



Agenda

GOVERNANCE COMMITTEE MEETING

Monday, November 12, 2018
OPEN MEETING – 7:00 - 8:30 p.m. CATHOLIC
EDUCATION CENTRE – BOARDROOM

Chairperson: Daniel Demers

Trustees who are unable to attend are asked to please notify
 Jennifer Glasbergen, Administrative Assistant
 (705) 748-4861 ext. 251 or by email: jglasbergen@pvnccdsb.on.ca

A. Call to Order:

1. Opening Prayer.
2. We acknowledge that we are meeting on the traditional territory of the Mississauga Anishinaabe.
3. Approval of Open Meeting Agenda.
4. Declarations of Conflicts of Interest.
5. Approval of the Minutes of the Open Meeting of the Governance Committee held on October 9, 2018.
6. Business Arising from the Minutes.

B. Recommended Actions/Presentations:

1. 2018-19 Trustee Honoraria. [Page 7](#)

C. Information Items:

1. Trustee Expenses for the fiscal period 2017-2018. [Page 10](#)
2. 2017-2018 Financial Variances and Transfers of Accumulated Surplus. [Page 12](#)
3. Bylaw Review

D. Old Business:

E. New Business:

F. Next Meeting:

1. Monday, December 10, 2018 – 6:30 p.m.

G. Conclusion:

1. Closing Prayer.
2. Adjournment.



Minutes

THE MINUTES OF THE OPEN MEETING OF THE GOVERNANCE COMMITTEE held on Tuesday, October 9, 2018 at 6:30 p.m. in the Boardroom, 1355 Lansdowne Street West, Peterborough.

PRESENT

Trustees: Mmes. Linda Ainsworth, Calahndra Brake (Senior Student Trustee), Ruth Ciraulo, Christine Dunn, Eveline Fisher (Junior Student trustee), Michelle Griepsma, Helen McCarthy (via teleconference).

Messrs. David Bernier, Mr. Daniel Demers (Committee Chairperson)

Administration: Mmes. Joan Carragher, Laurie Corrigan, Anne Marie Duncan, Isabel Grace, Dawn Michie.

Messrs. Timothy Moloney, Michael Nasello.

Guests: Mr. Richard Driscoll

Regrets:

Recorder: Mrs. Jennifer Glasbergen.

A. Call to Order:

Daniel Demers called the meeting to order.

1. Opening Prayer.

Isabel Grace led the Opening Prayer in the Open-Camera Session.

2. Daniel Demers, acknowledged that the Governance Meeting was taking place on the traditional territory of the Mississauga Anishinaabe.

2018-G-OP-66

3. Approval of Open Session Agenda.

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

Carried.

4. Declarations of Conflicts of Interest.5. Approval of the Minutes of the Governance Committee – Open Session held on September 10, 2018.

MOTION: Moved by Michelle Griepsma, seconded by Linda Ainsworth, that the Minutes of the Governance Committee – Open Session, held on September 10, 2018, be approved.

Carried.

6. Business Arising from the Minutes.**B. Recommended Actions/Presentations:**1. St. Joseph CES, Douro: Update on drinking water advisory.

Isabel Grace, Superintendent of Business and Finance, updated the committee on the status of the contaminated drinking water at St. Joseph CES, Douro School. Isabel informed the committee that school board is working with the Health Unit and Ministry of Environment, as well as outside environmental agencies to rectify the damages done. All necessary precautions are in place, and the community is being updated as information becomes available. Isabel answered trustee questions and concerns regarding this issue.

2018-G-OP-67

2. Facility Assessments: 2018-19 process.

Richard Driscoll, Facility Services Manager, gave a presentation to the Governance Committee regarding Facility Condition Index (FCI) and the process in which the Ministry uses to determine the replacement value and costs of repairs. This is a Ministry driven assessment that is on a five year rotation for each facility. Both Richard and Isabel Grace, Superintendent of Business and Finance, answered trustee questions and concerns.

Anne Marie Duncan, Superintendent of Learning/Special Education Services, made note of all the work Richard has done in the schools and the great feedback coming from the various principals.

3. Elementary Enrolment – school by school comparison.

Isabel Grace, Superintendent of Business and Finance, updated the Governance Committee regarding enrolment numbers for the 2018-2019 school year and a comparison between projected figures and actual figures. There were a few fluctuations in the numbers but nothing significant. Isabel explained the key changes in detail and answered trustee questions.

