



## **BOARD REPORT**

**REPORT No.: 2022-18**

**MEETING DATE: APRIL 21, 2022**

**SUBJECT: 2021 FOURTH QUARTER FINANCIAL REPORT AND PROGRAM LEVY OPERATING SURPLUS DISPOSITION**

---

### **RECOMMENDATION**

THAT with respect to Report No. 2022-18 (Corporate Services Division), we, The District of Thunder Bay Social Services Administration Board, approve Option 2 – use the net levy surplus related to Community Housing \$409,272 to supplement the capital projects approved under the Social Services Relief Fund Phase 4 as directed in Closed Session at the November, 2021 Board Meeting, and transfer the remaining net levy surplus of \$427,820 to the Levy Stabilization Reserve Fund.

### **REPORT SUMMARY**

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2021 Fourth Quarter Financial Report, and a recommendation regarding disposition of the 2021 program levy operating surplus.

### **BACKGROUND**

In accordance with Budget Policy No. CS-02:83, a Financial Report is prepared and reported to the Board quarterly. This Report provides 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.

**COMMENTS****Financial Status – Operating**

Overall, total spending on TBDSSAB delivered programs, for the period ended December 31, 2021, was \$2,033,300 (2.0%) less than Budget, with a program levy operating surplus of \$837,092 (3.7% of the 2021 levy)

A summary of net cost variances, by program, is presented below:

Table 1:

<b>2021 Program Levy Operating Surplus/(Deficit)</b>	
Social Assistance	\$ 465,941
Child Care and Early Years	\$ (38,121)
Community Housing Programs	\$ 702,367
Direct-Owned Community Housing Building Operations	\$ (293,095)
<b>Program Levy Operating Surplus</b>	<b>\$ 837,092</b>

This result is consistent with the 2021 Third Quarter Financial Report projection (Surplus: \$801,900). Much of the program levy operating surplus is attributable to the impacts of the Covid-19 pandemic:

- Social Assistance:** There was a favourable variance (\$465,941) in Ontario Works Program Delivery Funding (OW PDF). The average monthly Ontario Works (OW) caseload was down 20% 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 (\$373,000 total; \$186,500 net).

Also, with the social distancing restrictions due to the pandemic, TBDSSAB was unable to run its full schedule of employment programming (\$250,800 total; \$125,400 net).

- Housing Programs:** There is a favourable variance (\$702,367) in Housing Programs. \$295,500 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 recommended a shift from the Private Landlord Rent Supplement program to Portable Housing Benefit moving forward.

Also, administrative recovery (\$161,600) tied to the funding through the Social Services Relief Fund (SSRF) programs, was not known when the 2021 Budget was developed.

This program levy operating surplus also includes prior year settlements of accountable subsidy advances with Housing Providers that have been completed (\$294,700).

Highlights for the 2021 year, and detailed variance explanations, are provided in Attachment #1: 2021 Fourth 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 on these carryforward projects, for the period ended December 31, 2021, were \$264,534. Three projects, totaling \$163,417, will be carried forward into 2022.

The Board-approved capital budget for 2021 was \$3,845,000 representing 99 projects. One additional project was approved by the Board at the October 21, 2021 meeting (Report No. 2021-48 – Modernization of Elevator Cars – Jasper Place). Total capital expenditures on the projects, for the period ended December 31, 2021, were \$1,707,261. Twenty-nine projects, totaling \$1,208,670, will be carried forward into 2022. In total, 32 projects, totaling \$1,372,087 will be carried forward from previous years into 2022. These projects are identified per Report No. 2022 – 17, Carryforward of Capital Projects.

Highlights for the 2021 year, and detailed variance explanations, are provided in Attachment #2: 2021 Fourth Quarter Financial Report – Capital Budget.

### **2021 Program Levy Operating Surplus Disposition**

The 2021 TBDSSAB program levy operating surplus is \$837,092. In November 2021, the Board provided direction in Closed Session to use the 2021 Community Housing net surplus to supplement the capital projects approved under the Social Services Relief Fund Phase 4 (SSRF 4).

The following options concerning the disposition of the remaining net surplus of \$427,820 are presented:

- Option 1 – Return the net surplus to municipalities. The remaining \$427,820 of net surplus would be returned to municipalities using the 2021 cost apportionment.
- Option 2 – Transfer to the Levy Stabilization Reserve Fund. The remaining \$427,820 of net surplus would be transferred into the Levy Stabilization Reserve Fund to provide opportunities for relevant community initiatives that support programming outcomes.

- Option 3 –Transfer to the Capital Regeneration Reserve Fund. The remaining \$427,820 of net surplus would be transferred into the Capital Regeneration Reserve Fund to finance future housing redevelopment.

### **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, 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.

### **STRATEGIC PLAN IMPACT**

This report relates to the Board's 2020-2023 strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

### **FINANCIAL IMPLICATIONS**

This Report provides the financial results for the 2021 year, on the same basis as the approved Budget.

The financial implications relate to the disposition of the 2021 program levy operating surplus of \$837,092. The Board had previously provided direction in Closed Session to use \$409,272 of the levy surplus to supplement the capital projects approved under SSRF 4. For the net surplus balance, Administration is recommending Option 2: Transfer the remaining \$427,820 into the Levy Stabilization Reserve fund.

