



Agenda

COMMITTEE-OF-THE-WHOLE

Monday, January 13, 2020
OPEN MEETING – 6:45 p.m. - 8:30 p.m.
CATHOLIC EDUCATION CENTRE – BOARDROOM

Chairperson: Linda Ainsworth

Trustees who are unable to attend are asked to please notify
 Jennifer Glasbergen, Administrative Assistant
 (705) 748-4861 ext. 1251 or by email: jglasbergen@pvnccdsb.on.ca

A. Call to Order:

1. We respectfully acknowledge that we are on the treaty and traditional territory of the **Mississauga Anishnaabeg**.
 We offer our gratitude to the First Nations for their care for, and teaching about, our earth and our relations. May we honour those teachings.
2. Approval of Open Meeting Agenda.
3. Declarations of Conflicts of Interest.
4. Approval of the Minutes of the Open Meeting of the Committee of the Whole held on November 11, 2019.
5. Business Arising from the Minutes.

B. Recommended Actions/Presentations:

1. Education Development Changes: Jack Ammendolia, Watson & Associates
2. School Year Calendar 2020-2021 Recommendations **Page 6**
3. Revised Estimates 2019-20 **Page 9**
4. Interim Financial Report to Nov 30, 2019 **Page 24**

C. Information Items:

D. Old Business:

E. New Business:

F. Next Meeting:

1. Monday, February 10, 2020 – 6:30 p.m.

G. Conclusion:

1. Closing Prayer.
2. Adjournment.



Minutes

THE MINUTES OF THE OPEN MEETING OF THE COMMITTEE OF THE WHOLE held on Monday, November 11, 2019 at 6:45 p.m. in the Boardroom, 1355 Lansdowne Street West, Peterborough.

PRESENT

Trustees: Mmes. Linda Ainsworth (Committee Chairperson), Michelle Griepsma, Helen McCarthy

Messrs. David Bernier, Braden Leal, Emmanuel Pinto.

Administration: Mmes. Joan Carragher, Laurie Corrigan, Isabel Grace

Messrs. Kevin MacKenzie (via teleconference), Timothy Moloney, Michael Nasello

Guests: Mr. Mark Joly (via teleconference)

Regrets: Mmes. Eveline Fisher (Senior Student Trustee), Dawn Michie

Messrs. Pepe Garieri, Josh Hill (Junior Student Trustee)

Recorder: Mrs. Jennifer Glasbergen.

A. Call to Order:

Linda Ainsworth called the meeting to order.

1. Linda Ainsworth, acknowledged that the Committee of the Whole Meeting was taking place on the traditional territory of the Mississauga Anishinaabe.

2. Approval of Open Session Agenda.

MOTION: Moved by Helen McCarthy, seconded by Emmanuel Pinto, that the Open Meeting Agenda be accepted.

Carried.

3. Declarations of Conflicts of Interest.

4. Approval of the Minutes of the Committee of the Whole – Open Session held on September 9, 2019.

MOTION: Moved by Braden Leal, seconded by Emmanuel Pinto, that the Minutes of the Committee of the Whole – Open Session, held on September 9, 2019, be approved.

Carried.

5. Business Arising from the Minutes.

Michelle Griepsma, Trustee, asked that an update be given regarding the Access Copyright Litigation. Michael Nasello, Director of Education, provided the Trustees with an update and answered any questions they had.

B. Recommended Actions/Presentations:

1. French Immersion Program – Holy Trinity CSS

Isabel Grace, Superintendent of Business and Finance, and Mark Joly, Principal at Holy Trinity CSS, spoke to the committee regarding establishing a French Immersion Program at Holy Trinity CSS. Isabel, Mark and Joan Carragher, Superintendent of Human Resources, answered any questions or concerns that arose.

MOTION: Moved by Helen McCarthy, seconded by David Bernier, that the Committee of the Whole recommends that the Board establish a French Immersion Program at Holy Trinity Catholic Secondary School for September 2020, beginning with Grade 9 and adding an additional grade in each successive year until full implementation is reached in September 2023.

2. Reciprocal Education Approach - Presentation

Isabel Grace, Superintendent of Business and Finance, gave a presentation on Reciprocal Education Approach. REA is a new approach that seeks to support First Nation students in achieving greater access to education. These amendments and regulatory changes came into effect on September 1, 2019. Isabel went into detail how the changes effect the School Board and answered any questions or concerns trustees had.

C. Information Items:1. Draft School Year Calendar 2020-21

Joan Carragher, Superintendent of Human Resources, spoke to the committee regarding the Draft School Year Calendar for 2020-21. Joan explained the options in detail and answered any question Trustee members had.

2. Compliance Information: Class Size

Joan Carragher, Superintendent of Human Resources, spoke to the committee regarding the Compliance for Class Sizes. Joan explained in detail the staffing requirements needed and answered any question or concerns Trustee members had.

3. 2018-2019 Financial Variances

Isabel Grace, Superintendent of Business and Finance, reviewed the 2018-2019 Financial Variances and Transfer of Accumulated Surplus. Isabel answered any questions or concerns the Trustee members had.

D. Old Business:**E. New Business:****F. Next Meeting:**1. Monday, December 9, 2019 – 6:30 p.m.**G. Conclusion:**1. Closing Prayer.

Linda Ainsworth asked Isabel Grace to lead the Closing Prayer.

2. Adjournment.

MOTION: Moved by David Bernier, seconded by Emmanuel Pinto, that the Committee of the Whole meeting adjourn at 8:09 p.m.

Carried.

Linda Ainsworth
Chairperson
/jg

Isabel Grace
Superintendent of Business

Human Resource Services

Report to Committee of the Whole

Meeting: ☒ Open
☐ In-Camera

Presented for: ☐ Information
☒ Approval

Meeting Date: January 13, 2020

Presented by: Joan Carragher

Submitted by: Joan Carragher

Subject: 2020-2021 School Year Calendar

Recommended Action(s): That the proposed Elementary and Secondary 2020-2021 School Year Calendars (option B) be approved and submitted to the Ministry of Education for approval, as required.

BACKGROUND:

Option A 2020/21 Elementary

1 PA Day before Labour Day, students have 4 school days prior to Labour Day, no Board Designated Day the Friday before Thanksgiving weekend and March Break.