C. Information Items:

1. Federal Tax Treatment of Trustee Honoraria.

Isabel Grace, Superintendent of Business and Finance, updated trustees regarding the new tax changes coming January 2019. Isabel explained in detail how these changes would affect trustees and answered any questions they had.

2. PPM 151. Professional Activity Days Devoted to Provincial Education Priorities

Isabel Grace, Superintendent of Business and Finance, spoke to the Governance Committee about the activities planned during Professional Activity Days as well as what was coming up in the calendar year. Laurie Corrigan, Superintendent of Learning/Innovation Technologies, touched on the upcoming Faith Day, October 26, 2018 and how dates are chosen so faith days can be inclusive for all. Laurie and Isabel explained key components and answered trustee questions.

2018-G-OP-68

D. Old Business:**E. New Business:****F. Next Meeting:**

1. Monday, November 12, 2018 – 6:30 p.m.

G. Conclusion:

1. Closing Prayer.

Daniel Demers asked Isabel Grace to lead the Closing Prayer.

2. Adjournment.

MOTION: Moved by Linda Ainsworth, seconded by Ruth Ciraulo,
that the Governance Committee meeting adjourn at 7:45 p.m.

Carried.

Daniel Demers
Chairperson
/jg

Isabel Grace
Superintendent of Business

BUSINESS AND FINANCE

Report to the Governance Committee

Meeting: ☐ In Camera

☒ Open

Presented for: ☐ Information

☒ Approval

Meeting Date: November 12, 2018

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2018-19 Trustee Honoraria

Recommended Action(s): The Governance Committee recommends that the Board approve Honoraria for Board members as outlined in the following report for the period December 1, 2018 to November 30, 2019.

1. Background

- 1.1 Ontario Regulation 357/06, as amended, sets out the method for calculating the limits on honoraria paid to Board members. In addition, the Board has established Administrative Procedure 616 – Honoraria for Trustees in regards to administering and communicating Board member honoraria under the regulation.

2. Components

- 2.1 For a term of office beginning in 2018 (therefore December 1, 2018) the annual honorarium for a member of a District School Board (Trustee) shall consist of the following four components:
1. The Base Amount for the year (constant for the 4 year term);
 2. The Enrolment Amount for the year (to be recalculated annually);
 3. The Attendance Amounts payable for the year (for prescribed Committees)
 4. The Distance Amounts payable for the year (if applicable)

2.2 Base Amount

The limit for the base amount for each Board Member, beginning on December 1, 2018 is \$5,900.

Per trustee: \$5,900

- a) The Chair will receive an additional \$5,000; and
- b) The Vice-Chair will receive an additional \$2,500.

2.3 Enrolment Amount (to be adjusted annually)

The enrolment to be used for each year beginning December 1st is that of the previous fiscal year (therefore the enrolment for the fiscal year ending August 31, 2018 will be used to determine the December 1, 2018 to November 30, 2019 amount). For the Peterborough Victoria Northumberland & Clarington Catholic District School Board the average daily enrolment for the 2017/18 school year was 14,764.97 students.

- a) The basic enrolment amount for the Board as a whole is \$1.75 per student (therefore 14,956.94 students at \$1.75 each yields a total of \$26,174.65).
- b) The total amount for the Board is divided by the number of Board members (therefore \$26,174.65 divided by 7 Members equals an annual amount of \$3,739.00 per Member – rounded to nearest \$).
- c) The calculations contained within the Regulation would add the following amounts to the basic enrolment amount for the Chair and Vice-Chair respectively:

Chair - \$748

Vice-Chair - \$374

2.4 Attendance Amount (for prescribed Committees)

By Board motion September 25, 2006, no committees were approved as eligible.

2.5 Distance Amount (if applicable)

By Board motion September 25, 2006, no amount was approved.

3. Summary

Presented in the table below is a summary of the amount to be paid, by component, for the Chair, Vice-Chair and Trustees for the period December 1, 2018 to November 30, 2019. Comparative amounts for the previous year (December 1, 2017 to November 30, 2018) have also been provided for information purposes.

