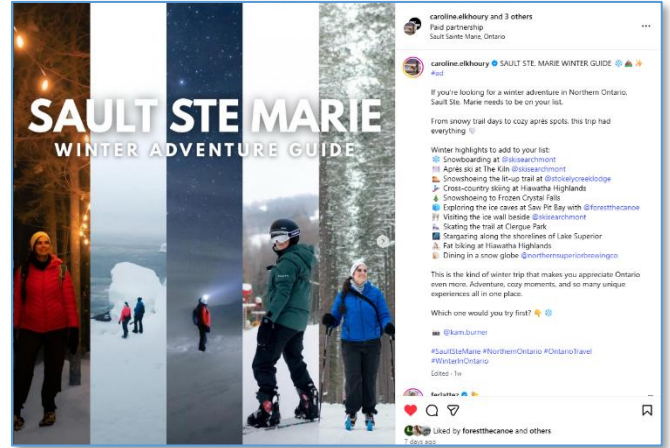
- 25,273k page followers (176 new followers in February)
- 143k accounted reached (195k in January)

**Facebook (February 2025)**

- 35.5k followers (113 new followers in February)
- 1m accounts reached (1.3m in January)

**Newsletter (February 2025)**

- Sent Feb 3, 2026 at 8:00am EST
  - 227 sends
  - 88 (42%) opens
  - 6 (3%) clicks
  - 17 (7%) bounces
  - 3 (1%) unsubscribes



**GROUP TOURS**

- Followed up on leads from the American Bus Association Marketplace
- Preparing for upcoming Rendezvous Marketplace that will take place in Toronto, May 2026

**MEETINGS AND CONVENTIONS**

- Attended the “First Tapping”, a ceremonial event for the International Maple Syrup Conference that will be hosted in Sault Ste. Marie on October 20-24, 2026
- Tourism Sault Ste. Marie will be hosting a Chamber of Commerce Take 5 event on September 17<sup>th</sup> at the Canadian Bushplane Heritage Centre to promote hosting conferences, conventions or sports events in Sault Ste. Marie

**SPORTS TOURISM**

- Attended a large provincial sporting event in southern Ontario to gain insight for future hosting
- Preparing for one-on-one meetings with provincial and national sport organizations at Sport Event Congress

**EVENTS**

- Liaison for Bon Soo, Frozen Toe, Gathering at the Rapids, and Queen Street Cruise
- Participated in Outdoor Adventure Show on February 19-21, 2026

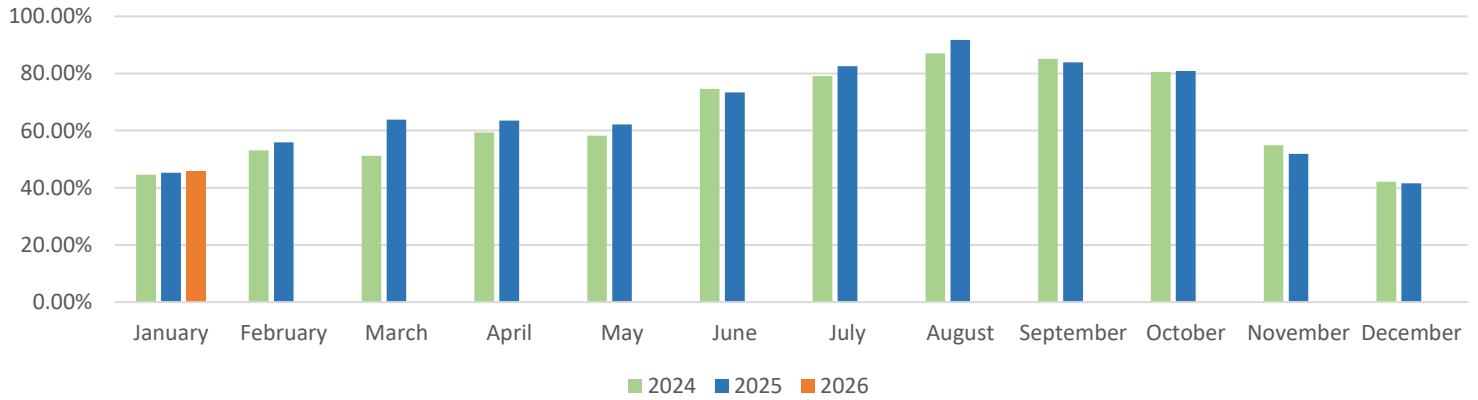
**TOURISM DEVELOPMENT FUND APPLICATIONS**

One Tourism Development Fund application was presented at the February 2026 Board meeting.

- 2026 Regional Convention of Jehovah's Witnesses - \$12,100



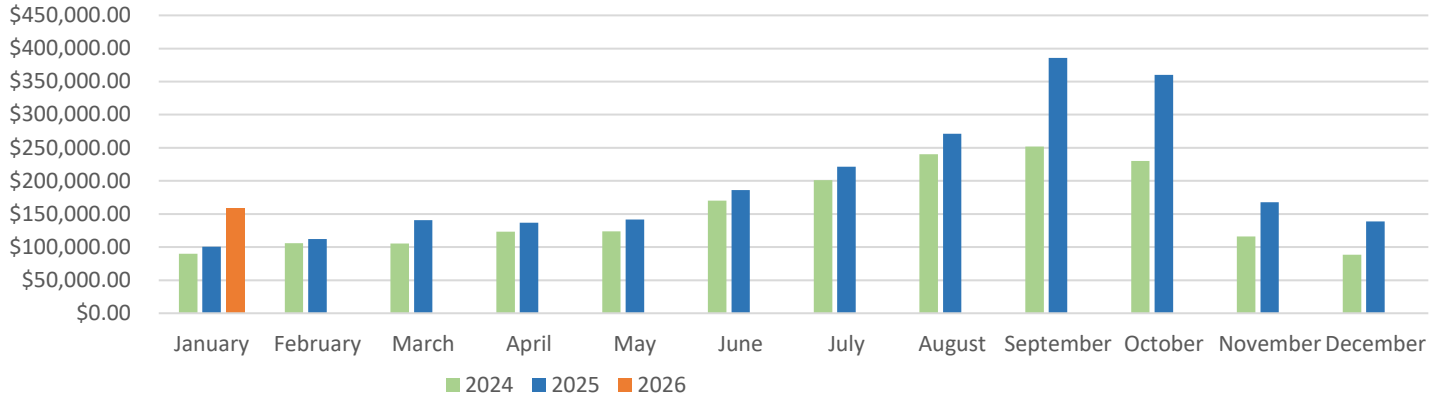
### Occupancy Report Percentage



Year	2024	2025	2026			
January	44.6%	45.3%	45.6%			
February	53.1%	55.9%				
March	51.2%	63.6%				
April	59.4%	63.5%				
May	58.3%	62.2%				
June	74.6%	73.4%				
July	79.1%	82.6%				
August	87.1%	91.8%				
September	85.1%	83.9%				
October	80.5%	80.9%				
November	54.9%	51.9%				
December	42.1%	41.6%				



**Municipal Accommodation Tax Collection**



Year	2024	2025	2026			
January	\$89,650.05	\$100,423.75	\$158,767.79			
February	\$105,967.89	\$112,308.49				
March	\$105,505.22	\$140,876.75				
April	\$123,067.05	\$136,726.45				
May	\$123,901.89	\$141,605.97				
June	\$170,317.97	\$185,918.00				
July	\$201,082.17	\$221,447.28				
August	\$240,030.59	\$271,251.35				
September	\$251,857.75	\$385,879.44*				
October	\$229,975.04	\$359,919.41				
November	\$116,090.14	\$167,821.50				
December	\$88,211.20	\$138,765.18				
<b>Total</b>	<b>\$1,845,656.96</b>	<b>\$2,396,110.10</b>	<b>\$158,767.79</b>			

\* \$384,875.33 (September 2025 started collection with 2% increase was applied for waterfront development)

**TOURISM SAULT STE. MARIE  
FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2024**

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INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6-7



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## **INDEPENDENT AUDITOR'S REPORT**

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November 18, 2025

To the Board of Directors of Tourism Sault Ste. Marie:

### **Opinion**

I have audited the accompanying financial statements of Tourism Sault Ste. Marie, which comprise the statement of financial position as at December 31, 2024, and the statement of operations and 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 my opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024 and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

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

### **Emphasis of Matter**

I draw attention to Note 2 to the financial statements which describes that Tourism Sault Ste. Marie adopted Canadian accounting standards for not-for-profit organizations on January 1, 2024 with a transition date of January 1, 2023. These accounting standards were applied retrospectively by management to the comparative information in these financial statements, including statement of financial position as at December 31, 2023, and January 1, 2023, and the statements of operations and changes in net assets and cash flow for the year ended December 31, 2023 and related disclosures.

