



FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA

Healthy Communities without Poverty

Date: Wednesday, November 25, 2020

Time: 9:30 AM

Location: By video conference while pandemic protocols are in place

Join Zoom Meeting

<https://zoom.us/j/91239798285?pwd=M2FMN3JKeHdhSFRleGo1TEpJNVmwZz09>

Meeting ID: **912 3979 8285**

Passcode: **383676**

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Find your local number: <https://zoom.us/u/adWTjQfhIw>

Members: Councillor Mark King (Chair), Councillor Dan Roveda (Vice Chair), Mayor Dean Backer, Councillor Mac Bain, Mayor Jane Dumas, Councillor Terry Kelly, Councillor Chris Mayne, Councillor Dave Mendicino, Mayor Dan O'Mara, Councillor Scott Robertson, Representative Amanda Smith, Councillor Bill Vrebosch.

Item	Topic
1.0	1.1 Call to Order

Item	Topic
	1.2 Declaration of Conflict of Interest
2.0	Opening remarks by the Chair
3.0	Approval of the Agenda for November 25, 2020 MOTION: FA #2020-11 THAT the Finance and Administration Committee accepts the Agenda as presented.
4.0	4.1 DELEGATIONS – None at this time.
5.0	CONSENT AGENDA - Reports for Information Only MOTION: FA #2020-12 That the Committee receives for information purposes Consent Agenda item 5.1. 5.1 FA16-20 Year-to-date (YTD) Financial Report, January 1 to September 30, 2020- An update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year end.
6.0	MANAGERS REPORTS
	6.1 Move in Camera MOTION: FA #2020-13 THAT the Finance and Administration Committee moves in-camera at _____ to discuss a matter of negotiation.
	6.2 Adjourn in Camera MOTION: FA #2020-14 THAT the Finance and Administration Committee adjourns in-camera at _____.
	6.3 Accept in Camera MOTION: FA #2020-15 THAT the Finance and Administration Committee approves the action/direction agreed to in-camera.

Item	Topic
7.0	OTHER BUSINESS
8.0	NEXT MEETING DATE Wednesday, December 15, 2020
9.0	ADJOURNMENT MOTION: FA #2020-16 <i>Resolved</i> THAT the Finance and Administration Committee meeting be adjourned at a.m.

BRIEFING NOTE FA16-20

For information For Approval

Date: November 25th, 2020

Purpose: Year-to-date (YTD) Financial Report, January 1 to September 30, 2020

Prepared by: Justin Avery, Manager of Finance

Reviewed by: Melanie Shaye, Director of Corporate Services

Approved by: Catherine Matheson, CAO

FOR INFORMATION:

This report provides The District of Nipissing Social Services Administration Board (DNSSAB) with an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year end.

YTD Overall Financial Results – January 1 to September 30, 2020

District of Nipissing Social Services Administration Board For the Period 1/1/20..09/30/20 Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 15,378,739	\$ 15,378,739	\$ 0	\$ 5,126,247	\$ 20,504,986	\$ 20,504,986	\$ -
Province of Ontario	40,261,888	39,176,723	1,085,165	11,280,024	51,541,912	52,047,482	505,570
Federal Funding	338,563	166,864	171,699	(116,910)	221,653	572,283	350,630
Interest	183,206	174,874	8,332	49,961	233,167	233,167	-
Repayments	277,383	302,400	(25,017)	125,817	403,200	398,849	(4,351)
Lease and Other	181,344	229,652	(48,308)	124,856	306,200	241,319	(64,881)
Deferred Revenue	168,529	473,086	(304,557)	391,626	560,155	226,042	(334,113)
Total Revenues	\$ 56,789,652	\$ 55,902,338	\$ 887,314	\$ 16,981,621	\$ 73,771,273	\$ 74,224,128	\$ 452,855
Expenditures:							
Ontario Works	\$ 14,202,136	\$ 15,305,142	\$ (1,103,006)	\$ 6,050,824	\$ 20,252,960	\$ 18,462,993	\$ (1,789,967)
OW Program Delivery	3,653,414	4,116,360	(462,946)	1,919,230	5,572,644	5,003,034	(569,610)
Children's Services	9,084,973	11,547,054	(2,462,081)	6,135,014	15,219,987	15,008,272	(211,715)
CS Program Delivery	505,816	805,038	(299,222)	568,615	1,074,431	1,091,957	17,526
Housing Services	12,485,480	12,361,255	124,225	3,669,339	16,154,819	17,706,614	1,551,795
HS Program Delivery	652,815	798,768	(145,953)	425,922	1,078,737	916,321	(162,416)
EMS - Land Ambulance	8,420,529	8,423,305	(2,776)	2,690,998	11,111,527	11,225,524	113,997
EMS Program Delivery	80,565	81,326	(761)	29,020	109,585	109,469	(116)
Corporate Services	1,895,701	1,980,648	(84,947)	781,228	2,676,929	2,608,308	(68,621)
Board	43,903	109,971	(66,068)	96,552	140,455	71,692	(68,763)
Healthy Communities Fund	150,000	400,000	(250,000)	250,000	400,000	400,000	-
Gateway Hub	354	67,650	(67,296)	90,560	90,914	354	(90,560)
Total Expenditures	\$ 51,175,687	\$ 55,996,517	\$ (4,820,830)	\$ 22,707,301	\$ 73,882,988	\$ 72,604,538	\$ (1,278,450)
Surplus (Deficit)	\$ 5,613,965	\$ (94,179)	\$ 5,708,144	\$ (5,725,680)	\$ (111,715)	\$ 1,619,591	\$ 1,731,306