For the Period December 1, 2018 to November 30, 2019:			
	Chair	Vice-Chair	Trustee
Base Amount	\$10,900	\$8,400	\$5,900
Enrolment Amount	4,487	4,113	3,739
	\$15,387	\$12,513	\$9,639

For the Period December 1, 2017 to November 30, 2018:			
	Chair	Vice-Chair	Trustee
Base Amount	\$10,900	\$8,400	\$5,900
Enrolment Amount	4,429	4,060	3,691
	\$15,329	\$12,460	\$9,591

BUSINESS AND FINANCE

Report to Governance Committee

Meeting: ☐ In Camera

☒ Open

Presented for: ☒ Information

☐ Approval

Meeting Date: November 12, 2018

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: Trustee expenses for the fiscal period 2017-2018

Recommended Action(s): None

Background:

Administrative Procedure 617 Trustee Expenses outlines the guidelines for reimbursing trustees for out-of-pocket expenses incurred in connection with carrying out the responsibilities of a Board member.

As outlined in the Administrative Procedures, a summary of expenses incurred by each trustee, including those expenses paid centrally or by other administrative staff on behalf of a trustee, will be posted on the Board's website for a twelve month period.

Included in this report is a summary of eligible expenses reimbursed to trustees or incurred on behalf of trustees under the categories of Mileage, Meeting Expenses, Events & Professional Development, and Supplies & Equipment. This summary is for the period September 1, 2017 to August 31, 2018, with comparatives of the year before.

Trustees expenditures from September 1, 2017 - August 31, 2018					
Trustees:	Mileage	Meeting Expenses	Events and Professional Development	Supplies and Equipment	Total
Ainsworth, Linda	2,874	114	6,865		9,853
Bernier, David	1,274		2,183		3,457
Ciraulo, Ruth	1,779		0		1,779
Demers, Dan	1,586		5,177	91	6,854
Dunn, Christine	123		1,964		2,087
Griepsma, Michelle	2,946		6,331		9,277
McCarthy, Helen	707		2,161		2,868
TOTAL	\$11,289	114	\$24,681	\$91	\$36,175

Trustees expenditures from September 1, 2016 - August 31, 2017					
Trustees:	Mileage	Meeting Expenses	Events and Professional Development	Supplies and Equipment	Total
Ainsworth, Linda	2,015		3,102		5,117
Bernier, David	1,194		2,241	55	3,490
Ciraulo, Ruth	3,052		1,977	55	5,084
Demers, Dan	1,386	18	3,633	54	5,091
Dunn, Christine	74		763		837
Griepsma, Michelle	2,110	14	3,596	55	5,775
McCarthy, Helen	626		3,004	165	3,795
TOTAL	\$10,457	\$32	\$18,316	\$384	\$29,189
Additional expenses: Trustee retreat with Sr. Administration		683			683
Final Total	\$10,457	\$715	\$18,316	\$384	\$29,872

BUSINESS AND FINANCE

Report to the Governance Committee

Meeting: ☐ In Camera

☒ Open

Presented for: ☒ Information

☐ Approval

Meeting Date: November 12, 2018

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2017-2018 Financial Variances and Transfers of Accumulated Surplus

Recommended Action(s): n/a

Background:

Administration has concluded its preparation of the financial statements for the 2017-2018 fiscal period ending August 31, 2018. These statements have been subjected to audit by the Board's appointed external auditors, BDO Dunwoody LLP and will be presented to the Audit Committee on November 14, 2018. The Audit Committee's recommendations regarding the audited financial statements will be presented to the Board at the **November 27, 2018** board meeting.

The attached report and appendices are to provide trustees with the key variances experienced in the Board's operations for the fiscal period. Trustees were previously provided with interim financial reports during the 2017-18 fiscal year.

Basis of Accounting

The Board has implemented Public Sector Accounting Board (PSAB) requirements for its audited financial statements. The PSAB established general reporting principles and standards for the disclosure of information in government financial statements.

Given the magnitude of the adjustments required for reporting the financial statements on a PSAB basis, the attached reports (where noted) are presented on a non-PSAB basis for information purposes only and in order to isolate and simplify comparison of operating expenses.

Operating Results

As is the normal case, the operational results during the year varied from many of the budget estimates prepared and approved by the Board in June 2017. Enrolment for the school year varied from forecast as follows:

	Enrolment figures as per Budget (June 2017)	Enrolment figures as per Revised Estimates (Oct.2017)	Final Enrolment figures as per financial statements
JK	968	982	983
SK	982	1,020	1,015.5
Grades 1 to 3	3,083	3,130	3,134.75
Grades 4 to 8	5,199	5,215	5,205.25
Other elem	18	17	17.50
Total elementary	10,250	10,347	10,356.00
Grade 9 to 12	4,588.5	4,618.38	4,600.94
Other Sec	12	12	9.69

The original budget approved by the Board in June 2017 was a planned deficit budget requiring a charge to *Accumulated Surplus Available for Compliance* of **\$542,914**. A portion of this deficit amount was specifically provided for in the board's accumulated surplus relating to the amortization of retirement gratuities and the amortization of capital projects that were built using board funds. The anticipated charge to the *Operating Accumulated Surplus* was \$50,000.