### **Other Matters**

The comparative information was reported on without audit or review. I was not engaged to report on the original or restated comparative information and, as such, it is neither audited nor reviewed.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 relating 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.



**TOURISM SAULT STE. MARIE  
STATEMENT OF FINANCIAL POSITION**

<b>AS AT DECEMBER 31,</b>	<b>2024</b>	<b>Restated (Note 5) 2023</b>	<b>January 1 2023</b>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 818,427	\$ 813,466	\$ 1,254,493
Accounts receivable	570,364	165,649	12,419
Sales tax receivable	20,372	7,422	-
	<b>\$ 1,409,163</b>	<b>\$ 986,537</b>	<b>\$ 1,266,912</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 309,887	\$ 26,789	\$ 105,459
<b>NET ASSETS</b>	<b>1,099,276</b>	<b>959,748</b>	<b>1,161,453</b>
	<b>\$ 1,409,163</b>	<b>\$ 986,537</b>	<b>\$ 1,266,912</b>

APPROVED ON BEHALF OF THE BOARD:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements

**TOURISM SAULT STE. MARIE**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

<b>YEAR ENDED DECEMBER 31,</b>	<b>2024</b>	<b>Restated (note 5) 2023</b>
<b>REVENUE</b>		
Municipal	\$ 835,497	\$ 758,646
Grants	878,619	479,819
Advertising and merchandise	43,407	33,600
	<u>1,757,523</u>	<u>1,272,065</u>
<b>EXPENDITURES</b>		
General development	1,045,355	951,134
Advertising and promotion	444,306	449,488
Events and tours	50,461	37,199
Licenses, permits and fees	35,205	32,794
Meeting and conventions	28,795	21,696
Professional fees	24,657	5,638
Travel	20,851	18,472
Office and general	3,406	3,490
Insurance	3,021	1,302
Interest and bank charges	2,472	105
	<u>1,658,529</u>	<u>1,521,318</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE THE UNDERNOTED</b>	98,994	(249,253)
<b>OTHER</b>		
Interest income	43,969	47,070
Unrealized gain (loss) on exchange	(3,435)	478
	<u>40,534</u>	<u>47,548</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	139,528	(201,705)
<b>NET ASSETS, BEGINNING OF YEAR, as previously reported</b>	982,088	1,161,453
<b>PRIOR PERIOD ADJUSTMENT (note 5)</b>	(22,340)	-
<b>NET ASSETS, BEGINNING OF YEAR, as restated</b>	959,748	1,161,453
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,099,276</u>	<u>\$ 959,748</u>

The accompanying notes are an integral part of these financial statements

**TOURISM SAULT STE. MARIE  
STATEMENT OF CASH FLOWS**

<b>YEAR ENDED DECEMBER 31,</b>	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (Deficiency) of revenue over expenditures	\$ 139,528	\$ (201,705)
Changes in non-cash operating working capital:		
Accounts receivable	(404,715)	(153,230)
Sales tax receivable	(12,950)	(7,422)
Accounts payable and accrued liabilities	283,098	(78,670)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>4,961</b>	<b>(441,027)</b>
<b>CASH BALANCE, BEGINNING OF YEAR</b>	<b>813,466</b>	<b>1,254,493</b>
<b>CASH BALANCE, END OF YEAR</b>	<b>\$ 818,427</b>	<b>\$ 813,466</b>

The accompanying notes are an integral part of these financial statements

# **TOURISM SAULT STE. MARIE**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2024**

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Tourism Sault Ste. Marie (the "Organization") is incorporated under the laws of the Province of Ontario as a non-profit corporation without share capital. Its principal purpose is to provide expert insight into the development of tourism strategies for the City of Sault Ste. Marie, including recommending strategic and annual business plans to City Council, assessing and recommending funding applications, and approving the expenditure of funds to strategically advance the tourism sector. The Organization is exempt from income taxes under the Income Tax Act of Canada.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Organization's significant accounting policies are as follows:

**a) Revenue recognition:**

The Organization follows the deferral method of accounting for contributions.

Operating revenue, from advertising and merchandise, is recorded as revenue in the period when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue in the period in which the specific related approved expenditures are incurred.

**b) Cash:**

Cash and cash equivalents consist of cash on hand and bank balances.

**c) Financial instruments:**

The Organization initially measures its financial assets and financial liabilities at fair value and subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**d) Foreign currency translation:**

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate in effect at the year-end date.

Revenues and expenses denominated in foreign currencies are translated at the exchange rate in effect on the transaction date. Foreign exchange gains and losses arising from the translation of monetary items are included in income for the year.

**e) Use of estimates:**

The preparation of financial statements in accordance with Canadian accounting standards for 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 revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

# TOURISM SAULT STE. MARIE NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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## 2. IMPACT OF FIRST-TIME ADOPTION OF CANADIAN ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

These financial statements are the first financial statements for which the Organization has applied Canadian accounting standards for not-for-profit organizations (ASNPO). In accordance with the transitional provisions in ASNPO, the Organization has adopted the changes retrospectively, subject to certain exemptions allowed under these standards. The transition date is July 1, 2023 and all comparative information provided has been presented by applying ASNPO. There were no adjustments to net assets as at January 1, 2023 or to the Statement of Operations and Changes in Net Assets for the year ended December 31, 2023 as a result of the transition.

## 3. ECONOMIC DEPENDENCE

Approximately 68% (60% - 2023) of the Organization's revenue is derived from the Municipal Accommodations Tax (MAT). As a result, the Organization is dependent on this funding.

## 4. FINANCIAL RISKS

### a) Credit risk:

Credit risk arises principally from the Organization's cash and accounts receivable. Cash is held at reputable institutions, from which management believes the risk of loss to be remote. The Organization is also exposed to credit risk resulting from the possibility that the counterparty will cause a financial loss by failing to discharge its obligation. The Organization minimizes this risk by assessing accounts receivable on a continuous basis, and providing for any amounts that are not collectible in the allowance for doubtful accounts. There has been no change to the risk exposures from 2023.

### b) Liquidity risk:

Liquidity risk arises from the Organization's management of accounts payable and other current liabilities. It is the risk that the Organization will encounter difficulty in meeting its financial obligations as they fall due. The Organization's policy to minimize this risk is to monitor its operating requirements by preparing budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2023.

## 5. PRIOR PERIOD ADJUSTMENT

The following error was discovered in the current period which required restatement for the year ended December 31, 2023.

Advertising costs relating to the prior year were recorded in the current year. As a result, total expenses in the prior year were understated by \$22,340 and payables were understated by \$22,340.