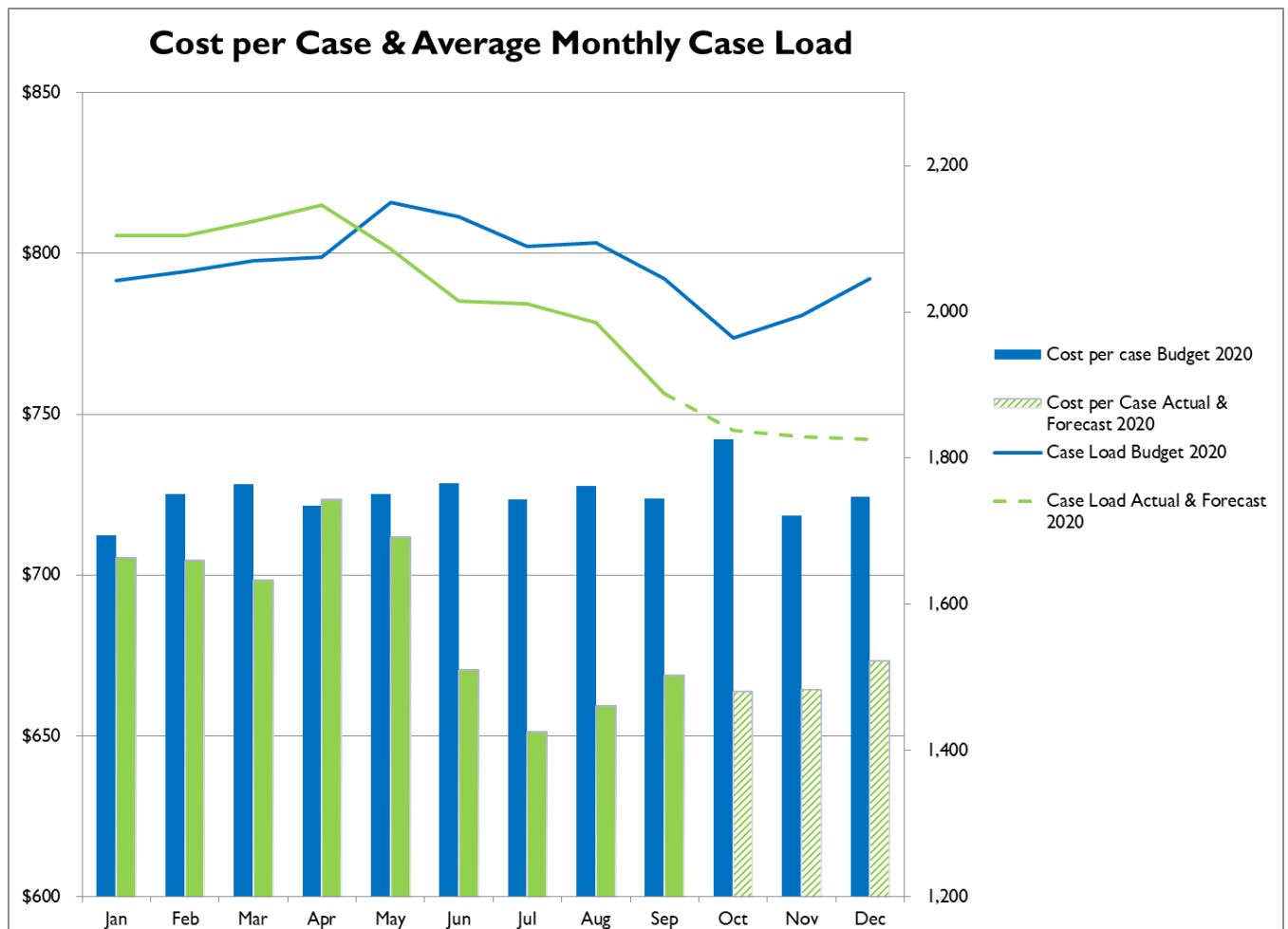
- The forecast to yearend (YE) is showing an operating surplus of approximately \$1.6 million; however this estimate does not include yearend adjustments such as accruals and funding that may need to be repaid as a result of surpluses.
- The overall YTD financial status of the DNSSAB shows an operating surplus of approximately \$5.6 million. This is primarily associated with timing differences between receipt of funding and expenditures. Significant expenditures have been delayed in 2020 as a result of the pandemic.
- The variances between the total YTD actual expenditures and those budgeted show expenditures lower than expected by approximately \$4.8 million.
- Expenditures in all departments are lower than expected YTD. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impacts of COVID-19.
- Other variance factors are noted below by program area.

**Ontario Works Programs
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 267,296	\$ 267,296	\$ -	\$ 89,097	\$ 356,393	\$ 356,393	\$ -
Province of Ontario	14,090,520	14,735,071	(644,551)	5,402,847	19,493,367	18,153,219	(1,340,148)
Repayments	247,247	302,400	(55,153)	155,953	403,200	362,817	(40,383)
Total Revenues	\$ 14,605,064	\$ 15,304,767	\$ (699,703)	\$ 5,647,896	\$ 20,252,960	\$ 18,872,429	\$ (1,380,531)
Expenditures:							
OW Financial Assistance	\$ 12,719,956	\$ 13,578,503	\$ (858,547)	\$ 5,231,316	\$ 17,951,272	\$ 16,385,612	\$ (1,565,660)
OW Discretionary Benefits	957,331	627,750	329,581	(120,331)	837,000	1,276,442	439,442
OW Mandatory Benefits	266,212	479,998	(213,786)	373,788	640,000	354,949	(285,051)
Funerals and Burials (Type B)	79,817	74,700	5,117	19,783	99,600	106,422	6,822
OW Employment Assistance Program	178,821	544,191	(365,370)	546,267	725,088	339,568	(385,520)
Total Expenditures	\$ 14,202,136	\$ 15,305,142	\$ (1,103,006)	\$ 6,050,824	\$ 20,252,960	\$ 18,462,993	\$ (1,789,967)
Surplus (Deficit)	\$ 402,928	\$ (375)	\$ 403,303	\$ (402,928)	\$ -	\$ 409,436	\$ 409,436

- The financial assistance forecast to year end suggests a lower than budgeted variance in expenditures of \$1,565,660, although this doesn't take into account any potential future increase in financial assistance demand due to COVID-19. With the OW Financial Assistance expenditures now being 100% uploaded to the Ministry, there is no impact on the municipal levy.
- The YTD actual average cost per case of \$668.20 is well below the budgeted average of \$724.03.
- The YTD actual average monthly caseload was 2,051 compared to the budgeted average of 2,084.
- The actual caseload figures continue to follow the general pattern of highs and lows as budgeted, suggesting the caseload continues to follow the seasonal trends. See Fig 1 below.