The financial impact of the three options for each municipality, is presented in Attachment #4: Distribution of the 2021 Program Levy Operating Surplus by Municipality.



### **CONCLUSION**

It is concluded that the 2021 Fourth Quarter Financial Report indicates a program levy operating surplus for the year of \$837,092, or 3.7% of the 2021 levy.

It is further concluded that the net Community Housing surplus of \$409,272 be used to supplement the capital projects approved under the SSRF 4 and the remaining net surplus of \$427,820 is recommended to be transferred to the Levy Stabilization Reserve Fund to provide opportunities for relevant community initiatives that support programming outcomes.

## REFERENCE MATERIALS

- Attachment #1 [2021 Fourth Quarter Financial Report – Operating Budget](#)
- #2 [2021 Fourth Quarter Financial Report – Capital Budget](#)
- #3 [Fiduciary Responsibility Checklist](#)
- #4 [Distribution of the 2021 Program Levy Operating Surplus by Municipality](#)

PREPARED BY:	Keri Greaves, CPA, CMA, Manager, Finance
SIGNATURE	
APPROVED BY	Georgina Daniels, FCPA, FCA, Director - Corporate Services Division
SIGNATURE	
SUBMITTED BY:	Bill Bradica, Chief Administrative Officer



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

**2021 FOURTH 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 program levy operating surplus, or deficit, for the year.

## EXECUTIVE SUMMARY

Reflecting results for the 12-month period ending December 31, 2021, this Report provides TBDSSAB's financial status for the year, and explains significant variances from the 2021 approved Operating Budget.

Overall, TBDSSAB incurred a favourable program levy operating surplus of \$837,092 for the 2021 year. Table 1 provides a breakdown of the year-end variances, by program.

**Table 1:**

<b>2021 Forecast Program Levy Operating Surplus/(Deficit)</b>	
Ontario Works	\$ 465,941
Child Care and Early Years	\$ (38,121)
Housing Programs	\$ 702,367
Direct-Owned Community Housing Building Operations	\$ (293,095)
<b>Forecast Program Levy Operating Surplus</b>	<b>\$ 837,092</b>

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

- Employment Related Expenses (\$373,000 total - \$186,500 net): The average monthly Ontario Works (OW) caseload was down 20% compared to pre-pandemic levels. Although the amount cannot be confirmed, part of this decrease is due to individuals leaving social assistance to participate in the Federal pandemic response programs. This trend has been experienced across the Province. The decrease in cases corresponds with a decrease in the amount of employment related expenses issued to clients.



- Employment Services (\$250,800 - \$125,400 net): Due to COVID-19 restrictions, TBDSSAB Headquarters was closed to in-person employment training and other services for much of the year.
- Private Landlord Rent Supplement (\$295,500): 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 (\$161,600): Additional SSRF funding was allocated to TBDSSAB in 2021 which included additional Administrative Recovery, contributing to the surplus.

Also, the program levy operating surplus includes \$294,700 related to prior year-end settlements with housing providers.

Table 2 shows the 2021 Operating Budget revenue and expenditures, and actual results for the year.





Table 2:

Description	Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Financing</b>				
Levy to municipalities & TWOMO	22,691.8	22,691.8	-	0.0%
Federal grants	10,882.6	11,216.5	333.9	3.1%
Provincial grants	56,632.0	55,477.1	(1,154.9)	-2.0%
Rents	10,925.9	10,451.8	(474.1)	-4.3%
Other revenue	417.7	765.3	347.6	83.2%
Interest on unrestricted funds	100.0	100.0	-	0.0%
Interest on restricted funds	465.6	921.3	455.7	97.9%
From (to) reserve funds	(2,833.5)	(3,537.9)	(704.4)	24.9%
<b>Total Financing</b>	<b>99,282.1</b>	<b>98,085.9</b>	<b>(1,196.2)</b>	<b>-1.2%</b>
<b>Expenses</b>				
Personnel services	14,257.9	14,079.9	178.0	1.2%
Interest on long-term debt	348.4	332.0	16.4	4.7%
Materials	17,657.9	16,726.7	931.2	5.3%
Contract services	217.6	160.8	56.8	26.1%
Rents and financial expenses	202.8	(101.4)	304.2	150.0%
External transfers	63,899.6	63,350.9	548.7	0.9%
Loan principal repayment	2,697.9	2,699.9	(2.0)	-0.1%
<b>Total Expenses</b>	<b>99,282.1</b>	<b>97,248.8</b>	<b>2,033.3</b>	<b>2.0%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>837.1</b>	<b>837.1</b>	<b>n/a</b>

## 2021 FOURTH QUARTER OPERATING BUDGET RESULTS

The Fourth Quarter Report provides an indication of TBDSSAB's financial status for the year ending December 31, 2021 and identifies any significant variances from the 2021 Operating Budget. Overall, TBDSSAB recorded a net surplus of \$837,092 for the 2021 year. The financial detail for each program area is provided below.