• Increase in 2023 expenditures	\$22,340
• Increase in 2023 accounts payable	\$22,340

**Tourism Sault Ste. Marie**  
**99 Foster Drive**  
**Sault Ste. Marie ON**  
**P6A 5X6**

November 18, 2025

Joe Ruscio Professional Corporation  
405 Queen Street East, Suite 201  
Sault Ste. Marie, ON  
P6A 1Z5

Dear Sir:

This representation letter is provided in connection with your audit of the financial statements of Tourism Sault Ste. Marie for the period ended December 31, 2024 and for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

In making the representations outlined below, I took the time necessary to appropriately inform ourselves on the subject matter through inquiries of Entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

I confirm that (to the best of our knowledge and belief):

**Financial Statements**

I have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 18, 2025 for:

- Preparing and fairly presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations;
- Providing you with:
  - Access to all information of which I am aware that is relevant to the preparation of the financial statements, such as:
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the Entity from whom you determine it necessary to obtain audit evidence.
- Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements, and
- Designing and implementing such internal controls as I determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. I have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

**Fraud and Non-Compliance**

I have disclosed to you:

- All of our knowledge in relation to actual, alleged or suspected fraud affecting the Entity's financial statements involving:
- All of our knowledge in relation to allegations of fraud, or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing financial statements.
- All known actual, or possible litigation and claims that should be considered when preparing financial statements, and
- The results of our risk assessments regarding possible fraud or error in the financial statements.

**Related Parties**

I confirm that there were no related-party relationships or transactions that occurred during the period.

**Estimates**

I acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements\* in accordance with Canadian accounting standards for not-for-profit organizations. Those estimates reflect our judgement based on our knowledge and experience of past and current events, and on our assumptions about conditions I expect to exist and courses of action I expect to take. I confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

**Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.

**Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

**Adjustments**

I have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

**Misstatements**

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

**Accounting Policies**

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Yours truly,

Per: \_\_\_\_\_

Per: \_\_\_\_\_



November 18, 2025

Tourism Sault Ste. Marie  
99 Foster Drive  
Sault Ste. Marie ON  
P6A 5X6

Dear Board of Directors:

I have been engaged to audit the financial statements of Tourism Sault Ste. Marie for the year ending December 31, 2024.

Canadian generally accepted auditing standards require that I communicate at least annually with you regarding all relationships between the Entity and myself that, in my professional judgement, may reasonably be thought to bear on my independence.

In determining which relationships to report, the standards require me to consider relevant rules and related interpretations prescribed by the appropriate provincial institute /ordre and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and
- (e) Provision of services in addition to the audit engagement.

I am not aware of any relationships between the Entity and myself that, in my professional judgement, may reasonably be thought to bear on my independence, that have occurred from May 16, 2025 to November 18, 2025.

The total fees charged to the Entity for audit services were \$Nil and for non-audit services were \$Nil during the period from May 16, 2025 to November 18, 2025.

Canadian generally accepted standards for audit engagements requires that I confirm my independence to management or persons having oversight responsibility for the financial reporting process in the context of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Ontario. Accordingly, I hereby confirm that I am independent with respect to the Entity within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of November 18, 2025.

This report is intended solely for the use of the Board of Directors, management and others within the Entity and should not be used for any other purposes.

I look forward to discussing with you the matters addressed in this letter at our upcoming meeting November 18, 2025.

Yours truly,

A handwritten signature in black ink that reads "Joe Ruscio". The signature is written in a cursive style with a large initial "J" and "R".

Joe Ruscio, CPA, CA, LPA

**Joe Ruscio Professional Corporation**

*Authorized to practice public accounting by The Chartered Professional Accountants of Ontario*

**Acknowledgement of Board of Directors**

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: \_\_\_\_\_

Per: \_\_\_\_\_



September 8, 2025

Board of Directors  
Tourism Sault Ste. Marie  
99 Foster Drive  
Sault Ste. Marie, ON  
P6A 5X6

Dear Board of Directors:

**Re: Audit Planning**

I am writing this letter in connection with my audit of the financial statements of Tourism Sault Ste. Marie for the period ending December 31, 2024.

My purpose in writing is to ensure effective two-way communication between me in my role as auditor and yourselves with the role of overseeing the financial reporting process. In this letter I will:

- a. Address my responsibilities as independent auditor and provide information about the planned scope and timing of my audit.
- b. Request a response to some audit questions and any additional information you may have that could be relevant to my audit.

**Auditor Responsibilities**

The respective responsibilities of myself and of management in relation to the audit of financial statements Tourism Sault Ste. Marie are set out in the engagement letter that was signed by management on January 23, 2025.

**Planned Scope and Timing of My Audit**

My objective as auditor is to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian Accounting Standards for Non-for-profit Organizations (ASNPO).

In developing my audit plan, I worked with management to understand the nature of Tourism Sault Ste. Marie and to identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error. My audit plan has been designed to focus on the identified areas of risk.

**Materiality**

For the current period, I have determined an overall materiality amount of \$25,000. I have also considered misstatements that could be material in qualitative financial statement disclosures. Materiality will be used to:

- a. Plan and perform the audit; and,
- b. Evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the financial statements.

The materiality amount will be reassessed at period end to ensure it remains appropriate.

## **Significant Changes During the Period**

There were no significant changes that I addressed in planning the audit for the current period.

## **Internal Control**

To help identify and assess the risks of material misstatement in the financial statements, I obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should I identify any significant deficiencies in the internal control and accounting systems, I will communicate them to you in my audit findings letter.

## **Uncorrected Misstatements**

Where I identify uncorrected misstatements during my audit, I will communicate them to management and request that they be corrected. If not corrected by management, I will then request that you correct them. If not corrected by you, I will also communicate the effect that they may have individually, or in aggregate, on my audit opinion.

## **Audit Findings**

At the conclusion of my audit, I will prepare an audit findings letter to assist you with your review of the financial statements. This letter will include my views and comments on matters such as:

- a. Significant matters, if any, arising from the audit that were discussed with management;
- b. Significant difficulties, if any, encountered during the audit;
- c. Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- d. Any limitations on the scope of the audit;
- e. Concerns about the quality of a component auditor's work, if any, and how it was addressed by me;
- f. Uncorrected misstatements;
- g. Fraud or suspected fraud; and
- h. Any other audit matters of governance interest.

## **Audit Questions and Requests**

### ***Fraud***

To help me in identifying and responding to the risks of fraud within the entity, I would appreciate your responses to the following questions:

1. What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
2. Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

**Other Matters**

Would you please bring to my attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in my proposed audit plan. This could include such matters as future plans, contingencies, events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

**Fees**

My proposed audit fee of \$6,550, for the period ending December 31, 2024, is based on the nature, extent and timing of my planned audit procedures as described above.

I recognize your significant role in the oversight of the audit and would welcome any observations on my audit plan.

This letter was prepared for the sole use of those charged with governance of Tourism Sault Ste. Marie to carry out and discharge their responsibilities. The content should not be disclosed to any third party without my prior written consent, and I assume no responsibility to any other person.

Yours truly,



Joe Ruscio, CPA, CA, LPA

**Joe Ruscio Professional Corporation**

*Authorized to practice public accounting by The Chartered Professional Accountants of Ontario*

**Acknowledged and agreed on behalf of Tourism Sault Ste. Marie by:**

Per: \_\_\_\_\_

Date: September 8, 2025

Per: \_\_\_\_\_

Date: September 8, 2025



November 18, 2025

Board of Directors  
Tourism Sault Ste. Marie  
99 Foster Drive  
Sault Ste. Marie, ON  
P6A 5X6

Dear Board of Directors:

**Re: Audit Findings**

This letter has been prepared to assist you with your review of the financial statements of Tourism Sault Ste. Marie for the period ending December 31, 2024. I look forward to meeting with you and discussing the matters outlined below.

**Audit Status**

I have completed the audit of the financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Receipt of a signed independence confirmation letter by management;
3. Completing my discussions with the Board of Directors;
4. Obtaining evidence of the Board's approval of the financial statements;

Once these items have been completed, I will date and sign my auditor's report.

