



BOARD REPORT

REPORT No.: 2022-66

MEETING DATE: NOVEMBER 17, 2022

SUBJECT: 2022 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 2022 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.

COMMENTS

Overall, total spending on TBDSSAB-delivered programs, for the period ended September 30, 2022, was \$3,643,000 (4.9%) less than the year-to-date Budget, with a net deficit of \$555,000.

The program levy operating deficit projected to year-end is \$68,900, or 0.3% of the 2022 Levy. A summary of net forecast cost variances, by program, is presented below:

Table 1:

2022 Forecast Program Levy Operating Surplus/(Deficit)	
Social Assistance	\$ 15,000
Child Care and Early Years	\$ -
Community Housing Programs	\$ 752,200
Direct-Owned Community Housing Building Operations	\$ (836,100)
Forecast Program Levy Operating Surplus/(Deficit)	\$ (68,900)

This projected deficit at the end of the third quarter is due primarily to:

- Community Housing Programs:** Administration expects favourable variances in the various rent supplement programs. Administration is lessening its reliance on the private market landlord rent supplement program to meet service level standards, in favour of the more flexible portable housing benefit (PHB). The private market landlord rent supplement budget allowed for 344 units per month. In Q3 the number of units per month averaged 329, and the forecast for the year is a monthly average of 323 rent supplement units. This reflects the strategy to reduce 3+ bedroom rent supplement units as they arise and seek to engage more PHBs over time. This favourable variance contributes \$416,300 to the community housing programs surplus.

Also, the 2022 OW Program Delivery and Integrated Social Services Program Support Budgets included administrative recovery from the Homelessness Prevention Program (formerly the Community Homelessness Prevention Initiative). This administrative recovery will now be applied to the Housing Programs Budget which contributes \$231,000 to the community housing programs surplus.

- Direct-Owned Community Housing Building Operations:** Repairs and maintenance expenses in Q3 year-to-date have been significantly higher than budget. Increases have been experienced in nearly all areas including doors and windows, electrical, mechanical, and plumbing repairs. As well, the housing portfolio has experienced several major incidents requiring significant restoration. Operating Services, primarily snow removal, are higher than budget due to the significant snowfalls experienced this past winter season. Municipal property taxes are also higher than budget.

Highlights for the third quarter and full-year forecast to year-end, as well as detailed variance explanations, are provided in Attachment #1 - 2022 Third Quarter Financial Report.

Financial Status – Capital

At the end of 2021, the Chief Administrative Officer approved the carryforward of 32 capital projects totaling \$1,372,087. Total capital expenditures and commitments on these carryforward projects, for the period ended September 30, 2022, were \$1,155,607.

The Board-approved capital budget for 2022 was \$4,237,900 representing 83 projects. Total capital expenditures and commitments on the projects, for the period ended September 30, 2022, were \$2,447,828. Vacancies in key positions within the Infrastructure and Asset Management Department and supply chain challenges have resulted in delays. Twenty-three (23) projects have not yet started, and although it is anticipated that most of the capital projects will be scoped by the end of the year, they will be required to be carried into 2023 for completion.

Highlights for the third quarter capital expenditures and project status updates are provided in Attachment #2 – 2022 Third Quarter Financial Report – Capital.

Financial Legislative Compliance

TBDSSAB is required to file, and remit payment for, certain Federal, Provincial, and other payroll remittances and contributions, including Canada Pension Plan, Employment Insurance, Employee Income Tax, Employer Health Tax, 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 strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

FINANCIAL IMPLICATIONS



Although a program levy operating deficit of \$68,900 is projected, at this time there are no direct financial implications associated with this Report. Administration will continue to monitor the financial variances and once 2022 year-end procedures are substantially complete, if necessary, Administration will present a Report to the Board with options to mitigate any deficit.

CONCLUSION

It is concluded that the 2022 Third Quarter Financial Report indicates a year-to-date net deficit of \$555,000, with a forecast program levy operating deficit for the year of \$68,900, or 0.3% of the 2022 Levy.

REFERENCE MATERIALS

- Attachment #1 [2022 Third Quarter Financial Report - Operating](#)
- #2 [2022 Third Quarter Financial Report – Capital](#)
- #3 [Fiduciary Responsibility Checklist](#)

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

**2022 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, 2022, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2022 approved Operating Budget.

Overall, from an operating levy perspective, Administration is forecasting it to be over budget by \$68,900 for the 2022 year. Table 1 provides a breakdown of the forecast year-end variances, by program.

Table 1:

2022 Forecast Program Levy Operating Surplus/(Deficit)	
Social Assistance	\$ 15,000
Child Care and Early Years	\$ -
Community Housing Programs	\$ 752,200
Direct-Owned Community Housing Building Operations	\$ (836,100)
Forecast Program Levy Operating Surplus/(Deficit)	\$ (68,900)



Table 2 shows the 2022 Operating Budget revenue and expenditures, third quarter variances, and year-end projections.

