



Social Services

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



AGENDA

DSSMSSAB REGULAR BOARD MEETING
Thursday, June 18, 2020 at 4:30 PM
Zoom Video Conference

1. CALL TO ORDER

2. APPROVAL OF AGENDA

Resolution #20-064

Moved By: P. Christian

Seconded By: J. Gawne

- 2.1 “**BE IT RESOLVED THAT** the **Agenda for June 18, 2020** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

3. DECLARATIONS OF PECUNIARY INTEREST

4. APPROVAL OF PREVIOUS MINUTES

Resolution #20-065

Moved By: D. Edgar

Seconded By: R. Niro

- 4.1 “**BE IT RESOLVED THAT** the **Minutes** from the District of Sault Ste. Marie Social Services Administration Board meetings dated **May 21, 2020** be adopted as recorded.”

5. MANAGER REPORTS

CORPORATE SERVICES

Resolution #20-066

Moved By: S. Hollingsworth

Seconded By: M. Bruni

- 5.1 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 18, 2020 report of the Director of Corporate Services and approve the Audited Consolidated Financial Statements for the year ended December 31, 2019 as prepared by KPMG.”

Resolution #20-067

Moved By: J. Gawne

Seconded By: K. Lamming

- 5.2 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 18, 2020 Covid-19 Spend to date report of the Director of Corporate Services as information.”

HOUSING SERVICES

Resolution #20-068

Moved By: S. Hollingsworth

Seconded By: P. Christian

- 5.3 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 18, 2020 Isolation/Overflow Shelter Update report of the Director of Housing Services as information.”

ONTARIO WORKS

Resolution #20-069

Moved By: R. Niro

Seconded By: M. Bruni

- 5.4 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the June 18, 2020 Caseload Projections report of the Director of Income and Employment Supports as information.”

Resolution #20-070

Moved By: D. Edgar

Seconded By: J. Gawne

- 5.5 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now move into closed session for labour management purposes.”

Resolution #20-071

Moved By: P, Christian

Seconded By: R. Niro

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

6. CORRESPONDENCE

7. OTHER BUSINESS / NEW BUSINESS

8. ADJOURNMENT

Resolution #20-071

Moved By: M. Bruni

Seconded By: P. Christian

- 8.1 "BE IT RESOLVED THAT we do now adjourn."

NEXT REGULAR BOARD MEETING

Thursday, July 16, 2020 4:30 PM



Social Services

District of Sault Ste. Marie Social Services

Administration Board

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

Zhawenimi-Anokiitaagewin



MINUTES

DSSMSSAB REGULAR BOARD MEETING

Thursday, May 21, 2020 at 4:30 PM

Zoom Video Conference

PRESENT:	L. Dufour M. Bruni D. Edgar	J. Gawne P. Christian S. Hollingsworth	R. Niro K. Lamming
STAFF:	M. Nadeau J. Barban A. Kohler	D. Petersson R. Rushworth	C. Fairbrother S. Ford
GUESTS:	M. Marinovich, KPMG	E. Pino, KPMG	

1. CALL TO ORDER at 4:30 PM by L. Dufour, Board Chair

2. APPROVAL OF AGENDA

Resolution #20-049

Moved By: D. Edgar

Seconded By: J. Gawne

2.1 “**BE IT RESOLVED THAT** the **Agenda for May 21, 2020** District of Sault Ste. Marie Social Services Administration Board meeting be approved as presented.”

CARRIED

3. DECLARATIONS OF PECUNIARY INTEREST
NONE

4. APPROVAL OF PREVIOUS MINUTES

Resolution #20-050

Moved By: S. Hollingsworth

Seconded By: R. Niro

- 4.1 “**BE IT RESOLVED THAT** the Minutes from the District of Sault Ste. Marie Social Services Administration Board meetings dated April 16, 2020 and April 20, 2020 be adopted as recorded.”

CARRIED

5. MANAGER REPORTS

PARAMEDIC SERVICES

Resolution #20-051

Moved By: K. Lamming

Seconded By: M. Bruni

- 5.1 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the May 21, 2020 Supra Box Key report of the Chief of Paramedic Services and enter into an agreement with the City of Sault Ste. Marie in order to retain the Supra Box access keys in the ambulance fleet.”

CARRIED

ADMINISTRATION

Resolution #20-052

Moved By: J. Gawne

Seconded By: M. Bruni

- 5.2 “**WHEREAS** a cost of living allowance (COLA) increase for the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) non union group is scheduled to occur on February 1 of each year using a blended formula of both the CUPE and UNIFOR negotiated collective bargaining agreements (CBAs) for the current year;

AND WHEREAS the UNIFOR agreement expired in February of 2020 and the CUPE agreement runs until 2023;

AND WHEREAS in the future there may be additional periods where the CBAs are not aligned;

THEREFORE BE IT RESOLVED THAT on February 1 of each year the non union group of the DSSMSSAB receive a COLA increase equal to the settled CBA and that once the outstanding CBA is ratified a reconciliation will be applied to the non union COLA based on a blended average (either up or down);

AND FURTHER BE IT RESOLVED that in the event that the outstanding CBA is not ratified prior to December 1 of that calendar year, then no reconciliation will occur for the non union group and only the applicable CBA COLA will be applied.”

CARRIED BY EVOTE MARCH 25, 2020

Resolution #20-053

Moved By: K. Lamming

Seconded By: R. Niro

- 5.3 **“WHEREAS** the COVID-19 crisis could result in capacity issues within our shelter system;

THEREFORE BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) rent, on a month to month basis, the former Steelton Seniors Centre located at 235 Wellington Street West from the City of Sault Ste. Marie at a cost of \$1 per month plus all applicable utilities and general maintenance costs in order to provide a temporary emergency shelter location.”

CARRIED BY EVOTE MARCH 25 2020

Resolution #20-054

Moved By: S. Hollingsworth

Seconded By: P. Christian

- 5.4 **“BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) enter into a Fuel Services Supply Agreement with the Corporation of the City of Sault Ste. Marie to provide ongoing access to fuel for all land ambulance vehicles owned by the DSSMSSAB.”

CARRIED BY EVOTE APRIL 2, 2020

Resolution #20-055

Moved By: K. Lamming

Seconded By: R. Niro

5.5 **WHEREAS** the DSSMSSAB provided Harvest Algoma with startup funding from its Investing in Change Fund in 2017 amounting to \$262,000;

AND WHEREAS, the recent impacts of the COVID pandemic on the local food supply for vulnerable persons resulted in further intervention and cost incurred by the DSSMSSAB;

AND WHEREAS organizations across Canada are looking to how the changes made in response to COVID can be adapted to create better outcomes;

BE IT RESOLVED THAT the DSSMSSAB request a report from the existing food banks and United Way/Harvest Algoma outlining how funding to date has been used, what the future purpose of the organization will be, and how a sustainable funding model has been reached to ensure that the partner agencies who serve the vulnerable of SSM have ample supplies of food as outlined in the United Way's original response to the RFP"

CARRIED

Resolution #20-061

Moved By: P. Christian

Seconded By: J. Gawne

5.5.1 **"BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) approve the use of DSSMSSAB funding to cover the 25% salary and wage variance between the Canada Emergency Wage Subsidy (CEWS) grant and actual costs incurred from March 15, 2020 to May 16, 2020 for applicable childcare operators to ensure that childcare operators do not enter a deficit position;

AND FURTHER that the DSSMSSAB discontinue covering the 25% salary and wage variance between the Canada Emergency Wage Subsidy grant and actual costs after May 16, 2020, and;

AND FURTHER BE IT RESOLVED THAT the DSSMSSAB write a letter to the Minister of Education expressing our concerns with the provincial memo dated May 11, 2020."

CARRIED

Resolution #20-062

Moved By: R. Niro

Seconded By: M. Bruni

5.5.2 “**WHEREAS** the Sault Ste. Marie Housing Corporation (SSMHC) requires up to \$3,000,000 to complete the construction of the new build located on 2nd Line West and to purchase the 8-plex located at 188 Gibbs Street;

AND WHEREAS on April 16th the SSMHC board approved the financing to be secured from TD Securities;

AND WHEREAS TD Securities requires loan guarantees from the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) to complete the financing;

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board guarantee a Demand Operating Facility (DOF) of up to \$3,000,000 through TD Canada Trust Bank for the Sault Ste. Marie Housing Corporation (SSMHC) to finance the new building on 2nd Line West and purchase rental property located at 188 Gibbs Street.”