**Significant Matters Arising**

***Changes to Audit Plan***

There were no changes to the audit plan (as previously presented to you).

***Other Matters***

I have not identified any other significant matters that I wish to bring to your attention at this time.

**Significant Difficulties Encountered**

There were no significant difficulties encountered during my audit.

**Comments on Accounting Practices**

***Accounting Policies***

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- a. There were no significant changes in accounting policies.
- b. I did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- c. I did not identify any significant accounting policies in controversial or emerging areas.

**Significant Accounting Estimates**

The following significant accounting estimates/judgments are contained in the financial statements:

- a. Accrued liabilities;

Based on audit work performed, I am satisfied with the estimates made by management.

**Significant Financial Statement Disclosures**

I did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that I believe should be specifically drawn to your attention.

**Fraud**

I did not identify any fraud or suspected fraud involving management, employees who have significant roles in the entity's system of internal control or others when the fraud resulted in a material misstatement of the financial statements.

**Uncorrected Misstatements**

I accumulated uncorrected misstatements that I identified during my audit and communicated them to management. I then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected.

#	Nature of uncorrected misstatement	Effect on the financial statements	Management's reason for not correcting
---	------------------------------------	------------------------------------	--

I would like to discuss these uncorrected misstatements and the implications of not correcting them in relation to both the current and future financial statements. My request is for all the uncorrected misstatements to be corrected.

**Written Representations**

In a separate communication, as attached, I have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian Accounting Standards for Non-for-profit Organizations (ASNPO).

**Other Audit Matters of Governance Interest**

I did not identify any other matters to bring to your attention at this time.

I would like to thank management and staff for the assistance they provided to me during the audit.

I hope the information in this audit findings letter will be useful. I would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of TCWG of Tourism Sault Ste. Marie to carry out and discharge their responsibilities. The content should not be disclosed to any third party without my prior written consent, and I assume no responsibility to any other person.



Yours truly,

Joe Ruscio, CPA, CA, LPA

**Joe Ruscio Professional Corporation**

*Authorized to practice public accounting by The Chartered Professional Accountants of Ontario*

**Acknowledged and agreed on behalf of Tourism Sault Ste. Marie by:**

Per: \_\_\_\_\_

Date: November 18, 2025

Per: \_\_\_\_\_

Date: November 18, 2025



November 18, 2025

Board of Directors  
Tourism Sault Ste. Marie  
99 Foster Drive  
Sault Ste. Marie, ON  
P6A 5X6

Dear Board of Directors:

**Re: Audit of financial statements for the period ending December 31, 2024:**

The objective of my audit was to express an opinion on the financial statements. Included in my audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

During the course of my audit, I identified a number of deficiencies that met the definition of a significant deficiency. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance. Communicating significant deficiencies assists those charged with governance in fulfilling their oversight responsibilities.

The significant deficiencies identified are outlined below. Please note that this list includes all the significant deficiencies I have identified.

**Harmonized Sales Tax**

**The issue:**

It was found during the audit that the total HST paid was expensed on two large invoices. This overstated the expenses in the current fiscal year by the rebateable portion. In addition, no amount was reported as an HST Input Tax Credit (ITC) Rebate. This underreported the public service body rebate for the period affected.

**The issue:**

It was also found during the audit that an HST Input Tax Credit (ITC) Rebate was claimed on insurance for the Directors' Policy. PST paid on insurance is not an eligible ITC. This overreported the public service body rebate for the period affected.

**Foreign Currency Translation**

**The issue:**

It was found during the audit that the foreign currency transactions were not properly revalued at the settlement date. Each asset, liability, revenue, or expense arising from a foreign currency transaction must be translated into Canadian dollars by the use of the exchange rate in effect at that date. A realized gain or loss must be reported when the transaction is settled or translated at the exchange rate different from that at which it was previously recorded or carried.

I would like to express my appreciation for the co-operation and assistance I received during the course of my audit.

I shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

This letter has been prepared for management and those charged with governance in fulfilling their oversight responsibilities, and it is not intended for any other purpose.

Yours truly,

A handwritten signature in black ink, appearing to read "Joe Ruscio". The signature is written in a cursive, flowing style.

Joe Ruscio, CPA, CA, LPA

**Joe Ruscio Professional Corporation**

*Authorized to practice public accounting by The Chartered Professional Accountants of Ontario*



# Sault Surge Aquatic Team Colorado Pool Touch Pads

SAULT STE. MARIE TOURISM  
DEVELOPMENT FUND APPLICATION

MARCH 2026

# Background

- ▶ **Aims:** Provide competitive swim training for youth of all ages in Sault Ste. Marie, Ontario.
- ▶ **Mission:** Development of youth swimmers in a fun, caring and supportive environment.
- ▶ **Goal:** To teach fairness, respect along with good sportsmanship.
- ▶ **Belief:** Promoting swimming, both recreationally and competitive and to assist in achieving their potential.
- ▶ **Non-Profit Organization**



# Connection to Tourism



- ▶ Current touchpads are over 20 years old, not reliable, on-going issues, fixed with duct tape!
- ▶ New **competition-grade** timing touch pads elevate the John Rhodes Community Centre pool as a regional competitive swim venue.
- ▶ SSAT hosts up to **3 regional swim meets annually**.
- ▶ Visiting clubs choose facilities with **professional, qualification-ready equipment**.

# Partnerships with John Rhodes



Partnering with John Rhodes staff to:

- ▶ Enhance and modernize the pool space and equipment.
- ▶ Create a professional, safe, and welcoming environment for swimmers and spectators.
- ▶ Establish a competitive facility that attracts regional swim teams for annual meets.
- ▶ This upgrade supports repeat events, overnight stays, and enhanced visitor experiences.

# The Ask of TDF

**SSAT is upgrading to professional competition-grade timing touch pads that provide accurate, reliable race finishes and meet provincially sanctioned competition standards.**

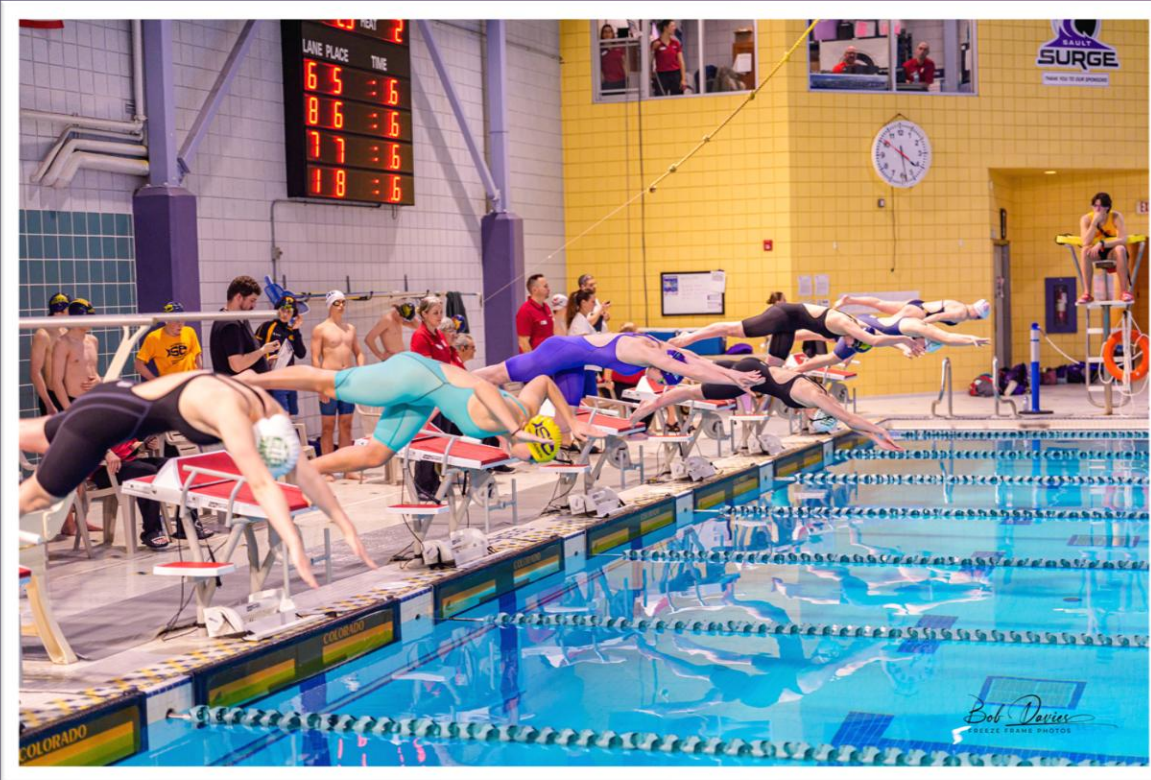
**REQUEST:** SSAT seeks additional funding for new competition timing touch pads that:

- ▶ Ensure accurate and fair race results
- ▶ Support provincially qualifying swim meets
- ▶ Reduce technical failures and on-deck repairs during competitions
- ▶ Integrate seamlessly with the existing scoreboard and timing system

The SSAT has fundraised > 50% of the costs of this system.



# Specifics



**New Competition Timing Touch Pads & Accessories for 8 lanes: \$35,505** (Includes touch pads, cables, harnesses, brackets, pump, meter, and taxes)

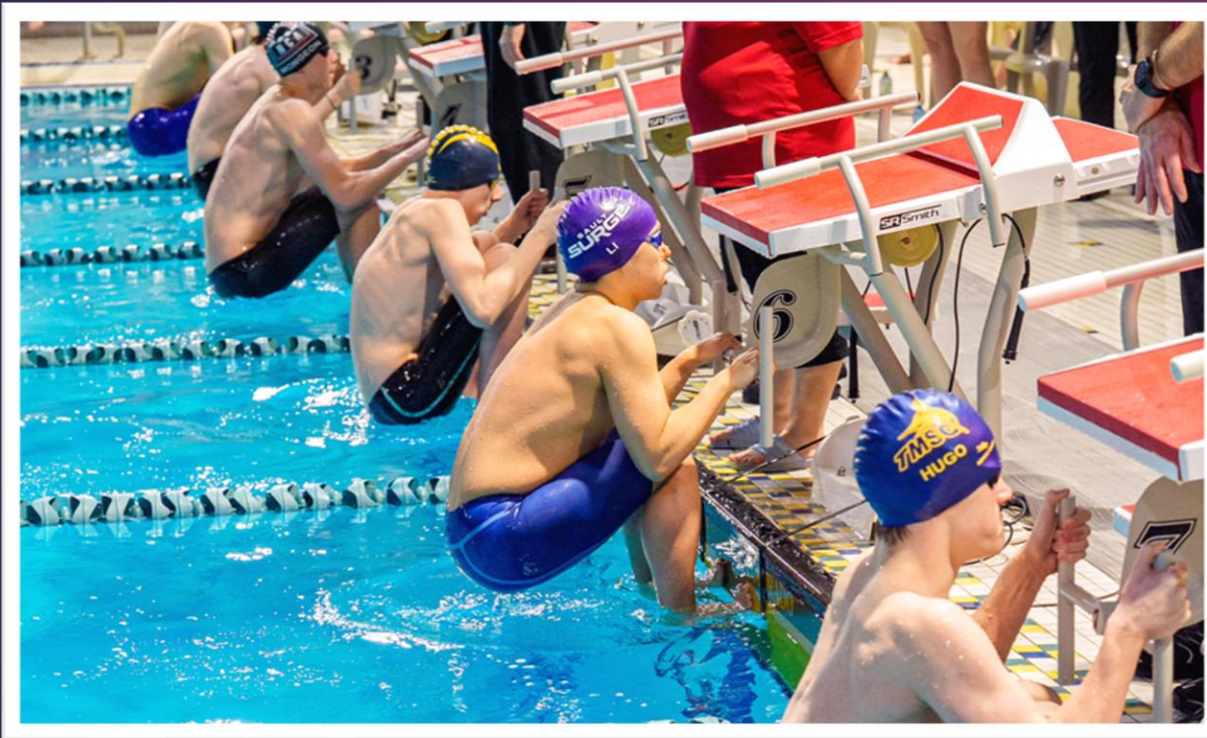
Quote from Team Aquatic Supplies (A Canadian owned and operated company)

- ▶ **Installation Costs: \$0**
- ▶ **Facility Preparation: Included**
- ▶ **Delivery: \$1,600**

**Total Project Cost: \$35,505.73**

- ▶ **Sault Ste. Marie Tourism Development Fund (Requested): \$15,505.73**
- ▶ **SSAT Fundraising Contribution: \$20,000** (raised through community fundraising over the past two years)

# Questions?



## TOURISM DEVELOPMENT FUND APPLICATION SUMMARY

<b>Name of the Event</b>	Crank the Shield 2026
<b>Event Date</b>	August 21 – 23, 2026
<b>Venue</b>	Stokely
<b>Submitted by:</b>	Sean Ruppel
<b>Reviewed by:</b>	Stephanie Sears – March 4 2026
<b>Ask:</b>	\$5000
<b>Recommendation:</b>	\$5000

### Overview of the Event

#### **Crank the Shield – Event Summary**

Crank the Shield is a bi-annual, three-day mountain bike stage race held in Sault Ste. Marie. Covering more than 140 kilometers, the race begins at Stokely Creek Lodge and travels through the Hiawatha Highlands Trail System and surrounding Algoma backcountry, showcasing the region’s expanding trail network and natural beauty.

Known as a challenging, endurance-focused event, Crank the Shield is geared toward experienced riders, with demanding terrain, technical sections, and significant elevation gain. The event is well-supported, offering aid stations, baggage transport, and a high-quality participant experience.

The race is expecting over 100 participants, *approximately 80% from outside the region*, including U.S. visitors. As a multi-day event, participants typically stay four nights or more, utilizing a combination of hotel stays on either end and camping on site throughout the race (families often stay in town at local hotels).

Crank the Shield plays an important role in promoting Sault Ste. Marie and the region as a premier mountain biking destination.

### Previous TDF Applications

<b>YEAR</b>	<b>AMOUNT Approved</b>	<b>Summary</b>
2022	\$5000 Used for marketing, signage, trail preparation, venue fees and photos.	165 overall participants 125 from out of town
2024	\$6000 Used for marketing, signage and trail preparation,	200 overall participants 139 from out of town

## Attendance Projections

Local	20
Regional	10
Ontario	80
Canada	
USA	20

## Economic Impact

Number of People: 110 (local and regional)  
Number of Days: 4 X \$175  
Total Estimated Economic Impact:  
110 x 4 x \$175= \$77,000  
*\*included regional in number of people due to nature of the event.*

## Budget Summary

Projected Expenditures:  
\$63,630- includes marketing, aid stations, trail preparation, equipment/gear transportation, insurance and venue rental.

Projected Revenue (100 riders @ \$700 per rider):  
\$70,000

NOHFC application pending

## Scoring Matrix

Crank the Shield scores 61 on the evaluation matrix placing it in the recommended range of \$2500 to \$5000.

## Staff Analysis

Crank the Shield is a high-value event to support due to its strong brand recognition within the mountain biking community and its alignment with Sault Ste. Marie's positioning as a premier outdoor destination. The event reinforces the City's reputation by showcasing the significant investment made in local trail infrastructure, culminating in a final-stage highlight of world-class singletrack within the Hiawatha Highlands Trail System.

