



	REPORT No.: 2021-29
MEETING DATE: JULY 15, 2021	DATE PREPARED: JULY 5, 2021
SUBJECT: 2021 SECOND QUARTER FINANCIAL REPORT	

RECOMMENDATION

For information only.

REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2021 Second Quarter Financial Report, and projection to year-end.

BACKGROUND

In accordance with Budget Policy No. CS-02:83, a Financial Report is prepared and reported to the Board quarterly to provide a comparison of year-to-date and forecast revenues and expenditures to the approved Budget and includes an explanation of significant variances to the approved Budget, by program area. The year-to-date and forecast information is provided on the same basis that Federal/Provincial funding is provided, where certain accruals for potential future employee entitlements are not considered, and are only funded when paid, and purchases of capital assets are reported as expenditures in the year purchased.

Historically, the content of the Quarterly Financial Report has been limited to the operating budget. Administration has developed an addition to the report presenting the financial status and commentary on the annual capital budget. Going forward, this report will be presented to the Board after the second, third, and fourth quarter.

COMMENTS

FINANCIAL STATUS – OPERATING

Overall, total operating expenses on TBDSSAB-delivered programs, for the period ended June 30, 2021, were \$1,139,400 (2.3%) less than the year-to-date Budget, with a net surplus of \$1,138,100 recorded.

The program levy operating surplus projected to year-end is \$735,900, or 3.2% of the 2021 Levy. A summary of net forecast cost variances, by program, is presented below:

Table 1:

2021 Forecast Program Levy Operating Surplus/(Deficit)	
Ontario Works	\$ 280,000
Child Care and Early Years	\$ -
Housing Programs	\$ 563,300
Direct-Owned Community Housing Building Operations	\$ (107,400)
Forecast Program Levy Operating Surplus	\$ 735,900

This projected surplus at the end of the second quarter is due in part to:

- Ontario Works:** There is a favourable variance (\$280,000) in Ontario Works Program Delivery Funding (OW PDF). With the social distancing restrictions due to the pandemic, TBDSSAB has been unable to run its full schedule of employment programming. Employment assistance issuances to, or on behalf of, participants have also been lower than budget.
- Housing Programs:** There is a favourable variance (\$563,300) in Housing Programs. This includes prior year settlements of accountable subsidy advances with Housing Providers that have been completed (\$129,800), as well as the various rent supplement programs (\$238,900) and portable housing benefit (\$43,300). With the uncertainty caused by the pandemic, individuals and families have been opting to remain in their current housing rather than move, and with the increased cost of building materials, it has been difficult to convince new landlords to ready new units and participate in the programs. Also, administrative recovery (\$163,400) tied to the funding through the Social Services Relief Fund (SSRF) programs, and Mental Health and Addiction funding not known when the 2021 Budget was developed.
- Direct-Owned Community Housing Building Operations:** There is an unfavourable variance (\$107,400) in direct-owned community housing building operations. The province has implemented a rent-freeze for 2021 which was considered in the 2021 Budget; however, rent-geared-to-income (RGI) rents have been lower than budget to date.

Highlights for the second quarter and full-year forecast to year-end, as well as detailed variance explanations, are provided in Attachment #1 - 2021 Second Quarter Financial Report – Operating.

FINANCIAL STATUS – CAPITAL

At the end of 2020, the Chief Administrative Officer approved the carryforward of 20 capital projects totaling \$594,962. Total capital expenditures and commitments on these carryforward projects, for the period ended June 30, 2021, were \$284,899. Covid-19 restrictions have caused further delays on several carryforward projects.

The Board-approved capital budget for 2021 was \$3,845,000 representing 99 projects. Total capital expenditures and commitments on the projects, for the period ended June 30, 2021, were \$1,190,698.

Highlights for the second quarter capital expenditures and project status updates are provided in Attachment #2 – 2021 Second Quarter Financial Report – Capital.

FINANCIAL LEGISLATIVE COMPLIANCE

TBDSSAB is required to file, and remit payment for, certain Federal, Provincial, and other payroll remittances and contributions, including Canada Pension Plan, Employment Insurance, Employee Income Tax, Employer Health Tax, Workplace Safety and Insurance Board, Harmonized Sales Tax, and the Ontario Municipal Employee Retirement Savings Plan.

Attachment #3 - Fiduciary Responsibility Checklist, certified by the Director, Corporate Services Division, and the Chief Administrative Officer, indicates that all filings and remittances were made in accordance with the established requirements and timelines, and that TBDSSAB is compliant with all applicable labour laws.

TBDSSAB is also required to file, and submit, certain financial and program reports to the Province, in accordance with its various funding agreements. All reports were filed in accordance with the established requirements and timelines.

FINANCIAL IMPLICATIONS

There are no direct financial implications associated with this Report.



CONCLUSION

It is concluded that the 2021 Second Quarter Financial Report – Operating indicates a year-to-date net surplus of \$1,138,100, with a forecast program levy operating surplus for the year of \$735,900, or 3.2% of the 2021 Levy.

It is further concluded that the 2021 Second Quarter Financial Report – Capital indicates total expenditures and commitments of \$284,899 on 2020 carryforward projects and \$1,190,698 on 2021 capital projects. All planned projects are scheduled to be substantially complete by the end of 2021.

REFERENCE MATERIALS ATTACHED

- Attachment #1 [2021 Second Quarter Financial Report – Operating](#)
- Attachment #2 [2021 Second Quarter Financial Report – Capital](#)
- Attachment #3 [Fiduciary Responsibility Checklist](#)

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**THE DISTRICT OF THUNDER BAY
SOCIAL SERVICES ADMINISTRATION BOARD**

**2021 SECOND QUARTER
FINANCIAL REPORT**

Operating Budget



INTRODUCTION

A financial report is prepared and reported to The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) quarterly to provide a comparison of year-to-date and forecast revenues and expenses to the Board-approved budget and includes an explanation of significant variances to the approved budget, by program area.