CARRIED

Resolution #20-063

Moved By: D. Edgar

Seconded By: K. Lamming

5.5.3 “**WHEREAS** on April 17, 2020 the Province of Ontario communicated through an Order in Council specific actions and powers provided to District Social Services Administrations Boards (DSSAB) as a result of the COVID-19 emergency;

AND WHEREAS without limiting the generalization of section 4 of the Order, and despite any other statute, regulation, order, policy, arrangement or agreement, including a collective agreement, district social services administration boards are authorized to do the following:

1. Identify staffing priorities and develop, modify and implement redeployment plans for the board, including the following:
 - i. Redeploying staff to different workplaces operated by the board.
 - ii. Changing the assignment of work, including assigning non-

bargaining unit employees or contractors to perform bargaining unit work.

- iii. Changing the scheduling of work or shift assignments.
- iv. Deferring or cancelling vacations, absences or other leaves, regardless of whether such vacations, absences or leaves are established by statute, regulation, agreement or otherwise.
- v. Employing extra part-time or temporary staff or contractors, including for the purposes of performing bargaining unit work.
- vi. Using volunteers to perform work, including to perform bargaining unit work.
- vii. Providing appropriate training or education as needed to staff and volunteers to achieve the purposes of a redeployment plan.

- 2. Conduct any skills and experience inventories of staff to identify possible alternative roles in priority areas.
- 3. Require and collect information from staff, contractors or volunteers about their availability to provide services for the board.
- 4. Require and collect information from staff, contractors or volunteers about their likely or actual exposure to the Virus, or about any other health conditions that may affect their ability to provide services.
- 5. Suspend, for the duration of this Order, any grievance process with respect to any matter referred to in this Order;

THEREFORE BE IT RESOLVED THAT the District of Sault Ste. Marie Social Service Administration Board approve any reasonable action to be taken within the Order in Council in order to better respond, prevent, alleviate, and/or mitigate the local impact of COVID-19 on the organization, employees and community consistent with the Order in in Council mandate specific to DSSABs.”

CARRIED

Resolution #20-056

Moved By: D. Edgar

Seconded By: K. Lamming

- 5.6 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board now move into closed session for educational purposes.”

CARRIED

Entered into closed session at 5:18 PM

Resolution #20-057

Moved By: P, Christian

Seconded By: S. Hollingsworth

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

CARRIED

Returned to open session at 6:06 PM

HOUSING SERVICES

Resolution #20-058

Moved By: P. Christian

Seconded By: R. Niro

- 5.8 “**BE IT RESOLVED THAT** the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) accept the May 21, 2020 Rosedale Financing Model Report of the Director of Housing Services as information.”

CARRIED

5.8.1 **Resolution #20-060**

Moved By: S. Hollingsworth

Seconded By: D. Edgar

BE IT RESOLVED THAT the District of Sault Ste. Marie Social Services Administration Board provide the Sault Ste Marie Housing Corporation with up to 1.1 million dollars from 2019 surplus for the completion of the former Rosedale school renovation.

CARRIED

6. CORRESPONDENCE

7. OTHER BUSINESS / NEW BUSINESS

S. Hollingsworth requested staff provide case load projections for the next 6 months to two years, with emphasis on if an increase in Ontario Works will affect our social housing stock.

M. Nadeau indicated that while currently OW case loads and rental arrears are down, it maybe difficult to predict into the future as the time line for federal funding is currently unknown.

M. Nadeau indicated a report will be presented at the June meeting which will detail the year to date on all programs.

8. ADJOURNMENT

Resolution #20-059

Moved By: J. Gawne

Seconded By: P. Christian

8.1 **"BE IT RESOLVED THAT** we do now adjourn."

Meeting adjourned at 6:34 PM

NEXT REGULAR BOARD MEETING

Thursday, June 18, 2020 4:30 PM



Social Services

District of Sault Ste. Marie Social Services

Administration Board

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

Zhawenimi-Anokiitaagewin



BOARD REPORT

AUTHOR: David Petersson

DATE: June 18, 2020

RE: December 31, 2019 Audited Financial Statements

RECOMMENDATION

That the District of Sault Ste. Marie Social Services Administration Board (DSSMSSAB) approve the Audited Consolidated Financial Statements for the year ended December 31, 2019 as prepared by KPMG.

BACKGROUND INFORMATION

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

SUMMARY/OVERVIEW

The audit fieldwork commenced on March 16, 2020. Based upon the materiality set by KPMG, the audit consisted of examining a sample of transactions for the 2019 fiscal year as well as discussions with management on matters applicable to the audit year.

STRATEGIC PLAN IMPACT

The results of the audit for the year ended December 31, 2019 support each divisional program objectives and ensures alignment with the three pillars of the Strategic Plan, that being Organizational Excellence, Service Delivery, and Community Partnerships.

DATE: June 18, 2020

FINANCIAL IMPLICATIONS

There are no financial implications for the DSSMSSAB.

CONCLUSION

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

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

Respectfully submitted,



Dave Petersson
Director of Corporate Services

Approved by:



Mike Nadeau
Chief Administrative Officer

Consolidated Financial Statements of

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

Year ended December 31, 2019

DRAFT

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

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Year ended December 31, 2019

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of District of Sault Ste. Marie Social Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

Chief Administrative Officer

Director of Corporate Services



KPMG LLP
111 Elgin Street, Suite 200
Sault Ste. Marie ON P6A 6L6
Canada
Telephone (705) 949-5811
Fax (705) 949-0911

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2019 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated 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 "**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**" section of our auditors' report.

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

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



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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

May 21, 2020

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets		
Cash and cash equivalents	\$ 15,140,732	\$ 17,535,718
Accounts receivable	1,019,560	1,018,328
Receivable from City of Sault Ste. Marie	496,471	1,192,115
	16,656,763	19,746,161
Financial liabilities		
Accounts payable and accrued liabilities	4,449,057	5,313,352
Payable to Province of Ontario	3,093,444	4,982,221
Long-term debt (note 3)	505,769	969,339
Employee future benefits (note 4)	1,370,547	1,310,848
	9,418,817	12,575,760
Net financial assets	7,237,946	7,170,401
Non-financial assets		
Tangible capital assets (note 5)	12,024,245	6,477,775
Prepaid expenses	2,102,618	1,199,239
	14,126,863	7,677,014
Forgivable loans (note 2)		
Commitments (note 10)		
Subsequent event and contingencies (note 13)		
Accumulated surplus (note 6)	\$ 21,364,809	\$ 14,847,415

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

Approved by the Board:

_____ Director

_____ Director

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (note 11)	Actual 2019	Actual 2018
Revenue:			
Province of Ontario	\$ 48,438,246	\$ 45,615,191	\$ 44,177,677
Government of Canada	2,601,991	3,037,605	3,197,846
Participating municipalities	20,398,968	20,398,968	20,114,090
Other	54,500	67,403	180,606
Investment income	227,800	411,114	307,949
Rental income	3,110,300	3,148,817	3,178,134
Total revenue	74,831,805	72,679,098	71,156,302
Expenses:			
General assistance	29,363,436	26,159,299	27,496,983
Housing services	18,717,959	16,887,081	16,917,238
Administration	2,611,485	2,546,386	2,402,977
Early years services	13,446,236	11,931,882	12,821,320
Land ambulance	8,984,497	8,138,587	7,789,274
Amortization of tangible capital assets	498,469	498,469	465,980
Total expenses	73,622,082	66,161,704	67,893,772
Annual surplus	1,209,723	6,517,394	3,262,530
Accumulated surplus, beginning of year	14,847,415	14,847,415	11,584,885
Accumulated surplus, end of year	\$ 16,057,138	\$ 21,364,809	\$ 14,847,415

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (note 11)	Actual 2019	Actual 2018
Annual surplus	\$ 1,209,723	\$ 6,517,394	\$ 3,262,530
Acquisition of tangible capital assets	(363,790)	(6,044,939)	(816,258)
Amortization of tangible capital assets	498,469	498,469	465,980
	1,344,402	970,924	2,912,252
Acquisition of prepaid expense	-	(2,102,618)	(1,199,239)
Use of prepaid expenses	-	1,199,239	1,113,270
Change in net financial assets	1,344,402	67,545	2,826,283
Net financial assets, beginning of year	-	7,170,401	4,344,118
Net financial assets, end of year	\$ 1,344,402	\$ 7,237,946	\$ 7,170,401

