



## Finance Committee Meeting

Monday, November 14, 2022

6:30 p.m.

Education Centre Boardroom

### AGENDA

A - 1 **Opening  
Call to Order**

(a) Roll Call

(b) Declaration of Conflict of Interest

(c) Welcome/Land Acknowledgement

*The Grand Erie District School Board recognizes Six Nations of the Grand River and Mississaugas of the Credit First Nation, as the longstanding peoples of this territory. We honour, recognize, and respect these communities as well as all First Nations, Métis and Inuit Peoples who reside within the Grand Erie District School Board. We are all stewards of these lands and waters where we now gather, learn and play, and commit to working together in the spirit of Reconciliation.*

B - 1 **Approval of the Agenda**

*"THAT the Finance Committee agenda be approved."*

C - 1 **Approval of the Minutes**

*"THAT the Minutes of the Finance Committee, dated September 12, 2022, be approved."*

D - 1 **Business Arising from Minutes and/or Previous Meetings**

(a) Elgin Avenue Public School Report Update (Chair Doyle)

E - 1 **New Business** (R. Wyszynski)

\* (a) 2021-22 Year-End Report (I)

\* (b) Facility Renewal Plan 2022-23

**Recommended Motion:**

*"THAT the Facility Renewal Plan 2022-23 be forwarded to the 2022 November 21 Regular Board meeting for approval."*

F - 1 **Other Business**

G - 1 **Adjournment**

*"THAT the Finance Committee meeting be adjourned."*

H - 1 **Next Meeting Date: December 5, 2022, at 6:30 p.m.**



# Finance Committee

Monday, September 12, 2022 6:30 p.m.

## MINUTES

**Present:** Committee Chair: B. Doyle, Committee Vice-Chair: S. Gibson, Trustees: J. Richardson (MS Teams), C.A. Sloat, T. Waldschmidt, D. Werden (MS Teams)

**Administration:** Director: J. Roberto, Superintendents: W. Baker, R. Wyszynski. Recording Secretary: K. Ireland-Aitken

**Visiting Trustees:** R. Collver, Student Trustee M. Baker, Student Trustee T. Zebroski

**Guests:** Planning Supervisor N. Hercanuck

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Chair B. Doyle.

(b) **Declaration of Conflict of Interest** - Nil

(c) **Welcome to Open Session/Land Acknowledgment Statement**

Committee Chair B. Doyle called the meeting to order at 6:30 p.m. and read the Land Acknowledgement Statement.

B - 1 **Approval of the Agenda**

Moved by: T. Waldschmidt

Seconded by: S. Gibson

THAT the Finance Committee agenda be approved.

**Carried**

Trustee Sloat referred to the schedule of reports in relation to the Finance Committee for review. Director Roberto referred to the 2022 August 29 Special Board meeting noting a list of all reports for the 2022-2023 school year was provided to trustees for information.

C - 1 **Approval of Minutes** - Nil

D - 1 **Business Arising from Minutes/Previous Meetings**- Nil

E - 1 **New Business**

(a) **Quality Accommodations Report**

Moved by: T. Waldschmidt

Seconded by: S. Gibson

That the Quality Accommodation Report be received as information.

**Carried**

Superintendent Wyszynski provided an overview of the Quality Accommodations Plan including boundary reviews planned for the 2022-23 school year to address current and future impact of demographic and enrolment changes. He was joined by Planning Supervisor Hercanuck. Next steps will include a separate Special Ad Hoc



## Finance Committee

Monday, September 12, 2022

6:30 p.m.

### MINUTES

Committee for each area with final recommendations brought to the 2023 February 27 Board meeting.

In response to a question, Superintendent Wyszynski confirmed that upon completion of the renovations at Elgin Avenue Public School, West Lynn Public School is scheduled to close. He added that he does not anticipate this will affect any other current projects underway. Superintendent Wyszynski also acknowledged that the Elgin Avenue Public School report will be brought to the 2023 January 30 Regular Board meeting.