### 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 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Allocation</b>				
Direct-owned community housing building operations	300.3	276.3	(24.0)	-8.0%
Ontario Works	685.2	634.4	(50.8)	-7.4%
Child care and early years programs	182.5	167.5	(15.1)	-8.2%
Housing programs	203.7	189.6	(14.1)	-6.9%
<b>Total Allocation</b>	<b>1,371.7</b>	<b>1,267.8</b>	<b>(103.9)</b>	<b>-7.6%</b>
<b>Expenses</b>				
Personnel services	1,054.0	1,047.5	6.5	0.6%
Materials	230.4	156.3	74.1	32.2%
Contract services	87.3	64.0	23.3	26.6%
<b>Total Expenses</b>	<b>1,371.7</b>	<b>1,267.8</b>	<b>103.9</b>	<b>7.6%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Table 3, above, shows the 2021 Operating Budget revenues and expenditures, and results for the 2021 year 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 2021 include:

<b>Materials</b>	<b>\$74,100 (32.2%) favourable</b>
------------------	------------------------------------

Materials expenses were under budget by \$74,100 in 2021 at year-end due to COVID-19 pandemic restrictions including travel, training, and in-person meetings. Other office expenses were also less than budget.

<b>Contract Services</b>	<b>\$23,300 (26.6%) favourable</b>
--------------------------	------------------------------------

Contract Services expenses were under budget by \$23,300 at year-end, as consulting and legal costs for Human Resources were 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 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Allocation</b>				
Direct-owned community housing building operations	3,455.4	3,383.9	(71.5)	-2.1%
Ontario Works	2,116.8	1,997.2	(119.6)	-5.6%
Child care and early years programs	139.5	134.4	(5.1)	-3.7%
Housing programs	194.5	188.4	(6.1)	-3.2%
<b>Total Allocation</b>	<b>5,906.2</b>	<b>5,703.9</b>	<b>(202.3)</b>	<b>-3.4%</b>
<b>Financing</b>				
Levy to municipalities and TWOMO	(100.0)	(100.0)	-	0.0%
Interest on unrestricted funds	100.0	100.0	-	0.0%
Interest on restricted funds	465.6	921.3	455.7	97.9%
Other revenue	17.9	21.4	3.5	19.6%
From (to) reserve funds	(430.6)	(921.3)	(490.7)	114.0%
<b>Total Financing</b>	<b>52.9</b>	<b>21.4</b>	<b>(31.5)</b>	<b>-59.5%</b>
<b>Expenses</b>				
Personnel services	4,737.0	4,675.7	61.3	1.3%
Materials	1,281.0	1,118.6	162.4	12.7%
Contract services	85.3	68.3	17.0	20.0%
Rents and financial expenses	16.6	16.5	0.1	0.8%
<b>Total Expenses</b>	<b>6,119.9</b>	<b>5,879.1</b>	<b>240.8</b>	<b>3.9%</b>
<b>Recoveries</b>				
From housing programs	51.1	43.9	7.2	14.0%
From homelessness programs	9.8	10.0	(0.2)	-1.7%
From EarlyON	33.9	33.9	-	0.0%
From HQ building operations	66.0	66.0	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>5,959.1</b>	<b>5,725.3</b>	<b>233.8</b>	<b>3.9%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>



Table 4, above, shows the 2021 Operating Budget revenues and expenditures, and results for the 2021 year 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 2021 include:

<b>Personnel Services</b>	<b>\$61,300 (1.3%) favourable</b>
---------------------------	-----------------------------------

Personnel Services expenses were lower than budget by \$61,300 at year-end due to temporarily vacant positions throughout the year.

<b>Materials</b>	<b>\$162,400 (12.7%) favourable</b>
------------------	-------------------------------------

Materials expenses were lower than budget by \$162,400 at year-end due, in part, to new computer leases and hardware maintenance contracts delayed until the end of the year.

### **C. Office Headquarters Building Operations**

Table 5, below, shows the 2021 Operating Budget revenues and expenditures, and results for the 2021 year for the Office Headquarters Building Operations.

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. Expense highlights for 2021 include:

<b>Materials</b>	<b>\$75,800 (14.0%) favourable</b>
------------------	------------------------------------

Materials expenses were lower than budget by \$75,800 at year-end due, in part, to lower utility costs, estimated to be a result of the work from home protocols implemented due to COVID-19.



Table 5:

Description	Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Allocation</b>				
Direct-owned community housing building operations	151.8	151.8	-	0.0%
Ontario Works	938.7	938.7	-	0.0%
Child care and early years programs	82.8	82.8	-	0.0%
Housing programs	207.1	207.1	-	0.0%
<b>Total Allocation</b>	<b>1,380.4</b>	<b>1,380.4</b>	<b>-</b>	<b>0.0%</b>
<b>Financing</b>				
Other revenue	3.5	2.8	(0.7)	-20.7%
From (to) reserve funds	(195.2)	(195.2)	-	0.0%
Imputed rent adjustment	(184.9)	(269.2)	(84.3)	45.6%
<b>Total Financing</b>	<b>(376.6)</b>	<b>(461.6)</b>	<b>(85.0)</b>	<b>22.6%</b>
<b>Expenses</b>				
Interest on long-term debt	107.3	98.1	9.2	8.6%
Materials	542.5	466.7	75.8	14.0%
Loan principal repayment	288.0	288.0	-	0.0%
Internal administrative expense	66.0	66.0	-	0.0%
<b>Total Expenses</b>	<b>1,003.8</b>	<b>918.8</b>	<b>85.0</b>	<b>8.5%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