Table 2:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	17,290.7	17,290.7	-	0.0%	23,054.3	23,054.3	-	0.0%
Federal grants	9,067.7	6,567.1	(2,500.6)	-27.6%	12,090.2	13,719.1	1,628.9	13.5%
Provincial grants	40,948.7	42,001.9	1,053.2	2.6%	54,598.3	59,347.1	4,748.8	8.7%
Rents	8,326.6	8,504.9	178.4	2.1%	11,102.1	11,315.0	212.9	1.9%
Other revenue	309.2	657.0	347.9	112.5%	412.2	708.4	296.2	71.9%
Interest on unrestricted funds	75.0	75.0	-	0.0%	100.0	100.0	-	0.0%
Interest on restricted funds	542.0	448.1	(93.9)	-17.3%	722.6	600.0	(122.6)	-17.0%
From (to) reserve funds	(2,232.8)	(5,415.8)	(3,183.0)	142.6%	(2,977.1)	(6,131.4)	(3,154.3)	106.0%
Prior year surplus	-	-	-	n/a	-	409.3	409.3	n/a
Total Financing	74,327.0	70,128.9	(4,198.0)	-5.6%	99,102.6	103,121.8	4,019.2	4.1%
Expenses								
Personnel services	10,628.2	10,269.5	358.7	3.4%	14,170.9	13,659.4	511.5	3.6%
Interest on long-term debt	214.6	217.2	(2.6)	-1.2%	286.1	286.1	-	0.0%
Materials	13,809.7	13,351.1	458.6	3.3%	18,412.9	18,611.9	(199.0)	-1.1%
Contract services	195.7	415.5	(219.8)	-112.3%	260.9	530.6	(269.7)	-103.4%
Rents and financial expenses	145.7	85.8	60.0	41.1%	194.3	122.0	72.3	37.2%
External transfers	47,428.0	44,394.6	3,033.3	6.4%	63,237.3	67,440.3	(4,203.0)	-6.6%
Loan principal repayment	1,905.2	1,950.3	(45.2)	-2.4%	2,540.2	2,540.4	(0.2)	0.0%
Total Expenses	74,327.0	70,684.0	3,643.0	4.9%	99,102.6	103,190.7	(4,088.1)	-4.1%
Excess (Deficiency) of Revenues over Expenses	-	(555.0)	(555.0)	n/a	-	(68.9)	(68.9)	n/a



2022 THIRD QUARTER OPERATING BUDGET RESULTS

The Third Quarter Report provides an indication of TBDSSAB's financial status as at September 30, 2022, and a projection for the year, and identifies any significant variances from the 2022 Operating Budget. Overall, in Q3, TBDSSAB recorded a net deficit of \$555,000, and a deficit of \$68,900, or 0.3% of the 2022 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 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	234.0	231.4	(2.6)	-1.1%	312.0	308.0	(4.0)	-1.3%
Ontario Works	484.5	478.9	(5.6)	-1.2%	646.0	636.9	(9.1)	-1.4%
Child care and early years programs	121.4	118.2	(3.1)	-2.6%	161.8	157.4	(4.4)	-2.7%
Housing programs	169.7	166.6	(3.1)	-1.8%	226.3	221.5	(4.8)	-2.1%
Total Allocation	1,009.6	995.2	(14.4)	-1.4%	1,346.1	1,323.8	(22.3)	-1.7%
Expenses								
Personnel services	793.4	816.4	(23.0)	-2.9%	1,057.9	1,057.7	0.2	0.0%
Materials	155.9	129.3	26.6	17.1%	207.9	187.9	20.0	9.6%
Contract services	60.2	49.4	10.8	17.9%	80.3	78.2	2.1	2.6%
Total Expenses	1,009.6	995.2	14.4	1.4%	1,346.1	1,323.8	22.3	1.7%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 3, above, shows the 2022 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. The forecast for Board and Office of the CAO expenses is materially on budget.



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 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	1,045.8	982.9	(62.9)	-6.0%	1,394.4	1,310.8	(83.6)	-6.0%
Ontario Works	1,631.9	1,659.1	27.3	1.7%	2,175.8	2,217.5	41.7	1.9%
Child care and early years programs	96.2	97.3	1.1	1.2%	128.3	131.1	2.8	2.2%
Housing programs	174.8	177.8	3.0	1.7%	233.0	238.1	5.1	2.2%
Total Allocation	2,948.6	2,917.1	(31.5)	-1.1%	3,931.5	3,897.5	(34.0)	-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	75.0	-	0.0%	100.0	100.0	-	0.0%
Interest on restricted funds	542.0	448.1	(93.9)	-17.3%	722.6	600.0	(122.6)	-17.0%
Other revenue	1.1	3.0	1.8	163.0%	1.5	3.0	1.5	100.0%
From (to) reserve funds	(542.0)	(448.1)	93.9	-17.3%	(722.6)	(600.0)	122.6	-17.0%
Total Financing	1.1	3.0	1.8	163.0%	1.5	3.0	1.5	100.0%
Expenses								
Personnel services	2,027.7	1,903.6	124.1	6.1%	2,703.6	2,526.6	177.0	6.5%
Materials	875.2	963.3	(88.1)	-10.1%	1,166.9	1,250.6	(83.7)	-7.2%
Contract services	67.2	74.6	(7.4)	-11.0%	89.6	150.6	(61.0)	-68.1%
Rents and financial expenses	10.1	9.0	1.1	11.1%	13.5	13.3	0.2	1.5%
Total Expenses	2,980.2	2,950.5	29.7	1.0%	3,973.6	3,941.1	32.5	0.8%
Recoveries								
From HQ building operations	30.5	30.5	-	0.0%	40.6	40.6	-	0.0%
Total Expenses Less Recoveries	2,949.8	2,920.0	29.7	1.0%	3,933.0	3,900.5	32.5	0.8%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 4, above, shows the 2022 Operating Budget revenues and expenditures, third quarter variances and year-end projections for Corporate Services.

Expenses related to Corporate Services are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Overall, the forecast for Corporate Services expenses is materially on budget, although there are significant variances in certain lines.

Expense highlights for Q3 and the full-year forecast include:



Personnel Services	Forecast \$177,000 (6.5%) favourable
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Personnel Services expenses were lower than budget in Q3 and are forecast to be under budget by \$177,000 at year-end due to temporarily vacant positions throughout the year. All positions are now filled or are in the recruitment process.

Materials	Forecast \$83,700 (7.2%) unfavourable
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Materials expenses were higher than budget in Q3 and are forecast to be over budget by \$83,700 at year-end due to additional costs related to network security and corporate software and server licensing.