School Year: August 31, 2020 – June 30, 2021

Students: September 1, 2020 – June 24, 2021

Option A 2020/21 Secondary

1 PA Day before Labour Day, students have 4 school days prior to Labour Day, no Board Designated Day the Friday before Thanksgiving weekend and March Break.

School Year: August 31, 2020 – June 30, 2021

Students: September 1, 2020 – June 24, 2021

Semester 1: August 31 – January 28, 2021 (97 days)
(88 Instructional Days, 5 Exam Days, 4 PA Days)

Semester 2: January 29 – June 25, 2021 (97 days)
(89 Instructional Days, 5 Exam Days, 3 PA Days)

Option B 2020/21 Elementary

2 PA Days prior to Labour day, students do not have any school days before Labour Day, no Board Designated Day the Friday before Thanksgiving weekend and March Break.

School Year: September 2, 2020 – June 30, 2021

Students: September 8, 2020 – June 29, 2021

Option B 2020/21 Secondary

2 PA Days prior to Labour day, students do not have any school days before Labour Day, no Board Designated Day the Friday before Thanksgiving weekend and March Break.

School Year: September 2, 2020 – June 30, 2021

Students: September 8, 2020 – June 29, 2021

Semester 1: September 2 – February 1, 2021 (96 days)
(87 instructional Days, 5 Exam Days, 4 PA Days)

Semester 2: February 2 – June 30, 2021 (98 days)
(90 Instructional Days, 5 Exam Days, 3 PA Days)

Option C 2020/21 Elementary

1 PA Day before Labour Day, students have 3 school days prior to Labour Day, Board Designated Friday before Thanksgiving weekend and March Break.

School Year: September 1, 2020 – June 30, 2021

Students: September 2, 2020 – June 29, 2021

Option C 2020/21 Secondary

1 PA Day before Labour Day, students have 3 school days prior to Labour Day, Board Designated Friday before Thanksgiving weekend and March Break.

School Year: September 1, 2020 – June 30, 2021

Students: September 2, 2020 – June 29, 2021

Semester 1: September 1 – February 1, 2021 (97 days)
(87 instructional Days, 5 Exam Days, 5 PA Days)

Semester 2: February 2 – June 30, 2021 (97 days)
(90 Instructional Days, 5 Exam Days, 2 PA Days)

The Google survey was used to collect feedback on the proposed three options for the 2020-2021 school year calendars. The survey link was set up on the Board's external web site from November 18, 2019 through to December 6, 2019. Advisement that the survey was available was sent by email to all PVNC Staff, Trustees and Catholic School Council Reps. The same information was sent to all school principals, vice-principals and secretaries for use in print (i.e. school newsletters) and electronic communications (i.e.

Twitter, Facebook) to encourage parent participation in the survey. School principals were requested to have the draft school year calendar on their School Council meeting agenda. The Communications Department included a 'banner' on the home page for the PVNC web site which included a link to the Calendar options being considered and the survey.

There were 1, 523 responses to the school year calendar survey.

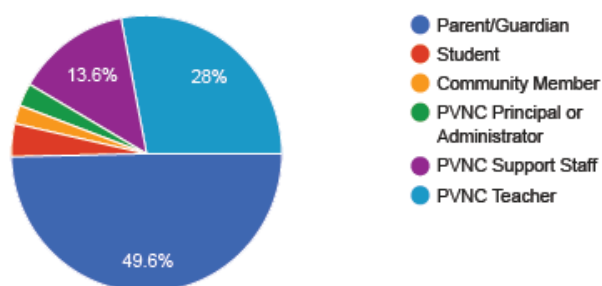
Parents/guardians made up 756 of the responses, of which 356 selected Option B as their preference.

2020-2021 School Year Calendar Survey

1,523 responses

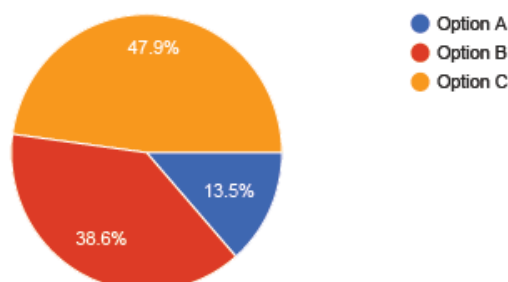
Please identify your role:

1,523 responses



Based on your review of the three school calendars, please indicate your preference - Option A, Option B or Option C

1,523 responses



BUSINESS AND FINANCE

Report to the Committee-of-the-Whole

Meeting: ☐ In Camera

☒ Open

Presented for: ☐ Information

☒ Approval

Meeting Date: January 13, 2020

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2019-2020 Revised Estimates Update

Recommended Action(s): The Committee of the Whole recommends that the Board approve the In-Year Deficit Elimination Plan as submitted with the 2019-2020 Revised Estimates document set.

Background:

1. Background

- 1.1 As part of the requirements for financial reporting to the Ministry, school boards must submit revised estimates on an annual basis. These revised estimates serve to update the Ministry on a board's budget estimates taking into account changes that have occurred since the original budget was approved by the board.
- 1.2 In particular, it requires boards to update revenues and expenditures incorporating the actual enrolment as at October 31st of the school year, actual staffing placed as at October 31st, and an updated estimate of the second enrolment count date, March 31st. The Ministry filing deadline for the revised estimates is December 13, 2019.

2. Changes to Revenues

- 2.1 Changes have been incorporated in the 2019-20 Revised Estimates as a result of enrolment changes and revised expenditure estimates.

- 2.2 As described on the attached schedules, enrolment varied from projections. The revised estimates show a net decrease of average daily enrolment (ADE) compared to the 2019/20 budget estimates. Grants that have a component of enrolment embedded in its formula would have been significantly affected by this change, and resulted in a total overall decrease in revenue of \$1,200,000. The larger changes of note include the Foundation and School Allocations for both Elementary and Secondary, Special Education, Teacher Qualification and Experience allocation, and in-year conditional supports.

