



	REPORT No.: 2021-60
MEETING DATE: NOVEMBER 17, 2021	DATE PREPARED: OCTOBER 27, 2021
SUBJECT: 2021 THIRD 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 Third 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, which will be presented to the Board with the second, third, and fourth quarter.

COMMENTS

FINANCIAL STATUS – OPERATING

Overall, total operating expenses on TBDSSAB-delivered programs, for the period ended September 30, 2021, were \$5,042,000 (6.8%) less than the year-to-date Budget, with a net surplus of \$1,571,900 recorded.

The program levy operating surplus projected to year-end is \$801,900, or 3.5% 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)	
Social Assistance	\$ 338,000
Child Care and Early Years	\$ 2,600
Housing Programs	\$ 775,600
Direct-Owned Community Housing Building Operations	\$ (314,300)
Forecast Program Levy Operating Surplus	\$ 801,900

Much of the forecast program levy operating surplus is attributable to the impacts of the Covid-19 pandemic:

- Social Assistance:** There is a favourable forecast variance (\$338,000) in Ontario Works Program Delivery Funding (OW PDF). The average monthly Ontario Works (OW) caseload is down 19% compared to pre-pandemic levels. Much of this decrease is likely due to individuals leaving social assistance to participate in the Federal pandemic response programs. This trend has been experienced across the Province and is not unique to this area. The decrease in cases corresponds with a decrease in the amount of employment assistance payments to clients (\$285,300 total; \$142,650 net).

Also, with the social distancing restrictions due to the pandemic, TBDSSAB has been unable to run its full schedule of employment programming (\$250,000 total; \$125,000 net).

- Housing Programs:** There is a favourable forecast variance (\$775,600) in Housing Programs. \$302,300 of this variance is due to underspending in the Private Landlord Rent Supplement program. 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. Through the 2022 Budget, Administration has recommended a shift from the Private Landlord Rent Supplement program to Portable Housing Benefit going forward.

Also, administrative recovery (\$163,400) tied to the funding through the Social Services Relief Fund (SSRF) programs, was not known when the 2021 Budget was developed.

This forecast program levy operating surplus also includes prior year settlements of accountable subsidy advances with Housing Providers that have been completed (\$299,900).

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

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 September 30, 2021, were \$312,316. 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. One (1) additional project was approved by Board at the October 21 meeting (Report No. 2021-48 – Modernization of Elevator Cars – Jasper Place). Total capital expenditures and commitments on the projects, for the period ended September 30, 2021, were \$2,462,526.

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

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 Third Quarter Financial Report – Operating Budget indicates a year-to-date net surplus of \$1,571,900, with a forecast program levy operating surplus for the year of \$801,900, or 3.5% of the 2021 Levy.

It is further concluded that the 2021 Third Quarter Financial Report – Capital Budget indicates total expenditures and commitments of \$312,316 on 2020 carryforward projects and \$2,462,526 on 2021 capital projects. All planned projects are scheduled to be substantially complete by the end of 2021.

REFERENCE MATERIALS ATTACHED

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

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

**2021 THIRD 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 9-month period ending September 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 \$801,900 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	\$ 338,000
Child Care and Early Years	\$ 2,600
Housing Programs	\$ 775,600
Direct-Owned Community Housing Building Operations	\$ (314,300)
Forecast Program Levy Operating Surplus	\$ 801,900

Much of the 2021 forecast program levy operating surplus is attributable to the impacts of the Covid-19 pandemic:

- Employment Related Expenses (\$285,300 total - \$142,650 net): The average monthly Ontario Works (OW) caseload is down 19% compared to pre-pandemic levels. Although the amount cannot be confirmed, part of this decrease is likely due to individuals leaving social assistance to participate in the Federal pandemic response programs. This trend has been experienced across the Province and is not unique to this area. The decrease in cases corresponds with a decrease in the amount of employment related expenses issued to clients.



- Employment Services (\$250,000 - \$125,000 net): Due to Covid-19 restrictions, TBDSSAB Headquarters was closed for in-person employment training and other services for much of the year.
- Private Landlord Rent Supplement (\$302,300): 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 rent supplement program.
- Social Services Relief Fund (SSRF) Administration (\$161,800): Additional SSRF funding was allocated to TBDSSAB in 2021 which included additional Administrative Recovery, contributing to the forecast surplus.

Also, the forecast program levy operating surplus includes \$299,900 related to prior year-end settlements with housing providers.

These unique experiences account for nearly the entire 2021 forecast program levy operating surplus.