Better than anticipated enrolment resulted in various revenue allocations that included a component of school enrolment being increased accordingly. Expenditures related to additional staffing to meet the new enrolment as well as other adjustments identified in the fall 2017 were made.

A significant increase in the surplus position became known early in 2017-18 due to the impact of transitioning employees on Long Term Disability (LTD) over to the Employee Life and Health benefit trusts (ELHTs). The Board is no longer responsible for the continuation of group benefits for employees on LTD. Since all employee groups were to have transitioned to the ELHT as at August 31, 2018, the liability for continuation of group benefits for employees on LTD was going to be eliminated. This resulted in a planned Accumulated Surplus available for Compliance reported in the 2017-18 Revised Estimates of 1,539,903.

Remaining operational surplus and deficit amounts experienced to the end of the fiscal year resulted in the final increase in *Accumulated Surplus available for Compliance* being reported as **\$1,486,487**. This includes the planned use of internally appropriated amounts (formerly reserves) for retirement gratuities, school activities, committed capital projects and facility renewal. This is reflected in the table at the end of this report.

Many of the underlying circumstances leading to other variances in the regular operations of the board are related to enrolment and grant changes, additional revenue allocations, reduced costs, or unforeseen expenditures. Some of the more significant variances are as follows:

- ✓ Grant changes due to higher than forecast enrolment in schools.
- ✓ Additional revenue approved to support Special Incidence claims reported within Special Education expenditures

- ✓ Wages (in total across the system) being different than estimated due to timing of filled positions, average salary versus actual salary, job evaluation outcomes for employee classifications, and grievance/arbitration decisions etc.
- ✓ Savings and/or deficits across central department budgets.

Non-GSN grant revenue includes a myriad of targeted initiatives and transfer payments provided by the Ministry. At the time Revised Estimates were prepared, only those initiatives that had been announced were included and therefore there are some differences in those figures for year-end purposes as the Ministry of Education occasionally makes announcements after the start of the school year. Non-grant revenue related to targeted initiatives and transfer payments are matched by expenses incurred for those initiatives and generally do not contribute to any surplus or deficit of a board. Unspent funds (if any) in these initiatives must be returned to the Ministry of Education.

Detail of Accumulated Surplus/Deficit, and Transfers

PSAB accounting methods disclose an Accumulated Surplus position at the end of the year, with amounts that are *Available for Compliance* with the Education Act. Amounts that are *Available for Compliance* are categorized as **Unappropriated** or **Internally Appropriated** (formerly known as 'Working funds', and 'reserves'. Other amounts (like school generated funds and employee benefits) that are unavailable for compliance with the Education Act are disclosed separately.

Where an expenditure is incurred and funds have been internally appropriated to offset those expenditures, a transfer between an 'Internally Appropriated' category and the 'Unappropriated' category is required in order to show the drawdown of the Internally Appropriated funds. Similarly, when it is determined that an amount that was previously set aside for a specific purpose is no longer required for that purpose, then a transfer between that 'Internally Appropriated' category and the 'Unappropriated' category is processed.

Below is the opening and closing balance of the *Accumulated Surplus-Available for Compliance*, showing the transfers between the Internally Appropriated categories and Unappropriated category for amounts properly expended during the year.

Available for Compliance	Balance at Sept.1, 2017	In-Year Increase (Decrease)	Balance at Aug. 31, 2018
Unappropriated			
Operating Accumulated Surplus	\$3,905,530	1,942,512	\$5,848,042
Total Unappropriated	\$3,905,530	1,942,512	\$5,848,042
Internally Appropriated			
Retirement Gratuities	\$1,868,100	(311,350)	1,556,750
School Activities	377,480	52,166	429,646
Committed Capital Projects	2,480,097	(183,303)	2,296,794
Facilities/Sites	1,988,702	(4,393)	1,984,309
Program equipment capital	746,379	(9,145)	737,234
Total Internally Appropriated	\$7,460,758	(456,025)	\$7,004,733
Total Accumulated Surplus Available for Compliance	\$11,366,288	1,486,487	\$12,852,775

The additional reports included in the agenda package for this meeting provide additional/complimentary information regarding variances between Revised Estimates and actual expenditures for 2017-18.