Responding to a question posed by Vice-Chair Gibson, Superintendent Wyszynski referred to the Quality Accommodations report referencing that the Administration will debrief with the Ministry of Education regarding unsuccessful Capital Priorities including business cases which reference neighbouring schools. School utilization rates and portables will also be reviewed.

Questions of clarification regarding timelines of the Elgin Avenue Public School report were noted. Trustee Sloat requested the report be presented to the Finance Committee for review and discussion prior to the 2023 January Regular Board meeting.

Moved by: C.A. Sloat

Seconded by: D. Werden

THAT Grand Erie District School Board bring the Elgin Avenue Public report to a Finance Committee meeting for discussion before the report goes to the Regular Board meeting.

#### **Carried**

Trustee Sloat requested a recorded vote:

Trustee Sloat - yes

Trustee Werden - yes

Trustee Gibson - yes

Trustee Richardson - yes

Trustee Waldschmidt - yes

Trustee Doyle - yes

Trustees in favour of the motion, provided their rationale noting their support to allow for a more fulsome discussion at the committee table. In addition, a request to consider all boundary review reports involving Capital Projects (not specific to one school) be brought to the Finance Committee for information prior to a Regular Board meeting.

F - 1 **Other Business** - Nil

G - 1 **Adjournment**

Moved by: C.A. Sloat

Seconded by: T. Waldschmidt

THAT the Finance Committee Board meeting be adjourned.

#### **Carried**

H - 1 **Next Meeting Date:** November 14, 2022, at 7:17 p.m.



# Grand Erie District School Board

**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **2021-22 Year End Report**  
**DATE:** November 14, 2022

**Background:**

Consistent with the Budget Development Process Policy (F2), the Year End Dashboard Report for the twelve months ending August 31, 2022 is attached as Appendix A.

**Additional Information:**

**1. ACCUMULATED SURPLUS**

For the 2021-22 fiscal year, Senior Administration is reporting an in-year surplus of \$3,488,209. This surplus will increase the board's accumulated surplus reserve from \$5,998,357 to \$9,486,566. The board's annual operating allocation for 2021-22 was \$305,821,539 resulting in an accumulated surplus of **3.10%**. Grand Erie continues to remain in the low risk category with respect to its available surplus as a percentage of revenues.

Available Surplus	Risk Level	Ministry Assessment
Less than 1.0 %	High	Ministry Quarterly Review
Between 1.0% and 2.0%	Moderate	Ministry Monitoring
Greater than 2.0%	Low	Ministry Annual Review

Boards report a list of accumulated surpluses annually to the Ministry when completing their financial statement submission through the Education Financial Information System (EFIS). The submitted report, known as **Schedule 5 - Detail of Accumulated Surplus/(Deficit)** is attached as Appendix B. The breakdown of these reserves are as follows:

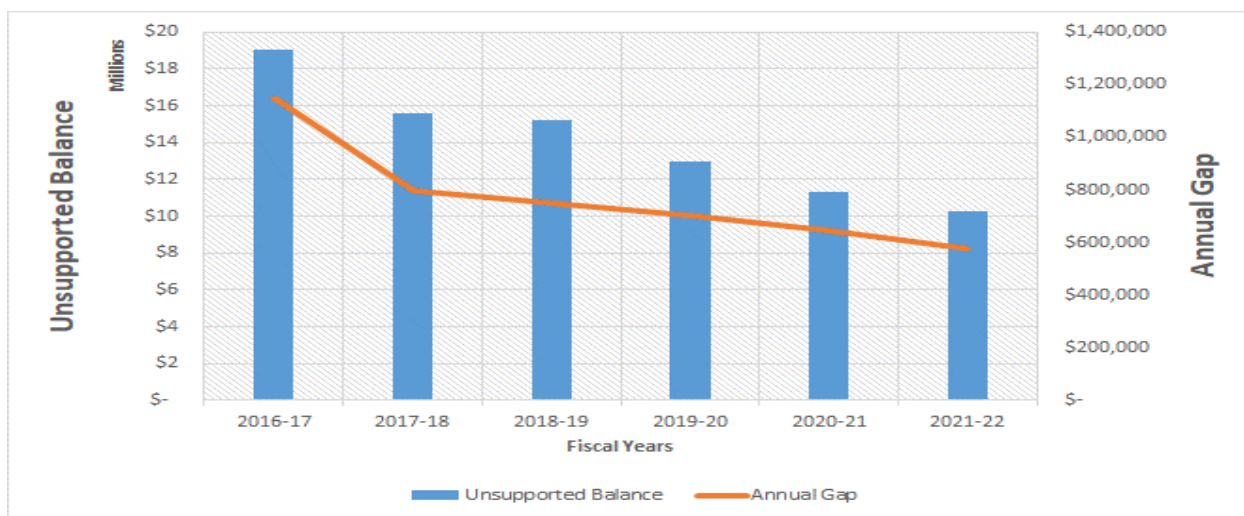
Description	Balance at Aug 31, 2021	Increase / (Decrease)	Balance at Aug 31, 2022
Operating Surplus	2,078,137	4,074,298	6,152,435
WSIB	700,000	-	700,000
Local Priorities Funding	400,044	-	400,044
Supports for Students Fund	1,186,673	- 943,576	243,097
IT Reserve	1,043,900	278,000	1,321,900
School Budgets	577,603	- 222,012	355,591
Financial Software	-	300,000	300,000
Community Tennis Courts	12,000	1,500	13,500
<b>Totals</b>	<b>\$5,998,357</b>	<b>\$3,488,210</b>	<b>\$9,486,567</b>

**2. UNSUPPORTED CAPITAL**

Unsupported capital refers to a board's capital projects and their funding sources. Funding can be either Ministry-funded (supported) or board-funded (unsupported). Unsupported capital purchases will create in-year pressures to a board's operating budget as it will need to support the annual amortization. This gap is referred to as the Deferred Capital Contributions – Amortization gap (or DCC Gap).

Boards have access to certain strategies to draw down this balance, such as redirecting existing portions of School Renewal Allocation, or by utilizing proceeds from the sale of land or buildings. The following table illustrates the Unsupported Capital balance history for Grand Erie.

Date	Unsupported Balance	Annual Gap
<b>August 31, 2017</b>	\$19,035,692	\$1,147,948
<b>August 31, 2018</b>	\$15,591,577	\$798,761
<b>August 31, 2019</b>	\$15,237,435	\$752,495
<b>August 31, 2020</b>	\$12,933,257	\$702,974
<b>August 31, 2021</b>	\$11,343,243	\$644,544
<b>August 31, 2022</b>	\$10,287,408	\$577,515



The DCC gap for 2021-22 was \$577,515, a decrease from the 2020-21 DCC gap of \$644,544. The following table shows the changes to the unsupported balance during the last fiscal year. The Roof replacement at the Facilities building is the reason for in-year increase to unsupported capital.

<b>Unsupported Balance, September 1, 2021</b>	<b>11,373,566</b>
Transfer of 2021-22 School Renewal	- 890,000
New Unsupported Capital	381,357
Annual DCC Gap Drawdown Pre-2010	- 264,456
Annual DCC Gap Drawdown Post-2010	- 313,059
<b>Unsupported Balance, August 31, 2021</b>	<b>10,287,408</b>

Based on this information, and the anticipated future reductions, it is expected that the unsupported balance will be eliminated by August 31, 2030.

### 3. DEFERRED REVENUE

Many of the current accountability and compliance mechanisms of the grant regulations and other regulations require boards to set aside unspent grant allocations until they are spent on their intended purpose. Additionally, sometimes third parties impose a restriction on how amounts can be spent. Under the Public Sector Accounting Board (PSAB) guidelines, these externally restricted amounts are reported as deferred revenue (a liability) until the restriction is fulfilled.

The table below illustrates the beginning balance, the ending balance and the change year-over-year in each of the Grand Erie's notable deferred revenue accounts.