Built around the rugged terrain of the Canadian Shield, Crank the Shield offers a unique, one-of-a-kind experience in Ontario that cannot be replicated. This distinct geography is a key differentiator that strengthens the event's appeal and marketability.

From a tourism perspective, the event delivers direct impact, with over 80% of participants traveling from outside the region, representing a key target market for return visitation. As a multi-day experience, it generates extended stays and positions Sault Ste. Marie as a must-visit destination for mountain biking enthusiasts.

**Draft Resolution**

Be it resolved that the Tourism Sault Ste. Marie Board of Directors recommend a contribution of \$5000 through the Tourism Development Fund- Conferences and Special Events Stream to support Crank the Sheild to be hosted Aug 21-23, 2026 and that a report be submitted to City Council for consideration and approval.

**TOURISM DEVELOPMENT FUND ASSESSMENT- SPORTS AND SPECIAL EVENTS STREAM**

Event Name:	Crank The Shield SSM
Event Date:	August 21-23, 2026
Contact Person:	Sean Ruppel
Internal Review	March 3 2026
Board Review Date:	24-Mar-26

<b>OUT OF TOWN PARTICIPANTS</b> (Total of all visitors attending SPECIFICALLY for the event)	
Number of <b>Participants</b>	100
Number of <b>Spectators</b>	0
Total	100
Score up to 10 points	Total 1

<b>VISITOR DAYS</b>	
Number of Out of Town <b>Visitors</b>	110 regional +
Number of <b>Nights</b> they are Staying	4
Total Visitor Days (multiply together)	440
Score between 0-25 points	Total 4

<b>LOCAL ATTENDANCE</b> (includes all spectators and participants)	
Score between 1-10 points	20
	0

<b>EVENT BUDGET</b>	
Up to 10 points	5

<b>READINESS/CAPACITY/ TIMELINE</b>	
Score between 1- 10 points	10

<b>SEASON (Peak, Shoulder, Low)</b>	
Score between 2-15 points	2

<b>PARTNERSHIP AND COLLABORATION</b>	
Score between 1-5 points	3

<b>MARKETING AND PROMOTION STRATEGY</b> (for festivals and events)	
<b>RECRUITMENT/ REGISTRATION STRATEGY</b> (for conferences)	
Score between 1-10 points	6

<b>MEASUREMENT AND EVALUATION</b>	
Score between 1-5 points	5

<b>ALIGNMENT WITH TSSM STRATEGIC PLAN (score all that apply)</b>		<b>Points</b>
5 points- Event aligns with improvements/ activation of downtown/waterfront strategy		0
5 points- Event aligns with adventure/ outdoor recreation strategy		5
3 points- Event attracts international visitors (Including USA)		3
2 points- Event generates earned media exposure outside of Sault Ste. Marie		2
5 points- Event is annual and demonstrating growth		5
10 points- Event is homegrown and occurs annually		10
10 points- Event was secured through a competitive bid process		0
<b>TOTAL POINTS</b>		<b>25</b>

Points	Recommendation Range
85+	\$15,000 - \$20,000
76-85	\$10,000 - \$15,000
66-75	\$5,000 - \$10,000
56-65	\$2500- \$5000
36-55	\$ 1000-\$2500
<35	\$0

**Evaluation Criteria**

1 Point for Every 100 out of town Visitors to a Maximum of 10 points	10.00%
--	--------

1 Point for Every 100 Visitor Days to a Maximum of 25 Points	25.00%
--	--------

2 Point- 100-250 people	8 Points- 750-1000 people	10.00%
4 Points- 250- 500 people	10 Points- 1000 people +	
6 Points- 500- 750 people		

Score between 1-10 considering these factors:	10.00%	
1. Other sources of confirmed revenue	4. Funding Ask vs. Overall Budget	7. Financial Sustainability
2. Balance between Revenue and Expenses	5. Cost Overrun Plan	
3. Financial Need	6. Comprehensiveness of proposed budget	

Score between 1-10 considering the these factors:	10.00%	
1. Timeline (application submitted 90+ days in advance)	3. Capacity	5. Growth plan
2. Event Plan (thoroughness)	4. Data Tracking	

8 Points- February and March	2 Points- July to October 15	15.00%
5 Points- April	10 Points- October 15- November	
4 Points- May- June	15 Points- December and January	

5- Event involves multiple partners (8+) in the recreation, hospitality, travel or entertainment business	5.00%
3- Event involves some partners (5+) in the recreation, hospitality, travel or entertainment business	
0- Event involves very few <5 or collaboration in the recreation, hospitality, travel or entertainment business	

10-Excellent- clear plan to reach out of town markets	5- Average plan, largely focused on locals	10.00%
8- Very Good plan to reach out of town markets	3- Below Average, does not demonstrate attempt to reach out of town travellers	
6- Good plan to reach out of town markets	0- No plan provided	

5- Project provides a clear plan on how event will be measured for success including tracking of out of town visitors	5.00%
3- Project has a plan to track visitation but does not capture all details	
0- Project does not, or is not, capable of tracking out of town visitors	

Total points from above:	36
Total points from below:	25
<b>Total:</b>	<b>61</b>
<b>Recommendation Range:</b>	<b>\$2500- \$5000</b>
<b>Recommended:</b>	<b>\$5,000</b>

## TOURISM DEVELOPMENT FUND APPLICATION SUMMARY

<b>Name of the Event</b>	Community Strong Race Weekend 2026
<b>Event Date</b>	June 20 & 21, 2026
<b>Venue</b>	Northern Superior Tap Room, boardwalk, downtown course
<b>Submitted by:</b>	Jessica Lopatka
<b>Reviewed by:</b>	Stephanie Sears - Feb 28 2026
<b>Ask:</b>	\$9000
<b>Recommendation:</b>	\$5000

### Overview of the Event

The Community Strong Race Weekend is celebrating its 5<sup>th</sup> year, with the inaugural event in 2022. This event was started as a fundraiser for the Algoma Family Services (AFS) foundation and was designed not only to raise needed funds but also to raise awareness of physical and mental health needs in Sault Ste. Marie.

Over a 2-day race weekend, races will be held downtown Sault Ste. Marie, starting and ending at the Northern Superior/ Bushplane corner. The Community Strong Race Weekend will consist of a variety of races, including a marathon, half-marathon, 10km, 5km colour run, and kid's fun run. Notably, the marathon is a Boston Qualifier marathon and is known as the flattest, fastest, and most affordable race option in Ontario to qualify for Boston.

While the numbers for the marathon and half-marathon remain low, they *have* increased each year. The family colour run attracts the most participants and accounts for the fluctuation in overall numbers reported above (largely weather-dependent).

#### Saturday Events:

- 10 KM
- Colour Run
- Kid's Fun Run

#### Sunday Events:

- Marathon
- 1/2 Marathon

In 2026, the race weekend will not host the previously run Special Forces Challenge, and the organizing committee will be focusing solely on the race weekend.

### Previous TDF Applications

<b>YEAR</b>	<b>AMOUNT Approved</b>	<b>Summary</b>
2025	\$4000	<i>Final report data</i> 69 from Ontario (outside of 40km)

	Used for radio and social media advertising	7 from another province 6 from USA Total tourists: 81 Total participants: 719
2024	\$5000 Funds used towards Village Media advertising and social media advertising.	<b>Final report data</b> 57 from Ontario (outside of 40km) 3 from another province 24 from USA Total tourists: 84 Total attendees: 907
2023	\$5000 Funds used for Village Media advertising and \$1000 towards the purchase of timing equipment	<b>Final report data</b> 30 from Ontario (outside of 40km) 6 from another province 3 from USA Total tourists: 39 Total attendees: 408

**Attendance Projections**

Local	623
Regional	50
Ontario	100
Canada	10
USA	8
International	4
Total	795

**Economic Impact**

$122 \times 2 \times \$175 = \$67,100$
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**Budget Summary**

Revenue \$ 67,000 (sponsorship, merch sales, registration fees, donations, TDF) Expenses \$30,900 (marketing, event supplies, insurance)
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**Scoring Matrix**

The Community Strong Race Weekend scores 69 points on the evaluation matrix placing it in recommended range of \$5000- \$10,000.