This Report is provided on the same basis that Provincial funding is provided, and matches the annual budget format, where certain accruals for potential future employee entitlements are not considered and are only funded when paid, and purchases of capital assets are reported as expenditures in the year purchased. This Report will identify any anticipated program levy operating surplus, or deficit, for the year.

EXECUTIVE SUMMARY

Reflecting results for the 6-month period ending June 30, 2021, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2021 approved Operating Budget.

Overall, from an operating levy perspective, Administration is forecasting it to be under budget by \$735,900 for the 2021 year. Table 1 provides a breakdown of the forecast year-end variances, by program.

Table 1:

2021 Forecast Program Levy Operating Surplus/(Deficit)	
Ontario Works	\$ 280,000
Child Care and Early Years	\$ -
Housing Programs	\$ 563,300
Direct-Owned Community Housing Building Operations	\$(107,400)
Forecast Program Levy Operating Surplus	\$ 735,900



Table 2 shows the 2021 Operating Budget revenue and expenditures, second quarter variances, and year-end projections.

Table 2:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	11,345.9	11,345.9	-	0.0%	22,691.8	22,691.8	-	0.0%
Federal grants	5,441.3	5,427.0	(14.3)	-0.3%	10,882.6	11,586.7	704.1	6.5%
Provincial grants	28,316.0	28,211.7	(104.3)	-0.4%	56,632.0	59,214.2	2,582.2	4.6%
Rents	5,463.0	5,345.8	(117.1)	-2.1%	10,925.9	10,784.6	(141.3)	-1.3%
Other revenue	208.9	482.3	273.4	130.9%	417.7	681.9	264.2	63.3%
Interest on unrestricted funds	50.0	57.2	7.2	14.5%	100.0	100.0	-	0.0%
Interest on restricted funds	232.8	221.0	(11.8)	-5.1%	465.6	465.6	-	0.0%
From (to) reserve funds	(1,416.8)	(1,451.3)	(34.5)	2.4%	(2,833.5)	(2,781.3)	52.2	-1.8%
Total Financing	49,641.1	49,639.7	(1.4)	0.0%	99,282.1	102,743.5	3,461.4	3.5%
Expenses								
Personnel services	7,129.0	6,915.8	213.2	3.0%	14,257.9	14,131.7	126.2	0.9%
Interest on long-term debt	174.2	174.6	(0.4)	-0.3%	348.4	346.0	2.4	0.7%
Materials	8,829.0	7,478.9	1,350.1	15.3%	17,657.9	17,425.9	232.0	1.3%
Contract services	108.8	51.9	56.9	52.3%	217.6	395.7	(178.1)	-81.8%
Rents and financial expenses	101.4	59.9	41.5	41.0%	202.8	211.4	(8.6)	-4.2%
External transfers	31,949.8	32,441.2	(491.4)	-1.5%	63,899.6	66,797.2	(2,897.6)	-4.5%
Loan principal repayment	1,349.0	1,379.4	(30.5)	-2.3%	2,697.9	2,699.7	(1.8)	-0.1%
Total Expenses	49,641.1	48,501.6	1,139.4	2.3%	99,282.1	102,007.6	(2,725.5)	-2.7%
Excess (Deficiency) of Revenues over Expenses	-	1,138.1	1,138.1	n/a	-	735.9	735.9	n/a

2021 SECOND QUARTER OPERATING BUDGET RESULTS

The Second Quarter Report provides an indication of TBDSSAB's financial status as at June 30, 2021, and a projection for the year, and identifies any significant variances from the 2021 Operating Budget. Overall, in Q2, TBDSSAB recorded a net surplus of \$1,138,100, and a surplus of \$735,900, or 3.2% of the 2021 Levy, is projected to year-end.

A. Board and Office of the Chief Administrative Officer

This section includes expenses associated with the Board, and Office of the Chief Administrative Officer (CAO), including Human Resources.

Table 3:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	150.2	129.9	(20.3)	-13.5%	300.3	287.6	(12.7)	-4.2%
Ontario Works	342.6	300.7	(41.9)	-12.2%	685.2	659.1	(26.1)	-3.8%
Child care and early years programs	91.3	79.4	(11.9)	-13.0%	182.5	174.0	(8.5)	-4.7%
Housing programs	101.9	91.9	(10.0)	-9.8%	203.7	196.7	(7.0)	-3.4%
Total Allocation	685.9	601.9	(84.0)	-12.2%	1,371.7	1,317.4	(54.3)	-4.0%
Expenses								
Personnel services	527.0	509.1	17.9	3.4%	1,054.0	1,045.3	8.7	0.8%
Materials	115.2	72.5	42.7	37.1%	230.4	218.4	12.0	5.2%
Contract services	43.7	20.3	23.3	53.5%	87.3	53.7	33.6	38.5%
Total Expenses	685.9	601.9	84.0	12.2%	1,371.7	1,317.4	54.3	4.0%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 3, above, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the Board and Office of the CAO.

Expenses related to the Board and Office of the CAO are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q3 and the full-year forecast include:

Contract Services	Forecast \$33,600 (38.5%) favourable
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Contract Services expenses were under budget in Q2 and are forecast to be under budget by \$33,600 at year-end, as consulting and legal costs for Human Resources have been lower than expected.



B. Corporate Services

Corporate Services includes costs associated with Purchasing, Finance, Information Services, and Infrastructure and Asset Management.