Table 2 shows the 2021 Operating Budget revenue and expenditures, third 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	17,018.9	17,018.9	-	0.0%	22,691.8	22,691.8	-	0.0%
Federal grants	8,162.0	7,782.9	(379.0)	-4.6%	10,882.6	11,387.2	504.6	4.6%
Provincial grants	42,474.0	39,325.5	(3,148.5)	-7.4%	56,632.0	57,449.7	817.7	1.4%
Rents	8,194.4	7,926.2	(268.2)	-3.3%	10,925.9	10,555.1	(370.8)	-3.4%
Other revenue	313.3	657.4	344.2	109.9%	417.7	812.0	394.3	94.4%
Interest on unrestricted funds	75.0	105.9	30.9	41.2%	100.0	142.8	42.8	42.8%
Interest on restricted funds	349.2	766.6	417.4	119.5%	465.6	800.0	334.4	71.8%
From (to) reserve funds	(2,125.1)	(2,591.9)	(466.8)	22.0%	(2,833.5)	(3,627.8)	(794.3)	28.0%
Total Financing	74,461.6	70,991.5	(3,470.0)	-4.7%	99,282.1	100,210.8	928.7	0.9%
Expenses								
Personnel services	10,693.4	10,603.1	90.3	0.8%	14,257.9	14,062.2	195.7	1.4%
Interest on long-term debt	261.3	259.0	2.3	0.9%	348.4	338.9	9.5	2.7%
Materials	13,243.4	11,335.6	1,907.8	14.4%	17,657.9	16,965.3	692.6	3.9%
Contract services	163.2	88.8	74.4	45.6%	217.6	268.2	(50.6)	-23.3%
Rents and financial expenses	152.1	(56.8)	208.9	137.4%	202.8	(18.8)	221.6	109.3%
External transfers	47,924.7	45,126.6	2,798.1	5.8%	63,899.6	65,093.4	(1,193.8)	-1.9%
Loan principal repayment	2,023.4	2,063.3	(39.9)	-2.0%	2,697.9	2,699.7	(1.8)	-0.1%
Total Expenses	74,461.6	69,419.6	5,042.0	6.8%	99,282.1	99,408.9	(126.8)	-0.1%
Excess (Deficiency) of Revenues over Expenses	-	1,571.9	1,571.9	n/a	-	801.9	801.9	n/a

2021 Third Quarter Financial Report
Operating Budget

2021 THIRD QUARTER OPERATING BUDGET RESULTS

The Third Quarter Report provides an indication of TBDSSAB's financial status as at September 30, 2021, and a projection for the year, and identifies any significant variances from the 2021 Operating Budget. Overall, in Q3, TBDSSAB recorded a net surplus of \$1,571,900, and a surplus of \$801,900, or 3.5% 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	225.2	198.2	(27.0)	-12.0%	300.3	281.5	(18.8)	-6.3%
Ontario Works	513.9	458.1	(55.8)	-10.9%	685.2	645.9	(39.3)	-5.7%
Child care and early years programs	136.9	121.5	(15.3)	-11.2%	182.5	170.0	(12.5)	-6.8%
Housing programs	152.8	139.4	(13.3)	-8.7%	203.7	192.6	(11.1)	-5.4%
Total Allocation	1,028.8	917.3	(111.5)	-10.8%	1,371.7	1,290.0	(81.7)	-6.0%
Expenses								
Personnel services	790.5	784.7	5.8	0.7%	1,054.0	1,044.8	9.2	0.9%
Materials	172.8	94.8	78.0	45.1%	230.4	189.7	40.7	17.7%
Contract services	65.5	37.7	27.7	42.3%	87.3	55.5	31.8	36.4%
Total Expenses	1,028.8	917.3	111.5	10.8%	1,371.7	1,290.0	81.7	6.0%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 3, above, shows the 2021 Operating Budget revenues and expenditures, third 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:

Materials Forecast **\$40,700 (17.7%) favourable**

Materials expenses were under budget in Q3 and are forecast to be under budget by \$40,700 at year-end, as travel and meeting expenses have been lower due to Covid-19 restrictions.



Contract Services	Forecast \$31,800 (36.4%) favourable
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Contract Services expenses were under budget in Q3 and are forecast to be under budget by \$31,800 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	2,591.6	2,562.6	(28.9)	-1.1%	3,455.4	3,528.4	73.0	2.1%
Ontario Works	1,587.6	1,465.5	(122.1)	-7.7%	2,116.8	2,095.5	(21.3)	-1.0%
Child care and early years programs	104.6	98.9	(5.7)	-5.5%	139.5	139.6	0.1	0.1%
Housing programs	145.9	138.8	(7.1)	-4.9%	194.5	194.5	-	0.0%
Total Allocation	4,429.7	4,265.8	(163.8)	-3.7%	5,906.2	5,958.0	51.8	0.9%
Financing								
Levy to municipalities and TWOMO	(75.0)	(75.0)	-	0.0%	(100.0)	(100.0)	-	0.0%
Interest on unrestricted funds	75.0	105.9	30.9	41.2%	100.0	142.8	42.8	42.8%
Interest on restricted funds	349.2	766.6	417.4	119.5%	465.6	800.0	334.4	71.8%
Other revenue	13.4	19.2	5.8	43.3%	17.9	21.3	3.4	19.0%
From (to) reserve funds	(323.0)	(797.5)	(474.6)	146.9%	(430.6)	(842.8)	(412.2)	95.7%
Total Financing	39.7	19.2	(20.4)	-51.5%	52.9	21.3	(31.6)	-59.7%
Expenses								
Personnel services	3,552.8	3,523.9	28.9	0.8%	4,737.0	4,675.8	61.2	1.3%
Materials	960.8	808.6	152.1	15.8%	1,281.0	1,270.0	11.0	0.9%
Contract services	64.0	38.3	25.7	40.1%	85.3	166.7	(81.4)	-95.4%
Rents and financial expenses	12.5	12.2	0.3	2.2%	16.6	16.5	0.1	0.6%
Total Expenses	4,589.9	4,383.0	206.9	4.5%	6,119.9	6,129.0	(9.1)	-0.1%
Recoveries								
From housing programs	38.3	14.8	23.5	61.3%	51.1	39.9	11.2	21.9%
From homelessness programs	7.4	8.2	(0.8)	-11.2%	9.8	9.9	(0.1)	-1.0%
From EarlyON	25.4	25.4	-	0.0%	33.9	33.9	-	0.0%
From HQ building operations	49.5	49.5	-	0.0%	66.0	66.0	-	0.0%
Total Expenses Less Recoveries	4,469.3	4,285.1	184.2	4.1%	5,959.1	5,979.3	(20.2)	-0.3%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

