

COMMITTEE OF THE WHOLE OPEN MEETING

NOVEMBER 13, 2023

Large Boardroom at 6:45 p.m.

IF YOU ARE UNABLE TO ATTEND IN PERSON, [CLICK HERE TO JOIN VIA VIDEO CONFERENCE](#)

Chairperson: Mary Ann Martin

Trustees/Members who are unable to attend the meeting
are asked to please notify Amy McLeod,
Administrative Assistant at amcleod@pvnccdsb.on.ca.

1. Call to Order

- a. Opening Prayer
- b. Land Acknowledgement
- c. Approval of Agenda
- d. Declarations of Conflict of Interest
- e. Approval of the Minutes of the Meeting of Tuesday, October 10, 2023
- f. Business Arising from the Minutes

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2. Recommended Actions/Presentations

- | | |
|--|-------------------------|
| a) 2022-2023 Financial Variances and Transfers
of Accumulated Surplus | Superintendent Heuchert |
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3. Information Items

- | | |
|--|-------------------------|
| a) Clarington New School Update | Superintendent Heuchert |
| b) Northumberland Capital Priority Plans | Superintendent Heuchert |

4. Old Business

5. New Business

6. Next Meeting

- a) December 11, 2023, Large Boardroom, 6:30 p.m.

7. Conclusion

- a) Adjournment.
- b) Closing Prayer



Minutes

The Minutes of the Open Meeting of the Committee-of-the-Whole held on Tuesday, October 10, 2023, at 6:45 p.m.

Present

* = (via video conference)

Trustees: Chair Martin, Trustee MacKenzie (Board Chairperson),
Trustee Durst, Trustee Glover, Trustee Tanguay, Trustee Leahy,
Student Trustee Gaskell (Senior Student Trustee), Student
Trustee Heitzner (Junior Student Trustee)*.

Administration: Director O'Sullivan, Superintendent Armstrong, Superintendent Di Ianni,
Superintendent Heuchert, Superintendent Kahler, Superintendent Piggott,
Superintendent Selby.

Guests: Ms. Hamonic*, Ms. Whitnall*

Regrets:

Recorder: Mrs. McLeod

A. Call to Order:

Chair Martin called the meeting to order at 6:45 pm.

1. Opening Prayer

Superintendent Armstrong led the committee in opening prayer.

2. Superintendent Heuchert provided a territorial recognition, acknowledging that the Committee-of-the-Whole Meeting was taking place on the traditional territory of the Mississauga Anishnaabeg.

3. Approval of Open Meeting Agenda.

Chair Martin added an additional item, C6 - When Faith Meets Pedagogy Conference to the agenda.

Motion: Moved by Trustee MacKenzie, seconded by Trustee Leahy, that the Open Meeting Agenda be accepted with the proposed amendment.

Carried.

4. Declarations of Conflicts of Interest.

Trustee Connolly shared with the committee that his son is an employee of the Board.

5. Approval of the Draft Minutes of the Committee-of-the-Whole – Open Meeting held on Monday, June 12, 2023.

Motion: Moved by Trustee Durst, seconded by Trustee MacKenzie, that the Draft Minutes of the Committee-of-the-Whole – Open Meeting, held on Monday, June 12, 2023, be approved.

Carried.

6. Business Arising from the Minutes.

There was no business arising from the minutes.

B. Recommended Actions / Presentations:

1. 2023-2024 Trustee Honoraria Superintendent Heuchert

Superintendent Heuchert reviewed the trustee honoraria for the 2023/24 year mentioning the calculated formula is based on provincial regulation. It was noted that Administrative Procedure 616 also addresses the administration and communication of honoraria to Board trustees. There was discussion around Board by-laws and how the honoraria would be impacted by adding an additional trustee at this time however, Superintendent Heuchert clarified the numbers are all formula driven and could easily be re-calculated. It was suggested that further questions around the addition of a new trustee be held for discussion during the next agenda item.

Motion: Moved by Trustee Tanguay, seconded by Trustee Durst, that the Committee of the Whole Meeting recommends that the Board approve Honoraria for Board members as outlined in the following report for the period November 15, 2023 to November 14, 2024.