Table 4:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	1,727.7	1,701.0	(26.7)	-1.5%	3,455.4	3,446.4	(9.0)	-0.3%
Ontario Works	1,058.4	1,024.5	(33.9)	-3.2%	2,116.8	2,075.5	(41.3)	-2.0%
Child care and early years programs	69.8	68.7	(1.1)	-1.5%	139.5	138.3	(1.2)	-0.9%
Housing programs	97.3	95.7	(1.6)	-1.6%	194.5	192.9	(1.6)	-0.8%
Total Allocation	2,953.1	2,889.8	(63.3)	-2.1%	5,906.2	5,853.1	(53.1)	-0.9%
Financing								
Levy to municipalities and TWOMO	(50.0)	(50.0)	-	0.0%	(100.0)	(100.0)	-	0.0%
Interest on unrestricted funds	50.0	57.2	7.2	14.5%	100.0	100.0	-	0.0%
Interest on restricted funds	232.8	221.0	(11.8)	-5.1%	465.6	465.6	-	0.0%
Other revenue	9.0	9.0	0.1	0.6%	17.9	18.1	0.2	1.1%
From (to) reserve funds	(215.3)	(221.0)	(5.7)	2.7%	(430.6)	(430.6)	-	0.0%
Total Financing	26.5	16.2	(10.2)	-38.6%	52.9	53.1	0.2	0.4%
Expenses								
Personnel services	2,368.5	2,303.7	64.8	2.7%	4,737.0	4,691.4	45.6	1.0%
Materials	640.5	632.1	8.4	1.3%	1,281.0	1,264.2	16.8	1.3%
Contract services	42.7	23.4	19.2	45.1%	85.3	90.0	(4.7)	-5.5%
Rents and financial expenses	8.3	4.7	3.6	43.0%	16.6	16.6	-	0.0%
Total Expenses	3,060.0	2,963.9	96.0	3.1%	6,119.9	6,062.2	57.7	0.9%
Recoveries								
From housing programs	25.6	9.2	16.3	63.8%	51.1	46.1	5.0	9.8%
From homelessness programs	4.9	5.9	(1.0)	-21.1%	9.8	10.0	(0.2)	-2.0%
From EarlyON	17.0	17.0	-	0.0%	33.9	33.9	-	0.0%
From HQ building operations	33.0	33.0	-	0.0%	66.0	66.0	-	0.0%
Total Expenses Less Recoveries	2,979.6	2,898.8	80.8	2.7%	5,959.1	5,906.2	52.9	0.9%
Excess (Deficiency) of Revenues over Expenses	-	7.2	7.2	n/a	-	-	-	n/a

Table 4, above, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for Corporate Services.

Expenses related to Corporate Services are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q2 and the full-year forecast include:



Personnel Services	Forecast \$45,600 (1.0%) favourable
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Personnel Services expenses were lower than budget in Q2 and are forecast to be under budget by \$45,600 at year-end due to temporarily vacant positions throughout the year.

C. Office Headquarters Building Operations

Table 5, below, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the Office Headquarters Building Operations. Overall, expenses were under budget in Q2 but are forecast to be materially on budget at year-end.

Table 5:

Description	Year-To-Date				Year 2021			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	75.9	75.9	-	0.0%	151.8	151.8	-	0.0%
Ontario Works	469.4	469.4	-	0.0%	938.7	938.7	-	0.0%
Child care and early years programs	41.4	41.4	-	0.0%	82.8	82.8	-	0.0%
Housing programs	103.6	103.6	-	0.0%	207.1	207.1	-	0.0%
Total Allocation	690.2	690.2	-	0.0%	1,380.4	1,380.4	-	0.0%
Financing								
Other revenue	1.8	1.9	0.2	10.6%	3.5	3.5	-	0.0%
From (to) reserve funds	(97.6)	(97.6)	-	0.0%	(195.2)	(195.2)	-	0.0%
Imputed rent adjustment	(92.5)	(175.8)	(83.3)	90.1%	(184.9)	(184.9)	-	0.0%
Total Financing	(188.3)	(271.4)	(83.1)	44.1%	(376.6)	(376.6)	-	0.0%
Expenses								
Interest on long-term debt	53.7	50.8	2.8	5.3%	107.3	107.3	-	0.0%
Materials	271.3	192.0	79.3	29.2%	542.5	542.5	-	0.0%
Loan principal repayment	144.0	143.0	1.0	0.7%	288.0	288.0	-	0.0%
Internal administrative expense	33.0	33.0	-	0.0%	66.0	66.0	-	0.0%
Total Expenses	501.9	418.8	83.1	16.6%	1,003.8	1,003.8	-	0.0%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to Office Headquarters Building Operations are allocated to programs as an Imputed Rent, based on a predetermined calculation approved through the annual Operating Budget.



D. Integrated Social Services Program Support

Integrated Social Services (ISS) Program Support includes costs associated with integrated program eligibility, policy and data research, and the shared intake and reception area located at TBDSSAB headquarters.

Table 6, below, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for ISS Program Support.

Table 6:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	75.6	66.5	(9.2)	-12.1%	151.2	148.8	(2.4)	-1.6%
Ontario Works	449.8	357.9	(91.9)	-20.4%	899.5	838.7	(60.8)	-6.8%
Child care and early years programs	203.5	188.2	(15.3)	-7.5%	407.0	403.6	(3.4)	-0.8%
Housing programs	177.6	159.2	(18.4)	-10.4%	355.2	331.5	(23.7)	-6.7%
Total Allocation	906.5	771.7	(134.7)	-14.9%	1,812.9	1,722.6	(90.3)	-5.0%
Financing								
Other revenue	26.9	32.8	5.9	22.1%	53.7	53.7	-	0.0%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Total Financing	26.9	32.8	5.9	22.1%	53.7	53.7	-	0.0%
Expenses								
Personnel services	1,133.1	1,031.6	101.5	9.0%	2,266.2	2,186.1	80.1	3.5%
Materials	32.6	8.9	23.6	72.7%	65.1	63.9	1.2	1.8%
Contract services	5.0	-	5.0	100.0%	10.0	10.0	-	0.0%
Total Expenses	1,170.7	1,040.5	130.2	11.1%	2,341.3	2,260.0	81.3	3.5%
Recoveries								
From housing programs	22.9	5.5	17.4	75.9%	45.8	46.1	(0.3)	-0.7%
From homelessness programs	147.9	163.9	(16.0)	-10.8%	295.8	304.5	(8.7)	-2.9%
From EarlyON	66.6	66.6	-	0.0%	133.1	133.1	-	0.0%
Total Expenses Less Recoveries	933.3	804.5	128.8	13.8%	1,866.6	1,776.3	90.3	4.8%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to ISS Program Support are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q2 and the full-year forecast include:

Personnel Services Forecast **\$80,100 (3.5%) favourable**

Personnel Services costs were less than budget in Q2 and are forecast to be under budget by \$80,100 at year-end, due to temporarily vacant positions. All positions are now filled or are in the recruitment process.