Average Daily Enrolment	Actual 2018-2019		Budget 2019-2020		Revised Estimates 2019-2020
JK	982.5		987		925
SK	991		996		1,005
Gr. 1-3	3,150.75		3,070		3,060
Gr. 4-8	5,215		5,295		5,302
Other pupils	15.50		15		12
Total Elementary ADE	10,354.75		10,363		10,304
Secondary	4,623.92		4,573		4,565

- 2.3 Other significant changes to revenue allocations include the following:

- Student Success and School Effectiveness enveloped funds carried over to the 19-20 school year \$124,000
- Ratification of central agreement for CUPE includes revenue for salary increases estimated at \$288,000. Revenue related to local system investment funding and Education Worker Protection funds have not been included at the time of completion of the Revised Estimates
- Increase ~\$515,000 of stabilization funding related to transportation deficit experienced in 2018-2019
- Increase in the Declining Enrolment allocation of \$288,000

3. Changes to Expenditures

- 3.1 The more significant changes to expenditures for 2019/20 are as a result of:

- Higher FTE teaching staff in elementary panel than would be funded due to class size requirements
- Decrease in overall average teacher salary more than estimated
- Staffing support for new school based autism classroom in Northumberland
- additional EA staff to meet medical and safety requirements
- increased Student Success and School Effectiveness expenses to match funds carried over from 2018-19
- increased salary expenditures related to ratified central agreement with CUPE
- increased transportation expenditures related to settlement of long-term contracts with bus operators

4. Projecting the Financial Position

- 4.1 The 2019-20 revised estimates project a reduction from working funds of \$1,379,394 at this time, which is significantly larger than the position submitted in the original budget of June 2019, which was balanced at zero. The reduction in working funds can be separated into two distinct pieces.
- 1) Estimated funding needed for purchase of the property in Norwood, adjacent to St.Paul Catholic Secondary School, in the amount of \$500,749.
 - 2) Estimated operating deficit of \$878,645 resulting from the changes to grant allocations and expenditures.

5. In-Year Deficit Elimination Plan

- 5.1 New for 2019-20, Ontario Regulation 280/19 introduced the requirement for boards to submit an In-Year Deficit Elimination Plan.
- 5.2 Boards reporting an in-year deficit are required to eliminate the in-year deficit within two fiscal years of the last day of the applicable fiscal year. If a board is reporting an updated in-year deficit elimination plan because it reported a plan for the previous fiscal year, the adjusted in-year deficit must be eliminated within one fiscal year of the last day of the applicable fiscal year. Boards must show planned changes to revenue and expense over the prescribed period to demonstrate elimination of the deficit, and the plan must be approved by the Board of Trustees.
- 5.3 Regarding the in-year deficit projected at \$878,645, approximately \$400,000 will be realigned and eliminated during the spring budget process when new enrolment projections and staffing requirements are calculated. Departmental review and restructuring will eliminate the remainder of the in-year deficit as it is administration's intent to again bring forward a budget balanced with zero requirement to access working funds surplus.
- 5.4 There are some decisions pending regarding the use of System Investment Funds and the Education Worker Protection Fund that will also mitigate the expected deficit. For example, an intended position in the custodial area is for a permanent supply position (referred to as a rover) which will mitigate nearly the equivalent cost of board funds that would be expended on casual replacements for sick leave.
- 5.5 Despite some of the estimated increases in expenditures, there are areas of financial risk that are not estimable at this time, and will become apparent later in the school year.
- 5.6 Administration will continue to provide regular updates to the Board of Trustees via interim reports, and will monitor the financial position regularly.

In-Year Deficit Elimination Plan

- | | | |
|-----|--|-----------------------|
| 1.0 | Is an In-Year Deficit Elimination Plan Required?
.....Compliance Report, item 2.7.1 | Yes / Oui |
| 1.1 | Is the Board Submitting a New In-Year Deficit Elimination Plan? (Note 1) | New Plan/Nouveau plan |
| 1.2 | Adjusted In-Year Surplus/(Deficit) (Note 1)
.....Compliance Report, item 2.7 | -878,644 |

[illegible]

- | | | |
|-----|--|---|
| 2.0 | Planned In-Year Surplus/(Deficit) in 2020-21 | 0 |
| |Item 1.2 + (sum of column 2, Table A) | |

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Consolidated Statement of Operations
For the year ended August 31, 2020

	2019-20 Revised	2019-20 Budget	2018-19 Actual
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	151,166,524	151,441,565	157,049,025
Provincial grants - Other	1,880,498	1,568,136	2,032,889
Local taxation	23,499,256	23,244,662	23,328,493
Federal grants & fees	211,295	247,163	240,903
Investment income	350,000	300,000	486,237
Other fees & revenues	1,138,985	1,088,491	1,999,493
Subtotal	178,246,558	177,890,017	185,137,040
Grants for minor capital transferred to DCC	(793,298)	(793,298)	(663,977)
School generated funds	4,600,000	4,600,000	4,510,776
Amortization of Deferred Capital Contributions	8,637,013	9,149,943	8,479,604
TOTAL REVENUE	190,690,273	190,846,662	197,463,443
EXPENSES			
Instruction	143,219,336	142,668,326	148,481,166
Administration	5,170,339	5,262,229	5,321,525
Transportation	12,510,009	11,857,138	12,012,471
Pupil Accommodation	25,427,497	25,909,148	25,940,657
School generated funds	4,600,000	4,600,000	4,605,473
Other	-	-	11,135
TOTAL EXPENSES	190,927,181	190,296,841	196,372,427
Annual Surplus/(Deficit)	(236,908)	549,821	1,091,016
Accumulated Surplus / (Deficit) at beginning of year	25,387,066	24,828,663	24,296,050
Accumulated Surplus / (Deficit) at end of year	25,150,158	25,378,484	25,387,066
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	(236,908)	549,821	1,091,016
PSAB Adjustments			
Employee Future Benefits	(1,151,298)	(1,151,298)	(1,636,316)
Employee Future Benefits	-	-	-
Accrued Interest	(19,058)	(19,058)	(18,025)
EDC Revenue used to fund land acquisition	-	-	(605,892)
School Generated Funds (surplus)/deficit	-	-	94,697
Annual Surplus/(Deficit) for Compliance Before Funded Amort	(1,407,264)	(620,535)	(1,074,520)
Capital Asset Amortization - funded by committed surplus	217,268	309,185	155,640
Annual Surplus/(Deficit) for Compliance	(1,189,996)	(311,350)	(918,880)
School Equipment needs funded by reserve	-	-	213,609
Retirement Gratuity Amortization - funded by committed surplus	311,350	311,350	311,350
School Budgets	-	-	95,726
Annual Surplus/(Deficit) funded from Working Funds	(878,646)	0	(298,195)