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

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DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 6,517,394	\$ 3,262,530
Items not involving cash:		
Amortization of tangible capital assets	498,469	465,980
Change in employee future benefits	59,699	65,600
	7,075,562	3,794,110
Change in non-cash assets and liabilities:		
Accounts receivable	(1,232)	(316,051)
Receivable from City of Sault Ste. Marie	695,644	(1,314,545)
Accounts payable and accrued liabilities	(864,295)	2,568,170
Payable to Province of Ontario	(1,888,777)	2,645,723
Prepaid expenses	(903,379)	(85,969)
Net change in cash from operating activities	4,113,523	7,291,438
Capital activities:		
Cash used to acquire tangible capital assets	(6,044,939)	(816,258)
Financing activities:		
Long-term debt principal repayments	(463,570)	(921,328)
Net change in cash and cash equivalents	(2,394,986)	5,553,852
Cash and cash equivalents, beginning of year	17,535,718	11,981,866
Cash and cash equivalents, end of year	\$ 15,140,732	\$ 17,535,718

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

1. Significant accounting policies:

The consolidated financial statements of the District of Sault Ste. Marie Social Services Administration Board (the "Board") are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity and the Sault Ste. Marie Housing Corporation. Inter-organization transactions and balances between these organizations have been eliminated.

(c) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i. Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

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

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

ii. Contributions of tangible capital assets

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

1. Significant accounting policies (continued):

(d) Cash and cash equivalents:

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

(e) Reserves and reserve funds:

Certain amounts, as approved by the Board, are set aside in reserves or reserve funds for future operating and capital purposes. Transfers to and/or from the reserves and reserve funds are an adjustment to the respective fund when approved.

(f) Government subsidies:

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

(g) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets, employee future benefits and valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

(h) Employee future benefits:

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

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

1. Significant accounting policies (continued):

(i) Employee future benefits (continued):

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

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

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

2. Forgivable loans:

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

During the year, \$302,171 (2018 - \$35,434) was advanced as loans under the Program. The net payable at December 31, 2019 was \$421,246 (2018 - \$1,429,168) which represents the amounts held by the Board to either be issued as new forgivable loans under the AHP and SIF programs or returned to the funders. During the year, a total of \$679,628 (2018 - \$693,334) in loan balances was forgiven.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

3. Long-term debt:

	2019	2018
Canada Mortgage and Housing Corporation, various debentures, interest rates varying from 6.09% to 6.34%, annual payments totaling \$257,264 due dates ranging from January 2020 to December 2023, secured by real property	\$ 505,769	\$ 969,339

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

2020	\$ 225,868
2021	239,888
2022	22,875
2023	17,138
	\$ 505,769

4. Employee future benefit obligations:

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

	2019	2018
Post-employment and post-retirement benefits	\$ 960,893	\$ 952,337
Vacation pay	24,226	13,118
Non-vesting sick leave benefits	385,428	345,393
	\$ 1,370,547	\$ 1,310,848

Post employment and post retirement benefits

The Board provides non-pension benefits to employees and retirees until they reach 65 years of age. The values that follow have been estimated based upon employee data available during the actuarial review which was completed as at December 31, 2019.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

4. Employee future benefit obligations (continued):

The benefit liability continuity is as follows:

	2019	2018
Accrued benefit liability, January 1	\$ 952,337	\$ 879,151
Expense	43,557	98,641
Payments	(35,001)	(25,455)
Accrued benefit liability, December 31	\$ 960,893	\$ 952,337

Significant assumptions:

Discount rate 3.00%
Health cost increase 5.0% - 6.25%

Accrued vacation pay:

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31, 2019.

Non-vesting sick leave benefits:

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

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

5. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals and Transfers	Balance at December 31, 2019
Land	\$ 1,756,634	-	-	\$ 1,756,634
Buildings	7,026,541	158,439	-	7,184,980
Vehicles	1,677,991	137,823	(127,183)	1,688,631
Furniture and equipment	1,083,651	93,200	(224,287)	952,564
Construction-in-progress	369,247	5,655,477	-	6,024,724
Total	\$ 11,914,064	6,044,939	(351,470)	\$ 17,607,533

Accumulated Amortization	Balance at December 31, 2018	Disposals	Amortization Expense	Balance at December 31, 2019
Land	\$ -	-	-	\$ -
Buildings	3,780,663	-	206,937	3,987,600
Vehicles	926,650	(127,183)	181,470	980,937
Furniture and equipment	728,976	(224,287)	110,062	614,751
Total	\$ 5,436,289	(351,470)	498,469	\$ 5,583,288

	Net book value, December 31, 2018	Net book value, December 31, 2019
Land	\$ 1,756,634	\$ 1,756,634
Buildings	3,245,878	3,197,380
Vehicles	751,341	707,694
Furniture and equipment	354,675	337,813
Construction-in-progress	369,247	6,024,724
Total	\$ 6,477,775	\$ 12,024,245

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

5. Tangible capital assets:

Cost	Balance at December 31, 2017	Additions	Disposals and Transfers	Balance at December 31, 2018
Land	\$ 1,756,634	-	-	\$ 1,756,634
Buildings	7,026,541	-	-	7,026,541
Vehicles	1,296,144	381,847	-	1,677,991
Furniture and equipment	1,018,487	65,164	-	1,083,651
Construction-in-progress	-	369,247	-	369,247
Total	\$ 11,097,806	816,258	-	\$ 11,914,064

Accumulated Amortization	Balance at December 31, 2017	Disposals	Amortization Expense	Balance at December 31, 2018
Land	\$ -	-	-	\$ -
Buildings	3,581,647	-	199,016	3,780,663
Vehicles	754,897	-	171,753	926,650
Furniture and equipment	633,765	-	95,211	728,976
Total	\$ 4,970,309	-	465,980	\$ 5,436,289

	Net book value, December 31, 2017	Net book value, December 31, 2018
Land	\$ 1,756,634	\$ 1,756,634
Buildings	3,444,894	3,245,878
Vehicles	541,247	751,341
Furniture and equipment	384,722	354,675
Construction-in-progress	-	369,247
Total	\$ 6,127,497	\$ 6,477,775

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

6. Accumulated surplus:

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

	2019	2018
Invested in tangible capital assets	\$ 12,024,245	\$ 6,477,775
Operating fund	1,293,006	2,147,381
Unfunded long-term debt	(505,769)	(969,339)
Unfunded employee future benefits	(1,370,547)	(1,310,848)
Reserves and reserve funds (note 7)	9,923,874	8,502,446
	\$ 21,364,809	\$ 14,847,415

7. Reserves and reserve funds:

	January 1, 2019	Transfers to	Transfers from	December 31, 2019
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 1,540,071	59,645	(486,165)	\$ 1,113,551
Social housing operations	1,263,297	33,290	-	1,296,587
Early years reserve fund	1,365,475	12,737	(254,000)	1,124,212
Ambulances	252,166	247,161	(213,259)	286,068
	4,421,009	352,833	(953,424)	3,820,418
Reserve funds:				
Social housing capital reserve fund	990,069	-	-	990,069
Levy stabilization fund	3,091,368	2,180,610	(158,591)	5,113,387
2019 balances	\$ 8,502,446	2,533,443	(1,112,015)	\$ 9,923,874
2018 balances	\$ 8,022,442	1,555,840	(1,075,836)	\$ 8,502,446

8. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 110 members (2018 – 119 members) of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS during the year was \$657,686 (2018 - \$630,784) for current service. This amount is included as an expense on the consolidated statement of operations and accumulated surplus.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

9. Expenses by object:

	2019	2018
Salaries	\$ 8,964,113	\$ 8,943,637
Materials and supplies	49,378,564	50,881,999
Amortization of tangible capital assets	498,469	465,980
Purchased services	7,320,558	7,602,156
	\$ 66,161,704	\$ 67,893,772

The Board purchases administrative and other related services from the City of Sault Ste. Marie on a full cost recovery basis.

10. Commitments:

The Board has entered into lease and contractual agreements for office space and other service contracts with terms ending between December 2020 and May 2023.

The minimum annual payments under the terms of these commitments are as follows:

2020		\$ 1,143,934
2021		444,199
2022		80,262
2023		14,814

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

11. Budget figures:

The operating budgets approved by the Board for 2019 were prepared for the purpose of establishing the estimated revenues and expenses for fiscal 2019 for the District of Sault Ste. Marie Social Services Administration Board and the Sault Ste. Marie Housing Corporation separately. The budgets established do not include a budget for the amortization of tangible capital assets and include allocations of prior year surpluses.