Type	Description	Sept 1, 2021	Change	Aug 31, 2022
Capital	School Renewal	4,230,500	- 3,324,128	906,372
Capital	Proceeds of Disposition - Regular	156,989	-	156,989
Capital	Proceeds of Disposition - Other	1,016,793	-	1,016,793
Capital	Temporary Accommodations	252,717	- 252,717	-
Operating	Rural & Northern Education Funding	1,120,015	433,893	1,553,908
Operating	Indigenous Board Action Plan	596,109	84,104	680,213
Operating	Targeted Student Supports Envelope	733,449	- 236,306	497,143
Operating	Experiential Learning Envelope	297,281	192,499	489,780
Operating	Special Education Allocation	1,288,261	259,888	1,548,149
Operating	Mental Health Workers Envelope	93,494	21,568	115,062
<b>Totals</b>	<b>Totals</b>	<b>9,785,608</b>	<b>- 2,821,199</b>	<b>6,964,409</b>

### 4. CAPITAL SPENDING

As per Board Policy FTI: Major Construction, Trustees shall be provided a report in November of each year summarizing the scope, cost and status all other capital projects for the prior fiscal year which were not subject to policy FTI. The summary of this work will be provided as part of the Major Construction Report.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

**Grand Erie District School Board  
2021-22 Financial Statements  
For the period ended August 31, 2022**

**Summary Comparison of 2021-22 Year End versus 2021-22 Estimates & Revised Budget**

(\$ Figures in Thousands)	21-22 Estimates	21-22 Revised	21-22 Financial Statements	Variance	
				\$	%
<b>Revenue</b>					
Provincial Grants (GSN)	297,571	305,867	305,104	(763)	-0.2%
Grants for Capital Purposes	4,838	3,872	4,800	929	24.0%
Other Non-GSN Grants	9,129	13,902	16,953	3,051	21.9%
Other Non-Grant Revenues	8,387	8,302	9,077	775	9.3%
Amortization of DCC	18,419	16,815	16,707	(108)	-0.6%
<b>Total Revenue</b>	<b>338,344</b>	<b>348,759</b>	<b>352,642</b>	<b>3,884</b>	<b>1.1%</b>
<b>Expenditures</b>					
Classroom Instruction	231,391	238,793	234,730	(4,063)	-1.7%
Non-Classroom	28,887	29,648	30,018	370	1.2%
Administration	7,897	8,732	7,688	(1,044)	-12.0%
Transportation	14,360	14,677	14,996	319	2.2%
Pupil Accommodation	50,617	49,812	49,917	106	0.2%
Contingency & Non-Operating	5,192	8,284	11,805	3,521	42.5%
<b>Total Expenditures</b>	<b>338,344</b>	<b>349,945</b>	<b>349,154</b>	<b>(791)</b>	<b>-0.2%</b>
<b>In-Year Surplus (Deficit)</b>	<b>-</b>	<b>(1,187)</b>	<b>3,488.2</b>	<b>4,675</b>	<b>-393.9%</b>
Prior Year Accumulated Surplus for compliance	2,960	5,998	5,998.4	-	-
<b>Accumulated Surplus (Deficit) for compliance</b>	<b>2,960</b>	<b>4,812</b>	<b>9,486.6</b>	<b>4,675</b>	<b>97.2%</b>