Fig. 1



- As a result of COVID-19, the province approved emergency benefit payments to social assistance recipients that are 100% provincially funded. The emergency benefit paid \$100 to singles and \$200 to families per month for the period of April through July, 2020. This is the reason discretionary expenses are higher than budgeted by \$329,581. Discretionary benefits are tracking below the capped amount based on \$10 per average monthly caseload, being approximately \$129,000 lower than the cumulative capped amount of shared funds.
- Type B funerals for non-social assistance recipients are not cost shared and are funded 100% through municipal dollars. To date, expenditures in this area are over budget by \$5,117. The higher costs have been offset by increased repayments (ex. CPP death benefit).
- The \$365,370 underspend in employment is primarily due to COVID-19. As a result of the pandemic, employment opportunities/programs have been limited so the demand for employment related programs and benefits have decreased significantly.
- OW Program delivery (next page):
 - YTD expenditures are significantly under budget as COVID-19 has drastically impacted the way programs are delivered throughout the organization. Here's a brief summary of reasons for some of the variances:
 - Salaries and benefits – Filling of some vacancies were deferred as a result of COVID-19 and less paid relief staff than budgeted.
 - Training and travel costs have come to a complete stand still as a result of COVID-19 with travel being restricted.
 - Some planned technology investments have been delayed as a result of COVID-19.
 - Allocated administration costs are lower than budgeted because the same COVID-19 related factors that are impacting program delivery are also impacting corporate services.
- Forecasting for a large surplus that can be put into reserves, invested in capital contributions for the Gateway House to reduce future operating costs or a combination of both.

**Ontario Works Program Delivery
For the Period 1/1/20..09/30/20
Statement of Operations**

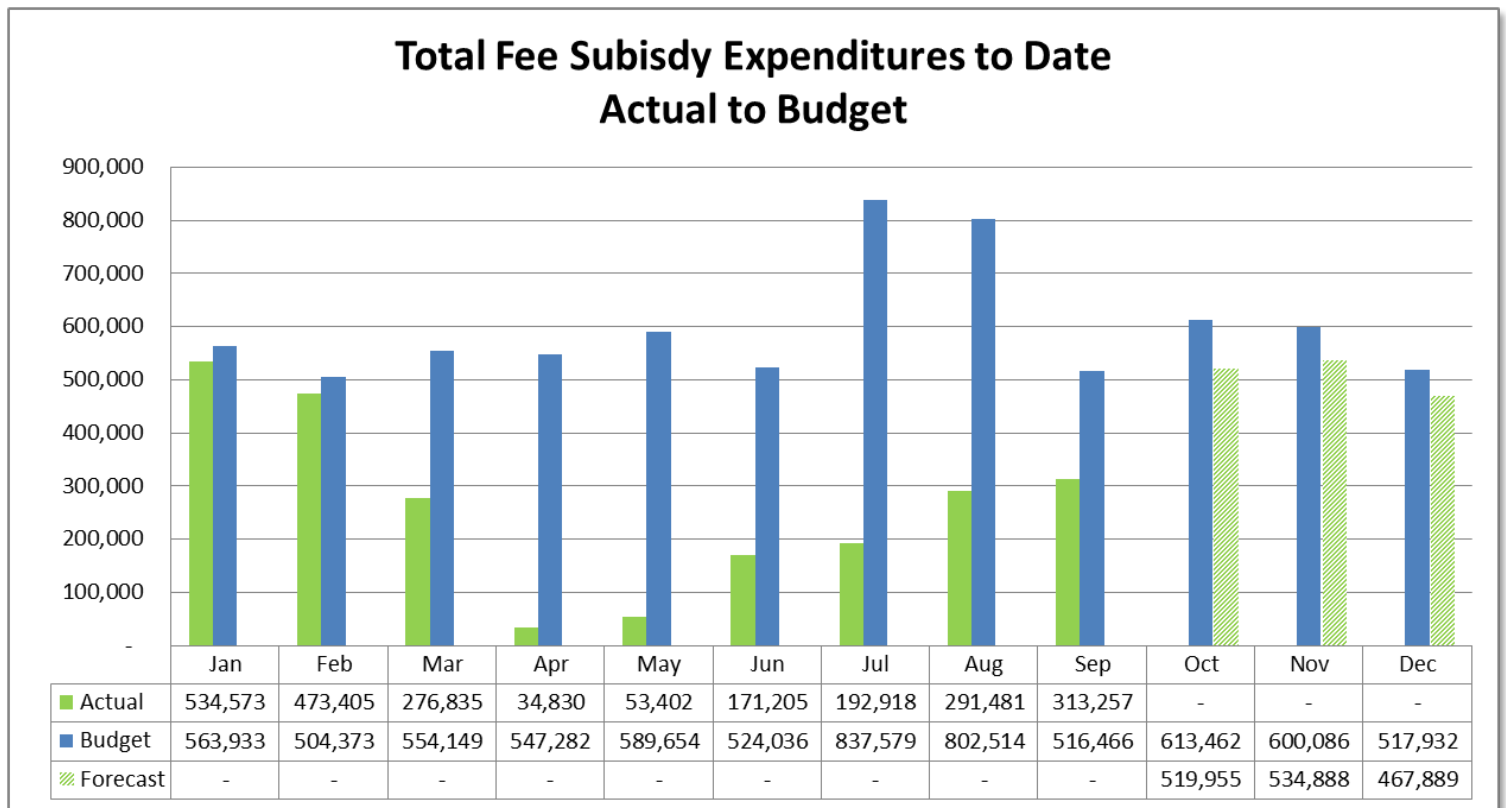
	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 2,165,628	\$ 2,165,628	\$ -	\$ 721,875	\$ 2,887,503	\$ 2,887,503	\$ -
Province of Ontario	3,195,870	3,175,554	20,316	1,038,204	4,234,074	3,974,628	(259,446)
Repayments	17,689	-	17,689	(17,689)	-	23,585	23,585
Lease and Other	90	-	90	(90)	-	119	119
Total Revenues	\$ 5,379,277	\$ 5,341,182	\$ 38,095	\$ 1,742,300	\$ 7,121,577	\$ 6,885,836	\$ (235,741)
Expenditures:							
Salaries and Benefits	\$ 3,441,655	\$ 3,720,508	\$ (278,853)	\$ 1,597,521	\$ 5,039,176	\$ 4,709,633	\$ (329,543)
Training	1,025	19,539	(18,514)	27,263	28,288	1,366	(26,922)
Travel	4,210	14,625	(10,415)	15,290	19,500	5,613	(13,887)
Telephone	16,230	23,634	(7,404)	15,282	31,512	21,640	(9,872)
Technology	39,244	113,913	(74,669)	112,640	151,884	52,326	(99,558)
Accomodations	73,484	106,643	(33,159)	68,736	142,220	97,979	(44,241)
Professional Fees	1,452	13,572	(12,120)	16,644	18,096	1,936	(16,160)
General Office Expense	75,148	103,926	(28,778)	66,820	141,968	111,254	(30,714)
Amortization	965	-	965	(965)	-	1,287	1,287
Allocated Administration Costs	1,098,122	1,145,460	(47,338)	450,811	1,548,933	1,464,163	(84,770)
Total Expenditures	\$ 4,751,536	\$ 5,261,820	\$ (510,284)	\$ 2,370,041	\$ 7,121,577	\$ 6,467,197	\$ (654,380)
Surplus (Deficit)	\$ 627,741	\$ 79,362	\$ 548,379	\$ (627,741)	\$ -	\$ 418,639	\$ 418,639