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

Adopted consolidated budget:	
Consolidated budgeted annual surplus for the year	\$ –
Adjustments to adopted budget:	
Use of reserve funds	(302,700)
Amortization of tangible capital assets	(498,469)
Acquisition of tangible capital assets	2,010,892
<hr/>	
Budget surplus per consolidated statement of operations and accumulated surplus	<hr/> \$ 1,209,723 <hr/>

12. Comparative information:

The consolidated financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year annual surplus.

13. Subsequent event and contingencies:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the Board has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic.

- Closure of administrative buildings from March 27, 2020 to the date of the auditors' report based on public health recommendations
- Mandatory working from home requirements for those able to do so

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

14. Segmented information:

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

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

Ontario Works

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

Housing Services

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

DSSAB Administration

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

Early Years Services

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

Land Ambulance and Garden River Ambulance

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

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services. The accounting policies utilized in these segments are consistent with those followed in preparation of the financial statements as disclosed in note 1.

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

14. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Early Years Services	Land Ambulance	Garden River Land Ambulance	2019 Total
Revenues:							
Province of Ontario	\$ 24,345,543	3,657,689	-	12,949,711	3,183,496	1,478,752	\$ 45,615,191
Government of Canada	-	3,037,605	-	-	-	-	3,037,605
Participating municipalities	2,329,836	10,511,757	2,419,985	1,379,338	3,758,052	-	20,398,968
Other	878	66,525	-	-	-	-	67,403
Investment income	-	74,465	336,649	-	-	-	411,114
Rental income	-	3,148,817	-	-	-	-	3,148,817
	26,676,257	20,496,858	2,756,634	14,329,049	6,941,548	1,478,752	72,679,098
Expenses:							
Salaries and benefits	4,695,696	1,755,814	1,584,498	806,517	121,588	-	8,964,113
DSSAB operations	-	-	961,888	-	-	-	961,888
Materials and services	649,870	4,992,806	-	119,526	606,867	89,574	6,458,643
Transfers to recipients and social providers	19,173,843	10,138,461	-	11,005,839	-	-	40,318,143
Employment related costs	1,639,890	-	-	-	-	-	1,639,890
	26,159,299	16,887,081	2,546,386	11,931,882	728,455	89,574	58,342,677
Amortization of tangible capital assets	-	206,937	-	-	244,809	46,723	498,469
Purchased services:							
Salaries and benefits	-	-	-	-	5,655,075	1,295,910	6,950,985
Materials and services	-	-	-	-	331,714	37,859	369,573
	-	-	-	-	5,986,789	1,333,769	7,320,558
Total expenses	26,159,299	17,094,018	2,546,386	11,931,882	6,960,053	1,470,066	66,161,704
Annual surplus (deficit)	\$ 516,958	3,402,840	210,248	2,397,167	(18,505)	8,686	\$ 6,517,394

DISTRICT OF SAULT STE. MARIE SOCIAL SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2019

14. Segmented information (continued):

	Ontario Works	Housing Services	DSSAB Administration	Early Years Services	Land Ambulance	Garden River Land Ambulance	2018 Total
Revenues:							
Province of Ontario	\$ 25,786,847	2,136,063	142,421	11,580,349	2,985,829	1,546,168	\$ 44,177,677
Government of Canada	-	3,197,846	-	-	-	-	3,197,846
Participating municipalities	2,236,582	10,525,486	2,367,095	1,259,905	3,725,022	-	20,114,090
Other	-	180,606	-	-	-	-	180,606
Investment income	-	53,808	254,141	-	-	-	307,949
Rental income	-	3,178,134	-	-	-	-	3,178,134
	28,023,429	19,271,943	2,763,657	12,840,254	6,710,851	1,546,168	71,156,302
Expenses:							
Salaries and benefits	4,683,621	1,914,051	1,579,105	766,860	-	-	8,943,637
DSSAB operations	-	-	736,590	-	-	-	736,590
Materials and services	689,823	4,332,382	61,030	183,243	182,563	4,555	5,453,596
Transfers to recipients and social providers	20,423,180	10,670,805	-	11,871,217	-	-	42,965,202
Employment related costs	1,700,359	-	-	-	-	-	1,700,359
Transition costs	-	-	26,252	-	-	-	26,252
	27,496,983	16,917,238	2,402,977	12,821,320	182,563	4,555	59,825,636
Amortization of tangible capital assets	-	199,015	-	-	224,053	42,912	465,980
Purchased services:							
Salaries and benefits	-	-	-	-	5,593,646	1,204,612	6,798,258
Materials and services	-	-	-	-	617,873	186,025	803,898
	-	-	-	-	6,211,519	1,390,637	7,602,156
Total expenses	27,496,983	17,116,253	2,402,977	12,821,320	6,618,135	1,438,104	67,893,772
Annual surplus (deficit)	\$ 526,446	2,155,690	360,680	18,934	92,716	108,064	\$ 3,262,530



Social Services

District of Sault Ste. Marie Social Services

Administration Board

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

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BOARD REPORT

AUTHOR: David Petersson

DATE: June 18, 2020

RE: COVID-19 Spend to May 31, 2020

RECOMMENDATION

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

BACKGROUND INFORMATION

At the outset of the Coronavirus Pandemic, Corporate Services immediately put in place the ability to quickly and accurately track all costs as it relates to COVID-19. As well, due to the different funding opportunities with each of the Provincial Ministries, these costs were tracked by divisional area.

Attached is the COVID-19 report detailing the spend through the end of May 31, 2020.

SUMMARY/OVERVIEW

By divisional area, the types of expenses that have been tracked since the outset include:

1. Administrative Expenses – some of the items that comprise this line include:
 - Security at 2 office locations (Albert St. and Brock St.)
 - PPE
 - sanitizer and cleaning products
 - medical supplies
 - IT related costs to support the Work from Home initiative
 - Pandemic Pay – the \$4 wage premium plus a \$250 monthly lump sum for qualified employees; no payments have been issued to date as we wait final direction from the Province. This will be retroactively applied back to April 24 and will run to August 13 (as per the most recent Province notice) and it is anticipated we will begin issuing payments beginning mid-June
 -

2. Emergency Childcare – currently payments have been made to YMCA and Childcare Algoma as their agency remained open and qualify for the emergency support.
3. OW Emergency Benefit – beginning in March and recently extended through the end of July, these are payments made to qualifying individuals who require emergency support. This is 100% funding by the Province and processed through our normal monthly Subsidy Claim. We have received notice that there will be separate reporting to come. To date we haven't received that detail.
4. Housing – CHPI.
 - a. These costs relate to community Shelter related costs, food security, and staffing of four Tenant Support Workers stationed in the Steelton Centre.
 - b. Approved funding through the Social Services Relief Fund (SSRF) of \$420,800 provided through the Community Homeless Prevention Initiative (CHPI) for the 2020/2021 fiscal year. To date, we have received 50% of that amount.
5. Housing – Reaching Home.
 - a. These are shelter costs related to specifically to the Steelton Centre and includes renovating and running the shelter. The DSSAB was approved for \$200K, all of which has been received.
6. Paramedic Services - costs incurred are all PPE related and included in the admin line of the attached report. Projected spend has been reported to the Province, however no determination on approved funding has been received to date. Overtime associated with COVID-19 for Paramedic Services is still being calculated.

STRATEGIC PLAN IMPACT

The tracking of the financial activity as it relates to COVID-19 support each divisional program objectives and ensures alignment with the three pillars of the Strategic Plan, that being Organization Excellence, Service Deliver, and Community Partnerships.

FINANCIAL IMPLICATIONS

Funding has been made available in some divisions to cover the costs related to COVID-19 and we will continue to advocate for funding as required

RE: COVID-19 Spend to May 31, 2020

Page 3

DATE: June 18, 2020

CONCLUSION

We will continue to track all COVID-19 related costs to ensure the ability to quickly and accurately report to the Province as required.