E. Social Assistance

Through the Ontario Works (OW) program, TBDSSAB provides short-term social assistance to, or on behalf of, eligible individuals and families in the form of financial and employment benefits to assist recipients to reach financial independence through employment.

The following significant events have impacted, or will impact, the financial performance within the OW program:

- COVID-19 Pandemic – The full social and economic impact of the COVID-19 Pandemic and the resulting social distancing and other measures imposed by all levels of government are not fully known. TBDSSAB experienced a decline in its OW caseload during 2020 and continuing into 2021, likely due to OW recipients leaving, or not applying for, social assistance to participate in the federal pandemic related income programs. It is anticipated that the OW caseload will increase to historical levels towards the fourth quarter.

Table 7, below, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the OW program. Overall, OW program expenses were lower than budget in Q2, and are forecast to be lower than budget by \$3,262,500 year-end resulting in a levy surplus of \$280,000.

Table 7:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	1,855.0	1,855.0	-	0.0%	3,710.0	3,710.0	-	0.0%
Provincial grants	16,460.8	14,392.1	(2,068.7)	-12.6%	32,921.6	29,939.1	(2,982.5)	-9.1%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	24.7	-	(24.7)	-100.0%	49.3	49.3	-	0.0%
Imputed rent adjustment	62.9	119.5	56.7	90.2%	125.7	125.7	-	0.0%
Total Financing	18,403.3	16,366.6	(2,036.7)	-11.1%	36,806.6	33,824.1	(2,982.5)	-8.1%
Expenses								
Personnel services	1,955.4	1,944.4	11.0	0.6%	3,910.8	3,903.8	7.0	0.2%
Materials	369.1	198.7	170.4	46.2%	738.1	501.5	236.6	32.1%
Contract services	5.0	0.3	4.7	94.8%	10.0	10.0	-	0.0%
Rents and financial expenses	59.1	51.8	7.3	12.3%	118.2	126.8	(8.6)	-7.3%
External transfers	13,691.6	11,708.7	1,982.9	14.5%	27,383.1	24,492.0	2,891.1	10.6%
Internal administration allocation	1,912.3	1,744.6	167.7	8.8%	3,824.5	3,696.3	128.2	3.4%
Imputed rent recovery	469.4	469.4	-	0.0%	938.7	938.7	-	0.0%
Total Expenses	18,461.7	16,117.8	2,343.9	12.7%	36,923.4	33,669.1	3,254.3	8.8%
Recoveries								
From homelessness programs	58.4	73.5	15.1	25.9%	116.8	125.0	8.2	7.0%
Total Expenses Less Recoveries	18,403.3	16,044.2	2,359.1	12.8%	36,806.6	33,544.1	3,262.5	8.9%
Excess (Deficiency) of Revenues over Expenses	-	322.3	322.3	n/a	-	280.0	280.0	n/a



Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q2 and the full-year forecast include:

Materials	Forecast \$236,600 (32.1%) favourable
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Materials expenses were under budget in Q2 and are forecast to be lower than budget by \$236,600 at year-end. The 2021 budget includes costs related to the delivery of employment programs and services through agreements with external agencies. TBDSSAB has had to defer most of these programs until the Fall due to social distancing measures in response to the Covid-19 pandemic.

External Transfers	Forecast \$2,891,100 (10.6%) favourable
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The full impact of the COVID-19 Pandemic on external transfers, payments to eligible individuals, and families, is still uncertain. The lower caseload experienced in 2020 has continued into 2021. Administration anticipates the caseload will remain at this level until Q4, then return to historical levels. This would result in a favourable variance of \$2.75M in financial assistance to recipients. OW financial assistance benefits are 100% Provincially funded so there is no financial impact on the levy.

The reduced caseload has also had an impact on employment assistance, resulting in less employment-related benefits being issued to date. Administration will continue to explore opportunities to connect OW participants with employment supports to maximize the available funding, however a favourable variance of \$139,000 is expected in employment assistance to recipients.

Internal Administration Allocation	Forecast \$128,200 (3.4%) favourable
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Internal Administration is comprised of Board, Office of the Chief Administrative Officer, Corporate Services, and ISS Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget. Further variance explanation was provided above.

F. Child Care and Early Years

TBDSSAB is the service system manager for child care and early years' services in the District of Thunder Bay and administers child care and EarlyON programs to create a comprehensive, consistent, quality-driven system to support children and families.

The following significant events have impacted, or will impact, the financial performance within the child care and early years' programs:

- COVID-19 Pandemic – The COVID-19 Pandemic continues to impact the child care and early years' community. While child care and EarlyON centres have remained open in 2021, they have been operating at reduced capacity. Administration continues to work closely with centres to maintain quality services and financial sustainability.

Table 8, below, shows the 2021 Operating Budget revenues and expenditures, second quarter variances, and year-end projections for child care and early years' programs. Overall, child care and early years' program expenses were lower than budget in Q2 but are forecast to be higher than budget by \$661,000 at year-end. However, there is no levy impact anticipated.

Table 8:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	862.9	862.9	-	0.0%	1,725.7	1,725.7	-	0.0%
Federal grants	332.4	1,082.3	750.0	225.7%	664.7	1,413.8	749.1	112.7%
Provincial grants	7,833.6	6,127.0	(1,706.6)	-21.8%	15,667.2	15,579.1	(88.1)	-0.6%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	5.6	10.5	5.0	90.0%	11.1	11.1	-	0.0%
Total Financing	9,034.4	8,082.7	(951.7)	-10.5%	18,068.7	18,729.7	661.0	3.7%
Expenses								
Personnel services	213.5	204.8	8.6	4.0%	426.9	411.6	15.3	3.6%
Materials	21.0	26.9	(5.9)	-28.4%	41.9	40.4	1.5	3.6%
Contract services	0.5	-	0.5	100.0%	1.0	1.0	-	0.0%
External transfers	8,310.1	7,384.8	925.2	11.1%	16,620.1	17,311.0	(690.9)	-4.2%
Internal administration allocation	485.3	457.0	28.2	5.8%	970.5	957.4	13.1	1.3%
Imputed rent recovery	41.4	41.4	-	0.0%	82.8	82.8	-	0.0%
Total Expenses	9,071.6	8,114.9	956.7	10.5%	18,143.2	18,804.2	(661.0)	-3.6%
Recoveries								
Other recoveries	37.3	37.3	-	0.0%	74.5	74.5	-	0.0%
Total Expenses Less Recoveries	9,034.4	8,077.7	956.7	10.6%	18,068.7	18,729.7	(661.0)	-3.7%
Excess (Deficiency) of Revenues over Expenses	-	5.0	5.0	n/a	-	-	-	n/a



Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q2 and the full-year forecast include:

External Transfers Forecast **\$690,900 (4.2%) unfavourable**

External transfers for child care and early years were less than budget in Q2 but are expected to be higher than budget at year-end. A further breakdown of External Transfers is provided in Table 9, below:

Table 9:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	2,250.0	1,449.6	800.4	35.6%	4,500.0	3,300.2	1,199.8	26.7%
Special Needs	795.3	795.0	0.3	0.0%	1,590.6	1,590.6	-	0.0%
General Operating	2,758.3	2,234.1	524.2	19.0%	5,516.5	6,584.7	(1,068.2)	-19.4%
Occupancy Incentive	150.0	-	150.0	100.0%	300.0	300.0	-	0.0%
Wage Enhancement	612.6	518.6	94.0	15.3%	1,225.2	1,165.1	60.1	4.9%
Other	156.8	57.9	98.9	63.1%	313.6	288.1	25.5	8.1%
Expansion Plan	-	-	-	n/a	-	-	-	n/a
Emergency Child Care	-	0.5	(0.5)	n/a	-	157.1	(157.1)	n/a
Federal Safe Restart	-	750.9	(750.9)	n/a	-	751.0	(751.0)	n/a
Early Learning and Child Care	-	-	-	n/a	-	-	-	n/a
EarlyON	998.4	989.5	8.9	0.9%	1,996.8	1,996.8	-	0.0%
Journey Together	588.7	588.6	0.1	0.0%	1,177.4	1,177.4	-	0.0%
Total	8,310.1	7,384.8	925.2	11.1%	16,620.1	17,311.0	(690.9)	-4.2%

The operating restrictions on child care centres due to the COVID-19 pandemic have resulted in less Fee Subsidy provided to operators. This favourable variance will be reinvested towards child care centres (general operating) to ensure financial sustainability of the child care programs.

The unfavourable variance in external transfers is due to Federal Safe Restart funding, remaining from the 2020 allocation, provided to child care and EarlyON centres to assist with the continued safe operations of the programs. This allocation is 100% federally funded so there is no financial impact on the levy.

G. Housing Programs

TBDSSAB is the service system manager for various housing and homelessness programs and services in the District of Thunder Bay. TBDSSAB supports 929 housing units operated by non-profit housing providers, and over 600 units through rent supplement agreements.

The following significant events have impacted, or will impact, the financial performance within Housing Programs:

- COVID-19 Pandemic – In response to the COVID-19 Pandemic, the Province continues to provide supports through the Social Services Relief Fund (SSRF) programs. These funds are administered through the Community Homelessness Prevention Initiative (CHPI). TBDSSAB has used the funding to assist partner organizations offering housing and related supports to individuals and households dealing with the COVID-19 Pandemic.

Table 10:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	5,178.9	5,178.9	-	0.0%	10,357.7	10,357.7	-	0.0%
Federal grants	3,650.0	2,885.7	(764.3)	-20.9%	7,299.9	7,254.9	(45.1)	-0.6%
Provincial grants	4,021.6	7,692.7	3,671.1	91.3%	8,043.2	13,696.1	5,652.9	70.3%
Other revenue	30.0	162.8	132.8	442.6%	60.0	189.0	129.0	215.0%
From (to) reserve funds	5.0	0.9	(4.1)	-82.3%	10.0	62.2	52.2	522.0%
Imputed rent adjustment	13.9	26.4	12.5	89.7%	27.8	27.8	-	0.0%
Total Financing	12,899.3	15,947.2	3,047.9	23.6%	25,798.6	31,587.6	5,789.0	22.4%
Expenses								
Personnel services	931.5	922.2	9.3	1.0%	1,863.0	1,893.5	(30.5)	-1.6%
Materials	763.1	89.7	673.3	88.2%	1,526.1	1,617.6	(91.5)	-6.0%
Contract services	12.0	7.9	4.1	34.5%	24.0	31.0	(7.0)	-29.2%
Rents and financial expenses	4.8	3.3	1.5	31.5%	9.6	9.6	-	0.0%
External transfers	9,948.2	13,347.7	(3,399.5)	-34.2%	19,896.4	24,994.2	(5,097.8)	-25.6%
Internal administration allocation	1,467.3	1,572.1	(104.8)	-7.1%	2,934.6	3,098.0	(163.4)	-5.6%
Imputed rent recovery	103.6	103.6	-	0.0%	207.1	207.1	-	0.0%
Total Expenses	13,230.4	16,046.5	(2,816.1)	-21.3%	26,460.8	31,851.0	(5,390.2)	-20.4%
Recoveries								
From Ontario Works	61.5	61.5	-	0.0%	123.0	123.0	-	0.0%
From housing programs	58.3	181.2	122.9	211.0%	116.5	279.6	163.1	140.0%
From homelessness programs	211.4	215.2	3.8	1.8%	422.7	424.1	1.4	0.3%
Total Expenses Less Recoveries	12,899.3	15,588.6	(2,689.3)	-20.8%	25,798.6	31,024.3	(5,225.7)	-20.3%
Excess (Deficiency) of Revenues over Expenses	-	358.6	358.6	n/a	-	563.3	563.3	n/a

Table 10, above, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for Housing Programs.