Contract Services	Forecast \$61,000 (68.1%) unfavourable
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Contract Services expenses were higher than budget in Q3 and are forecast to be over budget by \$61,000 at year-end, mainly due to unexpected legal expenses.

Also, as a result of the temporarily vacant position identified above, Administration has contracted with several Vendors of Record to develop schematic designs and provide contract management for certain capital projects during the year. This unfavourable variance is allocated directly to the Direct-Owned Community Housing Building Operations program area.



C. Office Headquarters Building Operations

Table 5, below, shows the 2022 Operating Budget revenues and expenditures, third quarter variances and year-end projections for the Office Headquarters Building Operations.

Table 5:

Description	Year-To-Date				Year 2022			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	188.2	188.2	-	0.0%	250.9	250.9	-	0.0%
Ontario Works	721.4	721.4	-	0.0%	961.8	961.8	-	0.0%
Child care and early years programs	52.3	52.3	-	0.0%	69.7	69.7	-	0.0%
Housing programs	83.6	83.6	-	0.0%	111.5	111.5	-	0.0%
Total Allocation	1,045.4	1,045.4	-	0.0%	1,393.9	1,393.9	-	0.0%
Financing								
Other revenue	2.6	0.6	(2.0)	-75.6%	3.5	0.7	(2.8)	-80.0%
From (to) reserve funds	(149.3)	(149.3)	-	0.0%	(199.1)	(199.1)	-	0.0%
Imputed rent adjustment	(159.5)	(220.5)	(61.0)	38.3%	(212.6)	(221.8)	(9.2)	4.3%
Total Financing	(306.2)	(369.2)	(63.0)	20.6%	(408.2)	(420.2)	(12.0)	2.9%
Expenses								
Interest on long-term debt	73.8	77.4	(3.6)	-4.9%	98.4	98.4	-	0.0%
Materials	397.2	331.3	65.9	16.6%	529.6	517.6	12.0	2.3%
Loan principal repayment	222.8	222.0	0.8	0.3%	297.0	297.0	-	0.0%
Internal administrative expense	45.5	45.5	-	0.0%	60.7	60.7	-	0.0%
Total Expenses	739.3	676.3	63.0	8.5%	985.7	973.7	12.0	1.2%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to Office Headquarters Building Operations are allocated to programs as an Imputed Rent, based on a predetermined calculation approved through the annual Operating Budget. Overall, expenses were under budget in Q3 but are forecast to be materially on budget at year-end.

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 2022 Operating Budget revenues and expenditures, third quarter variances and year-end projections for ISS Program Support.



Table 6:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	126.6	120.5	(6.1)	-4.8%	168.8	162.0	(6.8)	-4.0%
Ontario Works	734.6	749.1	14.4	2.0%	979.5	1,007.9	28.4	2.9%
Child care and early years programs	272.0	262.5	(9.6)	-3.5%	362.7	368.1	5.4	1.5%
Housing programs	354.5	337.5	(17.0)	-4.8%	472.7	454.5	(18.2)	-3.9%
Total Allocation	1,487.8	1,469.5	(18.3)	-1.2%	1,983.7	1,992.5	8.8	0.4%
Financing								
Other revenue	-	-	-	n/a	-	-	-	n/a
Total Financing	-	-	-	n/a	-	-	-	n/a
Expenses								
Personnel services	1,661.1	1,558.4	102.7	6.2%	2,214.8	2,103.4	111.4	5.0%
Materials	42.2	24.1	18.1	42.9%	56.2	37.4	18.8	33.5%
Contract services	-	-	-	n/a	-	-	-	n/a
Total Expenses	1,703.3	1,582.5	120.8	7.1%	2,271.0	2,140.8	130.2	5.7%
Recoveries								
From homelessness programs	215.5	113.0	(102.5)	-47.6%	287.3	148.3	(139.0)	-48.4%
Total Expenses Less Recoveries	1,487.8	1,469.5	18.3	1.2%	1,983.7	1,992.5	(8.8)	-0.4%
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 \$111,400 (5.0%) favourable
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Personnel Services costs were less than budget in Q3 and are forecast to be under budget by \$11,400 at year-end, due to temporarily vacant positions. All positions are now filled or are in the recruitment process.

Recovery from Homelessness Programs	Forecast \$139,000 (48.4%) unfavourable
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The 2022 Integrated Social Services Program Support Budget included administrative recovery from the Homelessness Prevention Program (formerly the Community Homelessness Prevention Initiative). This administrative recovery will now be applied to the Housing Programs 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.

Table 7, below, shows the 2022 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 slightly lower than budget by \$12,000 at year-end resulting in a levy surplus of \$15,000.

Table 7:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	2,766.7	2,766.7	-	0.0%	3,688.9	3,688.9	-	0.0%
Provincial grants	22,683.5	22,403.0	(280.5)	-1.2%	30,244.7	30,241.4	(3.3)	0.0%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	110.0	152.1	42.1	38.3%	146.7	153.0	6.3	4.3%
Total Financing	25,560.2	25,321.8	(238.4)	-0.9%	34,080.3	34,083.3	3.0	0.0%
Expenses								
Personnel services	2,967.8	2,821.9	145.9	4.9%	3,957.1	3,749.6	207.5	5.2%
Materials	414.5	318.4	96.1	23.2%	552.7	489.1	63.6	11.5%
Contract services	7.5	2.4	5.1	67.6%	10.0	7.5	2.5	25.0%
Rents and financial expenses	84.6	75.4	9.2	10.9%	112.8	101.9	10.9	9.7%
External transfers	18,508.7	18,394.9	113.8	0.6%	24,678.2	24,624.7	53.5	0.2%
Internal administration allocation	2,946.1	3,090.6	(144.5)	-4.9%	3,928.1	4,133.7	(205.6)	-5.2%
Imputed rent recovery	721.4	721.4	-	0.0%	961.8	961.8	-	0.0%
Total Expenses	25,650.5	25,424.9	225.6	0.9%	34,200.7	34,068.3	132.4	0.4%
Recoveries								
From homelessness programs	90.3	-	(90.3)	-100.0%	120.4	-	(120.4)	-100.0%
Total Expenses Less Recoveries	25,560.2	25,424.9	135.3	0.5%	34,080.3	34,068.3	12.0	0.0%
Excess (Deficiency) of Revenues over Expenses	-	(103.1)	(103.1)	n/a	-	15.0	15.0	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:

Personnel Services	Forecast \$207,500 (5.2%) favourable
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Personnel Services costs were less than budget in Q3 and are forecast to be under budget by \$207,500 at year-end, due to temporarily vacant positions. All positions are now filled or are in the recruitment process.

**Materials** **Forecast \$63,600 (11.5%) favourable**

Materials expenses were lower than budget in Q3 and are forecast to be under budget by \$63,300 at year-end due, in part, to pandemic restrictions which resulted in lower costs associated with on-site client training.

External Transfers **Forecast \$53,500 (0.2%) favourable**

Administration expects the OW caseload to return to the regular cyclical trend in 2022 and based on the Q3 experience this would result in financial assistance to recipients being materially on budget (\$19,700 favourable variance).

Employment assistance benefits were slightly less than budget in Q3, as Administration has undertaken several employment-focused initiatives which has reduced the expected surplus to \$33,800.

Internal Administration Allocation **Forecast \$205,600 (5.2%) unfavourable**

Internal Administration is comprised of Board, Office of the CAO, 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.

Recovery from Homelessness Programs **Forecast \$120,400 (100.0%) unfavourable**

The 2022 OW Program Delivery Budget included administrative recovery from the Homelessness Prevention Program (formerly the Community Homelessness Prevention Initiative). This administrative recovery will now be applied to the Housing Programs Budget.

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:

- Canada-Wide Early Learning and Child Care (CWELCC) – The Province of Ontario signed on to the Federal government's national affordable child care program in April. Through the CWELCC, Service Managers will receive funding to provide to participating licensees in order to reduce parent fees and increase workforce compensation. Administration is working with the Province and other Service Managers to develop the tools to enable an effective implementation.



Administration is also working closely with child care operators to disseminate a fulsome understanding of program requirements.

Table 8, below, shows the 2022 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 \$3.7 million at year-end due to the introduction of the CWELCC. Since the CWELCC is 100% federally funded, there is no levy impact anticipated.

Table 8:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	1,256.3	1,256.3	-	0.0%	1,675.1	1,675.1	-	0.0%
Federal grants	1,496.4	754.2	(742.2)	-49.6%	1,995.2	5,290.2	3,295.0	165.1%
Provincial grants	11,590.8	12,670.4	1,079.6	9.3%	15,454.4	18,430.4	2,976.0	19.3%
From (to) reserve funds	-	(3,072.5)	(3,072.5)	n/a	-	(3,072.5)	(3,072.5)	n/a
Imputed rent adjustment	8.0	11.0	3.1	38.7%	10.6	11.1	0.5	4.7%
Total Financing	14,351.5	11,619.5	(2,732.0)	-19.0%	19,135.3	22,334.3	3,199.0	16.7%
Expenses								
Personnel services	328.4	345.0	(16.6)	-5.1%	437.8	467.0	(29.2)	-6.7%
Materials	27.6	29.0	(1.4)	-5.1%	36.8	38.0	(1.2)	-3.3%
Contract services	0.8	-	0.8	100.0%	1.0	-	1.0	100.0%
External transfers	13,452.9	10,718.0	2,734.9	20.3%	17,937.2	21,103.0	(3,165.8)	-17.6%
Internal administration allocation	658.3	646.7	11.6	1.8%	877.7	881.5	(3.8)	-0.4%
Imputed rent recovery	52.3	52.3	-	0.0%	69.7	69.7	-	0.0%
Total Expenses	14,520.2	11,790.9	2,729.2	18.8%	19,360.2	22,559.2	(3,199.0)	-16.5%
Recoveries								
Other recoveries	168.7	168.7	-	0.0%	224.9	224.9	-	0.0%
Total Expenses Less Recoveries	14,351.5	11,622.3	2,729.2	19.0%	19,135.3	22,334.3	(3,199.0)	-16.7%
Excess (Deficiency) of Revenues over Expenses	-	(2.8)	(2.8)	n/a	-	-	-	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 \$3,165,800 (17.6%) 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 due to implementation of the CWELCC. The additional CWELCC expense is 100% federally funded and will not impact the levy. Administration is working through the process to implement the CWELCC. A further breakdown of External Transfers is provided in Table 9, below:



Table 9:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	3,375.0	2,360.7	1,014.3	30.1%	4,500.0	2,662.8	1,837.2	40.8%
Special Needs	1,193.0	1,180.8	12.2	1.0%	1,590.6	1,567.0	23.6	1.5%
General Operating	4,202.6	3,395.0	807.6	19.2%	5,603.4	7,386.2	(1,782.8)	-31.8%
Occupancy Incentive	225.0	-	225.0	100.0%	300.0	300.0	-	0.0%
Wage Enhancement	918.9	1,208.6	(289.7)	-31.5%	1,225.2	1,214.4	10.8	0.9%
Other	235.2	127.1	108.1	46.0%	313.6	279.0	34.6	11.0%
Workforce Funding	783.4	55.5	727.9	92.9%	1,044.5	725.3	319.2	30.6%
Federal Safe Restart	-	21.4	(21.4)	n/a	-	21.4	(21.4)	n/a
EarlyON	1,636.9	1,513.2	123.7	7.6%	2,182.5	2,155.6	26.9	1.2%
Journey Together	883.1	855.8	27.3	3.1%	1,177.4	1,150.2	27.2	2.3%
CWELCC	-	-	-	n/a	-	3,641.1	(3,641.1)	n/a
Total	13,452.9	10,718.0	2,734.9	20.3%	17,937.2	21,103.0	(3,165.8)	-17.6%

Utilization of Fee Subsidy had been trending lower in 2022 and the CWELCC fee reduction will further reduce the amount of Fee Subsidy provided to Child Care Operators. This favourable variance will be redistributed to Operators in the form of General Operating subsidy.