PVNCDSB INTERIM FINANCIAL REPORT
For the Period Ending August 31, 2018

	2016-17		2017-18		
	Actual	Forecast (Revised Est)	Actual	Revised to Forecast	
				\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenue					
Foundation Alloc. - Elementary	53,221,410	55,106,829	55,065,352	(41,477)	-0.08%
School Foundation - Elementary	7,396,680	7,204,696	7,203,350	(1,346)	-0.02%
Foundation Alloc. - Secondary	26,208,219	27,072,511	26,972,909	(99,602)	-0.37%
School Foundation - Secondary	3,260,281	3,699,477	3,690,999	(8,478)	-0.23%
School Foundation - Additional Table Amount	89,628	126,862	126,862	-	0.00%
Safe Schools	301,779	311,565	310,919	(646)	-0.21%
Special Education Alloc.	22,152,314	22,109,810	22,884,360	774,550	3.50%
Less Sp Ed and SEA Funds Transferred to Deferred Rev for Future Years	-87,511	-	-1,279,085	(1,279,085)	
Language Allocation	112,925	112,216	106,266	(5,950)	-5.30%
Indigenous Education Allocation	2,510,390	2,663,447	2,672,001	8,554	0.32%
Distant Schools Allocation	421,948	562,987	585,519	22,532	4.00%
Remote & Rural Allocation	23,325	-	-	-	
Rural and Northern Education Fund	624,694	518,517	525,844	7,327	1.41%
Learning Opportunity Alloc.	0	293,964	293,964	-	0.00%
Local Priorities Fund	889,310	909,206	896,953	(12,253)	-1.35%
Mental Health, SEF, OFIP Tutoring, SHSM, Outdoor Ed, Library	0	1,691,451	1,691,451	-	0.00%
Less: Learning Opportunity Alloc transferred to Deferred Revenue	790,236	811,504	811,111	(393)	-0.05%
Continuing Education, Adult, High Credit and Summer School	-74,055	153,002	35,928	(117,074)	-76.52%
Cost Adjustment and Teacher Qualification and Experience	223,063	216,735	288,582	71,847	33.15%
Benefits Trust Funding	14,341,229	14,895,275	15,220,867	325,592	2.19%
ECE Qualification and Experience	246,155	806,018	852,508	46,490	5.77%
Earned Leave Savings Reduction	970,392	1,073,954	1,072,076	(1,878)	-0.17%
New Teacher Induction Program	-19,179	-95,896	0	95,896	-100.00%
Transportation Allocation	83,696	119,755	119,755	-	0.00%
Administration & Governance	10,242,726	10,515,279	10,691,326	176,047	1.67%
School Operations Allocation	4,860,116	5,100,642	5,086,133	(14,509)	-0.28%
Community Use of Schools	14,334,070	14,670,082	14,746,529	76,447	0.52%
Capital Debt Support - Interest Portion	196,526	205,048	205,048	-	0.00%
In year funding re 1516 Special Education final grant adjustment	2,896,796	2,585,092	2,585,092	-	0.00%
Total Operating Grants for Student Needs	65,005	-	-	-	
	166,282,168	173,440,027	173,462,619	22,592	0.01%
Other Revenue	2,288,574	2,307,047	2,957,674	650,627	
Ministry Grants - Targeted Special Grant Funding	1,483,645	964,214	2,013,418	1,049,204	
Ministry Grants - Remedy Funding	-	-	1,438,097	1,438,097	
Sub-Total Revenue and Grants	170,054,387	176,711,288	179,871,808	1,722,423	0.97%
Grants for Capital Purposes					
School Renewal and Temporary Accommodation Funding	573,532	1,500,000	4,312,298	3,911,133	
School Conditioning and Greenhouse Grant	1,922,992	2,590,000	4,994,590	3,852,499	
Total Grants for Capital Purposes	2,496,524	4,090,000	9,306,888	7,763,632	
Total Revenue and Grants for Compliance Purposes	172,832,523	180,801,288	189,178,696	9,592,994	5.31%

