

Attachment 3: Divisional Breakdown and Explanation of Amounts Recommended by the Controller to be Written-Off

Division	Explanation	Amount
Parks, Forestry & Recreation	The amount represents various PF&R tenants that were unable to repay their deferred rents due to the COVID-19 pandemic. A debt analysis was performed against existing City protocols for assessing bad debt, with respect to periods during which tenants were ineligible for federal corporate rent relief programs. The tenants had to provide sufficient evidence satisfactory to the CREM senior management team, validating the level of revenue loss incurred as a result of the pandemic for each period of rent relief requested. The tenants had to provide sufficient evidence that they exercised all rights to other forms of available funding and financial relief. Tenants were required to supply specific details satisfactory to the CREM senior management team as to the type and amount of any funding and financial assistance obtained.	\$983,729
Corporate Real Estate Management (CREM)	The amount represents various CREM tenants that were unable to repay their deferred rents due to the COVID-19 pandemic. A debt analysis was performed against existing City protocols for assessing bad debt, with respect to periods during which tenants were ineligible for federal corporate rent relief programs. The tenants had to provide sufficient evidence satisfactory to the CREM senior management team, validating the level of revenue loss incurred as a result of the pandemic for each period of rent relief requested. The tenants had to provide sufficient evidence that they exercised all rights to other forms of available funding and financial relief. Tenants were required to supply specific details satisfactory to the CREM senior management team as to the type and amount of any funding and financial assistance obtained.	\$272,164
Corporate Real Estate Management (CREM)	CREM staff discovered that the tenant vacated the property on September 2, 2020, after failing to pay their monthly rent since June 1, 2019. Legal Services brought the tenant to Small Claims Court, and a plaintiff's claim against the tenant was issued on February 4, 2021. The City made several attempts to email the tenant at the last known email address and by mailing a copy of the claim to the tenant's last known address. The City did not receive any responses back. The tenant does not have any property titles under the tenants name and Legal Services was advised by CREM that the tenant may have left the country and is residing in the United States. Legal Services has recommend that the amount be written off.	\$35,106
Toronto Water	The amount represents an invoice of \$890 for a damaged hydrant. The amount was sent to two collection agencies and they were unsuccessful in collecting the outstanding amount. The amount was deemed uncollectable.	\$890
Toronto Water	The amount represents a residual amount for an invoice of \$27,636 regarding damages to a water services line. Legal Services negotiated a settlement in the amount of \$14,212, paid to the City on May 13, 2021. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$13,424
Toronto Water	The amount represents a residual amount for an invoice of \$88,703 regarding damages to a water services line. Legal Services negotiated a settlement in the amount of \$66,000. \$10,000 paid to the City on June 3, 2021. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$22,703
Toronto Water	The amount represents a residual amount for an invoice of \$297,703 regarding sanitary sewer damages. Legal Services negotiated a settlement in the amount of \$195,000, paid to the City on December 8, 2020. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$102,703
Toronto Fire Services	The amount represents a residual amount for an invoice of \$65,201 regarding an emergency response. Legal Services negotiated a settlement in the amount of \$10,000, paid to the City on May 18, 2021. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$55,201
Seniors Services and Long-Term Care	The amount of \$38,579 in accommodation fees which could not be collected under Ontario Regulation 79/10 and prior legislation that prohibits SSLTC from discharging a resident based on the resident's financial situation, including the non-payment of accommodation fees. All accounts referred for write-off by SSLTC are accounts of deceased or discharged residents, with the majority outstanding from deceased residents. When a debtor resident passes away, City Legal Services conducts estate searches in order to collect amounts outstanding, and may conclude that the estate is insolvent, recommending write-off of the balance. Amounts that are written off by SSLTC are also submitted to the Ministry of Health and Long-Term Care which provides a 50% subsidy for basic accommodation fees.	\$38,579
Solid Waste Management Services	The amount represents various customer invoices relating to the sale of commercial bins and late payment charges. The accounts were referred to collection agencies; no collection success occurred.	\$7,903
Solid Waste Management Services	The amount represents an accounts receivable balance for services rendered to restore the public right of way following a festival. The division has recommended that leniency be granted to the client who is unable to pay and sending the file to Legal Service would incur unnecessary further cost to the City. The Division will pursue payment for the recovery cost should the client request a permit to another event in future.	\$3,135
Municipal Licensing & Standards	The amount represents invoices for election sign removal, non-sufficient funds for pet licences, and veterinarian fees. The late payment charges were recommended by Legal Services to be written off, and some of the invoices were sent to two collection agencies; no collection success occurred.	\$630