**Children's Services Programs
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 961,104	\$ 961,104	\$ -	\$ 320,370	\$ 1,281,474	\$ 1,281,474	\$ -
Province of Ontario	10,198,895	10,198,895	-	3,399,630	13,598,525	13,598,525	-
Deferred Revenue	128,273	128,273	-	-	128,273	128,273	-
Total Revenues	\$ 11,288,272	\$ 11,288,272	\$ -	\$ 3,720,000	\$ 15,008,272	\$ 15,008,272	\$ -
Expenditures:							
Fee Subsidy	\$ 1,942,125	\$ 4,111,373	\$ (2,169,248)	\$ 3,491,787	\$ 5,433,912	\$ 5,433,912	\$ -
Fee Subsidy - OW Formal	398,062	1,251,862	(853,800)	1,256,492	1,654,554	530,749	(1,123,805)
Fee Subsidy - OW Informal	2,520	18,751	(16,231)	22,480	25,000	3,360	(21,640)
Fee Subsidy - School Age Recreation	-	58,000	(58,000)	58,000	58,000	58,000	-
Special Needs	741,228	741,228	-	247,076	988,304	988,304	-
General Operating	2,205,300	1,561,497	643,803	(123,300)	2,082,000	3,452,933	1,370,933
Wage Enhancement	692,606	1,083,280	(390,674)	751,769	1,444,375	923,475	(520,900)
Pay Equity	128,341	128,342	(1)	42,781	171,122	171,122	(0)
Repair and Maintenance	-	65,000	(65,000)	65,000	65,000	65,000	-
Play-Based Material & Equipment	-	85,000	(85,000)	85,000	85,000	85,000	-
Capacity Building	93,983	155,515	(61,532)	121,935	215,918	125,987	(89,931)
Transformation	-	35,000	(35,000)	35,000	35,000	35,000	-
Journey Together - CC	913,557	406,483	507,074	(371,579)	541,978	756,088	214,110
Journey Together - EarlyON	482,374	321,546	160,828	(53,647)	428,727	498,998	70,271
EarlyON Programs	1,484,878	1,524,177	(39,299)	506,219	1,991,097	1,880,345	(110,752)
Total Expenditures	\$ 9,084,973	\$ 11,547,054	\$ (2,462,081)	\$ 6,135,014	\$ 15,219,987	\$ 15,008,272	\$ (211,715)
Surplus (Deficit)	\$ 2,203,299	\$ (258,782)	\$ 2,462,081	\$ (2,415,014)	\$ (211,715)	\$ -	\$ 211,715

- YTD expenditures in the child care program were lower than budgeted by \$2,462,081 as a result of COVID-19 and the corresponding closure of licensed centre based child care.
- Expenses and funding for the closure and reopening periods needs to be reconciled with the Ministry. These reconciliations are due in the fall and cash flows will be adjusted based on the result of the reconciliation process. There is not expected to be any surplus within Children’s Services as the funds will either be fully spent or recouped by the Ministry.
- Fee subsidy costs were tracking closely to the budget for January and February, but as can be seen in Fig 2 below, with the provincial emergency declaration on March 17th to close of all licensed centre based child care, demand for fee subsidy was significantly reduced. Home based child care has continued to operate throughout the closure. Please note that the fee subsidy forecasts for the last quarter have not been updated as there are still too many unknowns with COVID-19. Fee subsidy costs have been steadily increasing since the reopening of childcare began in June.