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses**

	Revised Budget 2019/20		Budget 2019/20		Actual 2018/19	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	90,773,722	47.5%	91,082,452	47.9%	93,377,568	47.6%
Supply Teachers, Teacher Assistants and RECE	4,665,916	2.4%	4,631,979	2.4%	4,572,712	2.3%
Teacher Assistants	15,210,558	8.0%	14,838,072	7.8%	15,734,529	8.0%
Early Childhood Educators	4,085,780	2.1%	4,080,686	2.1%	4,087,394	2.1%
Textbooks/Supplies	4,510,384	2.4%	4,011,990	2.1%	4,289,876	2.2%
Computers	637,463	0.3%	637,463	0.3%	1,310,835	0.7%
Professionals, Paraprofessionals	3,832,285	2.0%	3,874,737	2.0%	4,333,715	2.2%
Library and Guidance	3,026,346	1.6%	3,018,742	1.6%	3,378,628	1.7%
Staff Development	743,405	0.4%	969,470	0.5%	1,027,754	0.5%
Department Heads	268,946	0.1%	273,504	0.1%	271,369	0.1%
Principals and Vice-Principals	7,418,848	3.9%	7,398,734	3.9%	7,422,936	3.8%
School Office - Secretarial and Supplies	4,070,598	2.1%	4,052,233	2.1%	4,224,916	2.2%
Coordinators and Consultants	3,019,866	1.6%	2,817,664	1.5%	3,311,364	1.7%
Continuing Education	232,005	0.1%	221,505	0.1%	321,903	0.2%
Amortization	687,404	0.4%	759,095	0.4%	815,667	0.4%
TOTAL INSTRUCTION	143,183,526	75.0%	142,668,326	75.0%	148,481,166	75.6%
ADMINISTRATION						
Trustees	127,207	0.1%	127,080	0.1%	119,720	0.1%
Director and Supervisory Officers	1,070,893	0.6%	1,063,172	0.6%	1,012,944	0.5%
Board Administration	3,899,880	2.0%	3,938,174	2.1%	4,169,168	2.1%
Amortization	108,169	0.1%	133,803	0.1%	19,693	0.0%
TOTAL ADMINISTRATION	5,206,149	2.7%	5,262,229	2.8%	5,321,525	2.7%
TRANSPORTATION						
Pupil Transportation	12,510,009	6.6%	11,857,138	6.2%	12,012,471	6.1%
Amortization		0.0%		0.0%		0.0%
TOTAL TRANSPORTATION	12,510,009	6.6%	11,857,138	6.2%	12,012,471	6.1%
PUPIL ACCOMODATION						
School Operations and Maintenance	15,171,526	7.9%	15,145,860	8.0%	15,751,977	8.0%
Other Pupil Accommodation	2,197,060	1.2%	2,197,060	1.2%	2,388,796	1.2%
Amortization	8,058,911	4.2%	8,566,228	4.5%	7,799,884	4.0%
TOTAL PUPIL ACCOMODATION	25,427,497	13.3%	25,909,148	13.6%	25,940,657	13.2%
OTHER						0.0%
School Generated Funds	4,600,000	2.4%	4,600,000	2.4%	4,605,473	2.3%
Other Non-Operating	-	0.0%	-	0.0%	11,135	0.0%
TOTAL OTHER	4,600,000	2.4%	4,600,000	2.4%	4,616,608	2.4%
TOTAL EXPENSES	190,927,181	100.0%	190,296,841	100.0%	196,372,427	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	793,298		793,298			
Employee Future Benefits	1,151,298		1,151,298			
Amortization	(8,854,486)		(9,459,126)			
Accrued Interest	19,058		19,058			
School Generated Funds	(4,600,000)		(4,600,000)			
TOTAL EXPENSES PER OPERATING SUMMARY	179,436,349		178,201,369			

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2020

	Sept 1, 2019	In-Year Increase (+) / Decrease (-)	Aug 31, 2020
	\$		\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	5,549,846	-1,379,394	4,170,452
Total Unappropriated	5,549,846	-1,379,394	4,170,452
Available for Compliance - Internally Appropriated			
Retirement Gratuities	1,245,400	-311,350	934,050
School Activities	333,920	0	333,920
Program Equipment	523,625	0	523,625
Committed Capital Projects	2,233,213	1,545,673	3,778,886
Other Purposes - Capital (please specify):			
Facilities/Sites	1,892,250	-1,762,941	129,309
Total Internally Appropriated	6,228,408	-528,618	5,699,790
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of)	11,778,254	-1,908,012	9,870,242
Unavailable for Compliance			
Employee Future Benefits - retirement gratuity liability	-4,210,112	842,022	-3,368,090
Employee Future Benefits - Retirement Health and Dental	-927,826	309,275	-618,551
Employee Future Benefits - other	0	0	0
Interest to be Accrued	-156,502	19,058	-137,444
School Generated Funds	1,698,229	0	1,698,229
Revenues recognized for land	17,205,023	500,749	17,705,772
Total Unavailable for Compliance	13,608,812	1,671,104	15,279,916
Total Accumulated Surplus/(Deficit)	25,387,066	-236,908	25,150,158

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operating Revenues and Expenses