Respectfully submitted,



Dave Petersson
Director of Corporate Services

Approved by



Mike Nadeau
Chief Administrative Officer

COVID-19
DSSAB Live

Filters

Date Filter 01/01/20..12/31/20
Run Date 31-May-20
Currency CAD

	<u>Ontario Works</u>	<u>Housing Services</u>	<u>Early Years Services</u>	<u>Paramedic - Land</u>	<u>Paramedic - Garden</u>	<u>Corporate Services</u>	<u>Total</u>
COVID - General Expenses							
Administrative Expenses	10,147.42	6,217.49	5,593.04	27,847.64	4,710.81	12,908.24	67,424.64
Pandemic Pay							-
A COVID - General Expenses	10,147.42	6,217.49	5,593.04	27,847.64	4,710.81	12,908.24	67,424.64
B COVID - Emergency Childcare			162,732.89				162,732.89
C COVID - OW Emergency Benefit **	160,350.00						160,350.00
COVID - CHPI							
Emergency Isolation Shelter		27,101.73					27,101.73
Emergency Shelter		741.52					741.52
Emergency Shelter Equipment		1,963.80					1,963.80
Emergency Shelter Food		29.94					29.94
Emergency Shelter Maintenance							-
Food Security		68,862.59					68,862.59
Shelter Operating Costs		14,497.41					14,497.41
Shelter Wage Enhancement		6,852.00					6,852.00
Homelessness Prevention		13,392.35					13,392.35
D Subtotal - COVID CHPI	-	133,441.34	-	-	-	-	133,441.34
COVID - Reaching Home							
Emergency Isolation Shelter		97,610.36					97,610.36
Emergency Shelter Equipment		7,399.73					7,399.73
Emergency Shelter Food							-
Emergency Shelter Maintenance							-
Food Security							-
Shelter Operating Costs							-
Shelter Wage Enhancement							-
E Subtotal - COVID Reaching Home	-	105,010.09	-	-	-	-	105,010.09
A+B+C+D+E COVID - Grand Total	\$ 170,497.42	\$ 244,668.92	\$ 168,325.93	\$ 27,847.64	\$ 4,710.81	\$ 12,908.24	\$ 628,958.96

** totals through the end of May 2020.



Social Services

District of Sault Ste. Marie Social Services

Administration Board

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

Zhawenimi-Anokiitaagewin



BOARD REPORT

AUTHOR: Jeff Barban

DATE: June 18, 2020

RE: Isolation / Overflow Shelter Information Update

RECOMMENDATION

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

BACKGROUND INFORMATION

The current emergency shelter system was comprised of two main shelters prior to the COVID-19 outbreak:

1. St. Vincent Place: Shelter for males (aged 16+) with a capacity of 14 emergency beds.
2. Pauline's Place Non Profit Homes: Shelter for women, family and youth with a capacity of 20 emergency beds.

With the onset of COVID-19, both shelters reduced their capacities to allow for proper social distancing. With reduced capacities in place, Vincent Place can accommodate 8 beds and Pauline's Place can accommodate 14.

To compensate for the reduction in available emergency beds, the Community Programs Manager and the Housing and Homelessness Supervisor coordinated and supported the DSSMSSAB's new overflow and isolation locations. A rotational on-call schedule is in place to provide 24/7 supports to the overflow location during the pandemic period.

SUMMARY/OVERVIEW

The following information is an overview of the implementation the Temporary Isolation Location and Overflow Shelter.

Temporary Isolation Location (Satellite Motel)

In April 2020, the DSSMSSAB secured 14 motel rooms at the Satellite Motel. These rooms are used to allow individuals experiencing homelessness the ability to self-isolate if they experiencing any symptoms related to COVID-19 or are awaiting COVID-19 test results.

All individuals self-isolating at the Satellite Motel are provided with meals and daily needs so there is no need to leave the site until isolation period is up.

To date, 8 individuals have self-isolated at this location and have all tested negative for COVID-19.

Steelton Centre – Overflow Shelter

The Steelton Centre Overflow Shelter is open and operating during the pandemic seven days a week from 6:00 pm to 9:00 am. Staff are scheduled at this location in two shifts.

To date we have had 10 men enter the Overflow shelter on different dates with no issue.

To staff these locations, the DSSMSSAB worked with service providers to hire four temporary Tenant Support Workers. These positions are funded from the COVID-19 relief fund. Service provider staff working out of both locations were given a temporary wage enhancement in order to maintain appropriate staffing levels and as a token of appreciation for the challenging frontline work they are performing.

STRATEGIC PLAN IMPACT

The emergency shelter measures introduced fall within the pillar of Organizational Excellence. Staff provided innovation to fearlessly identify and embrace new ideas and solutions to work.

FINANCIAL IMPLICATIONS

Funding for the overflow location and isolation site were sourced from COVID-19 relief funds / Provincial community homelessness prevention initiative (CHPI). Housing Services has also applied for additional federal Reaching Home funds to be used to cover expenses related to continued operations of the isolation and overflow locations.

RE: Isolation / Overflow Shelter Information Update

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CONCLUSION

It is uncertain of how long the overflow shelter will have to remain in operation. Housing Services is monitoring the situation day-by-day and continues to adhere to guidelines released by Algoma Public Health and the Province.

Respectfully submitted,



Jeff Barban
Director Housing Services

Approved by:



Mike Nadeau
Chief Administrative Officer



Social Services

District of Sault Ste. Marie Social Services

Administration Board

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

Zhawenimi-Anokiitaagewin



BOARD REPORT

AUTHOR: Alison Kohler

DATE: June 18, 2020

RE: Caseload Projections

RECOMMENDATION

To accept this report as information pertaining to Ontario Works caseload projections.

BACKGROUND INFORMATION

On an annual basis, the Ministry of Children, Community and Social Services requires service delivery managers to project the next years caseload size and incorporate this figure in the annual budget request. Mandatory benefits are 100% provincially funded.

SUMMARY/OVERVIEW

Caseload projections are completed annually and submitted to the Ministry of Children, Community and Social Services in the Service Budget/Addendum.

The province provides 100% funding for basic needs and shelter and for other mandatory items that may be required. Any differential in the projection of caseload is offset by the province on a quarterly basis after receiving our monthly subsidy claims.

Many variables are taken into consideration in caseload projection. These include:

- Historical caseload data provided by the province
- Historical local data
- Labour market projections
- Impacts of policy and programs implemented and pending
- Pending changes in other federal and provincial financial support programs that may impact income
- Caseload trends regarding application for the Ontario Disability Support Program
- Community programs geared specifically to community health
- Overall skill level of the caseload. (current educational level, job-readiness)
- Child care subsidy availability impacts

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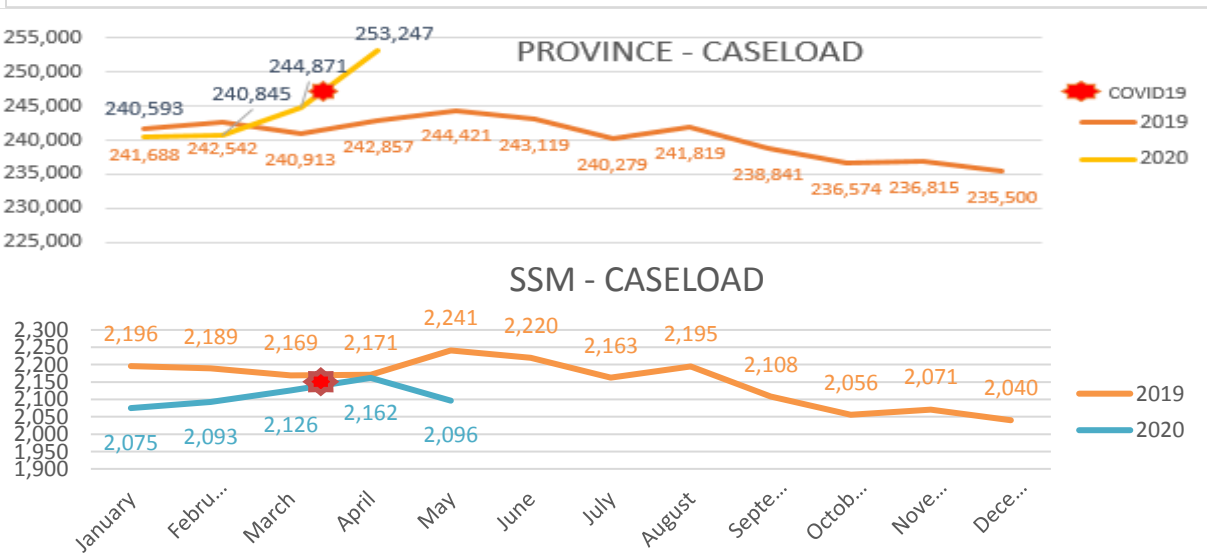
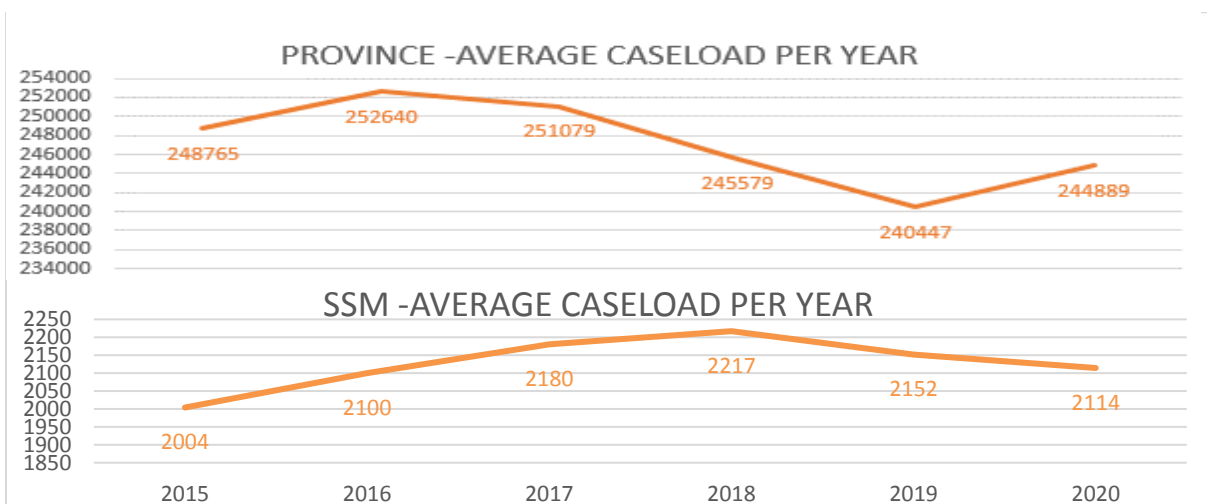
- Waiting list for geared to income housing, availability of affordable housing in the area.