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

2021 Third Quarter Financial Report
Operating Budget

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 Q3 and the full-year forecast include:

Personnel Services Forecast **\$61,200 (1.3%) favourable**

Personnel Services expenses were lower than budget in Q3 and are forecast to be under budget by \$61,200 at year-end due to temporarily vacant positions throughout the year.

Contract Services Forecast **\$81,400 (95.4%) unfavourable**

Contract Services expenses were lower than budget in Q3 but are forecast to be higher than budget by \$81,400 as Administration will commence a physical security audit which was not included in the 2021 Budget. This audit report will inform future security enhancements and improve the safety of tenants and others in TBDSSAB-owned buildings.

C. Office Headquarters Building Operations

Table 5, below, shows the 2021 Operating Budget revenues and expenditures, third quarter variances and year-end projections for the Office Headquarters Building Operations. Expense highlights for Q3 and the full-year forecast include:

Table 5:

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	113.9	113.9	-	0.0%	151.8	151.8	-	0.0%
Ontario Works	704.0	704.0	-	0.0%	938.7	938.7	-	0.0%
Child care and early years programs	62.1	62.1	-	0.0%	82.8	82.8	-	0.0%
Housing programs	155.3	155.3	-	0.0%	207.1	207.1	-	0.0%
Total Allocation	1,035.3	1,035.3	-	0.0%	1,380.4	1,380.4	-	0.0%
Financing								
Other revenue	2.6	2.4	(0.2)	-7.0%	3.5	3.5	-	0.0%
From (to) reserve funds	(146.4)	(146.4)	-	0.0%	(195.2)	(195.2)	-	0.0%
Imputed rent adjustment	(138.7)	(220.8)	(82.2)	59.3%	(184.9)	(228.0)	(43.1)	23.3%
Total Financing	(282.5)	(364.8)	(82.4)	29.2%	(376.6)	(419.7)	(43.1)	11.4%
Expenses								
Interest on long-term debt	80.5	75.4	5.0	6.2%	107.3	100.2	7.1	6.6%
Materials	406.9	330.5	76.3	18.8%	542.5	506.5	36.0	6.6%
Loan principal repayment	216.0	215.0	1.0	0.5%	288.0	288.0	-	0.0%
Internal administrative expense	49.5	49.5	-	0.0%	66.0	66.0	-	0.0%
Total Expenses	752.9	670.5	82.4	10.9%	1,003.8	960.7	43.1	4.3%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a



Materials	Forecast \$36,000 (6.6%) favourable
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Materials expenses were lower than budget in Q3 and are forecast to be under budget by \$43,100 at year-end. Electricity demand at Headquarters was lower than budget as much of the workforce was working remotely in response to Covid-19, resulting in savings.

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, third 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	113.4	106.9	(6.5)	-5.7%	151.2	147.2	(4.0)	-2.6%
Ontario Works	674.6	597.1	(77.5)	-11.5%	899.5	825.3	(74.2)	-8.2%
Child care and early years programs	305.3	286.4	(18.8)	-6.2%	407.0	363.1	(43.9)	-10.8%
Housing programs	266.4	255.0	(11.4)	-4.3%	355.2	348.7	(6.5)	-1.8%
Total Allocation	1,359.7	1,245.4	(114.2)	-8.4%	1,812.9	1,684.3	(128.6)	-7.1%
Financing								
Other revenue	40.3	46.6	6.3	15.7%	53.7	58.9	5.2	9.7%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Total Financing	40.3	46.6	6.3	15.7%	53.7	58.9	5.2	9.7%
Expenses								
Personnel services	1,699.7	1,618.5	81.1	4.8%	2,266.2	2,156.1	110.1	4.9%
Materials	48.8	14.8	34.0	69.7%	65.1	34.7	30.4	46.7%
Contract services	7.5	-	7.5	100.0%	10.0	10.0	-	0.0%
Total Expenses	1,756.0	1,633.3	122.6	7.0%	2,341.3	2,200.8	140.5	6.0%
Recoveries								
From housing programs	34.4	10.0	24.3	70.8%	45.8	22.1	23.7	51.7%
From homelessness programs	221.9	231.5	(9.6)	-4.3%	295.8	302.4	(6.6)	-2.2%
From EarlyON	99.8	99.8	-	0.0%	133.1	133.1	-	0.0%
Total Expenses Less Recoveries	1,400.0	1,292.0	107.9	7.7%	1,866.6	1,743.2	123.4	6.6%
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 Q3 and the full-year forecast include:

Personnel Services	Forecast \$110,100 (4.9%) favourable
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Personnel Services costs were less than budget in Q3 and are forecast to be under budget by \$110,100 at year-end, due to temporarily vacant positions during the year.

Materials	Forecast \$30,400 (46.7%) favourable
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Materials were less than budget in Q3 and are forecast to be under budget by \$30,400 at year-end, as travel and training expenses have been lower due to Covid-19 restrictions. Software maintenance and postage expenses were also less than budget.

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 – 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. Based on Provincial forecasts, it is anticipated that the OW caseload will increase to historical levels towards the end of 2021.

Table 7, below, shows the 2021 Operating Budget revenues and expenditures, third quarter variances and year-end projections for the OW program. Overall, OW program expenses were lower than budget in Q3, and are forecast to be lower than budget by \$4,878,400 at year-end resulting in a levy surplus of \$338,000.



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	2,782.5	2,782.5	-	0.0%	3,710.0	3,710.0	-	0.0%
Provincial grants	24,691.2	21,126.1	(3,565.1)	-14.4%	32,921.6	28,401.3	(4,520.3)	-13.7%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	37.0	-	(37.0)	-100.0%	49.3	-	(49.3)	-100.0%
Imputed rent adjustment	94.3	150.2	55.9	59.3%	125.7	154.9	29.2	23.2%
Total Financing	27,605.0	24,058.8	(3,546.2)	-12.8%	36,806.6	32,266.2	(4,540.4)	-12.3%
Expenses								
Personnel services	2,933.1	2,944.5	(11.4)	-0.4%	3,910.8	3,897.5	13.3	0.3%
Materials	553.6	358.1	195.5	35.3%	738.1	525.4	212.7	28.8%
Contract services	7.5	0.7	6.8	91.3%	10.0	5.0	5.0	50.0%
Rents and financial expenses	88.7	77.8	10.9	12.3%	118.2	109.0	9.2	7.8%
External transfers	20,537.3	17,034.9	3,502.4	17.1%	27,383.1	22,886.0	4,497.1	16.4%
Internal administration allocation	2,868.4	2,613.0	255.4	8.9%	3,824.5	3,689.7	134.8	3.5%
Imputed rent recovery	704.0	704.0	-	0.0%	938.7	938.7	-	0.0%
Total Expenses	27,692.6	23,732.9	3,959.7	14.3%	36,923.4	32,051.3	4,872.1	13.2%
Recoveries								
From homelessness programs	87.6	96.0	8.4	9.5%	116.8	123.1	6.3	5.4%
Total Expenses Less Recoveries	27,605.0	23,636.9	3,968.0	14.4%	36,806.6	31,928.2	4,878.4	13.3%
Excess (Deficiency) of Revenues over Expenses	-	421.9	421.9	n/a	-	338.0	338.0	n/a

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q3 and the full-year forecast include:

Materials	Forecast \$212,700 (28.8%) favourable
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Materials expenses were under budget in Q3 and are forecast to be lower than budget by \$212,700 at year-end. The 2021 budget includes costs related to the delivery of employment programs and services through agreements with external agencies. TBDSSAB 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 \$4,497,100 (16.4%) favourable
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The current OW caseload is down 19% from pre-pandemic levels (2019). With the Federal pandemic response programs ending in October, based on Provincial estimates, the caseload is expected to return to those levels. However, financial assistance payments to recipients are expected to be less than budget by \$4,211,800 for the 2021 year. OW financial assistance is 100% provincially funded, so there is no impact on the levy to Municipalities and TWOMO.

The lower caseload has also impacted employment assistance payments to recipients, resulting in forecasted employment related expenses being \$285,300 less than budget.