**Staff Analysis**

The Community Strong Race Weekend aligns with one of Tourism Sault Ste. Marie’s priority sectors: sports tourism.
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This event has an organizing committee with demonstrated experience and has made progress with branding, expanding the event (most notably with the Boston Marathon designation), and marketing.

Planning for 2026 has been underway for several months, and the organizing committee has been planning further in advance to ensure race objectives are met. They have also indicated plans to purchase expo booths at out-of-town races to raise awareness and attract participants from other cities.

Funds are requested to help offset the costs of marketing to continue boosting out-of-town participation and leveraging the notoriety of being a Boston Marathon Qualifier.

### **Draft Resolution**

Be it resolved that the Tourism Sault Ste. Marie Board of Directors recommend a contribution of \$5000 through the Tourism Development Fund- Conferences and Special Events Stream to support the Community Strong Race Weekend June 20-21, 2026 and that a report be submitted to City Council for consideration and approval.

**TOURISM DEVELOPMENT FUND ASSESSMENT- SPORTS AND SPECIAL EVENTS STREAM**

Event Name:	Community Strong Race Weekend 2026
Event Date:	June 20-21, 2026
Contact Person:	Jessica Lopatka
Internal Review:	Feb 27 2026 - Stephanie Sears
Board Review Date:	TBD

**Weight**

<b>OUT OF TOWN PARTICIPANTS</b> (Total of all visitors attending SPECIFICALLY for the event)	
Number of <b>Participants</b>	89
Number of <b>Spectators</b>	33
Total	122
Score up to 10 points	Total <b>1</b>

**Evaluation Criteria**

1 Point for Every 100 out of town Visitors to a Maximum of 10 points	10.00%
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<b>VISITOR DAYS</b>	
Number of Out of Town <b>Visitors</b>	122
Number of <b>Nights</b> they are Staying	2
Total Visitor Days (multiply together)	244
Score between 0-25 points	Total <b>2</b>

1 Point for Every 100 Visitor Days to a Maximum of 25 Points	25.00%
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<b>LOCAL ATTENDANCE</b> (includes all spectators and participants)	
Score between 1-10 points	773
	<b>6</b>

2 Point- 100-250 people	8 Points- 750-1000 people	10.00%
4 Points- 250- 500 people	10 Points- 1000 people +	
6 Points- 500- 750 people		

<b>EVENT BUDGET</b>	
Up to 10 points	<b>6</b>

Score between 1-10 considering these factors:	10.00%	
1. Other sources of confirmed revenue	4. Funding Ask vs. Overall Budget	7. Financial Sustainability
2. Balance between Revenue and Expenses	5. Cost Overrun Plan	
3. Financial Need	6. Comprehensiveness of proposed budget	

<b>READINESS/CAPACITY/ TIMELINE</b>	
Score between 1- 10 points	<b>8</b>

Score between 1-10 considering the these factors:	10.00%	
1. Timeline (application submitted 90+ days in advance)	3. Capacity	5. Growth plan
2. Event Plan (thoroughness)	4. Data Tracking	

<b>SEASON (Peak, Shoulder, Low)</b>	
Score between 2-15 points	<b>4</b>

8 Points- February and March	2 Points- July to October 15	15.00%
5 Points- April	10 Points- October 15- November	
4 Points- May- June	15 Points- December and January	

<b>PARTNERSHIP AND COLLABORATION</b>	
Score between 1-5 points	<b>3</b>

5- Event involves multiple partners (8+) in the recreation, hospitality, travel or entertainment business	5.00%
3- Event involves some partners (5+) in the recreation, hospitality, travel or entertainment business	
0- Event involves very few <5 or collaboration in the recreation, hospitality, travel or entertainment business	

<b>MARKETING AND PROMOTION STRATEGY (for festivals and events)</b>	
<b>RECRUITMENT/ REGISTRATION STRATEGY (for conferences)</b>	
Score between 1-10 points	<b>8</b>

10-Excellent- clear plan to reach out of town markets	5- Average plan, largely focused on locals	10.00%
8- Very Good plan to reach out of town markets	3- Below Average, does not demonstrate attempt to reach out of town travellers	
6- Good plan to reach out of town markets	0- No plan provided	

<b>MEASUREMENT AND EVALUATION</b>	
Score between 1-5 points	<b>3</b>

5- Project provides a clear plan on how event will be measured for success including tracking of out of town visitors	5.00%
3- Project has a plan to track visitation but does not capture all details	
0- Project does not, or is not, capable of tracking out of town visitors	

<b>ALIGNMENT WITH TSSM STRATEGIC PLAN (score all that apply)</b>		<b>Points</b>
5 points- Event aligns with improvements/ activation of downtown/waterfront strategy		5
5 points- Event aligns with adventure/ outdoor recreation strategy		5
3 points- Event attracts international visitors (Including USA)		3
2 points- Event generates earned media exposure outside of Sault Ste. Marie		0
5 points- Event is annual and demonstrating growth		5
10 points- Event is homegrown and occurs annually		10
10 points- Event was secured through a competitive bid process		0
<b>TOTAL POINTS</b>		<b>28</b>

Total points from above:	41
Total points from below:	28
Total:	69
<b>Recommendation Range:</b>	<b>\$5000- \$10,000</b>
<b>Recommended:</b>	<b>\$5,000</b>

Points	Recommendation Range
85+	\$15,000 - \$20,000
76-85	\$10,000 - \$15,000
66-75	\$5,000 - \$10,000
56-65	\$2500- \$5000
36-55	\$ 1000-\$2500
<35	\$0

## TOURISM DEVELOPMENT FUND APPLICATION SUMMARY

<b>Name of the Event</b>	Queen Street Cruise
<b>Event Date</b>	June 19-20, 2026
<b>Venue</b>	Roberta Bondar Park & Pavilion
<b>Submitted by:</b>	Gary Trembinski Jr
<b>Reviewed by:</b>	Stephanie Sears - March 5 2026
<b>Ask:</b>	\$10,000
<b>Recommendation:</b>	\$10,000

### Overview of the Event

Since its official launch in 2016, the Queen Street Cruise has evolved from a local gathering into one of Sault Ste. Marie's premier summer festival, now second only to Rotaryfest in scale. The event was founded by Gary Trembinski Sr. and Joseph Bisceglia, inspired by the vision to bring a "Woodward Dream Cruise" experience to Northern Ontario. Designed as a "nostalgia trip," the Cruise recreates the peak of the 1960s and 70s when "cruising Queen" was a common social activity.

Over the past 10 years, the event has seen significant growth in both participation and community impact. While it began primarily as a classic car show, it has expanded its scope to include "anything on wheels," featuring everything from 1900s steam-powered vehicles and muscle cars to motorcycles, tractors, and modern electric vehicles. By 2024, the show reached a milestone of over 350 vehicles from across Ontario and Michigan, and the 2025 season broke all previous pre-registration records.

This growth has transformed the event into a multi-day festival and a tourism driver for the city, attracting thousands of spectators who contribute significantly to the local economy. The Cruise maintains a strong charitable focus, having raised vital funds for organizations such as the Sault Area Hospital Foundation.