	Revised Budget 2019/20	Budget 2019/20
MINISTRY OPERATING GRANTS	\$	\$
Foundation Alloc. - Elementary	55,648,617	56,011,209
School Foundation - Elementary	7,388,146	7,422,186
Foundation Alloc. - Secondary	22,188,108	22,246,690
School Foundation - Secondary	3,816,349	3,817,541
School Foundation - Additional Table Amount	148,900	148,900
Safe Schools	316,264	317,454
Special Education Alloc.	24,318,721	24,364,624
Transfer from Deferred Revenue Special Education	-	100,000
Section 23	115,215	113,166
Language Allocation	2,690,031	2,733,835
Indigenous Education Allocation	800,752	744,314
Remote & Rural Allocation	557,425	537,919
Rural and Northern Education Fund	364,767	364,767
Learning Opportunity Alloc.	753,465	740,727
Learning Opportunity/Student Achievement deferred revenue	124,000	-
Local Priorities Fund	-	-
Collective agreement estimated funding for wage increase	287,928	-
OFIP Tutoring, SHSM, Outdoor Ed, Library	470,579	471,442
Continuing Education and Summer School	357,530	335,047
Cost Adjustment and Teacher Qualification and Experience,	13,126,657	13,737,052
Attrition Funding	3,408,873	3,441,467
Benefits Trust Funding	997,786	997,786
ECE Qualification and Experience	1,004,883	974,328
Earned Leave Savings reduction	(95,896)	(95,896)
New Teacher Induction Program	108,354	108,354
Transportation Allocation	12,071,176	11,556,299
Administration & Governance	4,948,657	4,960,753
Program Leadership Allocation	902,112	902,112
School Operations Allocation	15,039,173	15,126,447
Community Use of Schools	209,037	209,037
Capital Debt Support - Interest Portion	2,227,397	2,216,118
Declining Enrolment	329,744	41,518
Total Operating Grants for Student Needs	174,624,751	174,645,198
Other Revenues		
Tuition fees	330,695	326,763
Tutors in the Classroom	-	-
School College Work - Co-ordination and Clerical Support	110,000	94,400
Outreach Co-ordinator	-	-
Experiential Learning Coordinator	84,877	83,050
Executive Compensation EPO Support	37,480	37,480
Rental revenue and Daycare Recoveries	198,000	198,000
Best Start and Extended Day Rent	105,000	105,000
Interest revenue	350,000	300,000
OYAP	165,597	122,869
Secondary Commissions	123,999	123,999
Special Grants - Targeted Funding	1,482,545	1,230,339
Miscellaneous revenues and recoveries	170,000	160,734
Secondment	463,409	462,186
Total Other Revenues	3,621,602	3,244,820
Total revenues	178,246,355	177,890,019
Expenditures - see schedule	179,436,349	178,201,369
Net revenues (expenditures)	(1,189,994)	(311,350)

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operations Budget**

	Revised Budget 2019/20	Budget 2019/20
	\$	\$
Elementary	75,813,895	76,126,471
Secondary	38,410,308	38,389,147
Central	9,697,673	9,671,556
Department Budgets	24,443,112	23,652,012
Summer School	232,005	221,505
Special Education	27,424,102	26,977,629
Supported Capital Debt - Interest Portion	2,216,118	2,216,118
Total Operating Expenditures	<u>178,237,212</u>	<u>177,254,438</u>
Special Grant Expenditures	<u>1,199,137</u>	<u>946,931</u>
Total	<u><u>179,436,349</u></u>	<u><u>178,201,369</u></u>

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Elementary Panel Expenditures - Regular Day School**

	Revised Budget 2019/20		Budget 2019/20	
Expenditures	FTE	\$	FTE	\$
Classroom				
Instructional				
Salaries	543.05	48,293,465	541.18	48,726,342
Benefits		7,075,199		7,114,921
ESL Teachers				
Salaries	2.00	201,064	2.00	201,064
Benefits		24,164		24,036
Early Childhood Educators				
Salaries	70.00	2,970,606	71.00	2,961,690
Benefits		1,115,162		1,118,996
Supply Wages and Benefits		189,419		191,436
Supply Teacher Costs				
Salaries		2,157,161		2,137,161
Benefits		203,611		201,757
Library Support Specialists				
Salaries	19.25	728,071	19.11	715,512
Benefits		285,418		282,017
Supply Wages and Benefits		19,406		18,364
Supervision and Crossing Guard				
Salaries	0.36	13,266	0.36	17,836
Benefits		5,193		6,180
School Administration				
Principals				
Salaries	29.00	3,557,863	29.00	3,563,466
Benefits		548,906		552,412
Supply Wages and Benefits		43,900		27,400
Vice - Principals				
Salaries	7.84	887,016	7.84	887,422
Benefits		100,386		100,394
Supply Wages and Benefits		10,950		5,480
Secretarial				
Salaries	34.59	1,389,827	34.59	1,376,066
Benefits		531,625		529,249
Supply Wages and Benefits		95,425		95,425
School Operations				
Salaries	57.00	2,708,649	56.00	2,634,503
Benefits		985,888		968,044
Temp and overtime		344,518		344,518
School Budgets		1,327,737		1,324,779
Total		75,813,895		76,126,471

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Secondary Panel Expenditures - Regular Day School**

	Revised Budget 2019/20		Budget 2019/20	
Expenditures	FTE	\$	FTE	\$
Classroom				
Instructional				
Salaries	249.66	23,900,560	249.66	23,808,038
Benefits		3,549,864		3,570,115
Curriculum Chair allowances		219,632		223,776
Supply Teacher Costs				
Salaries		918,202		918,202
Benefits		80,991		80,991
Guidance				
Salaries	11.18	1,130,746	11.18	1,131,699
Benefits		135,588		134,849
Supply Wages and Benefits		-		10,943
Library				
Salaries	4.84	483,690	4.84	483,690
Benefits		58,415		58,104
Supply Wages and Benefits		5,268		5,268
Library Support Specialists				
Salaries	3.32	127,414	3.32	126,152
Benefits		55,059		54,874
Supply Wages and Benefits		7,846		7,846
Chaplaincy Leaders				
Salaries	5.57	430,865	5.57	430,865
Benefits		109,776		118,460
Supply Wages and Benefits		9,024		9,024
Supervision				
Salaries	-	-	-	-
Benefits		-		-
School Administration				
Principals				
Salaries	6.00	784,788	6.00	784,788
Benefits		167,773		169,505
Supply Wages and Benefits		2,200		2,200
Vice - Principals				
Salaries	10.33	1,221,411	10.33	1,223,726
Benefits		141,874		141,298
Supply Wages and Benefits		36,294		36,294
Secretarial				
Salaries	24.00	989,478	24.00	979,681
Benefits		381,468		379,582
Supply Wages and Benefits		49,774		49,774
School Operations				
Salaries	33.00	1,621,855	34.00	1,652,985
Benefits		593,933		601,964
Temp and overtime		214,175		214,175
School Budgets		982,347		980,279
Total		38,410,308		38,389,147

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Central Expenditures - Regular Day School**