Internal Administration Allocation	Forecast \$134,800 (3.5%) 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, third 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 Q3 but are forecast to be higher than budget by \$738,300 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	1,294.3	1,294.3	-	0.0%	1,725.7	1,725.7	-	0.0%
Federal grants	498.5	1,248.0	749.5	150.3%	664.7	1,413.8	749.1	112.7%
Provincial grants	11,750.4	8,915.7	(2,834.7)	-24.1%	15,667.2	15,656.4	(10.8)	-0.1%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	8.3	13.3	4.9	59.2%	11.1	13.7	2.6	23.4%
Total Financing	13,551.5	11,471.3	(2,080.2)	-15.4%	18,068.7	18,809.6	740.9	4.1%
Expenses								
Personnel services	320.2	305.2	15.0	4.7%	426.9	410.0	16.9	4.0%
Materials	31.4	27.6	3.8	12.1%	41.9	37.6	4.3	10.3%
Contract services	0.8	-	0.8	100.0%	1.0	-	1.0	100.0%
External transfers	12,465.1	10,439.3	2,025.8	16.3%	16,620.1	17,436.9	(816.8)	-4.9%
Internal administration allocation	727.9	688.0	39.9	5.5%	970.5	914.2	56.3	5.8%
Imputed rent recovery	62.1	62.1	-	0.0%	82.8	82.8	-	0.0%
Total Expenses	13,607.4	11,522.2	2,085.2	15.3%	18,143.2	18,881.5	(738.3)	-4.1%
Recoveries								
Other recoveries	55.9	55.9	-	0.0%	74.5	74.5	-	0.0%
Total Expenses Less Recoveries	13,551.5	11,466.3	2,085.2	15.4%	18,068.7	18,807.0	(738.3)	-4.1%
Excess (Deficiency) of Revenues over Expenses	-	5.0	5.0	n/a	-	2.6	2.6	n/a

Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q3 and the full-year forecast include:

External Transfers	Forecast \$816,800 (4.9%) unfavourable
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External transfers for child care and early years were less than budget in Q3 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	3,375.0	2,137.5	1,237.5	36.7%	4,500.0	2,812.1	1,687.9	37.5%
Special Needs	1,193.0	1,192.5	0.5	0.0%	1,590.6	1,590.6	-	0.0%
General Operating	4,137.4	3,354.3	783.1	18.9%	5,516.5	7,141.9	(1,625.4)	-29.5%
Occupancy Incentive	225.0	-	225.0	100.0%	300.0	300.0	-	0.0%
Wage Enhancement	918.9	518.6	400.3	43.6%	1,225.2	1,165.1	60.1	4.9%
Other	235.2	113.7	121.5	51.7%	313.6	310.5	3.1	1.0%
Expansion Plan	-	-	-	n/a	-	-	-	n/a
Emergency Child Care	-	1.0	(1.0)	n/a	-	191.5	(191.5)	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	1,497.6	1,487.8	9.8	0.7%	1,996.8	1,996.8	-	0.0%
Journey Together	883.1	882.9	0.2	0.0%	1,177.4	1,177.4	-	0.0%
Total	12,465.1	10,439.3	2,025.8	16.3%	16,620.1	17,436.9	(816.8)	-4.9%

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. Also, additional 100% provincial funding was provided to deliver emergency child care for eligible families in the spring.

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, below, shows the 2021 Operating Budget revenues and expenditures, third quarter variances and year-end projections for Housing Programs.

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	7,768.3	7,768.3	-	0.0%	10,357.7	10,357.7	-	0.0%
Federal grants	5,474.9	4,346.4	(1,128.5)	-20.6%	7,299.9	7,055.4	(244.5)	-3.3%
Provincial grants	6,032.4	9,283.6	3,251.2	53.9%	8,043.2	13,392.0	5,348.8	66.5%
Other revenue	45.0	165.9	120.9	268.7%	60.0	212.5	152.5	254.2%
From (to) reserve funds	7.5	52.2	44.7	596.6%	10.0	62.2	52.2	522.0%
Imputed rent adjustment	20.9	33.1	12.3	58.9%	27.8	34.3	6.5	23.4%
Total Financing	19,349.0	21,649.6	2,300.6	11.9%	25,798.6	31,114.1	5,315.5	20.6%
Expenses								
Personnel services	1,397.3	1,426.3	(29.1)	-2.1%	1,863.0	1,878.0	(15.0)	-0.8%
Materials	1,144.6	183.3	961.3	84.0%	1,526.1	1,175.7	350.4	23.0%
Contract services	18.0	12.1	5.9	32.6%	24.0	31.0	(7.0)	-29.2%
Rents and financial expenses	7.2	5.2	2.0	28.3%	9.6	7.7	1.9	19.8%
External transfers	14,922.3	17,652.4	(2,730.1)	-18.3%	19,896.4	24,770.5	(4,874.1)	-24.5%
Internal administration allocation	2,201.0	2,281.9	(80.9)	-3.7%	2,934.6	3,102.9	(168.3)	-5.7%
Imputed rent recovery	155.3	155.3	-	0.0%	207.1	207.1	-	0.0%
Total Expenses	19,845.6	21,716.5	(1,870.9)	-9.4%	26,460.8	31,172.9	(4,712.1)	-17.8%
Recoveries								
From Ontario Works	92.3	92.3	-	0.0%	123.0	123.0	-	0.0%
From housing programs	87.4	199.5	112.2	128.4%	116.5	287.6	171.1	146.9%
From homelessness programs	317.0	320.6	3.6	1.1%	422.7	423.8	1.1	0.3%
Total Expenses Less Recoveries	19,349.0	21,104.2	(1,755.2)	-9.1%	25,798.6	30,338.5	(4,539.9)	-17.6%
Excess (Deficiency) of Revenues over Expenses	-	545.4	545.4	n/a	-	775.6	775.6	n/a