Carried

2. Appointment of First Nations Trustee - Report to the Board

Superintendent Selby

There was a request to defer the agenda item and/or defer the recommended action to allow more time to retrieve and review information. It was decided by Chair Martin to move forward with hearing the report for information purposes however the recommended action would be postponed. Superintendent Selby presented the report pertaining to the appointment of a First Nations Trustee. Superintendent Selby shared extensive data around relevant legislation, provincial policy framework and also touched on the Board's strategic plan and commitment to truth and reconciliation. Superintendent Selby reviewed the requirements and appointment process of appointing a First Nation trustee and also highlighted their responsibilities within the Board. Currently PVNCCDSB has an Education Service Agreement with Curve Lake First Nation and is also in the process of establishing an Education Service Agreement with Hiawatha First Nation and Alderville First Nation. Superintendent Selby advised the committee that there are currently 25 out of 76 school boards in the province who have made the decision to appoint a First Nation Trustee. Although the appointment of a First Nation trustee is not currently a legislative mandate based on our school population demographics, Superintendent Selby feels this step would prove beneficial. Several trustees shared their thoughts around this initiative, highlighting equity amongst marginalized groups within the Board as well as trustee honoraria, budget and Board by-laws. There were alternate ideas shared and conversations had around the board's Indigenous Advisor and Indigenous Education team. It was suggested that Anne Taylor, Indigenous Advisor for PVNC Catholic, attend board meetings to provide insight and act as a resource. It was also suggested that Father Paul be included in these meetings to provide his perspective on equity issues and discussions.

Motion: Moved by Trustee Tanguay, seconded by Trustee Glover, that the Committee of the Whole Meeting accept the report.

Carried

After continued discussion the general consensus of the committee members was that the recommended action that was intended to follow the report should move forward. Timelines and plans should be created as a pathway forward.

Motion: Moved by Trustee Tanguay, seconded by Trustee Durst, that the Senior Administration recommends to the Board of Trustees that they proceed with the process of appointment of a First Nations Representative to the Board of Trustees.

Carried

Motion: Moved by Trustee MacKenzie, seconded by Trustee Leahy that the Committee of the Whole Meeting be extended to 9:00 p.m.

Carried

3. Long Term Growth - Capital Priorities

Superintendent Heuchert

Superintendent Heuchert informed the committee that part of the Capital Priority submission requested that the Board provide details of their long term growth projections. The Board has been able to document those numbers with the help of both Clarington and Northumberland municipalities as well as Watson & Associates. Superintendent Heuchert reviewed enrolment numbers which were detailed up until 2040. There was discussion amongst the committee about the enrolment projections, accommodation planning and the capital priority submission. Superintendent Heuchert informed the committee the Ministry will be looking at several variables in the approval process for a new school and that our proposal will adhere to guidelines they have outlined in hopes of bolstering our submission.

Motion: Moved by Trustee Connolly, seconded by Trustee Glover, that the Board approve the Long Term Growth Needs and staff include the needs as part of the Board's Capital Priorities submission as required by the Ministry.

C. Information Items:

1. Clarington New School Update

Superintendent Heuchert

Superintendent Heuchert was pleased to inform the committee that today was the closing day on the purchase of the Northglen property. Director O'Sullivan and Superintendent Heuchert signed the transfer of deed. This was exciting news amongst the committee members.

2. Northumberland Capital Priority Plans

Superintendent Heuchert

Superintendent Heuchert mentioned there was minimal update for this standing agenda item. He informed the committee that we are nearing the end of the preparations for the board's

capital priority submission which details plans on building a new school on the Notre Dame property. As part of the process the team had to price out renewal needs compared to the price of a new school build. Superintendent Heuchert is feeling positive about the proposals the board is putting forward and is hopeful.

Motion: Moved by Trustee MacKenzie, seconded by Trustee Connolly, that the Committee-of-the-Whole Meeting accept the report.

Carried

3. Enrolment Update - October 4, 2023

Superintendent Heuchert

Superintendent Heuchert provided a summary of the Enrolment Update report. He highlighted that our enrolment is higher than projected at our elementary schools and we have staffed accordingly. Superintendent Heuchert also noted we have hit all elementary staffing targets. The discussion was then shifted to secondary where enrolment levels are less than projected and may continue to decline before the October 31 count date. This would result in less revenue than expected for the board. There were a few questions asked which Superintendent Heuchert answered.

Motion: Moved by Trustee MacKenzie, seconded by Trustee Durst, that the Committee-of-the-Whole Meeting accept the report.