Fig 2



- Any surplus in the Fee Subsidy budgets have been historically reinvested to further support quality, affordable and sustainable licensed child care services.

- All one-time and special purpose funding allocations will be expended by year end (i.e. Play Based Materials & Equipment, Repairs and Maintenance, Transformation, etc.). Funding will be used to support program expansions and to support program and services throughout the District.
- COVID-19 related funding information has changed quite a bit over the last few months. It started with the Ministry letting DSSABs/CMSMs come up with their own approach to sustaining the child care sector, to then restricting funding to limited circumstances, and now to offering a more flexible approach to address the needs in the system. As mentioned previously, reconciliations are now required and cash flows will be adjusted accordingly, but it is still too early in the process to know the true financial impact of the closure and reopening periods.
- Child care centres in the district have received sustainability funding for the closure and reopening phases, so it is expected that long-term capacity in the district will be maintained.
- COVID-19 is going to continue to have a very significant impact on the child care budget. Even beyond the closure and reopening period there will be budget pressures from enhanced health and safety requirement such as cleaning supplies, PPE, and additional staffing.
- The provincial and federal governments recently announced the Safe Restart Funding (SRF) that will provide funding for the additional COVID-19 related costs mentioned above. DNSSAB's SRF allocation is \$1,360,071 and must be spent by March 31, 2021 per the Ministry of Education. This additional funding is expected to alleviate child care budget concerns for 2020 and the first quarter of 2021.

**Children's Services Program Delivery
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 127,861	\$ 127,861	\$ -	\$ 42,621	\$ 170,482	170,482	\$ -
Province of Ontario	918,315	918,315	-	306,105	1,224,420	1,224,420	-
Total Revenues	\$ 1,046,176	\$ 1,046,176	\$ -	\$ 348,726	\$ 1,394,902	\$ 1,394,902	\$ -
Expenditures:							
Salaries and Benefits	\$ 466,549	\$ 605,442	\$ (138,893)	\$ 353,736	\$ 820,285	\$ 638,436	\$ (181,849)
Training	-	24,207	(24,207)	30,157	30,157	-	(30,157)
Travel	1,171	8,550	(7,379)	10,399	11,570	1,561	(10,009)
Telephone	601	990	(389)	719	1,320	802	(518)
Technology	28,229	47,230	(19,001)	19,001	47,230	47,230	-
Professional Fees	8,035	88,914	(80,879)	108,515	116,550	110,845	(5,705)
General Office Expense	1,230	21,467	(20,237)	37,851	39,081	1,641	(37,440)
Transfers to Service Providers	-	8,238	(8,238)	8,238	8,238	291,443	283,205
Allocated Administration Costs	227,208	234,190	(6,982)	93,263	320,471	302,945	(17,526)
Total Expenditures	\$ 733,025	\$ 1,039,228	\$ (306,203)	\$ 661,877	\$ 1,394,902	\$ 1,394,902	\$ 0
Surplus (Deficit)	\$ 313,151	\$ 6,948	\$ 306,203	\$ (313,151)	\$ -	\$ -	\$ (0)

- Expecting a significant surplus in Children's Services program delivery due primarily to the following reasons:
 - Vacancies not being filled during the pandemic.
 - Expecting minimal travel and training costs due to COVID-19.
- Any surplus in Program Delivery has been historically reinvested to further support quality, affordable and sustainable licensed child care services.

**Housing Services Programs
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 6,380,035	\$ 6,380,035	\$ -	\$ 2,126,679	\$ 8,506,714	\$ 8,506,714	\$ -
Province of Ontario	6,910,150	5,775,280	1,134,870	237,043	7,147,193	9,079,459	1,932,266
Federal Funding	337,148	141,835	195,313	(148,743)	188,405	539,035	350,630
Deferred Revenue	-	325,438	(325,438)	412,507	412,507	57,513	(354,994)
Total Revenues	\$ 13,627,333	\$ 12,622,588	\$ 1,004,745	\$ 2,627,486	\$ 16,254,819	\$ 18,182,721	\$ 1,927,902
Expenditures:							
Provincially Reformed non-profit	\$ 4,284,409	\$ 4,483,953	\$ (199,544)	\$ 1,694,195	\$ 5,978,604	\$ 5,772,665	\$ (205,939)
Municipal Non Profit	895,085	925,092	(30,007)	338,371	1,233,456	1,203,446	(30,010)
Federal non-profit	169,303	169,308	(5)	56,441	225,744	225,737	(7)
Urban Native	690,578	833,490	(142,912)	420,742	1,111,320	948,200	(163,120)
Nipissing District Housing Corp	2,479,153	2,479,154	(1)	826,384	3,305,537	3,305,537	0
Commercial rent supplement	292,466	330,183	(37,717)	147,778	440,244	389,954	(50,290)
Portable Housing Benefit	14,167	22,500	(8,333)	15,833	30,000	18,889	(11,111)
Strong communities rent supplement	232,263	245,979	(13,716)	95,709	327,972	309,684	(18,288)
Northern remote - Build	96,574	96,831	(257)	32,534	129,108	128,850	(258)
CHPI	2,035,363	1,462,462	572,901	(369,535)	1,665,828	2,418,087	752,259
Reaching Home	337,148	100,707	236,441	(202,872)	134,276	426,529	292,253
Community Capacity and Innovation	43,447	41,128	2,319	10,683	54,129	112,506	58,377
IAH - Housing Allowance	95,573	129,720	(34,147)	64,804	160,377	127,431	(32,946)
IAH - Rental Housing	604,411	-	604,411	(604,411)	-	1,200,000	1,200,000
IAH - Ontario Renovates	30,245	46,800	(16,555)	32,155	62,400	40,326	(22,074)
IAH - SIF	12,890	-	12,890	(12,890)	-	17,186	17,186
SIF - Ontario Renovates	-	158,157	(158,157)	210,876	210,876	-	(210,876)
SIF - Housing Allowance	-	-	-	12,813	12,813	-	(12,813)
COCHI - Transistional Operating Funding	23,600	50,054	(26,454)	44,667	68,267	68,267	-
OPHI - Rental Housing	-	-	-	-	-	232,367	232,367
OPHI - Home Ownership	-	90,000	(90,000)	90,000	90,000	-	(90,000)
OPHI - Ontario Renovates	121,361	615,708	(494,347)	699,586	820,947	675,455	(145,492)
OPHI - Rent Supplement	-	10,782	(10,782)	16,174	16,174	-	(16,174)
OPHI - Housing Allowance	27,447	23,750	3,697	3,803	31,250	40,000	8,750
OPHI - Housing Support Services	-	45,497	(45,497)	45,497	45,497	45,497	-
Total Expenditures	\$ 12,485,480	\$ 12,361,255	\$ 124,225	\$ 3,669,339	\$ 16,154,819	\$ 17,706,614	\$ 1,551,795
Surplus (Deficit)	\$ 1,141,853	\$ 261,333	\$ 880,520	\$ (1,041,853)	\$ 100,000	\$ 476,107	\$ 376,107