While these variables are considered yearly, mitigating circumstances may appear unexpectedly. The current situation of the pandemic is an example.

A stable caseload was projected for 2020 with no significant increase or decrease. This was as a result of a relatively stable local economy, and no announcement of increases in client benefits or increase/decrease in applied exemptions for earnings. In addition, the employment strategy consisted of an equal focus on direct employment referrals and a structured attempt to create training opportunities designed to meet gaps as identified in the local labour market data. Direct employment agency/position referrals running parallel to training programs provides a pool of job ready individuals on a consistent basis.

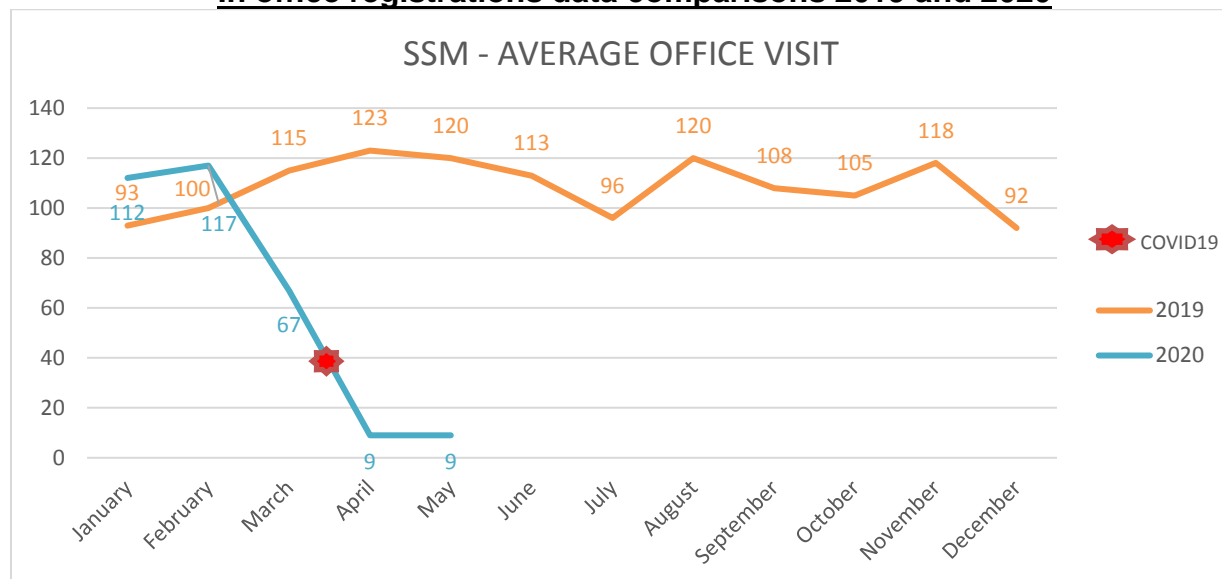
The historical average caseload size provincially and locally for the years 2015-2020 can be found below in addition to the historical actual caseload each month for 2020.

Caseload data comparison over the last 5 years (2015-2020)



The onset of Covid-19 brought forth circumstances that were unprecedented. Service delivery was adjusted from face to face employment planning to remote social assistance issuance utilizing technology. Majority of the Ontario Works staff are currently working from home. The province lifted verification requirements for applications and shifted to a risk based model for benefit issuance. Mandatory participation activities are temporarily on hold and employment programming ceased. The Ontario Works staff who remained in the office now inform individuals about the coronavirus and social distancing protocols for the safety of staff, themselves and the community. Below shows the data comparisons of office visits in 2019 and 2020. The red star illustrates the beginning of the Provincial emergency order. Our pre-covid service delivery focused on in office appointments and helping with emergencies on a drop in basis. This is now conducted over the phone or in some cases, where a client does not have a telephone, the client may come into the office for emergencies or to request the use of a telephone.

In office registrations data comparisons 2019 and 2020



In March, the Premier of Ontario declared a state of emergency and in doing so ordered all non-essential businesses to close. The local economy complied with the orders. As a result, there were wide spread lay-offs and business closures. We adjusted our projection to assume a large increase in applications.

In March, the Federal government outlined the Canada Emergency Response Benefit (CERB), which includes, for those who meet certain criteria, financial support of \$2000 for a period of 16 weeks. This funding can be applied for between March and October. As individuals responded to the benefit, Ontario Works began to experience a drop in applications. In some cases the CERB payment resulted in the termination of some cases but in some circumstances files were maintained to continue the health benefit.

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The province made significant policy changes as to social assistance. The first were the removal of income reporting in office, and the elimination of the suspension of benefits for not doing so. An additional change was the creation of the Covid-19 emergency benefit to help individuals obtain cleaning supplies and is available by request on a monthly basis.

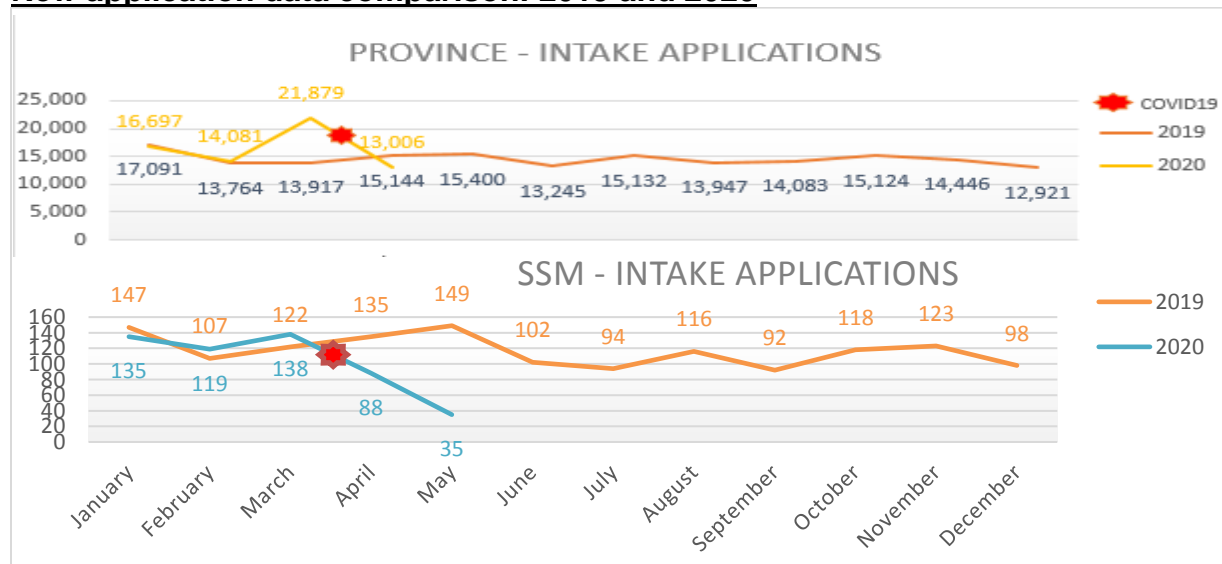
In April, the Federal government announced the financial aid program for students. The Canada Emergency Student Benefit (CESB) is to assist post-secondary students who are without jobs and who do not qualify for the CERB.