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:

- Homelessness Prevention Program (HPP) – Effective April 1, 2022, the HPP consolidates the Community Homelessness Prevention Initiative (CHPI), Home for Good (HFG), and the Strong Communities Rent Supplement Program into a single, more flexible, program.

Table 10, below, shows the 2022 Operating Budget revenues and expenditures, third quarter variances and year-end projections for Housing Programs.



Table 10:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	7,023.4	7,023.4	-	0.0%	9,364.5	9,364.5	-	0.0%
Federal grants	5,716.2	3,956.6	(1,759.6)	-30.8%	7,621.6	5,954.0	(1,667.6)	-21.9%
Provincial grants	6,674.4	6,927.3	252.9	3.8%	8,899.2	10,673.8	1,774.6	19.9%
Other revenue	97.5	60.5	(37.0)	-37.9%	130.0	88.9	(41.1)	-31.6%
From (to) reserve funds	232.5	232.5	-	0.0%	310.0	310.0	-	0.0%
Prior year surplus	-	-	-	n/a	-	409.3	409.3	n/a
Imputed rent adjustment	12.8	17.6	4.9	38.3%	17.0	17.8	0.8	4.7%
Total Financing	19,756.7	18,217.9	(1,538.9)	-7.8%	26,342.3	26,818.3	476.0	1.8%
Expenses								
Personnel services	327.4	357.1	(29.7)	-9.1%	436.5	486.9	(50.4)	-11.5%
Materials	1,720.1	178.7	1,541.4	89.6%	2,293.5	1,206.9	1,086.6	47.4%
Contract services	52.5	36.3	16.2	30.8%	70.0	41.6	28.4	40.6%
Rents and financial expenses	-	-	-	n/a	-	-	-	n/a
External transfers	15,465.4	15,278.9	186.5	1.2%	20,620.5	21,709.1	(1,088.6)	-5.3%
Internal administration allocation	2,458.1	2,370.0	88.0	3.6%	3,277.4	3,213.3	64.1	2.0%
Imputed rent recovery	83.6	83.6	-	0.0%	111.5	111.5	-	0.0%
Total Expenses	20,107.1	18,304.7	1,802.3	9.0%	26,809.4	26,769.3	40.1	0.1%
Recoveries								
From housing programs	224.8	186.1	(38.6)	-17.2%	299.7	304.8	5.1	1.7%
From homelessness programs	125.6	312.5	186.9	148.9%	167.4	398.4	231.0	138.0%
Total Expenses Less Recoveries	19,756.7	17,806.2	1,950.6	9.9%	26,342.3	26,066.1	276.2	1.0%
Excess (Deficiency) of Revenues over Expenses	-	411.7	411.7	n/a	-	752.2	752.2	n/a

Overall, Housing Program expenses were lower than budget in Q3, and are forecast to be lower than budget by \$276,200 at year-end. At this time a program levy operating surplus of \$752,200 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 \$1,086,600 (47.4%) favourable
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Materials were lower than budget in Q3 and are expected to be \$1,086,600 less than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
OPHI	300.4	-	300.4	100.0%	400.5	900.5	(500.0)	-124.8%
COCHI	1,400.3	159.5	1,240.8	88.6%	1,867.1	284.9	1,582.2	84.7%
Other	19.4	19.2	0.2	0.9%	25.9	21.5	4.4	17.0%
Total	1,720.1	178.7	1,541.4	89.6%	2,293.5	1,206.9	1,086.6	47.4%



Ontario Priorities Housing Initiative (OPHI) funds, expected to be spent on the Bertrand Court regeneration project in 2021, have been redirected to various projects within the approved 2022 TBDSSAB Capital Budget. The favourable variance in the Canada-Ontario Community Housing Initiative (COCHI) is due to anticipated timing of project completions. OPHI and COCHI are funded 100% by the Federal and Provincial governments.