**Housing Services Program Delivery
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 807,462	\$ 807,462	\$ -	\$ 269,154	\$ 1,076,616	1,076,616	\$ -
Province of Ontario	207,476	135,559	71,917	(13,877)	193,599	194,983	1,384
Federal Funding	1,415	25,029	(23,614)	31,833	33,248	33,248	-
Deferred Revenue	40,256	13,461	26,795	(26,795)	13,461	40,256	26,795
Total Revenues	\$ 1,056,609	\$ 981,511	\$ 75,098	\$ 260,315	\$ 1,316,924	\$ 1,345,103	\$ 28,179
Expenditures:							
Salaries and Benefits	\$ 639,549	\$ 746,469	\$ (106,920)	\$ 366,245	\$ 1,005,794	\$ 898,634	\$ (107,160)
Training	646	12,295	(11,649)	16,169	16,815	861	(15,954)
Travel	1,134	2,122	(988)	2,312	3,446	1,512	(1,934)
Telephone	1,358	540	818	(638)	720	1,810	1,090
Technology	743	12,141	(11,398)	15,445	16,188	991	(15,197)
Accomodations	-	234	(234)	312	312	-	(312)
Professional Fees	3,366	11,600	(8,234)	14,838	18,204	4,488	(13,716)
General Office Expense	6,018	13,367	(7,349)	11,240	17,258	8,024	(9,234)
Allocated Administration Costs	168,846	175,014	(6,168)	69,341	238,187	225,128	(13,059)
Total Expenditures	\$ 821,661	\$ 973,782	\$ (152,121)	\$ 495,263	\$ 1,316,924	\$ 1,141,449	\$ (175,475)
Surplus (Deficit)	\$ 234,949	\$ 7,729	\$ 227,220	\$ (234,949)	\$ -	\$ 203,654	\$ 203,654

- DNSSAB's SSRF Phase II allocation of \$4,225,615 was approved on October 26, 2020. Under this program, operating funding is required to be spent by March 31, 2021 and capital projects are to be completed by December 31, 2021. This program will provide funding for the following:
 - \$1,765,597 in operating funding for the emergency shelter until March 31, 2021;
 - \$2,113,249.55 in capital funding for 20 additional transitional housing units;
 - \$220,000 in capital funding for the emergency shelter;
 - \$126,768.45 for administration.

- Forecasting for a \$476,107 surplus in Housing Services programs. This is primarily due to lower than expected reconciliation costs for social housing providers.

- YTD surplus of \$1,141,853 is due to timing differences of when funding is received and when expenditures will occur as well as lower than expected expenditures required to support social housing within the District.

- Forecasted overspending in CHPI and Reaching Home is offset by the one-time COVID-19 related provincial/federal funding.

- IAH, SIF, COCHI & OPHI programs are all 100% provincially funded, so any YTD over/underspends are associated with timing differences between receipt of funding and expenditures.

- Currently forecasting for a \$203,654 surplus in Housing Services Program Delivery due to the following factors:
 - The funds budgeted for a new position in 2020 has been reallocated to the transitional housing project, therefore there will be a full vacancy for the remainder of the year.
 - Limited travel and training due to COVID-19.
 - Various administrative initiatives put on hold due to COVID-19.

- Any program delivery surplus will be reinvested into other district housing related initiatives such as the transitional housing project, emergency shelter, or housing related reserves.