**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, and results for the 2021 year for ISS Program Support.

**Table 6:**

Description	Year 2021			
	Budget	Actuals	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)
<b>Allocation</b>				
Direct-owned community housing building operations	151.2	143.0	(8.2)	-5.5%
Ontario Works	899.5	818.0	(81.5)	-9.1%
Child care and early years programs	407.0	359.0	(48.0)	-11.8%
Housing programs	355.2	344.4	(10.8)	-3.0%
<b>Total Allocation</b>	<b>1,812.9</b>	<b>1,664.4</b>	<b>(148.5)</b>	<b>-8.2%</b>
<b>Financing</b>				
Other revenue	53.7	61.9	8.2	15.3%
From (to) reserve funds	-	-	-	n/a
<b>Total Financing</b>	<b>53.7</b>	<b>61.9</b>	<b>8.2</b>	<b>15.3%</b>
<b>Expenses</b>				
Personnel services	2,266.2	2,146.4	119.8	5.3%
Materials	65.1	24.2	40.9	62.9%
Contract services	10.0	-	10.0	100.0%
<b>Total Expenses</b>	<b>2,341.3</b>	<b>2,170.6</b>	<b>170.7</b>	<b>7.3%</b>
<b>Recoveries</b>				
From housing programs	45.8	22.5	23.3	50.9%
From homelessness programs	295.8	288.7	7.1	2.4%
From EarlyON	133.1	133.1	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>1,866.6</b>	<b>1,726.3</b>	<b>140.3</b>	<b>7.5%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>



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 2021 include:

<b>Personnel Services</b>	<b>\$119,800 (5.3%) favourable</b>
---------------------------	------------------------------------

Personnel Services costs were less than budget by \$119,800 at year-end, due to temporarily vacant positions during the year.

<b>Materials</b>	<b>\$40,900 (62.9%) favourable</b>
------------------	------------------------------------

Materials were less than budget by \$40,900 at year-end, as travel and training expenses were 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 impacted the financial performance within the OW program:

- COVID-19 Pandemic – TBDSSAB experienced a decline in its OW caseload during 2020 and 2021, due to OW recipients leaving, or not applying for, social assistance to participate in the federal pandemic related income programs.

Table 7, below, shows the 2021 Operating Budget revenues and expenditures, and actual results for OW Programs. Overall, OW program expenses were \$5,382,400 lower than budget at year-end resulting in a levy surplus of \$465,900.



Table 7:

Description	Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Financing</b>				
Levy to municipalities & TWOMO	3,710.0	3,710.0	-	0.0%
Provincial grants	32,921.6	27,997.1	(4,924.5)	-15.0%
Other revenues	-	-	-	n/a
From (to) reserve funds	49.3	-	(49.3)	-100.0%
Imputed rent adjustment	125.7	183.0	57.3	45.6%
<b>Total Financing</b>	<b>36,806.6</b>	<b>31,890.1</b>	<b>(4,916.5)</b>	<b>-13.4%</b>
<b>Expenses</b>				
Personnel services	3,910.8	3,877.4	33.4	0.9%
Materials	738.1	544.7	193.4	26.2%
Contract services	10.0	0.7	9.3	93.5%
Rents and financial expenses	118.2	107.1	11.1	9.4%
External transfers	27,383.1	22,493.8	4,889.3	17.9%
Internal administration allocation	3,824.5	3,572.7	251.8	6.6%
Imputed rent recovery	938.7	938.7	-	0.0%
<b>Total Expenses</b>	<b>36,923.4</b>	<b>31,535.0</b>	<b>5,388.4</b>	<b>14.6%</b>
<b>Recoveries</b>				
From homelessness programs	116.8	110.8	(6.0)	-5.1%
<b>Total Expenses Less Recoveries</b>	<b>36,806.6</b>	<b>31,424.2</b>	<b>5,382.4</b>	<b>14.6%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>465.9</b>	<b>465.9</b>	<b>n/a</b>

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for the 2021 year include:

<b>Materials</b>	<b>\$193,400 (26.2%) favourable</b>
------------------	-------------------------------------

Materials expenses were under budget by \$193,400 at year-end. The 2021 budget included costs related to the delivery of employment programs and services through agreements with external agencies. TBDSSAB had to cancel most of these programs due to social distancing measures in response to the COVID-19 pandemic.





<b>External Transfers</b>	<b>\$4,889,300 (17.9%) favourable</b>
---------------------------	---------------------------------------

The OW caseload is down 20% from pre-pandemic levels (2019) and as a result, financial assistance payments to recipients were less than budget by \$4,516,200 for the 2021 year. OW financial assistance is 100% provincially funded, so there was no impact on the levy to Municipalities and TWOMO.

The lower caseload also impacted employment assistance payments to recipients, resulting in employment related expenses being \$373,100 less than budget.

<b>Internal Administration Allocation</b>	<b>\$251,800 (6.6%) favourable</b>
---	------------------------------------

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 impacted the financial performance within the child care and early years' programs:

- COVID-19 Pandemic – While child care and EarlyON centres remained open in 2021, they were operating at reduced capacity.