Notes

Enrolment down slight for both elementary and secondary from revised estimates

Earned leave savings reduction - grant assumes there will be savings in teacher supply costs due to the earned leave incentive program

Board did not see a reduction in the average Teacher absenteeism therefore this reduction was not applied -

increase offsets part of budget overage in expenses

Q&E grant based on final review of October 31 staffing compared to preliminary estimate at revised estimates

Special Education Grant increase as a result of increase in Special Incidence Claims filed

Transportation Grant increase due to Fuel Escalator Funding offset by higher transportation costs

Other Revenues includes grants used to fund positions tuition fees, salary recoveries, interest income, cafeteria revenues, rental incomes and other misc

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Operating Expenditures

For the twelve month period ending August 31, 2018 with comparatives for the twelve month period ending August 31, 2017

Overlay_Category	COMPENSATION					
	YTD 2016-17 Exp	2016-17 Expense	Percentage	YTD 2017-18 Exp	Revised 2017-18 Budget	Percentage
51 CLASS TEACHERS	87,445,900	87,445,900	100.0%	91,917,715	91,683,297	100.3%
52 SUPPLY TEACH/EA/ECE	4,675,288	4,675,288	100.0%	4,897,966	4,788,133	102.3%
53 TEACHER ASSISTANTS	11,970,361	11,970,361	100.0%	12,879,817	12,960,132	99.4%
53 ECE	3,822,482	3,822,482	100.0%	3,925,717	3,988,641	98.4%
54 COMPUTERS						
55 TEXT/SUPPLIES						
56 PROF/PARA/TECH	3,307,857	3,307,857	100.0%	3,621,438	3,711,224	97.6%
57 LIBRARY/GUIDANCE	2,894,508	2,894,508	100.0%	2,973,072	2,978,227	99.8%
58 STAFF DEVELOP	283,234	283,234	100.0%	402,637	608,464	66.2%
59 COORD/CONSULT	2,246,422	2,246,422	100.0%	2,630,098	2,625,720	100.2%
61 PRINCIPALS/VPS	6,876,679	6,876,679	100.0%	7,207,666	7,049,610	102.2%
62 SCHOOL OFFICE	3,386,130	3,386,130	100.0%	3,554,813	3,479,633	102.2%
63 CONTINUING ED	150,366	150,366	100.0%	185,781	181,005	102.6%
64 TRUSTEES	77,299	77,299	100.0%	80,285	80,381	99.9%
65 DIRECTOR/SOS	1,066,371	1,066,371	100.0%	980,043	1,013,300	96.7%
66 BOARD ADMIN	2,816,372	2,816,372	100.0%	3,023,961	2,981,833	101.4%
67 DEPT HEADS	259,893	259,893	100.0%	266,274	263,615	101.0%
68 PUPIL TRANSP	298,574	298,574	100.0%	318,319	308,016	103.3%
70 SCH OPER/MTCE	8,148,443	8,148,443	100.0%	8,489,871	8,563,142	99.1%
71 SCH RENEWAL						
72 OTHER PUPIL ACCOM						
75 AMORTIZATION						
78 OTH NON OPERATING						
80 PSAB FUTURE BENEFITS	2,290,352	2,290,352	100.0%	-802,373	-541,474	148%
Grand Total	142,016,531	142,016,531	100.0%	146,553,102	146,722,899	99.9%

OTHER					
YTD 2016-17 Exp	2016-17 Expense	Percentage	YTD 2017-18 Exp	Revised 2017-18 Budget	Percentage
42,336	42,336	100%	59,162	48,903	121.0%
-	-		-	-	
-	-		-	-	
-	-		-	-	
1,487,507	1,487,507	100%	1,532,861	1,337,174	114.6%
3,392,452	3,392,452	100%	3,767,185	4,023,671	93.6%
255,575	255,575	100%	286,132	238,985	119.7%
5,385	5,385	100%	1,728	0	
148,326	148,326	100%	236,219	203,580	116.0%
84,183	84,183	100%	122,056	137,035	89.1%
36,199	36,199	100%	44,736	85,774	52.2%
507,734	507,734	100%	510,814	585,707	87.2%
6,723	6,723	100%	14,836	22,400	66.2%
33,446	33,446	20%	40,268	44,884	33.1%
107,587	107,587	100%	87,093	97,520	89.3%
928,193	928,193	100%	1,077,579	1,120,398	96.2%
-	-		-	-	
9,943,325	9,943,325	100%	10,696,944	10,347,045	103.4%
6,444,597	6,444,597	100%	7,100,588	6,470,411	109.7%
2,778,137	2,778,137	100%	9,306,888	11,853,632	79%
2,911,506	2,911,506	100%	2,589,996	2,589,996	100%
190,652	190,652	100%	183,303	181,563	
24,500	24,500	100%	1,444,629	1,417,852	102%
-					
29,328,364	29,328,364	100%	39,103,016	40,806,530	96%