The 2026 event, scheduled for June 19th and 20th, is set to be the most ambitious to date. The weekend will feature the traditional Friday "Parade of Cars" along the waterfront and the Saturday "Show n' Shine" at the Roberta Bondar Pavilion and Civic Centre north lot. To further elevate the festival atmosphere, the site will include a beer garden, food vendors, and live music on the boardwalk, with previous award winners featured under the tent. A strategic addition this year is the attendance of TV personality and social media influencer Christy Lee, who will be on-site to capture content and engage with guests to drive attendance for 2027.

Additionally, the event will once again leverage a partnership with Habitat for Humanity's "Touch-a-Truck" event to broaden its marketing reach. The 2026 Cruise will also serve as a milestone for the community as organizers and participants gather to honour the legacy and passing of the event's co-founder, Gary Trembinski Sr. in 2025.

**Previous TDF Applications**

<b>YEAR</b>	<b>AMOUNT Approved</b>	<b>Summary</b>
2022	\$5000	Funds used to purchase CTV ads and radio ads across Northern Ontario and Michigan.
2023	\$5000	Funds used to purchase CTV ads and radio ads across Northern Ontario and Michigan.
2024	\$5000	Funds used to purchase CTV ads and radio ads across Northern Ontario and Michigan.
2025	5000	Funds used to purchase CTV ads and radio ads across Northern Ontario and Michigan.

**Attendance Projections**

Local	7375
Regional	400
Ontario	50
Canada	
USA	60

**Economic Impact**

110 out of town visitors x 2 days x \$175
\$38,500

**Budget Summary**

Profit \$39,335 (includes registration & sponsorship)

Expenses \$31,430 (includes accounting fees, security, photography, sponsor recognition, signage, marketing, and entertainment)

For 2026, QSC is bringing in an influencer- Cristy Lee, at a cost of \$10,000 plus travel/accommodations. This application is to help support those costs with cross-promotion with Sault Ste. Marie.

**Scoring Matrix**

The Queen Street Cruise scores 81 points on the scoring matrix, placing it in the recommended range of \$10,000- \$15,000.

**Staff Analysis**

The Queen Street Cruise has steadily grown and evolved over the years, beginning as a small show on Queen Street and expanding into the GFL parking lot. It now spans the
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waterfront, utilizing a broader footprint that includes the Pavilion, St. Mary's River Drive, and the Civic North parking lot. The event has become a well-established highlight in the community calendar, with strong anticipation each year. Continued growth in out-of-town participation has been demonstrated, and future efforts remain focused on expanding both key markets: show participants and spectators.

This year, the Queen Street Cruise is seeking additional financial support to help offset the cost of securing an influencer with a strong following in Michigan. Cristy Lee, known for co-hosting *All Girls Garage*, *Garage Squad*, and coverage of the Barrett-Jackson Collector Car Auction, has a significant reach within the car enthusiast community. Through collaborative marketing efforts, she will help promote both the Queen Street Cruise and Sault Ste. Marie. With over 500,000 Facebook followers, 300,000 Instagram followers, and 25,000 TikTok subscribers, her platforms offer valuable exposure to target audiences and support continued growth in visitation.

Tourism staff is recommending that the Tourism Board of Directors consider funding of \$10,000 to support the cost of Christy Lee's appearance at the event, with the intention that it will boost out-of-town interest in 2027.

### **Draft Resolution**

Be it resolved that the Tourism Sault Ste. Marie Board of Directors recommend a contribution of \$10,000 through the Tourism Development Fund- Conferences and Special Events Stream to support the Queen Street Cruise to be hosted June 19-20, 2026 and that a report be submitted to City Council for consideration and approval.

**TOURISM DEVELOPMENT FUND ASSESSMENT- SPORTS AND SPECIAL EVENTS STREAM**

Event Name:	Queen Street Cruise 2026
Event Date:	June 19 - 20 2026
Contact Person:	Gary Trembinski Jr
Internal Review	March 5 2026
Board Review Date:	March 24 2026

<b>OUT OF TOWN PARTICIPANTS</b> (Total of all visitors attending SPECIFICALLY for the event)	
Number of <b>Participants</b>	160
Number of <b>Spectators</b>	350
Total	510
Score up to 10 points	Total 5

<b>VISITOR DAYS</b>	
Number of Out of Town <b>Visitors</b>	160
Number of <b>Nights</b> they are Staying	2
Total Visitor Days (multiply together)	320
Score between 0-25 points	3

<b>LOCAL ATTENDANCE</b> (includes all spectators and participants)	
Score between 1-10 points	7375
	10

<b>EVENT BUDGET</b>	
Up to 10 points	7

<b>READINESS/CAPACITY/ TIMELINE</b>	
Score between 1- 10 points	9

<b>SEASON (Peak, Shoulder, Low)</b>	
Score between 2-15 points	4

<b>PARTNERSHIP AND COLLABORATION</b>	
Score between 1-5 points	5

<b>MARKETING AND PROMOTION STRATEGY</b> (for festivals and events)	
<b>RECRUITMENT/ REGISTRATION STRATEGY</b> (for conferences)	
Score between 1-10 points	10

<b>MEASUREMENT AND EVALUATION</b>	
Score between 1-5 points	3

<b>ALIGNMENT WITH TSSM STRATEGIC PLAN (score all that apply)</b>		<b>Points</b>
5 points- Event aligns with improvements/ activation of downtown/waterfront strategy		5
5 points- Event aligns with adventure/ outdoor recreation strategy		0
3 points- Event attracts international visitors (Including USA)		3
2 points- Event generates earned media exposure outside of Sault Ste. Marie		2
5 points- Event is annual and demonstrating growth		5
10 points- Event is homegrown and occurs annually		10
10 points- Event was secured through a competitive bid process		0
<b>TOTAL POINTS</b>		<b>25</b>

Points	Recommendation Range
85+	\$15,000 - \$20,000
76-85	\$10,000 - \$15,000
66-75	\$5,000 - \$10,000
56-65	\$2500- \$5000
36-55	\$ 1000-\$2500
<35	\$0

**Evaluation Criteria**

1 Point for Every 100 out of town Visitors to a Maximum of 10 points	10.00%
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1 Point for Every 100 Visitor Days to a Maximum of 25 Points	25.00%
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2 Point- 100-250 people 4 Points- 250- 500 people 6 Points- 500- 750 people	8 Points- 750-1000 people 10 Points- 1000 people +	10.00%
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Score between 1-10 considering these factors: 1. Other sources of confirmed revenue 2. Balance between Revenue and Expenses 3. Financial Need	4. Funding Ask vs. Overall Budget 5. Cost Overrun Plan 6. Comprehensiveness of proposed budget	7. Financial Sustainability	10.00%
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Score between 1-10 considering the these factors: 1. Timeline (application submitted 90+ days in advance) 2. Event Plan (thoroughness)	3. Capacity 4. Data Tracking	5. Growth plan	10.00%
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8 Points- February and March 5 Points- April 4 Points- May- June	2 Points- July to October 15 10 Points- October 15- November 15 Points- December and January	15.00%
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5- Event involves multiple partners (8+) in the recreation, hospitality, travel or entertainment business 3- Event involves some partners (5+) in the recreation,hospitality, travel or entertainment business 0- Event involves very few <5 or collaboration in the recreation, hospitality, travel or entertainment business	5.00%
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10-Excellent- clear plan to reach out of town markets 8- Very Good plan to reach out of town markets 6- Good plan to reach out of town markets	5- Average plan, largely focused on locals 3- Below Average, does not demonstrate attempt to reach out of town travellers 0- No plan provided	10.00%
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5- Project provides a clear plan on how event will be measured for success including tracking of out of town visitors 3- Project has a plan to track visitation but does not capture all details 0- Project does not, or is not, capable of tracking out of town visitors	5.00%
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Total points from above:	56
Total points from below:	25
<b>Total:</b>	<b>81</b>
<b>Recommendation Range:</b>	<b>\$10,000 - \$15,000</b>
<b>Recommended:</b>	<b>\$10,000</b>