External Transfers Forecast **\$1,088,600 (5.3%) unfavourable**

External transfers for Housing Programs were less than budget in Q3 but are expected to be \$1,088,600 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 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Provincial Reformed	4,563.6	4,544.4	19.2	0.4%	6,084.8	5,991.5	93.3	1.5%
Urban Native housing program	910.7	1,054.7	(144.0)	-15.8%	1,214.3	1,287.2	(72.9)	-6.0%
Private landlord rent supplement	2,188.8	1,896.8	292.0	13.3%	2,918.4	2,502.1	416.3	14.3%
Non-profit rent supplement	574.8	554.3	20.5	3.6%	766.4	736.8	29.6	3.9%
Strong Communities rent supplement	321.2	281.7	39.5	12.3%	428.3	391.5	36.8	8.6%
Portable Housing Benefit	449.6	391.8	57.8	12.8%	599.4	549.5	49.9	8.3%
IAH Rent Supplement	90.3	80.1	10.2	11.3%	120.4	122.2	(1.8)	-1.5%
IAH Ontario Renovates	-	(23.6)	23.6	n/a	-	(23.5)	23.5	n/a
IAH-SIF housing allowance	63.8	36.0	27.8	43.6%	85.1	46.3	38.8	45.6%
OPHI Ontario Renovates	573.6	238.2	335.4	58.5%	764.8	418.9	345.9	45.2%
COCHI capital repairs	-	-	-	n/a	-	-	-	n/a
COCHI rent supplement	548.1	459.9	88.2	16.1%	730.8	674.8	56.0	7.7%
COCHI transitional operating	68.2	68.2	(0.1)	-0.1%	90.9	90.9	-	0.0%
Reaching Home	45.0	35.3	9.7	21.6%	60.0	56.3	3.7	6.2%
CHPI	2,219.1	2,414.2	(195.1)	-8.8%	2,958.8	3,006.9	(48.1)	-1.6%
SSRF	1,980.5	2,428.9	(448.4)	-22.6%	2,640.7	4,753.4	(2,112.7)	-80.0%
Home for Good	868.1	818.0	50.0	5.8%	1,157.4	1,104.3	53.1	4.6%
Total	15,465.4	15,278.9	186.5	1.2%	20,620.5	21,709.1	(1,088.6)	-5.3%

The unfavorable variance is mainly due to additional Social Services Relief Fund (SSRF) funding that was not known when the 2022 Budget was developed. The SSRF allocations are 100% Provincially funded and do not impact the levy.

Administration expects favourable variances in the various rent supplement programs. Administration is lessening its reliance on the private market landlord rent supplement program to meet service level standards, in favour of the more flexible portable housing benefit (PHB). The private market landlord rent supplement budget allowed for 344 units per month. In Q3, the number of units per month averaged 329, and the forecast for the year is a monthly average of 323 rent supplement units. This reflects the strategy to reduce 3+ bedroom rent supplement units as they arise and seek to engage more PHBs over time. This favourable variance contributes \$416,300 to the projected program levy operating surplus.



Recovery from Homelessness Programs	Forecast \$231,000 (138.0%) favourable
--------------------------------------------	-----------------------------------------------

The 2022 OW Program Delivery and Integrated Social Services Program Support Budgets included administrative recovery from the Homelessness Prevention Program (formerly the Community Homelessness Prevention Initiative). This administrative recovery will now be applied to the Housing Programs Budget.

H. Direct-Owned Community Housing Building Operations

TBDSSAB operates and maintains 2,493 direct-owned housing units throughout the District of Thunder Bay. Table 13, below, shows the 2022 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 operation expenses were more than budget in Q3 and are expected to be \$1,187,800 higher than budget at year-end; however, this unfavourable amount is somewhat offset due to higher rent revenues, resulting in a program levy operating deficit of \$836,100 expected by year end.



Table 13:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	6,319.4	6,319.4	-	0.0%	8,425.8	8,425.8	-	0.0%
Federal grants	1,855.1	1,856.3	1.3	0.1%	2,473.4	2,474.9	1.5	0.1%
Provincial grants	-	1.3	1.3	n/a	-	1.5	1.5	n/a
Rents	8,326.6	8,504.9	178.4	2.1%	11,102.1	11,315.0	212.9	1.9%
Other revenue	207.9	592.9	385.0	185.2%	277.2	615.8	338.6	122.2%
From (to) reserve funds	(1,774.1)	(1,978.5)	(204.4)	11.5%	(2,365.4)	(2,569.8)	(204.4)	8.6%
Imputed rent adjustment	28.7	39.7	11.0	38.2%	38.3	39.9	1.6	4.2%
Total Financing	14,963.6	15,336.0	372.4	2.5%	19,951.4	20,303.1	351.7	1.8%
Expenses								
Personnel services	2,522.4	2,467.1	55.3	2.2%	3,363.2	3,268.2	95.0	2.8%
Interest on long-term debt	140.8	139.7	1.0	0.7%	187.7	187.7	-	0.0%
Materials	10,177.0	11,377.0	(1,200.0)	-11.8%	13,569.3	14,884.4	(1,315.1)	-9.7%
Contract services	7.5	252.7	(245.2)	-3269.5%	10.0	252.7	(242.7)	-2427.0%
Rents and financial expenses	51.0	1.4	49.6	97.3%	68.0	6.8	61.2	90.0%
External transfers	1.1	2.9	(1.8)	-174.8%	1.4	3.5	(2.1)	-150.0%
Loan principal repayment	1,682.4	1,728.3	(45.9)	-2.7%	2,243.2	2,243.4	(0.2)	0.0%
Internal administration allocation	1,406.4	1,334.8	71.6	5.1%	1,875.2	1,780.8	94.4	5.0%
Imputed rent recovery	188.2	188.2	-	0.0%	250.9	250.9	-	0.0%
Total Expenses	16,176.7	17,492.0	(1,315.4)	-8.1%	21,568.9	22,878.4	(1,309.5)	-6.1%
Recoveries								
From Non-Profit rent supplement	835.6	799.0	(36.6)	-4.4%	1,114.1	1,077.9	(36.2)	-3.2%
From IAH rent supplement	41.1	49.6	8.5	20.7%	54.8	66.5	11.7	21.4%
From HFG housing allowance	4.4	6.2	1.7	39.0%	5.9	7.5	1.6	27.1%
Recovery from Ontario Works progra	95.1	203.5	108.4	114.0%	126.8	271.4	144.6	114.0%
Recovery from homelessness progra	158.5	158.5	-	0.0%	211.3	211.3	-	0.0%
Recovery from homelessness progra	63.4	63.4	-	0.0%	84.5	84.5	-	0.0%
Recovery from building overhead	15.1	15.1	-	0.0%	20.1	20.1	-	0.0%
Total Expenses Less Recoveries	14,963.6	16,196.9	(1,233.3)	-177.5%	19,951.4	21,139.2	(1,187.8)	-165.3%
Excess (Deficiency) of Revenues over Expenses	-	(860.9)	(860.9)	n/a	-	(836.1)	(836.1)	n/a