TOTAL				Special Grants	Special Grants	Total YTD	Total YTD
YTD 2016-17 Exp	2016-17 Expense	YTD 2017-18 Exp	Revised 2017-18 Budget	YTD 2016-17 Exp	YTD 2017-18 Exp	Expenses 2016-17	Expenses 2017-18
87,488,236	87,488,236	91,976,877	91,732,200	24,820	22,658	87,513,056	91,999,535
4,675,288	4,675,288	4,897,966	4,788,133	2,709	1,501	4,677,997	4,899,467
11,970,361	11,970,361	12,879,817	12,960,132	402	1,469	11,970,763	12,881,286
3,822,482	3,822,482	3,925,717	3,988,641			3,822,482	3,925,717
1,487,507	1,487,507	1,532,861	1,337,174	236,951	62,095	1,724,458	1,594,956
3,392,452	3,392,452	3,767,185	4,023,671	206,309	551,810	3,598,761	4,318,995
3,563,431	3,563,431	3,907,570	3,950,209	1,149	3,040	3,564,580	3,910,610
2,899,893	2,899,893	2,974,801	2,978,227	545	213	2,900,438	2,975,014
431,561	431,560	638,857	812,044	685,113	605,110	1,116,674	1,243,967
2,330,606	2,330,606	2,752,154	2,762,755	87,192	102,056	2,417,798	2,854,210
6,912,878	6,912,878	7,252,402	7,135,384	41,817	38,669	6,954,695	7,291,071
3,893,864	3,893,864	4,065,627	4,065,340	29,456	28,197	3,923,320	4,093,824
157,090	157,090	200,616	203,405	130,203	191,361	287,293	391,977
110,746	110,746	120,552.60	125,265			110,746	120,553
1,173,959	1,173,958	1,067,137	1,110,820	10,711	6,532	1,184,670	1,073,669
3,744,566	3,744,566	4,101,540	4,102,231	653	417,981	3,745,219	4,519,521
259,893	259,893	266,274	263,615			259,893	266,274
10,241,898	10,241,898	11,015,263	10,655,061		2,963	10,241,898	11,018,226
14,593,040	14,593,041	15,590,459	15,033,553	651	444	14,593,691	15,590,903
2,778,137	2,778,137	9,306,888	11,853,632			2,778,137	9,306,888
2,911,506	2,911,506	2,589,996	2,589,996			2,911,506	2,589,996
190,652	190,652	183,303	181,563			190,652	183,303
24,500	24,500	1,444,629	1,417,852			24,500	1,444,629
2,290,352	2,290,352	(802,373)	(541,474)			2,290,352	(802,373)
171,344,896	171,344,895	185,656,118	187,529,429	1,458,681	2,036,099	172,803,577	187,692,217

Notes

Compensation

Supply costs include Teachers, EA's and ECE - pressure due to long term illnesses

Directors/SO's compensation underbudget due to final Compensation Plan increases lower than budgeted

Open positions in Coord/Consultant, Para Professionals part of the year causing variation from budget

Coord/Consults - new Continuing Education Experiential Learning Principal added since revised estimates

Principals/VP - supply and temporary staff costs causing overage

EA compensation - slightly underbudget due to savings in benefits before transition to benefits trust plan, as some positions being filled with temporary staff

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 -Ministry Remedy payments to various employee groups offset by revenue from the Ministry of Education

School operations expenses significantly overbudget due to snowplowing and grass cutting costs overbudget \$268,000, pressure this year addressing maintenance needs

Renewal - budget amount has been updated to reflect planned project spending - significantly higher expenses than prior year but fully funded by the restricted grants for School Renewal

Board Admin under budget but expenses higher than prior due to signicant increase in Legal Expenses, new Board Website and other Contractual costs in Computer Services

Transportation overbudget partially due to fuel which is funded by the fuel escalator funding (see Grant Overage) and costs increases in Special Education transportation costs and usage of bus monitors