Overall, Housing Program expenses were higher than budget in Q2, and are forecast to be higher than budget by \$5,225,700 at year-end. However, at this time a program levy operating surplus of \$563,300 is expected.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for Q2 and the full-year forecast include:

Materials	Forecast \$91,500 (6.0%) unfavourable
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Materials were lower than budget in Q2 but are expected to be \$105,600 higher than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
OPHI	450.3	0.9	449.4	99.8%	900.5	952.7	(52.2)	-5.8%
COCHI	211.5	-	211.5	100.0%	422.9	450.3	(27.4)	-6.5%
Other	101.4	88.8	12.5	12.3%	202.7	214.6	(11.9)	-5.9%
Total	763.1	89.7	673.3	88.2%	1,526.1	1,617.6	(91.5)	-6.0%

The exterior work for the six new accessible units at McIvor Court, funded under the Ontario Priorities Housing Initiative (OPHI), will be completed in 2021, resulting in an unfavourable variance. This amount will be financed from the Capital Regeneration Reserve Fund as previously approved.

Administration has submitted a business case to the Ministry of Municipal Affairs and Housing to reallocate funds under the Canada-Ontario Community Housing Initiative (COCHI) from the rent supplement component to the capital project component in order to maximize the funding. This will result in a \$27,400 unfavourable variance in Materials, with an offsetting favourable variance in External Transfers.

External Transfers	Forecast \$5,097,800 (20.8%) unfavourable
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External transfers for Housing Programs were higher than budget in Q2 and are expected to be \$5,097,800 higher than budget at year-end. A further breakdown of this variance is provided in Table 12, below:



Table 12:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Provincial Reformed	2,988.5	2,947.2	41.3	1.4%	5,977.0	5,910.0	67.0	1.1%
Urban Native housing program	709.0	759.9	(50.9)	-7.2%	1,417.9	1,355.1	62.8	4.4%
Private landlord rent supplement	1,654.9	1,508.0	146.9	8.9%	3,309.8	3,063.9	245.9	7.4%
Non-profit rent supplement	364.1	365.0	(0.9)	-0.3%	728.2	735.2	(7.0)	-1.0%
Strong Communities rent supplement	214.3	204.8	9.5	4.4%	428.5	405.5	23.0	5.4%
Portable Housing Benefit	199.4	174.1	25.2	12.6%	398.7	355.4	43.3	10.9%
IAH Rent Supplement	42.3	15.7	26.6	62.9%	84.6	51.8	32.8	38.8%
IAH Ontario Renovates	62.5	158.0	(95.5)	-152.7%	125.0	208.4	(83.4)	-66.7%
IAH Ext Ontario Renovates	-	(14.6)	14.6	n/a	-	16.1	(16.1)	n/a
IAH-SIF housing allowance	32.9	41.1	(8.2)	-25.0%	65.8	77.9	(12.1)	-18.4%
OPHI Ontario Renovates	253.6	152.9	100.7	39.7%	507.2	507.2	-	0.0%
COCHI capital repairs	182.7	-	182.7	100.0%	365.3	365.0	0.3	0.1%
COCHI rent supplement	312.0	203.1	108.9	34.9%	624.0	441.7	182.3	29.2%
COCHI transitional operating	-	15.2	(15.2)	n/a	-	60.6	(60.6)	n/a
Reaching Home	30.7	105.4	(74.7)	-243.4%	61.4	135.4	(74.0)	-120.5%
CHPI	1,448.0	1,880.2	(432.2)	-29.9%	2,896.0	3,161.8	(265.8)	-9.2%
SSRF	867.6	3,230.8	(2,363.2)	-272.4%	1,735.2	5,970.1	(4,234.9)	-244.1%
Mental Health and Addictions	-	1,009.0	(1,009.0)	n/a	-	1,009.1	(1,009.1)	n/a
Home for Good	585.9	591.8	(5.9)	-1.0%	1,171.8	1,164.0	7.8	0.7%
Total	9,948.2	13,347.7	(3,399.5)	-34.2%	19,896.4	24,994.2	(5,097.8)	-25.6%

The unfavorable variance is due to the continuation of the SSRF program which was not known when the 2021 Budget was developed. The SSRF program is 100% Provincially funded and does not impact the levy.

Administration expects favourable variances in the various rent supplement programs and portable housing benefit. With the uncertainty caused by the pandemic, individuals and families have been opting to remain in their current housing situation, rather than move, and with the increased cost of building materials, it has been difficult to convince new landlords to ready new units and participate in the programs. This favourable variance contributes \$282,200 to the projected program levy operating surplus.

The expected favorable variance in Provincial Reformed (\$67,000) and Urban Native Housing Programs (\$62,800) reflects the balances due to TBDSSAB as a result of completed year-end settlements of prior years' accountable subsidy advances with housing providers.

Internal Administration Allocation	Forecast \$163,400 (5.6%) unfavourable
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The unfavourable variance in Internal Administration Allocation is directly attributable to the SSRF program funding which was not known when the 2021 Budget was developed. These programs allow for up to 3% of the funding to be used towards offsetting administrative costs. The expense is 100% provincially funded and the resulting administration recovery contributes \$163,400 to the projected program levy operating surplus.

H. Direct-Owned Community Housing Building Operations

TBDSSAB operates and maintains 2,488 direct-owned housing units throughout the District of Thunder Bay. Table 13, below, shows the 2021 Operating Budget revenues and expenditures, second quarter variances and year-end projections for direct-owned Community Housing building operations.

Overall, direct-owned Community Housing building operations expenses were less than budget in Q2 but are expected to be higher than budget by \$119,900 at year-end. A program levy operating deficit of \$107,400 is expected.