Overall, Housing Program expenses were higher than budget in Q3, and are forecast to be higher than budget by \$4,539,900 at year-end. However, at this time a program levy operating surplus of \$775,600 is expected.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for Q3 and the full-year forecast include:

Materials	Forecast \$350,400 (23.0%) favourable
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Materials were lower than budget in Q3 and are expected to be \$350,400 lower 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	675.4	52.2	623.1	92.3%	900.5	552.2	348.3	38.7%
COCHI	317.2	-	317.2	100.0%	422.9	450.3	(27.4)	-6.5%
Other	152.0	131.0	21.0	13.8%	202.7	173.2	29.5	14.6%
Total	1,144.6	183.3	961.3	84.0%	1,526.1	1,175.7	350.4	23.0%

The Bertrand Court Regeneration project will be partially funded under the Ontario Priorities Housing Initiative (OPHI). The full allocation will not be spent by the end of 2021 resulting in a favourable surplus. The remaining OPHI allocation will be utilized in 2022.

External Transfers Forecast \$4,874,100 (24.5%) unfavourable

External transfers for Housing Programs were higher than budget in Q3 and are expected to be \$4,874,100 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	4,482.8	4,305.1	177.7	4.0%	5,977.0	5,739.9	237.1	4.0%
Urban Native housing program	1,063.4	1,081.0	(17.6)	-1.7%	1,417.9	1,355.1	62.8	4.4%
Private landlord rent supplement	2,482.4	2,247.0	235.3	9.5%	3,309.8	3,007.5	302.3	9.1%
Non-profit rent supplement	546.2	554.3	(8.1)	-1.5%	728.2	746.3	(18.1)	-2.5%
Strong Communities rent supplement	321.4	315.1	6.3	2.0%	428.5	403.0	25.5	6.0%
Portable Housing Benefit	299.0	277.3	21.7	7.3%	398.7	406.9	(8.2)	-2.1%
IAH Rent Supplement	63.5	30.8	32.6	51.4%	84.6	50.3	34.3	40.5%
IAH Ontario Renovates	93.8	155.1	(61.3)	-65.4%	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	49.4	64.1	(14.7)	-29.9%	65.8	83.9	(18.1)	-27.5%
OPHI Ontario Renovates	380.4	291.1	89.3	23.5%	507.2	507.2	-	0.0%
COCHI capital repairs	274.0	-	274.0	100.0%	365.3	365.0	0.3	0.1%
COCHI rent supplement	468.0	313.4	154.6	33.0%	624.0	449.0	175.0	28.0%
COCHI transitional operating	-	30.3	(30.3)	n/a	-	60.6	(60.6)	n/a
Reaching Home	46.1	120.8	(74.8)	-162.4%	61.4	157.9	(96.5)	-157.2%
CHPI	2,172.0	2,410.2	(238.2)	-11.0%	2,896.0	3,070.2	(174.2)	-6.0%
SSRF	1,301.4	3,569.9	(2,268.5)	-174.3%	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	878.9	892.6	(13.7)	-1.6%	1,171.8	1,164.0	7.8	0.7%
Total	14,922.3	17,652.4	(2,730.1)	-18.3%	19,896.4	24,770.5	(4,874.1)	-24.5%

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.



There are 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 \$276,000 to the projected program levy operating surplus.

The expected favorable variance in Provincial Reformed (\$237,100) 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 \$168,300 (5.7%) 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 \$168,300 to the projected program levy operating surplus.

H. Direct-Owned Community Housing Building Operations

TBDSSAB operates and maintains 2,494 direct-owned housing units throughout the District of Thunder Bay. Table 13, below, shows the 2021 Operating Budget revenues and expenditures, third 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 Q3 and are expected to be less than budget by \$203,500 at year-end.