Table 8, below, shows the 2021 Operating Budget revenues and expenditures, and actual results for child care and early years' programs. Overall, child care and early years' program expenses were \$489,900 higher than budget at year-end resulting in a levy deficit of \$38,100.

**Table 8:**

Description	Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Financing</b>				
Levy to municipalities & TWOMO	1,725.7	1,725.7	-	0.0%
Federal grants	664.7	1,413.7	749.0	112.7%
Provincial grants	15,667.2	15,364.9	(302.3)	-1.9%
From (to) reserve funds	-	-	-	n/a
Imputed rent adjustment	11.1	16.2	5.1	45.5%
<b>Total Financing</b>	<b>18,068.7</b>	<b>18,520.5</b>	<b>451.8</b>	<b>2.5%</b>
<b>Expenses</b>				
Personnel services	426.9	410.7	16.2	3.8%
Materials	41.9	30.2	11.7	27.9%
Contract services	1.0	-	1.0	100.0%
External transfers	16,620.1	17,207.0	(586.9)	-3.5%
Internal administration allocation	970.5	902.3	68.2	7.0%
Imputed rent recovery	82.8	82.8	-	0.0%
<b>Total Expenses</b>	<b>18,143.2</b>	<b>18,633.1</b>	<b>(489.9)</b>	<b>-2.7%</b>
<b>Recoveries</b>				
Other recoveries	74.5	74.5	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>18,068.7</b>	<b>18,558.6</b>	<b>(489.9)</b>	<b>-2.7%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(38.1)</b>	<b>(38.1)</b>	<b>n/a</b>

Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for the 2021 year include:

<b>External Transfers</b>	<b>\$586,900 (3.5%) unfavourable</b>
---------------------------	--------------------------------------

A further breakdown of External Transfers is provided in Table 9, below:

**Table 9:**

Description	Year-To-Date			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
External Transfers				
Fee Subsidy	4,500.0	2,834.3	1,665.7	37.0%
Special Needs	1,590.6	1,590.6	-	0.0%
General Operating	5,516.5	7,233.7	(1,717.2)	-31.1%
Occupancy Incentive	300.0	300.0	-	0.0%
Wage Enhancement	1,225.2	973.6	251.6	20.5%
Other	313.6	217.7	95.9	30.6%
Expansion Plan	-	-	-	n/a
Emergency Child Care	-	191.5	(191.5)	n/a
Federal Safe Restart	-	750.9	(750.9)	n/a
Early Learning and Child Care	-	-	-	n/a
EarlyON	1,996.8	1,980.7	16.1	0.8%
Journey Together	1,177.4	1,134.0	43.4	3.7%
<b>Total</b>	<b>16,620.1</b>	<b>17,207.0</b>	<b>(586.9)</b>	<b>-3.5%</b>

The operating restrictions on child care centres due to the COVID-19 pandemic resulted in less Fee Subsidy provided to operators. This favourable variance was reinvested in general operating funding for child care centres 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 was no financial impact on the levy. Also, additional 100% provincial funding was provided to deliver emergency child care for eligible families in the spring.

The program levy operating deficit in child care and early years' programs for the 2021 year was due to a prior year adjustment through the year-end reconciliation with the Ministry of Education.

## **G. Housing Programs**

TBDSSAB is the service system manager for various housing and homelessness programs and services in the District of Thunder Bay. TBDSSAB administers these programs to ensure quality housing choices that are affordable for residents in the service area.

The following significant events impacted the financial performance within Housing Programs:

- COVID-19 Pandemic – In response to the COVID-19 Pandemic, the Province continued to provide supports through the Social Services Relief Fund (SSRF) programs. These funds are administered through the Community Homelessness Prevention Initiative (CHPI). TBDSSAB 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 2021			
	Budget	Actuals	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)
<b>Financing</b>				
Levy to municipalities & TWOMO	10,357.7	10,357.7	-	0.0%
Federal grants	7,299.9	6,884.8	(415.1)	-5.7%
Provincial grants	8,043.2	12,115.1	4,071.9	50.6%
Other revenue	60.0	184.9	124.9	208.2%
From (to) reserve funds	10.0	-	(10.0)	-100.0%
Imputed rent adjustment	27.8	40.4	12.6	45.2%
<b>Total Financing</b>	<b>25,798.6</b>	<b>29,582.9</b>	<b>3,784.3</b>	<b>14.7%</b>
<b>Expenses</b>				
Personnel services	1,863.0	1,922.3	(59.3)	-3.2%
Materials	1,526.1	831.4	694.7	45.5%
Contract services	24.0	14.9	9.1	37.8%
Rents and financial expenses	9.6	7.6	2.0	20.4%
External transfers	19,896.4	23,650.1	(3,753.7)	-18.9%
Internal administration allocation	2,934.6	3,058.4	(123.8)	-4.2%
Imputed rent recovery	207.1	207.1	-	0.0%
<b>Total Expenses</b>	<b>26,460.8</b>	<b>29,691.8</b>	<b>(3,231.0)</b>	<b>-12.2%</b>
<b>Recoveries</b>				
From Ontario Works	123.0	123.0	-	0.0%
From housing programs	116.5	264.9	148.4	127.4%
From homelessness programs	422.7	423.4	0.7	0.2%
<b>Total Expenses Less Recoveries</b>	<b>25,798.6</b>	<b>28,880.6</b>	<b>(3,082.0)</b>	<b>-11.9%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>702.4</b>	<b>702.4</b>	<b>n/a</b>