Expenditures	Revised Budget 2019/20		Budget 2019/20	
	FTE	\$	FTE	\$
Consultants and Principal				
Salaries	9.00	969,055	9.00	969,055
Benefits		110,022		109,509
Safe Schools and Students at Risk				
Salaries	3.00	252,617	3.00	251,982
Benefits		44,042		40,607
Central Professionals and Clerical				
Salaries	4.80	281,623	4.00	246,355
Benefits		88,756		76,052
Information Technology				
Salaries	16.00	1,068,487	16.00	1,060,835
Benefits		310,908		309,252
Overtime and temp wages and benefits		19,641		19,641
Trustees				
Salaries and benefits		85,132		85,005
Director and Superintendents				
Salaries	7.00	1,198,948	7.00	1,189,204
Benefits		137,873		137,054
Admin Assistants and SO Support				
Salaries	6.00	410,317	6.00	410,317
Benefits		117,971		117,572
Overtime and temp wages and benefits		14,290		14,290
General and Business Administration				
Salaries	11.91	913,381	12.71	943,881
Benefits		267,824		278,996
Overtime and temp wages and benefits		10,100		10,100
Human Resources and H&S				
Salaries	8.00	690,394	8.00	690,394
Benefits		182,182		181,710
Overtime and temp wages and benefits		5,473		5,473
Communications				
Salaries	2.57	192,195	2.57	191,989
Benefits		51,919		51,747
Overtime and temp wages and benefits		2,500		2,500
School Operations and Maintenance				
Salaries	17.50	1,100,371	17.50	1,109,470
Benefits		346,020		344,361
Overtime and temp wages and benefits		43,751		43,751
Transportation				
Salaries	4.00	247,964	4.00	248,294
Benefits		70,303		69,973
Secondment				
Salaries	4.50	415,273	4.50	414,208
Benefits		48,341		47,978
Total		9,697,673		9,671,556

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Special Education Expenditures

	Revised Budget 2019/2020		Budget 2019/2020	
	FTE	\$	FTE	\$
Elementary Expenditures				
Special Education Teachers				
Salaries	43.50	4,113,612	42.00	4,033,539
Benefits		593,705		578,594
Supply Teacher Costs				
Salaries		82,714		82,714
Benefits		7,808		7,808
Educational Assistants				
Salaries	212.86	7,879,222	208.57	7,653,843
Benefits		3,153,139		3,087,501
Supply Wages and Benefits		741,069		727,970
Support Workers				
Salaries	10.00	373,402	9.00	340,549
Benefits		143,592		132,555
Supply Wages and Benefits		35,039		35,039
Secondary Expenditures				
Special Education Teachers				
Salaries	25.00	2,394,025	25.00	2,394,025
Benefits		340,110		344,094
Curriculum Chair allowances		24,864		24,864
Supply Teacher Costs				
Salaries		67,157		67,157
Benefits		6,340		6,340
Educational Assistants				
Salaries	56.57	2,098,327	56.71	2,086,241
Benefits		851,837		850,843
Supply Wages and Benefits		169,262		166,245
Support Workers				
Salaries	12.00	458,605	12.00	454,065
Benefits		177,546		176,740
Supply Wages and Benefits		3,841		3,841
Central Expenditures				
Special Education Teachers				
Salaries	3.00	250,622	3.00	251,408
Benefits		35,113		34,938
Section 23				
Salaries	1.00	99,936	1.00	99,936
Benefits		12,069		12,005
Consultants and Principal				
Salaries	4.00	424,888	4.00	451,830
Benefits		48,950		49,357
Paraprofessionals				
Salaries	17.64	1,256,734	17.64	1,276,100
Benefits		373,925		380,842
Sub-total Wages and Benefits		26,217,455		25,810,982
Department Budgets				
Superintendent of Special Education		30,839		30,839
Special Education Services		364,018		364,018
Professional Development - Supply Costs		71,675		71,675
SEA Claims		674,645		634,645
CASA/ABA Support		65,470		65,470
Sub-total department budgets		1,206,647		1,166,647
Total Expenditures		27,424,102		26,977,629

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Departmental Budgets - Regular Day School

	Revised Budget 2019/20	Budget 2019/20
Expenditures	\$	\$
Teaching and Learning		
Central Services	71,140	71,140
Teacher/Curriculum Support Services	45,484	49,054
Early Learning	25,470	25,470
Tutoring	62,452	62,452
Religion and Family Life Education	271,965	271,965
School Effectiveness	720	720
Indigenous Education	141,929	141,929
MISA	40,217	40,217
Student Success Initiatives	318,254	190,684
OYAP Program Support	104,028	61,300
Specialist High Skills Major Program	125,097	125,097
Outdoor Education	131,842	131,842
Safe and Accepting Schools	68,820	68,820
Catholic Parent Engagement	30,345	30,345
Superintendent of Learning & Student Success(Elem)	13,876	13,876
Superintendent of Learning & Student Success(Sec)	11,821	11,821
Superintendent of Learning & Innovation Tech	15,622	15,622
Subtotal	1,479,082	1,312,354
Learning Technologies		
Computer Plan Current Year	904,262	904,262
Learning Technology	516,123	514,647
Teacher In-service Release	11,868	11,868
Corporate Systems	894,538	894,538
Subtotal	2,326,791	2,325,315
Administrative Departments		
Employee & Labour Relations & Leadership		
Superintendent of Learning, Leadership and HR	17,576	17,576
Leadership and Talent Development	28,350	28,350
New Teacher Induction Program	58,355	58,355
Human Resources Services	149,460	149,460
Trustees	158,450	158,450
Director of Education	141,884	141,884
Communications and FOI	88,640	88,640
Business, Finance, Facilities and Transportation		
General Administration - School Support	145,000	145,000
General Administration - Admin Support	174,136	174,136
Superintendent of Business and Capital Planning	36,116	36,116
School Support	26,000	26,000
Emergency Preparedness	5,286	5,286
Business Administration	100,498	100,498
Health & Safety/SIPI	212,246	212,246
Community Use of Schools	29,760	29,760
School Facilities Operations	2,129,392	2,149,392
School Facilities Utilities	3,158,100	3,258,100
School Facilities Maintenance	1,799,467	1,699,467
Transportation	12,178,523	11,535,627
Total Department Budgets	24,443,112	23,652,012
Supported Capital Debt - Interest Portion	2,216,118	2,216,118
Supported Capital Debt - Principal Portion	3,062,126	3,062,126
Capital Debt Expenditures	5,278,244	5,278,244
Total	29,721,356	28,930,256

Peterborough Victoria Northumberland and Clarington Catholic District School Board Summary of Special Grants Budgets