Carried

4. 2023 - 2024 Staffing Report

Superintendent Kahler

Superintendent Kahler provided an overview to the committee on the 2023/24 staffing. He highlighted the number of retirees as well as the number of occasional and retired teachers on the board's roster. Superintendent Kahler also advised that the recruitment for the Principal and Vice Principal pool is underway. The committee asked a couple of clarifying questions which Superintendent Kahler answered. It was also asked how many CUPE and OECTA positions have not yet been filled, Kahler did not have the data on hand but advised he would prepare and make the information available to trustees.

Motion: Moved by Trustee Leahy, seconded by Trustee Glover, that the Committee-of-the-Whole Meeting accept the report.

Carried

5. Trustee expenses for the fiscal period 2022-2023

Superintendent Heuchert

Superintendent Heuchert reviewed trustee expenses for the previous fiscal year highlighting that the expenses will be posted on the Board's website for 12 months, as per Administrative Procedure 617. Superintendent Heuchert also noted the report does reflect some of the Covid restrictions which limited in person events and meetings. A suggestion was brought forward to add geographic regions to the report to provide context to some of the expenses such as mileage. There was discussion on the trustee budget highlighting that mileage as well as conferences contribute the most to the allocated budget and perhaps limiting the number of events trustees attend could be considered. Superintendent Heuchert advised that AP 617 also addresses trustee attendance at conferences and noted these are important for our trustees to attend for educational and networking purposes. There was also discussion around the potential of adding a new trustee and budget concerns. Superintendent Heuchert advised that several of these factors mentioned would be taken into consideration when the board budget was reviewed however he also noted that this is enveloped GSN funding therefore there are limitations to changes in the budget.

Motion: Moved by Trustee MacKenzie, seconded by Trustee Durst that the Committee of the Whole Meeting be extended to 9:30 p.m.

Carried

Motion: That the Committee of the Whole Meeting accept the report with the minor amendment of adding geographic area.

Carried

6. When Faith Meets Pedagogy Conference

Mary Ann Martin

Motion: Moved by Trustee Glover, seconded by Trustee Durst, that the Committee of the Whole Meeting approve two trustees to attend When Faith meets Pedagogy conference on October 26-28.

Carried

D. Old Business:

There was no old business.

E. New Business:

There was no new business.

F. Next Meeting:

Monday, November 13, 2023
6:30 p.m.

G. Conclusion:

1. Adjournment

Motion: Moved by Trustee Tanguay, seconded by Trustee Glover that the
Committee-of-the-Whole Meeting adjourn at 9:23 p.m.
Carried

2. Closing Prayer

Superintendent Armstrong led the committee in closing prayer.

Mary Ann Martin
Committee Chairperson
/am

Sean Heuchert
Superintendent of Business and Finance

BUSINESS AND FINANCE

Report to Committee of the Whole

Meeting: Open ▾

Presented for: Approval ▾

Meeting Date: November 13, 2023

Presented by: Sean Heuchert, Superintendent of Business and Finance

Submitted by: Sean Heuchert, Superintendent of Business and Finance
Teri Smith, Chief Financial Officer

Subject: 2022-23 Financial Variances and Transfers of Accumulated Surplus

Recommended Action(s):

1. It is recommended that the Board receive the variance report for the 2022-2023 fiscal year.
2. It is recommended that the Board approve the Accumulated Surplus transfers as detailed in the 2022-2023 Details of Accumulated Surplus/Deficit report.

Background:

Administration has concluded its preparation of the financial statements for the 2022-2023 fiscal period ending August 31, 2023. These statements are being subjected to audit by the Board's appointed external auditors, Baker Tilly KDN LLP and will be presented to the Audit Committee November 14, 2023. The Audit Committee's recommendations regarding the audited financial statements will be presented to the Board at the November 28, 2023 board meeting.



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and well-being.*

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 2022-23 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:

The operational results during the year varied from many of the budget estimates prepared and approved by the Board in June 2022.

The original budget approved by the Board in June 2022 was a planned deficit budget requiring a charge to Accumulated Surplus Available for Compliance of \$919,006. This deficit included amounts specifically provided for in the board's accumulated surplus relating to the amortization of capital costs for specific committed capital projects and time limited funding of staff positions in Learning Support and Information Technology.