Table 10, above, shows the 2021 Operating Budget revenues and expenditures, and actual results for Housing Programs. Overall, Housing Program expenses were higher than budget by \$3,082,000 at year-end, however there was a program levy operating surplus of \$702,400 for the year.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for the 2021 year include:

<b>Materials</b>	<b>\$694,700 (45.5%) favourable</b>
------------------	-------------------------------------

Materials were lower than budget by \$694,700 lower than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

**Table 11:**

Description	Year-To-Date			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Materials				
OPHI	900.5	-	900.5	100.0%
COCHI	422.9	610.3	(187.4)	-44.3%
Other	202.7	221.1	(18.4)	-9.1%
<b>Total</b>	<b>1,526.1</b>	<b>831.4</b>	<b>694.7</b>	<b>45.5%</b>

The Bertrand Court Regeneration project was to be partially funded under the Ontario Priorities Housing Initiative (OPHI) in 2021. However, this funding will now be reallocated and utilized in 2022 for capital repair projects.

<b>External Transfers</b>	<b>\$3,753,700 (18.9%) unfavourable</b>
---------------------------	---

External transfers for Housing Programs were higher than budget in 2021. A further breakdown of this variance is provided in Table 12, below:

**Table 12:**

Description	Year-To-Date			
	Budget	Actuals	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)
External Transfers				
Provincial Reformed	5,977.0	5,745.1	231.9	3.9%
Urban Native housing program	1,417.9	1,355.1	62.8	4.4%
Private landlord rent supplement	3,309.8	3,014.3	295.5	8.9%
Non-profit rent supplement	728.2	750.5	(22.3)	-3.1%
Strong Communities rent supplement	428.5	403.0	25.5	6.0%
Portable Housing Benefit	398.7	398.1	0.6	0.1%
IAH Rent Supplement	84.6	42.8	41.8	49.4%
IAH Ontario Renovates	125.0	121.1	3.9	3.1%
IAH Ext Ontario Renovates	-	(4.0)	4.0	n/a
IAH-SIF housing allowance	65.8	83.0	(17.2)	-26.2%
OPHI Ontario Renovates	507.2	468.5	38.7	7.6%
COCHI capital repairs	365.3	365.0	0.3	0.1%
COCHI rent supplement	624.0	451.1	172.9	27.7%
COCHI transitional operating	-	60.6	(60.6)	n/a
Reaching Home	61.4	89.5	(28.1)	-45.7%
CHPI	2,896.0	2,733.4	162.6	5.6%
SSRF	1,735.2	5,400.4	(3,665.2)	-211.2%
Mental Health and Addictions	-	1,009.0	(1,009.0)	n/a
Home for Good	1,171.8	1,163.5	8.3	0.7%
<b>Total</b>	<b>19,896.4</b>	<b>23,650.1</b>	<b>(3,753.7)</b>	<b>-18.9%</b>

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. 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 \$273,200 to the projected program levy operating surplus.



The favorable variance in Provincial Reformed (\$231,900) 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.

<b>Internal Administration Allocation</b>	<b>\$123,800 (4.2%) unfavourable</b>
---	--------------------------------------

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 \$123,800 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, and actual results for direct-owned Community Housing building operations. Overall, direct-owned Community Housing building operations expenses were less than budget by \$114,400 at year-end however there was a program levy operating deficit of \$293,100 for the year.

**Table 13:**

Description	Year 2021			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
<b>Financing</b>				
Levy to municipalities & TWOMO	6,998.4	6,998.4	-	0.0%
Federal grants	2,918.0	2,918.0	-	0.0%
Rents	10,925.9	10,451.8	(474.1)	-4.3%
Other revenue	282.6	494.3	211.7	74.9%
From (to) reserve funds	(2,267.0)	(2,421.4)	(154.4)	6.8%
Imputed rent adjustment	20.3	29.6	9.3	45.9%
<b>Total Financing</b>	<b>18,878.2</b>	<b>18,470.7</b>	<b>(407.5)</b>	<b>-2.2%</b>
<b>Expenses</b>				
Interest on long-term debt	241.1	233.9	7.2	3.0%
Materials	13,232.8	13,554.5	(321.7)	-2.4%
Contract services	-	12.9	(12.9)	n/a
Rents and financial expenses	58.4	(232.6)	291.0	498.3%
Loan principal repayment	2,409.9	2,411.9	(2.0)	-0.1%
Internal administration allocation	3,906.9	3,803.2	103.7	2.7%
Imputed rent recovery	151.8	151.8	-	0.0%
<b>Total Expenses</b>	<b>20,000.9</b>	<b>19,935.6</b>	<b>65.3</b>	<b>0.3%</b>
<b>Recoveries</b>				
From Non-Profit rent supplement	1,084.5	1,111.0	26.5	2.4%
From IAH rent supplement	26.2	54.9	28.7	109.6%
From HFG housing allowance	12.0	5.9	(6.1)	-50.5%
<b>Total Expenses Less Recoveries</b>	<b>18,878.2</b>	<b>18,763.8</b>	<b>114.4</b>	<b>0.6%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(293.1)</b>	<b>(293.1)</b>	<b>n/a</b>

Highlights for the 2021 year include:

<b>Rents</b>	<b>\$474,100 (4.3%) unfavourable</b>
--------------	--------------------------------------

Rent revenue was \$474,100 lower than budget in 2021. The province implemented a rent-freeze for 2021 which was considered in the 2021 Budget; however, RGI rents were lower than budget due in part to the rent freeze as well as higher than budgeted vacancies throughout the housing portfolio.