**Emergency Medical Services
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 4,170,330	\$ 4,170,330	\$ -	\$ 1,390,110	\$ 5,560,440	\$ 5,560,440	\$ -
Province of Ontario	4,689,550	4,163,314	526,236	861,537	5,551,087	5,754,100	203,013
Total Revenues	\$ 8,859,880	\$ 8,333,644	\$ 526,236	\$ 2,251,647	\$ 11,111,527	\$ 11,314,540	\$ 203,013
Expenditures:							
Consulting Fees	\$ -	\$ 594	\$ (594)	\$ 792	\$ 792	\$ -	\$ (792)
Rent	235,864	235,863	1	78,620	314,484	314,485	1
Utilities	26,282	30,749	(4,467)	13,641	39,923	35,043	(4,880)
Internet Expense	8,931	8,622	309	2,565	11,496	11,908	412
Water	5,961	6,435	(474)	2,619	8,580	7,948	(632)
Insurance	74,132	70,389	3,743	19,720	93,852	98,842	4,990
Postage & Courier	1,116	1,755	(639)	1,224	2,340	1,488	(852)
Municipal taxes	45,385	48,393	(3,008)	19,139	64,524	63,539	(985)
Janitorial Services	5,953	6,129	(176)	2,219	8,172	7,937	(235)
Building maintenance	33,718	29,772	3,946	5,978	39,696	39,696	-
Computer S/W, supplies, service	65,810	61,605	4,205	8,494	74,304	87,746	13,442
Ambulance Purchases	208,602	253,408	(44,806)	44,806	253,408	208,602	(44,806)
Paramedic Training	366	9,000	(8,634)	11,634	12,000	12,000	-
EMS Laundry Services	712	5,436	(4,724)	6,536	7,248	949	(6,299)
Uniforms	31,133	36,000	(4,867)	16,867	48,000	41,511	(6,489)
Water taxi	8,538	5,500	3,038	(3,038)	5,500	11,383	5,883
Medical Equipment	43,207	35,784	7,423	4,505	47,712	57,609	9,897
Medical Equip Capital	-	72,996	(72,996)	72,996	72,996	72,996	-
BioMed Equip Mtncdcwe & Rpr	1,733	4,500	(2,767)	4,267	6,000	2,311	(3,689)
Stretcher Lease	80,446	80,442	4	26,810	107,256	107,262	6
Vehicle Expense	115,127	155,619	(40,492)	92,365	207,492	153,503	(53,989)
Transfers to service providers	7,427,514	7,264,314	163,200	2,258,238	9,685,752	9,888,765	203,013
Total Expenditures	\$ 8,420,529	\$ 8,423,305	\$ (2,776)	\$ 2,690,998	\$ 11,111,527	\$ 11,225,524	\$ 113,997
Surplus (Deficit)	\$ 439,351	\$ (89,661)	\$ 529,012	\$ (439,351)	\$ -	\$ 89,016	\$ 89,016

- YTD expenditures are very close to budget with a \$2,776 variance.
- Currently forecasting for a small surplus relative to the budget. This does not take into consideration operator deficits or surpluses. Operators provide monthly financial updates to the DNSSAB and costs are fully reconciled on an annual basis via an external audit. All operators are currently forecasting for a surplus, but this does not take into account yearend adjustments and accruals which can have significant impacts on the budgets.
- The Ministry of Health (MOH) previously requested submissions for any COVID-19 related expenses with the intention of covering them. Subsequently, the MOH notified the DNSSAB that COVID-19 related expenses submitted by DSSABs/CMSMs exceed what the MOH has been allocated for these costs so they are working on a fair and equitable formula to disperse these funds.
- COVID-19 is not expected to have a significant impact on the EMS budget. Currently forecasting for approximately \$28,000 in total COVID-19 related costs for 2020.

**Emergency Medical Services Program Delivery
For the Period 1/1/20..09/30/20
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 51,111	\$ 51,111	\$ -	\$ 17,037	\$ 68,148	68,148	\$ -
Province of Ontario	51,111	51,111	-	17,037	68,148	68,148	-
Total Revenues	\$ 102,222	\$ 102,222	\$ -	\$ 34,074	\$ 136,296	\$ 136,296	\$ -
Expenditures:							
Salaries and Benefits	\$ 78,382	\$ 79,182	\$ (800)	\$ 28,733	\$ 107,115	\$ 107,259	\$ 144
Training	-	1,190	(1,190)	1,190	1,190	-	(1,190)
Travel	6	450	(444)	594	600	8	(592)
Telephone	67	54	13	5	72	90	18
Professional Fees	-	90	(90)	128	128	-	(128)
General Office Expense	2,110	360	1,750	(1,630)	480	2,112	1,632
Allocated Administration Costs	18,882	19,753	(871)	7,829	26,711	25,176	(1,535)
Total Expenditures	\$ 99,447	\$ 101,079	\$ (1,632)	\$ 36,849	\$ 136,296	\$ 134,645	\$ (1,651)
Surplus (Deficit)	\$ 2,775	\$ 1,143	\$ 1,632	\$ (2,775)	\$ -	\$ 1,651	\$ 1,651

- EMS program delivery is tracking very close to budget.
- This budget is primarily comprised of salaries and benefits to support the administration of EMS in the district. As there are no vacancies, it is anticipated that costs will remain close to budget throughout the year.
- It is not anticipated that COVID-19 will impact the EMS program delivery budget.

Corporate Services
For the Period 1/1/20..09/30/20
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Province of Ontario	\$ -	\$ 23,624	\$ (23,624)	\$ 31,499	\$ 31,499	\$ -	\$ (31,499)
Interest	160,706	152,374	8,332	42,461	203,167	203,167	-
Repayments	12,447	-	12,447	(12,447)	-	12,447	12,447
Lease and Other	180,900	180,900	-	60,300	241,200	241,200	-
Deferred Revenue	-	-	-	-	-	-	-
Total Revenues	\$ 354,053	\$ 356,898	\$ (2,845)	\$ 121,813	\$ 475,866	\$ 456,814	\$ (19,052)
Expenditures:							
Salaries and Benefits	\$ 1,101,070	\$ 1,149,925	\$ (48,855)	\$ 454,112	\$ 1,555,182	\$ 1,506,728	\$ (48,454)
Training	8,469	23,470	(15,001)	22,486	30,955	19,189	(11,766)
Travel	1,944	11,187	(9,243)	12,972	14,916	2,592	(12,324)
Telephone	22,855	29,205	(6,350)	16,145	39,000	32,479	(6,521)
Technology	178,155	219,942	(41,787)	135,381	313,536	260,845	(52,691)
Accomodations	374,845	354,093	20,752	93,817	468,662	504,717	36,055
Professional Fees	30,210	78,952	(48,742)	67,936	98,146	40,280	(57,866)
Insurance	51,607	48,966	2,641	13,994	65,601	68,810	3,209
General Office Expense	53,596	64,908	(11,312)	37,335	90,931	82,735	(8,196)
Amortization	72,950	-	72,950	(72,950)	-	89,935	89,935
Allocated Administration Costs	(1,560,498)	(1,626,590)	66,092	(640,565)	(2,201,063)	(2,080,664)	120,399
Total Expenditures	\$ 335,203	\$ 354,058	\$ (18,855)	\$ 140,663	\$ 475,866	\$ 527,645	\$ 51,779
Surplus (Deficit)	\$ 18,849	\$ 2,840	\$ 16,009	\$ (18,849)	\$ 0	\$ (70,831)	\$ (70,831)