Table 13:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	3,499.2	3,499.2	-	0.0%	6,998.4	6,998.4	-	0.0%
Federal grants	1,459.0	1,459.0	-	0.0%	2,918.0	2,918.0	-	0.0%
Rents	5,463.0	5,345.8	(117.1)	-2.1%	10,925.9	10,784.6	(141.3)	-1.3%
Other revenue	141.3	275.8	134.5	95.2%	282.6	417.6	135.0	47.8%
From (to) reserve funds	(1,133.5)	(1,133.5)	-	0.0%	(2,267.0)	(2,267.0)	-	0.0%
Imputed rent adjustment	10.2	19.3	9.2	90.5%	20.3	20.3	-	0.0%
Total Financing	9,439.1	9,465.6	26.5	0.3%	18,878.2	18,871.9	(6.3)	0.0%
Expenses								
Interest on long-term debt	120.6	123.8	(3.3)	-2.7%	241.1	238.7	2.4	1.0%
Materials	6,616.4	6,258.2	358.2	5.4%	13,232.8	13,177.4	55.4	0.4%
Contract services	-	-	-	n/a	-	200.0	(200.0)	n/a
Rents and financial expenses	29.2	-	29.2	100.0%	58.4	58.4	-	0.0%
Loan principal repayment	1,205.0	1,236.4	(31.5)	-2.6%	2,409.9	2,411.7	(1.8)	-0.1%
Internal administration allocation	1,953.5	1,897.3	56.2	2.9%	3,906.9	3,882.8	24.1	0.6%
Imputed rent recovery	75.9	75.9	-	0.0%	151.8	151.8	-	0.0%
Total Expenses	10,000.5	9,591.6	408.8	4.1%	20,000.9	20,120.8	(119.9)	-0.6%
Recoveries								
From Non-Profit rent supplement	542.3	541.0	(1.2)	-0.2%	1,084.5	1,083.0	(1.5)	-0.1%
From IAH rent supplement	13.1	26.7	13.6	104.1%	26.2	52.6	26.4	100.8%
From HFG housing allowance	6.0	3.2	(2.8)	-47.0%	12.0	5.9	(6.1)	-50.8%
Total Expenses Less Recoveries	9,439.1	9,020.7	418.4	4.4%	18,878.2	18,979.3	(101.1)	-0.5%
Excess (Deficiency) of Revenues over Expenses	-	444.9	444.9	n/a	-	(107.4)	(107.4)	n/a



Highlights for Q2 and the full-year forecast include:

Rents	Forecast \$141,300 (1.3%) unfavourable
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Rent revenue was lower than budget in Q2 and is expected to be \$141,300 less than budget at year-end. The variance is related to rent-geared-to-income (RGI) which is based on tenant incomes. The province has implemented a rent-freeze for 2021 which was considered in the 2021 Budget; however, RGI rents have been lower than budget due in part to the rent freeze as well as vacancies throughout the housing portfolio.

Other Revenue	Forecast \$135,000 (1.3%) favourable
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Beginning in 2020 and completed in 2021, TBDSSAB replaced the water heaters in various properties. Through this project, incentive payments were received, resulting in the favourable variance.

Contract Services	Forecast \$200,000 unfavourable
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The unfavourable variance is due, in part, to Administration advancing a building security audit to 2021 to update its analysis and recommendations for its various building security infrastructure and practices.

Internal Administration Allocation	Forecast \$24,100 (0.6%) unfavourable
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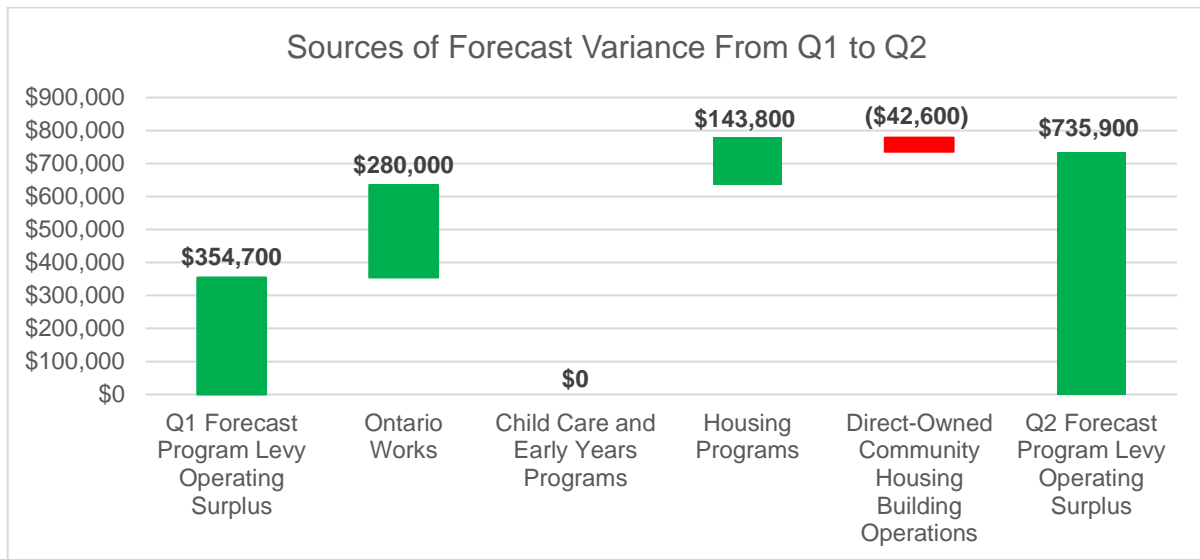
Internal Administration is comprised of Board and Office of the CAO, Corporate Services, and Integrated Social Services Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget. Further variance explanation is provided above.



CONCLUSION

The 2021 First Quarter Financial Report identified a forecast program levy operating surplus of \$354,700 with Housing Programs accounting for \$419,500, offset by Direct-Owned Community Housing Building Operations (\$64,800).

Through the 2021 Second Quarter Financial Report, Administration is projecting a program levy operating surplus of \$735,900 for the 2021 year. The chart below summarizes the change in estimates from Q1 to Q2, by program.





**THE DISTRICT OF THUNDER BAY
SOCIAL SERVICES ADMINISTRATION BOARD**

**2021 SECOND QUARTER
FINANCIAL REPORT**

Capital Budget



INTRODUCTION

On December 17, 2020, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) approved the 2021 Capital Budget which included 99 projects totaling \$3,845,000. This includes individual capital projects in the direct-owned community housing portfolio (\$3,765,000), and TBDSSAB Headquarters (\$80,000).