<b>Other Revenue</b>	<b>\$211,700 (74.9%) favourable</b>
----------------------	-------------------------------------

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.

<b>Materials</b>	<b>\$321,700 (0.1%) unfavourable</b>
------------------	--------------------------------------

Materials were higher than budget by \$321,700 in 2021. A further breakdown of this variance is provided in Table 14, below:

**Table 14:**

Description	Year-To-Date			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Materials				
Repairs and maintenance	1,851.4	2,425.2	(573.8)	-31.0%
Operating services	1,791.4	1,657.1	134.3	7.5%
Insurance	573.8	580.5	(6.7)	-1.2%
Gas	594.5	541.6	52.9	8.9%
Electricity	1,723.4	1,563.5	159.9	9.3%
Water	1,508.3	1,671.1	(162.8)	-10.8%
Hot water tanks	83.4	103.3	(19.9)	-23.8%
Municipal taxes	5,106.6	5,012.3	94.3	1.8%
<b>Total</b>	<b>13,232.8</b>	<b>13,554.5</b>	<b>(321.7)</b>	<b>-2.4%</b>

Repairs and maintenance expenses were significantly higher than budget in certain areas. There was significant activity related to moveouts during the year and certain units required extensive rehabilitation to be leased again. Where appropriate, repairs to units were completed with additional modifications to improve the accessibility of community housing units.

The unfavourable variance in repairs and maintenance is somewhat offset by lower spending in operating services such as snow removal and pest control. Overall, utility expenses were \$30,200 less than budget at year-end.

**Rents and Financial Expenses** **\$291,000 favourable**

The favourable variance is mostly due to a significant amount of tenant chargebacks for damages to housing units throughout the year. Normally, this would be offset by bad debt expense (estimate). However in 2021 the SSRF provided rent arrears support to individuals and families including TBDSSAB tenants, which reduced certain bad debt expense recorded in prior periods.

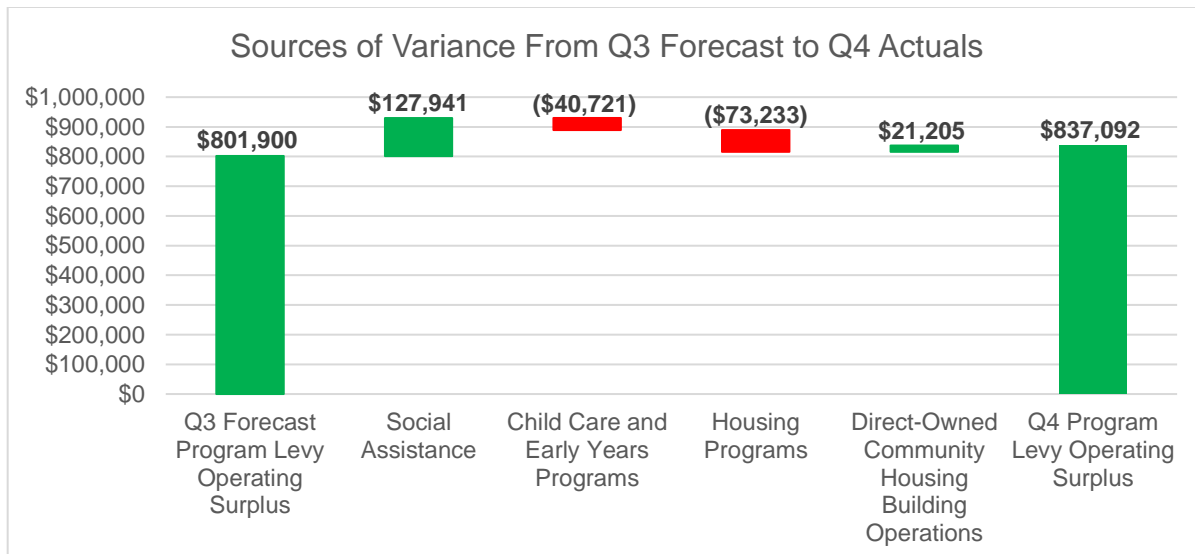
**Internal Administration Allocation** **\$103,700 (2.7%) favourable**

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 Third Quarter Financial Report identified a forecast program levy operating surplus of \$801,900 with Social Assistance accounting for \$338,000, Child Care and Early Years' Programs accounting for \$2,600, Housing Programs accounting for \$775,600, offset by Direct-Owned Community Housing Building Operations (\$314,300).

Through the 2021 Fourth Quarter Financial Report, TBDSSAB incurred a program levy operating surplus of \$837,092 for the 2021 year. The chart below summarizes the change from Q3 estimates to Q4 actuals, by program.