The revised estimates figures and projected deficit in the fall of 2022 fluctuated. Based on the information at that time, the anticipated charge to Accumulated Surplus Available for Compliance had increased to \$1,843,477. The actual charge to Accumulated Surplus Available for Compliance is \$1,124,848 for the period ending August 31, 2023.

Enrolment for the school year varied from forecast as follows:

	Budget 2022-23	Revised 2022-23	Actual 2022-23
Elementary	10,155.00	10,106.00	10,123.00
Secondary	4612.50	4,603.50	4,595.13
Total	14,767.50	14,709.50	14,718.13

The lower than expected enrollment figure had a negative impact on GSN revenues.

Some of the more significant variances from the point of the Revised Estimates position in October are as follows:

Miscellaneous Income and Grants	725,000
Grants for Student Needs Adjustments	575,000
Wage and Benefit Variances	(540,000)
WSIB Savings	400,000
Supply Costs	(740,000)
Fuel Funding Net of Transportation Costs	250,000
Central Budget Department Savings	206,000
School Budget Carry Forward	(175,000)

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



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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 future 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.

The appendices to this report include detail on the 2022-2023 activity for Accumulated Surplus. Activities for the fiscal year included:

- School Budget Carry Forward Amounts
- Software Licensing for Enterprise Resource and Planning Software
- Holy Cross Field - Joint Field Agreement for Future Maintenance
- Amortization for prior construction projects and renovations funded by operating surplus

As previously discussed, we also implemented the Public Sector Accounting Board and Ministry requirement to recognize our Asset Retirement Obligation (ARO).

The appendices attached to this report are:

- Enrolment by Panel
- Summary of Revenues
- Summary of Consolidated Expenses
- Year End Surplus/Deficit for Ministry Compliance
- Details of Accumulated Operating Surplus/Deficit
- Summary of Capital Revenues and Expenditures

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Enrolment by Panel

	Actual	Revised	Budget	Actual	Actual	Actual	Actual
Day School Enrolment	2022/23	2022/23	2022/23	2021/22	2020/21	2019/20	2018/19
Elementary	10,123.00	10,106.00	10,155.00	10,163.50	10,035.00	10,307.25	10,354.75
Secondary	4,595.13	4,603.50	4,612.50	4,527.67	4,593.13	4,559.26	4,634.73
Total	14,718.13	14,709.50	14,767.50	14,691.17	14,628.13	14,866.51	14,989.48

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

	Actual 2022/23	Revised Budget 2022/23	Actual 2021/22	Increase (Decrease) From Revised Estimates
General Operating Grants and Transfers from Deferred Revenue				
Pupil Foundation	84,181,466	83,831,746	82,801,072	349,720
School Foundation	11,918,144	11,822,797	11,678,267	95,347
Special Education	24,832,885	25,188,127	25,288,508	-355,242
Language	3,166,483	2,940,910	2,820,168	225,573
Supported Schools	15,555	16,620	1,828	-1,065
Remote & Rural	660,603	659,257	651,527	1,346
Rural and Northern Education	361,137	358,254	367,427	2,883
Learning Opportunities	2,113,173	2,281,612	1,712,782	-168,439
Continuing Education	552,614	447,509	445,118	105,105
Cost Adjustment and Teacher Qualification	15,479,110	15,370,627	15,819,765	108,483
New Teacher Induction Program	163,540	163,540	177,192	-0
ECE Q&E	951,845	957,019	960,431	-5,174
Transportation	13,362,212	12,356,653	12,882,565	1,005,559
Administration and Governance	5,165,064	5,070,679	4,974,655	94,385
School Operations	15,924,813	15,726,401	15,361,285	198,412
Community Use of Schools	207,517	207,517	206,311	0
Indigenous Education	1,824,264	1,830,978	1,331,654	-6,714
Mental Health and Well-Being	1,099,173	1,096,159	704,118	3,014
Supports for Students	1,742,575	1,685,117	1,655,172	57,458
Program Leadership	1,002,180	1,000,496	999,389	1,684
COVID-19 Learning Recovery Fund	2,526,713	2,526,713	-	0
Declining Enrolment	-	-	136,717	0
Less Transferred to Deferred Capital for Minor TCA	(1,454,891)	(941,570)	(1,355,096)	-513,321
Subtotal	185,796,175	184,597,162	179,620,855	1,199,013
Capital Grants used for Operating Expenses				
Temporary Accommodation	59,617	59,617	56,097	0
Renewal	230,891	-	434,452	230,891
COVID - 19 Resilience Infrastructure Stream	17,866	-	216,314	17,866
Interest on Capital	1,613,569	1,590,131	1,811,774	23,438
Subtotal	1,921,943	1,649,748	2,518,637	272,195
Other Revenues				
Other Provincial Grants	4,205,936	4,038,982	12,199,837	166,954
School Generated Funds	4,742,536	3,872,172	2,861,157	870,364
Investment Income	820,662	480,000	227,801	340,662
Federal Fees - Tuition	271,668	257,345	259,123	14,323
Fees and Revenues from Other Sources	1,514,853	857,246	1,333,826	657,607
Amortization of Deferred Capital Contributions	9,753,335	9,541,640	9,152,950	211,695
Subtotal	21,308,990	19,047,385	26,034,694	2,261,605
Total Revenue	209,027,108	205,294,295	208,174,186	3,732,813