In 2021, the Capital Budget is financed from the Housing Portfolio Capital Reserve Fund, the Office Building Reserve Fund, and the Canada-Ontario Community Housing Initiative (COCHI).

Also, subsequent to the 2020 year-end process, the Chief Administrative Officer (CAO) approved 20 capital projects, totaling \$594,962, from the 2020 Capital Budget to be carried forward and completed in 2021.

A financial report is prepared and reported to the Board quarterly to provide a comparison of year-to-date status of the various components of the approved Capital budget.

2021 SECOND QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the six-month period ending June 30, 2021, this Report provides an indication of TBDSSAB's financial status in relation to the 2021 approved Capital Budget.

Overall, in Q2, TBDSSAB has spent or committed \$1,475,597 towards capital projects (2021 Approved Capital Budget and Carryforward projects).

A. 2020 Carryforward Projects

At the end of 2020, the CAO approved the carryforward of twenty capital projects totaling \$594,962.

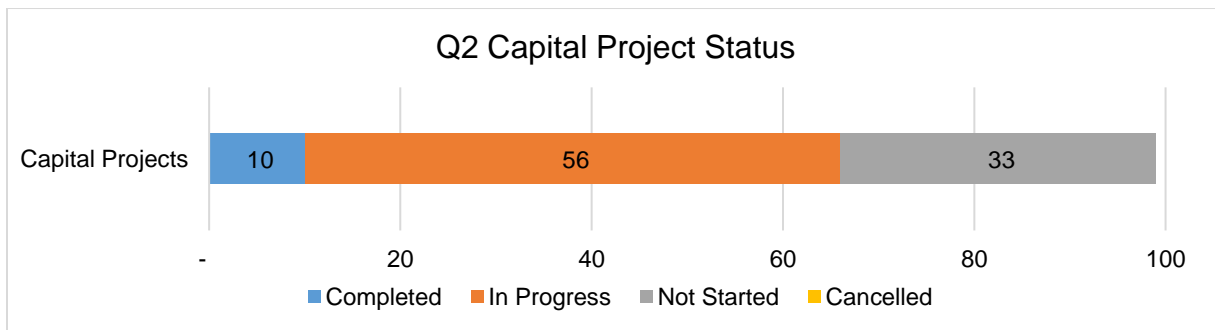
At June 30, 2021, TBDSSAB had spent or committed \$284,899 related to 2020 capital carryforward projects. Ten projects are complete. Of the remaining ten projects:

- Four are scheduled for Q3 for elevator upgrades;
- One will be tendered in Q3 after engineering drawings are completed;
- Four are in progress and are expected to be completed in Q3;
- One is in the tender process and will be awarded in Q3, with completion also expected in Q3.

B. 2021 Individual Capital Projects

The Board approved a total Capital Budget related to individual direct-owned housing portfolio projects and the TBDSSAB Headquarters totaling \$3,845,000. Based on the approved list, each project was reviewed and scheduled throughout the year to maximize procurement efficiency and project completion based on the nature of the project.

At June 30, 2021, \$1,190,698 or 31% of the approved capital budget had been spent or committed against the approved projects:



Highlights of Completed Projects:

- Manion Court – Bird-netting added on the top three floors;
- Picton 2 – 35 new high efficiency furnaces;
- Trillium – 43 new high efficiency furnaces;
- McLaughlin Court – New high-definition security camera system;
- John/Clarkson/Windsor – New roofing at 11 addresses;
- McGregor/Ridgeway/Isabella – New roofing at three addresses.

It is anticipated that all projects will be completed by the end of the year, or significant progress will be made towards completion, minimizing the carryforward requirement.

CONCLUSION

At June 30, 2021, approximately 75% of the 2020 carryforward capital projects were either completed or in progress, with the remaining projects to be completed by the end of the year.

Administration has developed an aggressive schedule, with the intent that all 2021 capital projects are completed during the calendar year.

Any project that has not commenced by October 15, 2021 will be reviewed, and a determination will be made whether to either proceed in 2021 or to defer to future years.



**THE DISTRICT OF THUNDER BAY
SOCIAL SERVICES ADMINISTRATION BOARD**

Fiduciary Responsibility Checklist

Year: 2021

	Q1	Q2	Q3	Q4	Comments
Corporate Filings					
Canada Pension Plan Contributions	✓	✓			
Employment Insurance Premiums	✓	✓			
Employer Health Tax (EHT) Premiums	✓	✓			
Income Tax Deductions	✓	✓			
OMERS Contributions	✓	✓			
Workplace Safety and Insurance Board Premiums	✓	✓			
T4s	✓				
EHT Annual Return	✓				
Harmonized Sales Tax Rebate	✓				
Tax Filing (TBDHC)		✓			
Internal Governance					
Bank Reconciliation	✓	✓			
Listing of Cheques	✓	✓			
Debt Payments Made	✓	✓			
Insurance Renewal	✓				
Provincial Reporting					
Ontario Works Monthly Subsidy Claim (20 th of each month)	✓	✓			
OW Budget Submission					
OW Mid-Year and Year-End Report					
Child Care & Early Years Estimates Report					
Child Care & Early Years Financial Statement Report					
Service Manager Annual Information Return		✓			
Social Housing TWOMO Report	✓	✓			
Canada-Ontario Community Housing Initiative Report	✓	✓			
Canada-Ontario Housing Benefit	✓	✓			
Investment in Affordable Housing Report	✓	✓			
Ontario Priorities Housing Initiative Report	✓	✓			
Community Homelessness Prevention Initiative Report	✓	✓			
Social Services Relief Fund Report	✓	✓			
Home for Good Report	✓	✓			

I certify, to the best of my knowledge and belief, that the above remittances, contributions, filings, and reporting requirements were completed during the period in accordance with established requirements and timelines.

And, I certify, to the best of my knowledge and belief, that TBDSSAB is in compliance with all applicable labour laws, including the Occupational Health and Safety Act, Accessibility for Ontarians with Disabilities Act, Employment Standards Act, and Canada Labour Code.

Director - Corporate Services Division

08-Jul-21

Date

Chief Administrative Officer

08-Jul-21

Date