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

**2021 FOURTH 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 FOURTH QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the 12-month period ending December 31, 2021, this Report provides an indication of TBDSSAB's financial status in relation to the 2021 approved Capital Budget.

Overall, in 2021, TBDSSAB spent \$1,971,795 on capital projects (2021 Approved Capital Budget and Carryforward projects) and will carryforward \$1,372,087 (32 capital projects) into 2022.

### A. 2020 Carryforward Projects

At the end of 2020, the CAO approved the carryforward of 20 capital projects totaling \$594,962. At December 31, 2021, TBDSSAB had spent \$264,534 related to 2020 capital carryforward projects, completing 15 projects. Of the remaining five (5) projects:

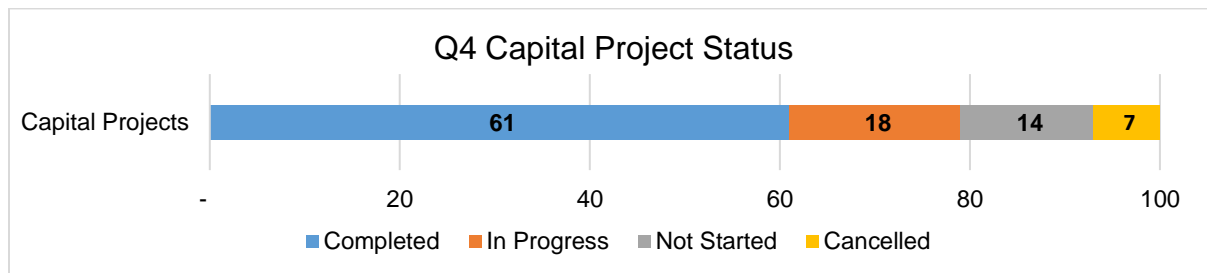
- Two were awarded and carried forward to 2022;
- One was carried forward to 2022 and expanded with a new 2022 capital project;
- Two were cancelled and re-budgeted in the 2022 Capital Budget.

A total of \$163,417 has been carried forward into 2022.

## 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 December 31, 2021, \$1,707,261 or 44% of the approved capital budget was spent against the approved projects. A further \$779,240 was committed to projects and carried forward to be spent in 2022. Projects totaling \$429,430 were not started, however it was determined the projects were required and have been carried forward to 2022.



Highlights of projects completed in 2021 include:

- 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;
- Rupert/Ray/Hill – 28 new high efficiency furnaces;
- McIvor Court – Hot water boiler upgrade;
- John/Clarkson/Windsor – New roofing at 11 addresses;
- McGregor/Ridgeway/Isabella – New roofing at 3 addresses;
- Centennial (Longlac) – New roofing in block 12;
- John/Windsor – Kitchen cabinet replacement in 8 addresses;
- Ruskin/Hall – Window replacement in all 22 addresses;
- Wardrope Court – New retaining wall.

## CONCLUSION

At December 31, 2021, 17 of the 20 capital projects carried forward from the prior year were completed or in progress. Of the 100 projects approved in the 2021 Capital Budget, 79 were completed or in progress.



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

**Fiduciary Responsibility Checklist**

Year: 2021

[Supporting Documents](#)

	Q1	Q2	Q3	Q4	Comments
<b>Corporate Filings</b>					
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)		✓			
<b>Internal Governance</b>					
Bank Reconciliation	✓	✓	✓	✓	
Listing of Cheques	✓	✓	✓	✓	
Debt Payments Made	✓	✓	✓	✓	
Insurance Renewal	✓			✓	
<b>Provincial Reporting</b>					
Ontario Works Monthly Subsidy Claim (20 <sup>th</sup> 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

11-Apr-22

Date

Chief Administrative Officer

11-Apr-22

Date

**The District of Thunder Bay Social Services Administration Board**  
**Distribution of the 2021 Program Levy Operating Surplus by Municipality**

<b>Municipality</b>	<b>2021 Weighted Assessment \$</b>	<b>(%)</b>	<b>Option 1 Distribution \$</b>	<b>Option 2 Distribution \$</b>	<b>Option 3 Distribution \$</b>
Conmee	71,104,580	0.3551%	1,519	-	-
Dorion	52,709,608	0.2633%	1,126	-	-
Gillies	40,424,167	0.2019%	864	-	-
Greenstone	701,719,924	3.5048%	14,994	-	-
Manitouwadge	52,354,748	0.2615%	1,119	-	-
Marathon	161,729,551	0.8078%	3,456	-	-
Neebing	353,185,128	1.7640%	7,547	-	-
Nipigon	103,884,138	0.5189%	2,220	-	-
O'Connor	75,879,350	0.3790%	1,621	-	-
Oliver-Paipoonge	859,589,145	4.2933%	18,368	-	-
Red Rock	39,880,027	0.1992%	852	-	-
Schreiber	46,256,295	0.2310%	988	-	-
Shuniah	802,464,877	4.0080%	17,147	-	-
Terrace Bay	122,681,575	0.6127%	2,621	-	-
Thunder Bay	14,243,218,360	71.1386%	304,346	-	-
TWOMO	2,294,684,430	11.4609%	49,032	-	-
<b>Total</b>	<b>20,021,765,903</b>	<b>100.0000%</b>	<b>427,820</b>	<b>-</b>	<b>-</b>