Expense highlights for Q3 and the full-year forecast include:

Materials Forecast **\$1,315,100 (9.7%) unfavourable**

Materials costs were higher than budget in Q3 and are expected to be \$1,315,100 higher than budget at year-end. A further breakdown of Materials is provided in Table 14, below:



Table 14:

Description	Year-To-Date				Year 2022			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
Repairs and maintenance	1,386.5	2,024.7	(638.1)	-46.0%	1,848.7	2,452.7	(604.0)	-32.7%
Operating services	1,313.3	1,561.6	(248.3)	-18.9%	1,751.0	2,064.6	(313.6)	-17.9%
Insurance	482.3	511.0	(28.7)	-5.9%	643.1	669.1	(26.0)	-4.0%
Gas	451.3	447.4	3.9	0.9%	601.7	659.6	(57.9)	-9.6%
Electricity	1,282.9	1,337.2	(54.3)	-4.2%	1,710.5	1,788.2	(77.7)	-4.5%
Water	1,165.2	1,376.6	(211.4)	-18.1%	1,553.6	1,663.7	(110.1)	-7.1%
Hot water tanks	62.6	71.9	(9.4)	-15.0%	83.4	123.5	(40.1)	-48.1%
Municipal taxes	3,783.0	3,858.0	(75.0)	-2.0%	5,044.0	5,194.7	(150.7)	-3.0%
Other	250.0	188.6	61.4	24.6%	333.3	268.3	65.0	19.5%
Total	10,177.0	11,377.0	(1,200.0)	-11.8%	13,569.3	14,884.4	(1,315.1)	-9.7%

Repairs and maintenance expenses in Q3 have been significantly higher than budget. Increases have been experienced in nearly all areas including door and window, electrical, mechanical, and plumbing repairs. The cost per call out has increased in 2022. Call out volume has been higher, as Administration has responded to an increased severity repair and maintenance issues. As well, the housing portfolio has experienced more major incidents requiring significant restoration to date versus prior years. Administration will continue to monitor the repairs and maintenance and will take appropriate action to mitigate this unfavourable variance.

The unfavourable variance in operating services is driven primarily by snow removal costs, given the significant snow events that occurred this past winter. Administration is anticipating the fall-2022 snow removal requirement will be similar to previous years, however, an unfavourable variance of \$313,600 in operating services is expected by year end.

An unfavourable variance in municipal property taxes of \$150,700 will occur as the municipal tax rates were higher than expected. And utilities costs are expected to be \$285,800 higher than budget as a result of higher consumption levels experienced partially due to colder and longer winter conditions in early 2022.

Contract Services	Forecast \$242,700 (2427%) unfavourable
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Contract Services costs were higher than budget in Q3 and are expected to be \$242,700 higher than budget at year-end. This unfavourable variance is due to consulting costs related to the Bertrand Court Regeneration project which will be financed from the Capital Regeneration Reserve Fund. Also, Administration had contracted with a consultant in 2021 to perform a physical security audit of TBDSSAB properties which was completed in 2022.



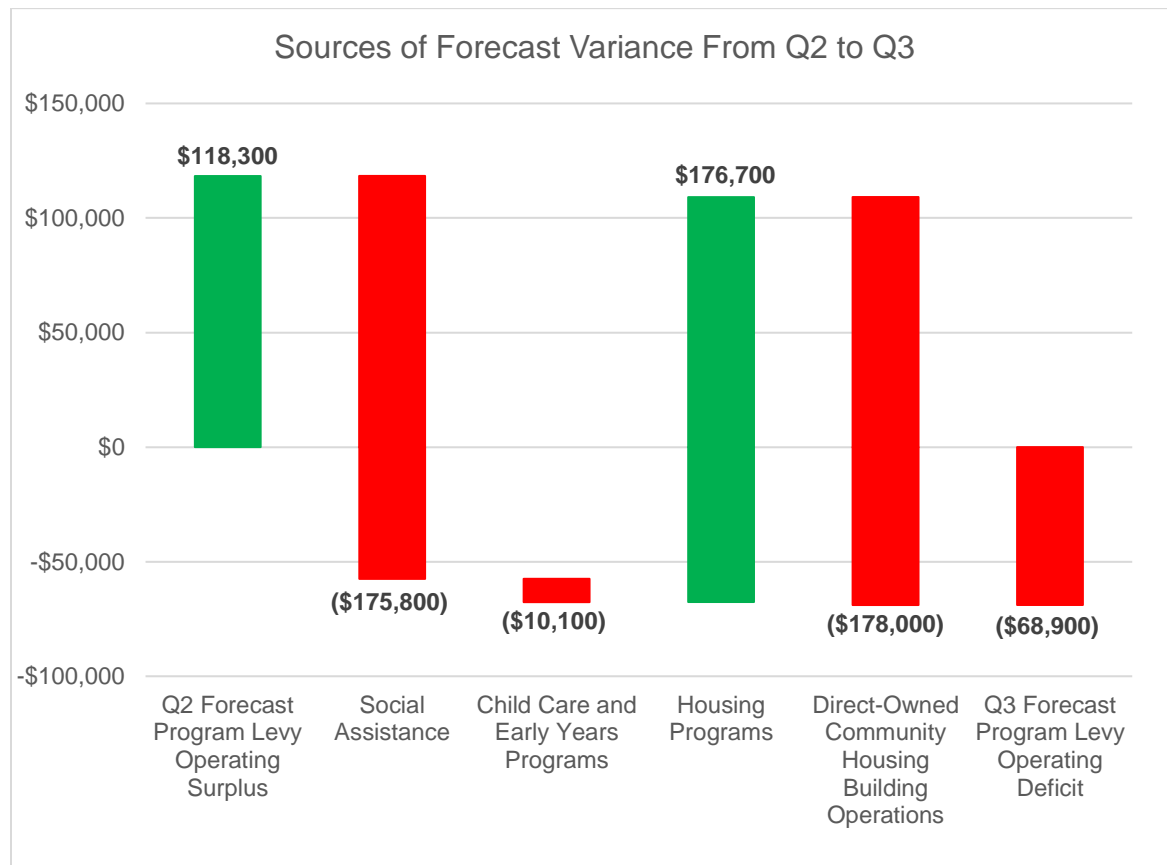
Internal Administration Allocation **Forecast \$94,400 (5.0%) favourable**