	Revised Budget 2019/20	Budget 2019/20
Revenue	\$	\$
Ontario Labour Market Partnership	176,264	-
Health, Physical Education and Career Studies	20,378	-
After School Skills Development Program	68,031	-
First Nations, Metis and Inuit Curriculum and Implementation	24,800	24,800
Mental Health Workers in Schools	250,258	251,396
Safe Inclusive and Accepting Schools and Mental Health	26,255	52,302
Highly Skilled Workforce Strategy K-12: Experiential Learning	37,020	41,258
School College Work Initiative	40,000	40,000
OLE - FML and FSL, French Extended Learning	89,173	89,874
SHSM Extra funding	401,728	223,303
Renewed Mathematics Strategy	327,000	507,406
Parents Reaching Out	10,500	-
Supporting Schools - Cannabis Legallizaiton and Vaping	11,138	-
Total	1,482,545	1,230,339
Expenditures		
Ontario Labour Market Partnership	176,264	-
Health, Physical Education and Career Studies	20,378	-
After School Skills Development Program	68,031	-
First Nations, Metis and Inuit Curriculum and Implementation	24,800	24,800
Mental Health Workers in Schools	250,258	251,396
Safe Inclusive and Accepting Schools and Mental Health	26,255	52,302
Highly Skilled Workforce Strategy K-12: Experiential Learning	37,020	41,258
School College Work Initiative	40,000	40,000
OLE - FML and FSL, French Extended Learning	89,173	89,874
SHSM Extra funding	401,728	223,303
Renewed Mathematics Strategy	43,592	223,998
Parents Reaching Out	10,500	-
Supporting Schools - Cannabis Legallizaiton and Vaping	11,138	-
Expenditures	1,199,137	946,931
Net funding allocated to Staffing	283,408	283,408

PVNCCDSB INTERIM FINANCIAL REPORT
For the Period Ending August 31, 2020

	2018-19		2019-20		
	Actual	Budget (Estimates)	Forecast (Revised Est)	Actual to \$ Increase (Decrease)	Revised % Increase (Decrease)
Grant Revenue					
Foundation Alloc. - Elementary	56,411,366	56,011,209	55,648,617	(362,592)	-0.65%
School Foundation - Elementary	7,316,650	7,422,186	7,388,146	(34,040)	-0.46%
Foundation Alloc. - Secondary	27,449,953	22,246,690	22,188,108	(58,582)	-0.26%
School Foundation - Secondary	3,781,745	3,817,541	3,816,349	(1,192)	-0.03%
School Foundation - Additional Table Amount	110,432	148,900	148,900	-	0.00%
Safe Schools	315,791	317,454	316,264	(1,190)	-0.37%
Special Education Alloc.	24,696,233	24,364,624	24,318,721	(45,903)	-0.19%
Less Sp Ed and SEA Funds Transferred to(from)Deferred Revenue	1,208,527	100,000	-	(100,000)	-100.00%
Section 23	113,527	113,166	115,215	2,049	1.81%
Language Allocation	2,709,853	2,733,835	2,690,031	(43,804)	-1.60%
Indigenous Education Allocation	672,339	744,314	800,752	56,438	7.58%
Remote & Rural Allocation	523,004	537,919	557,425	19,506	3.63%
Rural and Northern Education Fund	308,457	364,767	364,767	-	0.00%
Learning Opportunity Alloc.	742,147	740,727	753,465	12,738	1.72%
Local Priorities Fund	1,739,065	-	-	-	-
Estimate of Funding for Collective Agreement wage increase	-	-	287,928	287,928	-
OFIP Tutoring, SHSM, Outdoor Ed, Library	471,145	471,442	470,579	(863)	-0.18%
Less: Learning Opportunity Alloc transferred to Deferred Revenue	1,267	-	124,000	124,000	-
Continuing Education, Adult, High Credit and Summer School	314,536	335,047	357,530	22,483	6.71%
Cost Adjustment and Teacher Qualification and Experience	14,317,627	13,737,052	13,126,657	(610,395)	-4.44%
Attrition Funding	-	3,441,467	3,408,876	(32,591)	-0.95%
Benefits Trust Funding	1,126,794	997,786	997,786	-	0.00%
ECE Qualification and Experience	1,093,861	974,328	1,004,883	30,555	3.14%
Earned Leave Savings Reduction	(47,947)	(95,896)	(95,896)	-	0.00%
New Teacher Induction Program	106,249	108,354	108,354	-	0.00%
Transportation Allocation	11,087,842	11,556,299	12,071,176	514,877	4.46%
Administration & Governance	5,018,451	4,960,753	4,948,657	(12,096)	-0.24%
Program Leadership Allocation	883,314	902,112	902,112	-	0.00%
School Operations Allocation	15,094,580	15,126,447	15,039,173	(87,274)	-0.58%
Community Use of Schools	208,671	209,037	209,037	-	0.00%
Capital Debt Support - Interest Portion	2,437,530	2,216,118	2,227,397	11,279	0.51%
Declining Enrolment	-	41,518	329,744	288,226	694.22%
Total Operating Grants for Student Needs	180,213,009	174,645,196	174,624,753	(20,443)	-0.01%
Other Revenue	3,172,272	2,297,889	2,422,465	124,576	
Ministry Grants - Targeted Special Grant Funding	970,797	946,931	1,199,137	252,206	
Ministry Grants - Remedy Funding	10,557	-	-	-	
Sub-Total Revenue and Grants	184,366,635	177,890,016	178,246,355	356,339	0.20%
Grants for Capital Purposes					
School Renewal and Temporary Accommodation Funding	2,153,538	2,387,744	4,054,776	1,667,032	
School Conditioning and Greenhouse Grant	4,124,704	2,407,524	2,159,000	(248,524)	
Total Grants for Capital Purposes	6,278,242	4,795,268	6,213,776	1,418,508	
Total Revenue and Grants for Compliance Purposes	190,644,877	182,685,284	184,460,131	1,774,847	0.96%

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Operating Expenditures
For the three month period ending November 30, 2019 with comparatives for the three month period ending November 30, 2018