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	5,248.8	5,248.8	-	0.0%	6,998.4	6,998.4	-	0.0%
Federal grants	2,188.5	2,188.5	-	0.0%	2,918.0	2,918.0	-	0.0%
Rents	8,194.4	7,926.2	(268.2)	-3.3%	10,925.9	10,555.1	(370.8)	-3.4%
Other revenue	212.0	423.2	211.3	99.7%	282.6	515.8	233.2	82.5%
From (to) reserve funds	(1,700.3)	(1,700.3)	-	0.0%	(2,267.0)	(2,652.0)	(385.0)	17.0%
Imputed rent adjustment	15.2	24.3	9.1	59.6%	20.3	25.1	4.8	23.6%
Total Financing	14,158.7	14,110.8	(47.8)	-0.3%	18,878.2	18,360.4	(517.8)	-2.7%
Expenses								
Interest on long-term debt	180.8	183.6	(2.7)	-1.5%	241.1	238.7	2.4	1.0%
Materials	9,924.6	9,517.8	406.8	4.1%	13,232.8	13,225.7	7.1	0.1%
Contract services	-	-	-	n/a	-	-	-	n/a
Rents and financial expenses	43.8	(151.9)	195.7	446.9%	58.4	(152.0)	210.4	360.3%
Loan principal repayment	1,807.4	1,848.3	(40.9)	-2.3%	2,409.9	2,411.7	(1.8)	-0.1%
Internal administration allocation	2,930.2	2,867.8	62.4	2.1%	3,906.9	3,957.1	(50.2)	-1.3%
Imputed rent recovery	113.9	113.9	-	0.0%	151.8	151.8	-	0.0%
Total Expenses	15,000.7	14,379.4	621.3	4.1%	20,000.9	19,833.0	167.9	0.8%
Recoveries								
From Non-Profit rent supplement	813.4	822.8	9.4	1.2%	1,084.5	1,096.5	12.0	1.1%
From IAH rent supplement	19.7	40.8	21.2	107.6%	26.2	55.9	29.7	113.4%
From HFG housing allowance	9.0	4.6	(4.4)	-49.3%	12.0	5.9	(6.1)	-50.8%
Total Expenses Less Recoveries	14,158.7	13,511.2	647.5	4.6%	18,878.2	18,674.7	203.5	1.1%
Excess (Deficiency) of Revenues over Expenses	-	599.6	599.6	n/a	-	(314.3)	(314.3)	n/a

Highlights for Q3 and the full-year forecast include:

Rents Forecast **\$370,800 (3.4%) unfavourable**

Rent revenue was lower than budget in Q3 and is expected to be \$370,800 less than budget at year-end. The variance is related to rent-gear-to-income (RGI) which is based on tenant incomes, and higher than expected vacancies due to delays in readying units for occupancy. 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 **\$233,200 (82.5%) favourable**

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.



Materials	Forecast \$7,100 (0.1%) favourable
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Materials were lower than budget in Q3 and are expected to be \$7,100 higher than budget at year-end. A further breakdown of this variance is provided in Table 14, below:

Table 14:

Description	Year-To-Date				Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
Repairs and maintenance	1,388.6	1,557.5	(169.0)	-12.2%	1,851.4	2,202.5	(351.1)	-19.0%
Operating services	1,343.6	1,038.4	305.1	22.7%	1,791.4	1,578.3	213.1	11.9%
Insurance	430.4	435.4	(5.0)	-1.2%	573.8	580.5	(6.7)	-1.2%
Gas	445.9	370.1	75.8	17.0%	594.5	580.1	14.4	2.4%
Electricity	1,292.6	1,096.7	195.9	15.2%	1,723.4	1,561.0	162.4	9.4%
Water	1,131.2	1,183.3	(52.1)	-4.6%	1,508.3	1,574.0	(65.7)	-4.4%
Hot water tanks	62.6	73.1	(10.5)	-16.8%	83.4	98.1	(14.7)	-17.6%
Municipal taxes	3,830.0	3,763.3	66.7	1.7%	5,106.6	5,051.2	55.4	1.1%
Total	9,924.6	9,517.8	406.8	4.1%	13,232.8	13,225.7	7.1	0.1%

Repairs and maintenance expenses have been significantly higher than budget in certain areas. The number of tenant move-outs has been higher than normal and, certain units have required significant rehabilitation to be leased again. Where appropriate, repairs to units have been completed with additional modifications to improve the accessibility of community housing units. As well, minor plumbing issues at many locations leading to more extensive repairs, have contributed to the over-spending.

The unfavourable variance in repairs and maintenance is offset by lower spending in operating services such as snow removal and pest control. Overall, utility expenses are expected to be \$111,100 less than budget at year-end.

Rents and Financial Expenses	Forecast \$210,400 favourable
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The favourable variance is mostly due to a significant amount of tenant chargebacks for damages to housing units throughout the year.