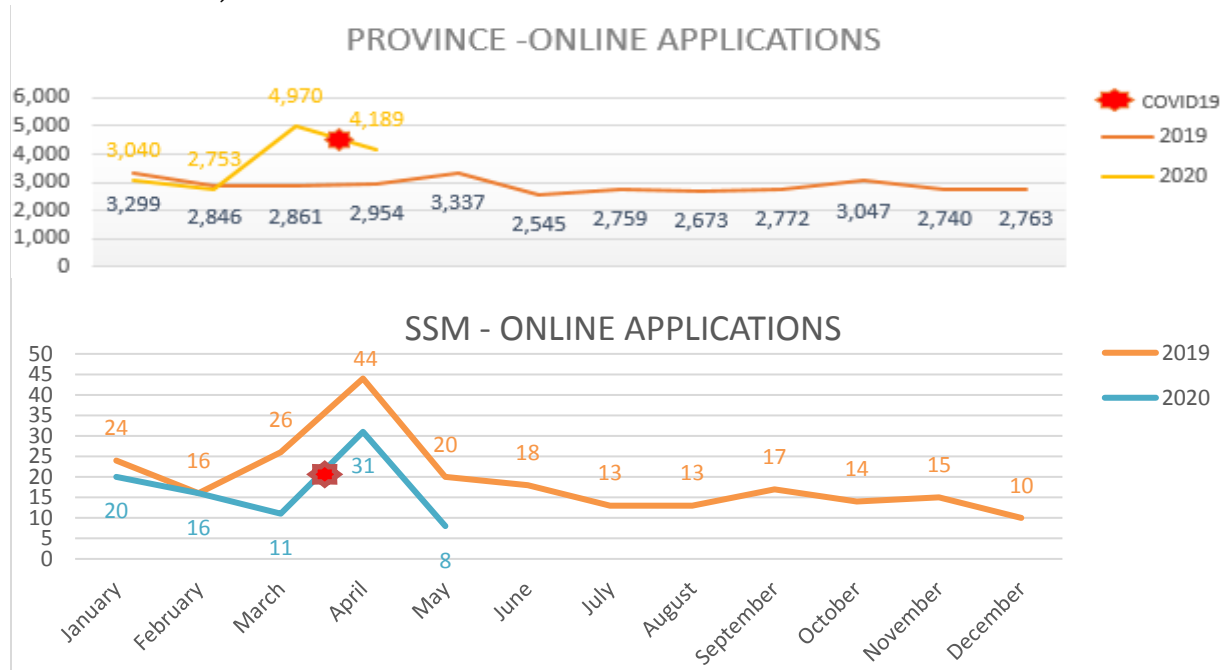
Historically, we encounter an increase in applications from Post-secondary students in the month of May. The CESB payment resulted in fewer new post-secondary student applications this year. However, post-secondary students did apply for the emergency assistance benefit, which resulted in an increase in emergency applications. Emergency Assistance benefits were extended by the province during this health crisis for a period of up to 48 days rather than the legislated 16 day period.

Below illustrates new applications that were taken province wide and provides a comparison between 2019 and 2020. The graph illustrating SSM intake application comparisons are very similar to the province. New applications increased in March with a decrease in April as the Federal financial aid programs became available.

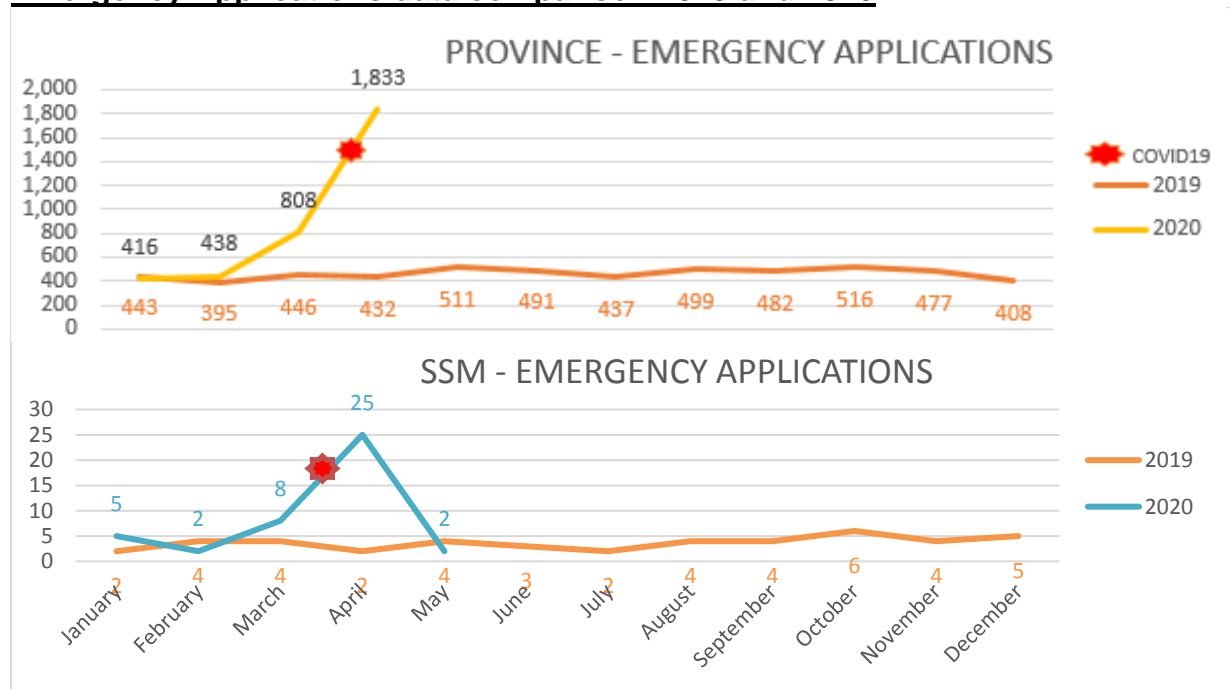
In late March, the Ministry created enhancements to their online application process. These enhancements allowed individuals to apply without coming into the office or using a telephone, thus meeting social distancing requirements. This process had the desired effect as it reduced our in office traffic and provided a seamless process. Both provincially and locally these modifications increased our online applications in April.