Notes

Updates in GSN Funding - include funding for the Labour Agreement with CUPE which was settled in 2022-23 and an increase in the benchmark funding for other groups to recognize the contingent increase of 1.25% versus 1% cost update that was included as revised estimates

The large fluctuation is the Transportation Grant is the fuel fluctuation funding which is not budgeted at revised - this is offset by increased transportation expenses

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

	Actual 2022/23		Revised Budget 2022/23		Actual 2021/22	
INSTRUCTION	\$	%	\$	%	\$	%
Classroom Teachers	94,847,099	45.0%	95,219,327	45.9%	95,941,787	46.0%
Supply Teachers, Teacher Assistants and RECE	5,595,269	2.7%	4,852,857	2.3%	5,209,633	2.5%
Teacher Assistants	17,151,612	8.1%	16,592,985	8.0%	17,978,833	8.6%
Early Childhood Educators	3,811,745	1.8%	3,684,034	1.8%	3,800,788	1.8%
Textbooks/Supplies	4,730,872	2.2%	5,154,812	2.5%	4,992,923	2.4%
Computers	973,967	0.5%	768,232	0.4%	1,126,204	0.5%
Professionals, Paraprofessionals	4,536,932	2.2%	4,985,900	2.4%	4,466,541	2.1%
Library and Guidance	3,197,588	1.5%	3,230,966	1.6%	3,125,644	1.5%
Staff Development	953,885	0.5%	1,705,425	0.8%	572,512	0.3%
Department Heads	276,658	0.1%	277,123	0.1%	276,364	0.1%
Principals and Vice-Principals	7,972,744	3.8%	7,853,567	3.8%	7,973,431	3.8%
School Office - Secretarial and Supplies	4,548,344	2.2%	4,137,094	2.0%	4,339,183	2.1%
Coordinators and Consultants	4,155,031	2.0%	4,184,080	2.0%	2,894,950	1.4%
Continuing Education	627,268	0.3%	260,025	0.1%	476,311	0.2%
Amortization	1,033,052	0.5%	836,267	0.4%	805,678	0.4%
TOTAL INSTRUCTION	154,412,066	73.3%	153,742,694	74.2%	153,980,782	73.9%
ADMINISTRATION						
Trustees	135,205	0.1%	136,092	0.1%	95,567	0.0%
Director and Supervisory Officers	1,369,656	0.7%	1,071,968	0.5%	1,073,032	0.5%
Board Administration	4,416,197	2.1%	4,325,699	2.1%	4,520,336	2.2%
Amortization	69,326	0.0%	147,438	0.1%	50,042	0.0%
TOTAL ADMINISTRATION	5,990,384	2.8%	5,681,197	2.7%	5,738,977	2.8%
TRANSPORTATION						
Pupil Transportation	14,208,098	6.7%	13,442,310	6.5%	14,007,242	6.7%
TOTAL TRANSPORTATION	14,208,098	6.7%	13,442,310	6.5%	14,007,242	6.7%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,366,949	8.2%	17,322,619	8.4%	17,730,760	8.5%
School Renewal - non-capital	230,891	0.1%	-	0.0%	650,766	0.3%
Other Pupil Accommodation	1,630,231	0.8%	1,537,572	0.7%	1,801,923	0.9%
Amortization	9,200,148	4.4%	8,836,930	4.3%	8,582,362	4.1%
TOTAL PUPIL ACCOMODATION	28,428,219	13.5%	27,697,121	13.4%	28,765,811	13.8%
OTHER						
School Generated Funds	4,783,031	2.3%	3,872,172	1.9%	2,710,528	1.3%
Other non-Operating	1,234,529	0.6%	1,572,466	0.8%	3,261,467	1.6%
Provision for Contingencies	1,495,732	0.7%	1,255,706	0.6%	-	0.0%
TOTAL OTHER	7,513,292	3.6%	6,700,344	3.2%	5,971,995	2.9%
TOTAL EXPENSES	210,552,059	100.0%	207,263,666	100.0%	208,464,807	100.0%