Internal Administration Allocation	Forecast \$50,200 (1.3%) unfavourable
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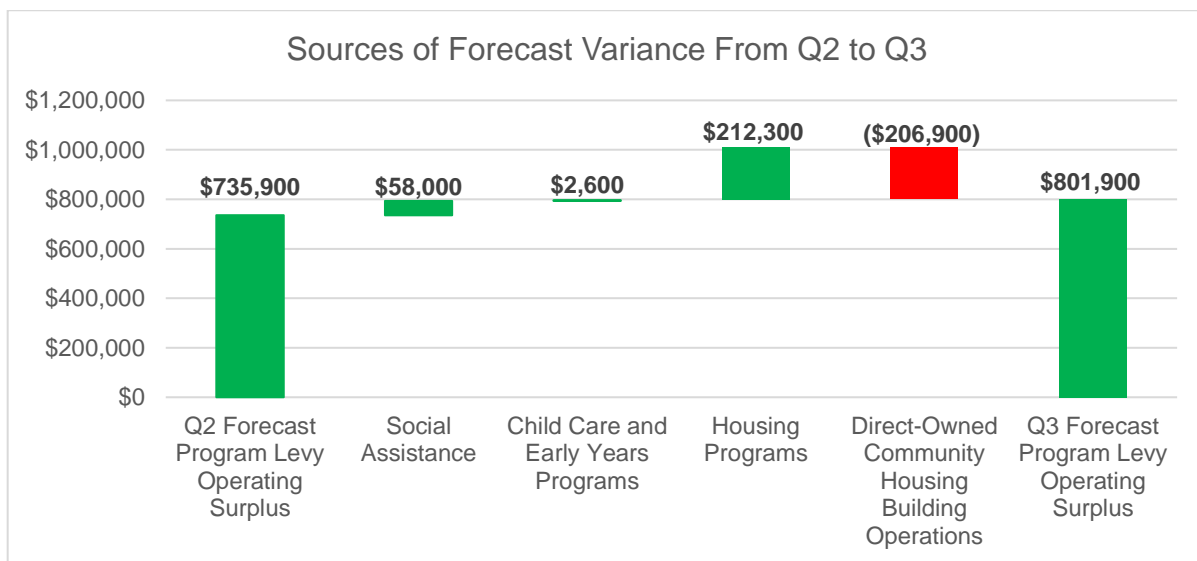
Internal Administration is comprised of Board and Office of the CAO, Corporate Services, and Integrated Social Services Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget. Further variance explanation is provided above.



CONCLUSION

The 2021 Second Quarter Financial Report identified a forecast program levy operating surplus of \$735,900 with Social Assistance accounting for \$280,000, Housing Programs accounting for \$563,300, offset by Direct-Owned Community Housing Building Operations (\$107,400).

Through the 2021 Third Quarter Financial Report, Administration is projecting a program levy operating surplus of \$801,900 for the 2021 year. The chart below summarizes the change in estimates from Q2 to Q3, by program.





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

**2021 THIRD 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. One additional project was approved by the Board in October. 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 THIRD QUARTER CAPITAL BUDGET RESULTS

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

Overall, in Q3, TBDSSAB has spent or committed \$2,070,410 towards capital projects (2021 Approved Capital Budget and Carryforward projects).

A. 2020 Carryforward Projects

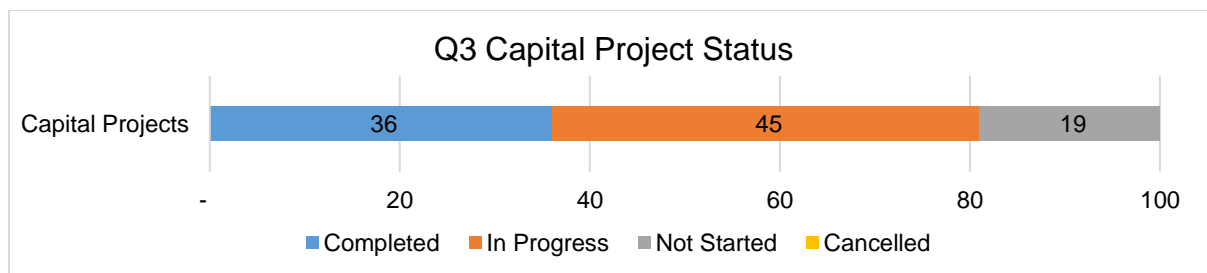
At the end of 2020, the CAO approved the carryforward of twenty capital projects totaling \$594,962. At September 30, 2021, TBDSSAB had spent or committed \$312,316 related to 2020 capital carryforward projects. Twelve (12) projects are complete. Of the remaining eight (8) projects:

- Five (5) have been awarded with four (4) expected to be completed in Q4 and one (1) carried forward to 2022;
- One (1) will be tendered in Q4 with completion expected in Q4;
- One (1) may be cancelled pending a review of the project scope;
- One (1) will be carried forward to 2022 and expanded with a new 2022 capital project.

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 September 30, 2021, \$2,462,526 or 64% of the approved capital budget had been spent or committed against the approved projects:



Highlights of Completed Projects:

- Manion Court – Bird-netting added on top three floors and 97 new refrigerators;
- Picton 2 – 35 new high efficiency furnaces;
- Trillium – 43 new high efficiency furnaces;
- John/Clarkson/Windsor – New roofing at 11 addresses;
- McGregor/Ridgeway/Isabella – New roofing at three addresses;
- McIvor Court – Hot water boiler upgrade;
- John/Windsor – kitchen cabinet replacement in 8 addresses;
- Centennial (Longlac) – new roofing in block 12;
- Ruskin/Hall – Window replacement in all 22 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 September 30, 2021, approximately 90% of the 2020 carryforward capital projects were either completed or in progress. 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

[Supporting Documents](#)

	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 09-Nov-21
Date

Chief Administrative Officer 09-Nov-21
Date