Internal Administration is comprised of Board and Office of the CAO, 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 is provided above.

CONCLUSION

The 2022 Second Quarter Financial Report identified a forecast program levy operating surplus of \$118,300 with Community Housing Programs accounting for \$575,500, Social Assistance accounting for \$190,800, Child Care and Early Years accounting for \$10,100, and offset by Direct-Owned Community Housing Building Operations (\$658,100).

Through the 2022 Third Quarter Financial Report, Administration is projecting a program levy operating deficit of \$68,900 for the 2022 year. The chart below summarizes the change in estimates from Q2 to Q3, by program.





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

**2022 THIRD QUARTER
FINANCIAL REPORT**

Capital Budget



INTRODUCTION

On December 16, 2021, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) approved the 2022 Capital Budget which included 82 projects totaling \$4,237,900. This includes individual capital projects in the direct-owned community housing portfolio (\$4,172,900), and TBDSSAB Headquarters (\$65,000).

In 2022, the Capital Budget is financed from the Housing Portfolio Capital Reserve Fund, the Office Building Reserve Fund, the Canada-Ontario Community Housing Initiative (COCHI) and the Ontario Priorities Housing Initiative (OPHI).

Also, subsequent to the 2021 year-end process, the Chief Administrative Officer (CAO) approved 32 capital projects, totaling \$1,372,087, from the 2021 Capital Budget to be carried forward and completed in 2022.

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.

2022 THIRD QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the nine-month period ending September 30, 2022, this Report provides an indication of TBDSSAB's financial status in relation to the 2022 approved Capital Budget.

Overall, in Q3, TBDSSAB has spent or committed \$3,603,435 towards capital projects (2022 Approved Capital Budget and Carryforward projects).

A. 2022 Carryforward Projects

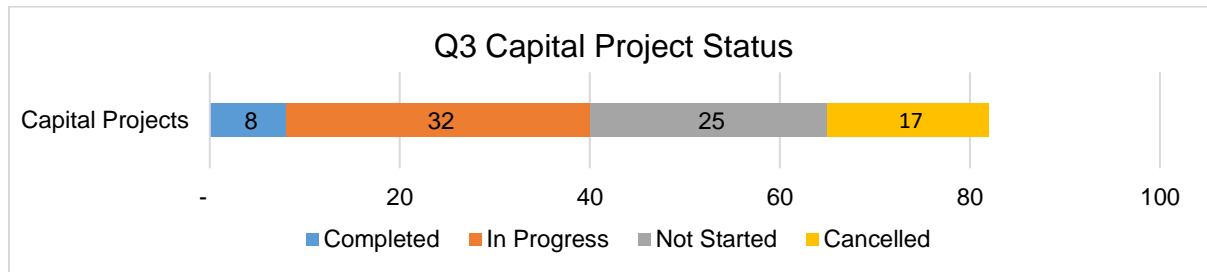
Through the 2021 year-end process, the CAO approved the carryforward of 32 capital projects totaling \$1,372,087. At September 30, 2022, TBDSSAB had spent or committed \$1,155,607 related to 2021 capital carryforward projects. Twenty-seven (27) projects are complete. Of the remaining five (5) projects:

- One (1) is in progress, and expected to be complete by year end;
- Three (3) have been awarded although the work will continue into 2023;
- One (1) has been cancelled.

B. 2022 Individual Capital Projects

The Board approved a total Capital Budget related to individual direct-owned housing portfolio projects and the TBDSSAB Headquarters totaling \$4,237,900. 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, 2022, \$2,447,828 or 58% of the approved capital budget had been spent or committed against the approved projects due to key vacancies in the Infrastructure and Asset Management Department:



Administration has retained the services of several consultants to assist in the development of project specifications. Of the 35 projects that are “in progress”, 21 have been scoped and 15 are in construction.

Highlights of Completed Projects:

- North James – interior painting and installation of fiberglass reinforced panels;
- Limbrick – replacement of 22 sump pumps;
- McLaughlin Court – installation of bird netting on 12 balconies.

Although significant work has been completed on the 2022 capital program, including preparation and planning for the larger projects (elevators, generators, domestic hot water), due to various supply chain challenges and staffing vacancies, 24 of the projects will be carried into 2023.

In addition, due to staffing vacancies, 23 projects have not yet started, and although it is anticipated that most of these projects will be scoped by the end of the year, they will be required to be carried into 2023 for completion.

CONCLUSION

At September 30, 2022, 100% of the 2021 carryforward capital projects and 70% of the 2022 capital projects were either completed, in construction, awarded, or cancelled. Administration has continued to monitor the capital plans during the year and is planning on scheduling the remaining projects to maximize completion later in 2022 or early 2023.



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

Fiduciary Responsibility Checklist

Year: 2022

[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

8-Nov-22

Date

Chief Administrative Officer

8-Nov-22

Date