Notes

At the time of revised estimates a Provision for Contingency was set up to recognize a 1% labour increase for those groups who did not have a negotiated contract in place

As of year end the CUPE collective agreement has been settled. The contingency amount recognizes a 1.25% increase for those groups who still not have a negotiated contract in place.

Other Non Operating - represents the PPE and Rapid Antigen kits received from the Province - there is an offsetting revenue funding in the summary of revenues which is included as part of Other Provincial Grants

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Year End Surplus/(Deficit) for Ministry Compliance
For the Year ended August 31, 2023

	Actual 2022/23	Revised Budget 2022/23	Actual 2021-22
Surplus/(Deficit) for Ministry Reporting	-1,524,951	-1,969,371	-290,621
Adjust Items Unavailable for Compliance			
Committed Capital Projects Amortization	147,918	148,453	154,057
Asset Retirement Obligation	234,249	0	0
School Generated Funds Surplus/(Deficit)	40,495	0	-150,629
Accrued Interest	-22,559	-22,559	-21,321
Total Adjustments	400,103	125,894	-17,893
Surplus/(Deficit) for Compliance	-1,124,848	-1,843,477	-308,514

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Details of Accumulated Operating Surplus (Deficit)
For the Year ended August 31, 2023

	Balance 01-Sep-22	Increase/ (Decrease)	Balance 31-Aug-23
Available for Compliance - Unappropriated			
Operating Accumulated Surplus	6,873,399	-514,849	6,358,550
Available for Compliance -Internally appropriated			
School budgets and activities	451,083	-174,924	276,159
Program Equipment Improvements	523,625	0	523,625
IT Infrastructure and Software	500,000	-334,000	166,000
Committed Capital Projects	3,269,754	-278,993	2,990,761
Committed Capital Projects - adjustment for compliance	-147,918	147,918	0
Facilities and Sites	871,952	0	871,952
Joint Field Agreement	60,000	30,000	90,000
Available for Compliance -Internally appropriated	5,528,496	-609,999	4,918,497
Total Accumulated Surplus (Deficit) Available for Compliance	12,401,895	-1,124,848	11,277,047
Unavailable for Compliance			
Interest to be Accrued	-95,968	22,559	-73,409
School Generated Funds	1,950,585	-40,495	1,910,090
Committed Capital Projects - adjustment for compliance	147,918	-147,918	0
Asset Retirement Obligation	-4,293,122	-234,249	-4,527,371
Revenues recognized for land	17,845,213	0	17,845,213
Total Accumulated Surplus (Deficit) Available for Unavailable for Compliance	15,554,626	-400,103	15,154,523
Total Accumulated Surplus (Deficit)	27,956,521	-1,524,951	26,431,570

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Capital Revenues and Expenditures
For the Year ended August 31, 2023

	Actual 2022/23	Actual 2021/223
Expenditure by Funding Source		
Minor TCA - Software, Equipment	1,454,891	1,355,096
School Renewal	2,738,317	1,585,731
School Condition Improvement (SCI)	6,454,441	4,296,044
Covid Resilience Infrastructure Stream	445,166	2,846,509
Climate Incentive Fund	167,718	218,234
School Generated Funds - Playground	100,240	44,444
Sub-total - various building improvements	11,360,773	10,346,058
Capital Priorities - St Joseph Douro Addition	3,631,227	752,638
School Renewal - St Joseph Douro Addition	41,256	0
School Condition Improvement (SCI) - St Joseph Douro Additon	674,126	0
Proceeds of Disposition - St Joseph Douro Addition	500,000	0
Sub - total - St Joseph Douro Addition	4,846,609	752,638
Total Expenditures by capital revenue source	16,207,382	11,098,696