Overlay Category	COMPENSATION					
	YTD 2018-19 Exp	2018-19 Exp	Percentage	YTD 2019-20 Exp	Revised 2019-20 Budget	Percentage
51 CLASS TEACHERS	22,518,458	92,804,333	24.3%	22,158,510	90,256,164	24.6%
52 SUPPLY TEACH/EA/ECE	1,137,586	4,558,936	25.0%	1,307,077	4,665,916	28.0%
53 TEACHER ASSISTANTS	3,881,022	15,722,180	24.7%	3,933,812	15,184,508	25.9%
53 ECE	1,072,318	4,087,394	26.2%	1,081,912	4,085,780	26.5%
54 COMPUTERS						
55 TEXT/SUPPLIES						
56 PROF/PARA/TECH	891,866	3,748,075	23.8%	723,707	3,312,483	21.8%
57 LIBRARY/GUIDANCE	848,378	3,350,222	25.3%	752,153	3,025,510	24.9%
58 STAFF DEVELOP	139,486	381,572	36.6%	105,114	366,210	28.7%
59 COORD/CONSULT	747,219	3,155,840	23.7%	652,695	2,712,096	24.1%
61 PRINCIPALS/VPS	1,730,436	7,340,924	23.6%	1,829,389	7,263,197	25.2%
62 SCHOOL OFFICE	903,328	3,551,110	25.4%	886,106	3,467,969	25.6%
63 CONTINUING ED	1,876	193,237	1.0%	6,896	209,005	3.3%
64 TRUSTEES	20,992	81,761	25.7%	21,504	85,132	25.3%
65 DIRECTOR/SOS	225,012	896,090	25.1%	227,929	968,229	23.5%
66 BOARD ADMIN	695,539	2,999,284	23.2%	662,204	2,795,537	23.7%
67 DEPT HEADS	67,513	271,369	24.9%	67,211	268,946	25.0%
68 PUPIL TRANSP	90,561	324,404	27.9%	92,010	318,266	28.9%
70 SCH OPER/MTCE	2,001,918	8,717,873	23.0%	1,834,009	8,087,591	22.7%
71 SCH RENEWAL						
72 OTHER PUPIL ACCOM						
75 AMORTIZATION						
78 OTH NON OPERATING						
80 PSAB FUTURE BENEFITS	-	2,330,936	0.0%	0	1,725,464	0%
Grand Total	36,973,510	154,515,538	23.9%	36,342,237	148,798,003	24.4%

OTHER					
YTD 2018-19 Exp	2018-19 Exp	Percentage	YTD 2019-20 Exp	Revised 2019-20 Budget	Percentage
12,018	62,377	19%	8,721	42,759	20.4%
-	-		-		
-	-		-		
-	-		-		
334,100	1,518,575	22%	362,030	1,430,761	25.3%
1,240,968	4,248,022	29%	990,055	4,300,598	23.0%
64,105	290,134	22%	61,327	292,059	21.0%
4,545	14,928	30%	110	600	18.3%
112,925	298,667	38%	59,754	237,732	25.1%
29,995	138,070	22%	22,004	131,506	16.7%
12,558	56,669	22%	21,673	86,611	25.0%
228,650	559,184	41%	134,862	591,422	22.8%
164	11,063	1%	7,153	23,000	31.1%
5,018	37,960	13%	6,537	42,075	15.5%
32,246	75,963	42%	31,682	101,957	31.1%
346,065	1,186,318	29%	305,715	1,104,107	27.7%
	-		-		
2,813,943	11,686,989	24%	3,082,223	12,191,743	25.3%
1,574,655	6,974,567	23%	1,502,038	7,083,699	21.2%
1,913,649	6,491,851	29%	332,301	6,213,776	5%
853,019	2,406,821	35%	797,493	2,216,118	36%
-	155,639	0%	-	217,268	0%
11,135	11,135	100%	-	-	
-					
9,589,757	36,224,932	26%	7,725,676	36,307,791	21%

TOTAL				Special Grants YTD	Special Grants YTD	Total YTD Expenses	Total YTD Expenses
YTD 2018-19 Exp	2018-19 Expense	YTD 2019-20 Exp	Revised 2019-20 Budget	2018-19 Exp	2019-20 Exp	2018-19	2019-20
22,530,476	92,866,710	22,167,231	90,298,923	97	983	22,530,573	22,168,214
1,137,586	4,558,936	1,307,077	4,665,916	1,895	257	1,139,481	1,307,334
3,881,022	15,722,180	3,933,812	15,184,508		288	3,881,022	3,934,100
1,072,318	4,087,394	1,081,912	4,085,780			1,072,318	1,081,912
334,100	1,518,575	362,030	1,430,761	1,281		335,381	362,030
1,240,968	4,248,022	990,055	4,300,598	6,386	10,739	1,247,354	1,000,794
955,971	4,038,209	785,033	3,604,542	21,981	48,700	977,952	833,733
852,923	3,365,150	752,263	3,026,110			852,923	752,263
252,411	680,238	164,868	603,942	56,950	28,542	309,361	193,410
777,214	3,293,910	674,699	2,843,602	3,531	2,844	780,745	677,543
1,742,993	7,397,592	1,851,062	7,349,808	2,291	1,417	1,745,284	1,852,479
1,131,978	4,110,294	1,020,967	4,059,391	3,384		1,135,362	1,020,967
2,040	204,300	14,048	232,005	565	719	2,605	14,767
26,010	119,721	28,040.47	127,207			26,010	28,040
257,258	972,053	259,610	1,070,186			257,258	259,610
1,041,605	4,185,602	967,919	3,899,644	6,898		1,048,503	967,919
67,513	271,369	67,211	268,946			67,513	67,211
2,904,504	12,011,393	3,174,233	12,510,009			2,904,504	3,174,233
3,576,572	15,692,440	3,336,048	15,171,290	3,834		3,580,406	3,336,048
1,913,649	6,491,851	332,301	6,213,776			1,913,649	332,301
853,019	2,406,821	797,493	2,216,118			853,019	797,493
-	155,639	-	217,268			-	-
11,135	11,135	-	-			11,135	-
-	2,330,936	-	1,725,464			-	-
46,563,266	190,740,470	44,067,914	185,105,794	109,093	94,489	46,672,359	44,162,403

Notes
Compensation
Supply costs include Teachers, EA's and ECE

Other
All school budgets are allocated to Text/Supplies Line - Actual spending is recorded based on type of expenditure incurred- result is that some expenditure lines may appear to over/under budget ie School Office, Computers and Supply Teacher salaries and benefits
Other Pupil Accom - represents the interest on the Provincial supported debt
Expenses are reported on a compliance basis (modified cash basis) - and include capital purchases which for PSAB Financial Statement purposes and Ministry filings are shown as capital assets and amortized
Other Non-Operating -prior year Ministry Remedy payments to various employee groups offset by revenue from the Ministry of Education