- YTD expenditures in corporate services are lower than expected by \$84,947.
- YTD expenditures in corporate services are forecasted to be approximately \$68,000 less than budgeted.
- Here are some explanations for YTD variance as well as known and expected changes from the budget:
 - Salaries and benefits – budgeted for an intern position that has not been filled. This position was budgeted to be 75% provincially funded which is also why there has been no provincial revenue to date. This position is expected to be filled this fall.
 - Travel and training is expected to be significantly lower than budget due to COVID-19

- Technology needs have changed with the pandemic and remote work arrangements. This changed the planned initiatives for 2020 and delayed costs. Technology costs are expected to be closer to the budgeted amount by the end of the year.
- Janitorial costs are going to be higher than budgeted as additional cleaning is currently in place due to COVID-19 and likely will be in place for the remainder of the year.
- Insurance renewal costs are coming in higher than budgeted. A 6% increase was budgeted for 2020 which was thought to be on the high end, but the renewal is coming in at a 16% increase year over year. DNSSAB is currently reviewing these costs with the insurance provider.
- General office expenses:
 - Certain office expenses are expected to be lower than budgeted due to the pandemic such as printing and consumption of office supplies.
 - There will however be additional health and safety costs for the purchase of hand sanitizers, disinfectant wipes, personal protective equipment, protective barriers and more measures related to COVID-19.
- To summarize, there is going to be savings in some areas as a result of the pandemic but increased costs in others.
- As always, staff will continue to search for cost saving opportunities wherever possible.

Board
For the Period 1/1/20..09/30/20
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 132,912	\$ 132,912	\$ -	\$ 44,304	\$ 177,216	177,216	\$ -
Interest	22,500	22,500	-	7,500	30,000	30,000	-
Total Revenues	\$ 155,412	\$ 155,412	\$ -	\$ 51,804	\$ 207,216	\$ 207,216	\$ -
Expenditures:							
Salaries and Benefits	\$ 39,463	\$ 71,926	\$ (32,463)	\$ 56,361	\$ 95,824	\$ 65,772	\$ (30,052)
Training	3,065	23,341	(20,276)	22,036	25,101	4,087	(21,014)
Travel	959	12,321	(11,362)	15,469	16,428	1,279	(15,149)
Telephone	35	558	(523)	717	752	47	(705)
General Office Expense	380	1,825	(1,445)	1,970	2,350	507	(1,843)
Allocated Administration Costs	47,439	49,371	(1,932)	19,322	66,761	63,252	(3,509)
Total Expenditures	\$ 91,342	\$ 159,342	\$ (68,000)	\$ 115,874	\$ 207,216	\$ 134,944	\$ (72,272)
Surplus (Deficit)	\$ 64,070	\$ (3,930)	\$ 68,000	\$ (64,070)	\$ -	\$ 72,272	\$ 72,272

- YTD Board costs are \$68,000 below budget and are forecasted to be approximately \$72,000 below budget by year end. This variance is primarily due to the following reasons:
 - Lower meeting attendance than budgeted.
 - Committee structure changes.
 - Less travel and training due to COVID-19.

Gateway Hub (Rapid Mobilization Table)

The North Bay and District Health Unit will be assuming management responsibilities for the Gateway Hub once again. The Health Unit previously oversaw this program, but oversight was then transferred to the DNSSAB in 2018.

As part of the Gateway Hub memorandum of understanding, DNSSAB has been contributing \$40,000 (\$20,000 levy contribution) annually to this program. Due to staffing vacancies over the years, this program has accumulated a sizeable accumulated surplus. Since there is a surplus to sustain this program for the near future, it has been agreed that the DNSSAB will not provide its 2020 contribution.

Healthy Communities Fund
For the Period 1/1/20..09/30/20
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2020	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 300,001	300,001	\$ -	\$ 99,999	\$ 400,000	\$ 400,000	\$ -
Total Revenues	\$ 300,001	300,001	\$ -	\$ 99,999	\$ 400,000	\$ 400,000	\$ -
Expenditures:							
Transfer to service providers	\$ 150,000	400,000	\$ (250,000)	\$ 250,000	\$ 400,000	\$ 400,000	\$ -
Total Expenditures	\$ 150,000	400,000	\$ (250,000)	\$ 250,000	\$ 400,000	\$ 400,000	\$ -
Surplus (Deficit)	\$ 150,001	(99,999)	\$ 250,000	\$ (150,001)	\$ -	\$ -	\$ -

- As of September 30, 2020 the \$130,000 annualized amount for LIPI has been paid as well as \$20,000 to the Gathering Place for their Souper Supper program. Payments to other local organizations are currently being processed.
- \$100,000 of the \$400,000 has also been transferred to the Gateway House project.

CONCLUSION:

The YTD expenditures are lower than anticipated by approximately \$4.8 million. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impact of COVID-19.

At this time the forecast to year end is suggesting a surplus of approximately \$1.6 million; however this estimate does not include yearend adjustments such as accruals and funding that may need to be repaid as a result of surpluses.

Where possible, any actual savings recognized at year-end of 2020 will be deferred to 2021 as a method of stabilizing the levy contributions or reinvested into new initiatives. Subject to Board approval, any municipal surplus will be put towards reserves.