New application data comparison: 2019 and 2020





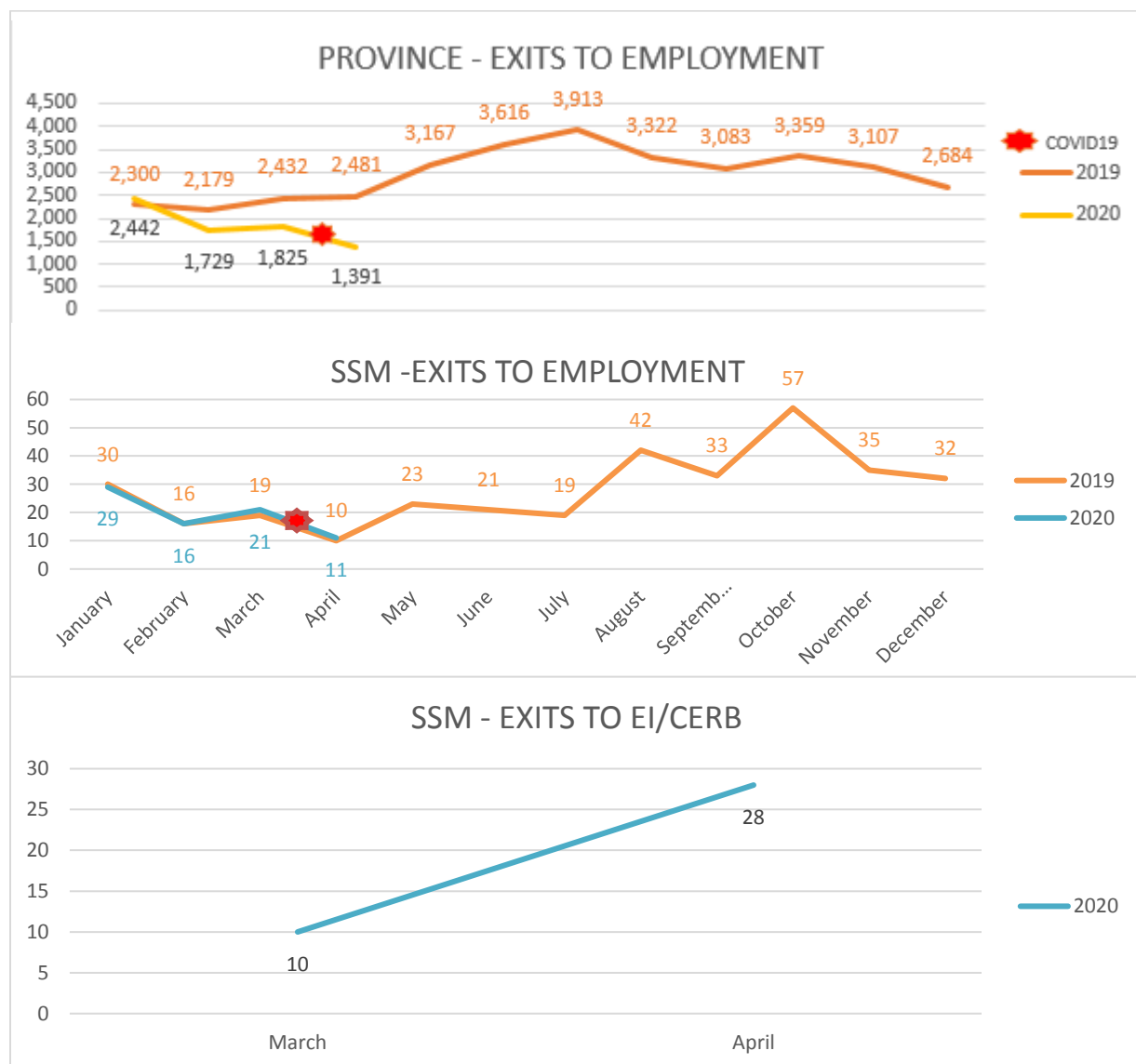
Emergency Applications data comparison 2019 and 2020



Exits to Employment data comparison 2019 and 2020

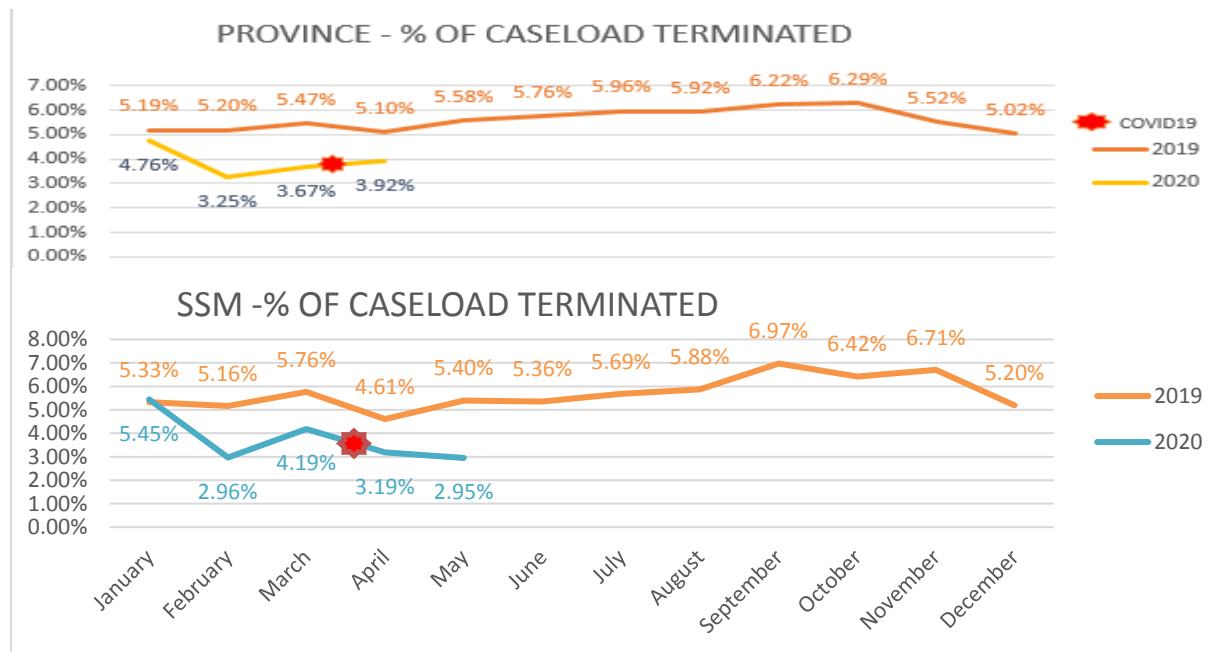
Data pertaining to exits to employment are currently available to the end of April. With the pandemic conditions, and the provincial orders that remain in place, we are expecting that May and June’s results will show a significant decrease in exits to employment. When the economy re-opens, many employers have indicated that they will be initially bringing back laid off workers before considering new employees. A few of our employment programs continued during the initial onset of the virus by providing training virtually (PSW program). Other programs were placed on hold pending modifications to meet social distancing measures. These circumstances will have a negative effect on employment targets and outcomes.

An update will be provided in July.



Percentage of Caseload Terminated data comparison 2019 and 2020

The percentage of terminations illustrated below indicates 2.9% of the caseload exited the system in the month of May. Reasons for the exits include employment attainment, CERB and CESB payments in addition to regular EI benefits. Historically, the summer season provides an increase in seasonal employment and therefore more terminations from social assistance. However, this year with the combination of the pandemic and the Provincial closure orders, the traditional pattern is highly unlikely. As a result we are not expecting the customary number of file closures.



Projections 2020 – 2021

The impact of Covid-19 in terms of the economy, health and social distancing measures along with provincial orders, have undisputedly made projections difficult. The Algoma Workforce Committee in surveying local employers has indicated that the damage from the pandemic has either been moderate (37%) or high (44%). Over 40% of the respondents stated that they have had to reduce hours or alternatively, close their businesses. The respondents indicated significant layoffs of almost 50% of full time positions and 40% part time staff. AWIC’s final report will be made available sometime after the second quarter. The most recent survey was completed in April 2020.

The possibility of a second wave in the early fall and winter may impact the economy further.

The Federal government, to date, has indicated that the CERB payments will be issued for a period of four months. Those that were eligible for the benefit and in receipt of social assistance applied immediately. This will impact social assistance applications/emergency assistance applications and caseload in the month of August as

CERB payments are scheduled to cease. CESB payments are to continue until the end of August and the post-secondary caseload may be exiting to studies in September and will be expected to apply for OSAP. The number of students who may or may not return to post-secondary studies is unknown at this time.

Social Assistance caseload projections have historically utilized economic and caseload trends. The Covid-19 pandemic and the uncertainty of its path makes projections very difficult. Through re-assignment, the Ontario Works office has the capacity to handle over 500 new applications a month and can compensate for larger caseload sizes if required.

STRATEGIC PLAN IMPACT

Service delivery has been realigned to follow social distancing measures. We continue to reach out to individuals to ensure their needs are met via alternative methods. We continue to inform individuals of the various new benefits and we continue to provide referrals for housing, food security and health barriers.

FINANCIAL IMPLICATIONS

There are no financial implications as this time.

CONCLUSION

Caseload projections are completed on a yearly basis utilizing historical data collected from previous years. As stated in this report, the pandemic has resulted in the creation of alternative provincial and federal financial programs that have had an effect on social assistance numbers, and the effect of the pandemic in general is unprecedented. Therefore, projections for the rest of the year into 2021 will be based on the success of new approaches that take into account social distancing measures and how the economy bounces back. The historical resources and patterns have been fundamentally altered and are therefore no longer predictive for at least the next 12 months.

Respectfully submitted,

Approved by:



Alison Kohler
Director Income and Employment Supports

Mike Nadeau
Chief Administrative Officer