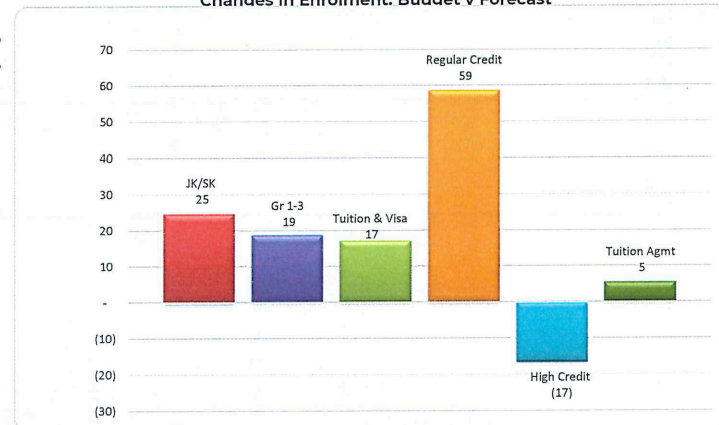
**Summary of Staffing**

FTE	21-22 Estimates	21-22 Revised	Variance	
			#	%
<b>Classroom</b>				
Teachers	1,632.7	1,684.0	51.3	3.1%
Early Childhood Educators	122.0	123.0	1.0	0.8%
Educational Assistants	350.5	358.5	8.0	2.3%
<b>Total Classroom</b>	<b>2,105.2</b>	<b>2,165.5</b>	<b>60.3</b>	<b>2.9%</b>
School Administration	226.3	230.3	4.0	1.8%
Board Administration	65.0	67.5	2.5	3.8%
Facility Services	211.4	219.4	8.1	3.8%
Coordinators & Consultants	43.0	40.5	(2.5)	-5.8%
Paraprofessionals	52.5	56.0	3.5	6.7%
Child & Youth Workers	17.0	19.5	2.5	14.7%
IT Staff	31.0	34.0	3.0	9.7%
Library	12.8	12.8	-	0.0%
Transportation	6.0	6.0	-	0.0%
Other Support	6.0	6.0	-	0.0%
Continuing Ed	8.1	8.1	-	0.0%
Trustees	14.0	14.0	-	0.0%
<b>Non-Classroom</b>	<b>693.0</b>	<b>714.1</b>	<b>21.1</b>	<b>3.0%</b>
<b>Total</b>	<b>2,798.2</b>	<b>2,879.6</b>	<b>81.4</b>	<b>2.9%</b>

**Summary of Enrolment**

ADE	21-22 Estimates	21-22 Revised	21-22 Financial Statements	Variance	
				#	%
<b>Elementary</b>					
JK/SK	3,036	3,448	3,472	25	0.7%
Gr 1-3	5,530	5,590	5,608	19	0.3%
Gr 4-8	9,402	9,431	9,498	67	0.7%
Tuition & Visa	-	-	17	17	-
<b>Total Elementary</b>	<b>17,968</b>	<b>18,468</b>	<b>18,595</b>	<b>127</b>	<b>0.7%</b>
<b>Secondary &lt;21</b>					
Regular Credit	7,061	7,124	7,183	59	0.8%
High Credit	40	40	23	(17)	-41.5%
Tuition & Visa	427	410	415	5	1.3%
<b>Total Secondary</b>	<b>7,528</b>	<b>7,574</b>	<b>7,621</b>	<b>47</b>	<b>0.6%</b>
<b>Total Board</b>	<b>25,496</b>	<b>26,042</b>	<b>26,216</b>	<b>174</b>	<b>0.7%</b>

Changes in Enrolment: Budget v Forecast



**Grand Erie District School Board**  
**2021-22 Financial Statements**  
**Revenues**  
**For the period ended August 31, 2022**

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	2021-22 Estimates	2021-22 Revised	21-22 Financial Statements	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
<b>Grant Revenues</b>						
Pupil Foundation	141,223	144,748	145,706	958	0.7%	
School Foundation	20,715	20,983	21,014	31	0.1%	
Special Education	38,195	39,874	39,132	(742)	(1.9%)	a.
Language Allocation	4,403	4,403	4,440	37	0.8%	
Supported School Allocation	29	29	28	(0)	(0.5%)	
Rural and Northern Education Funding	629	749	196	(553)	(73.8%)	b.
Learning Opportunities	4,459	5,308	4,354	(953)	(18.0%)	c.
Continuing and Adult Education	1,515	1,391	1,741	350	25.1%	d.
Teacher Q&E	28,094	28,601	28,443	(159)	(0.6%)	
ECE Q&E	1,614	1,826	1,875	49	2.7%	
New Teacher Induction Program	138	138	144	6	4.3%	
Restraint Savings	(80)	(80)	(80)	-	0.0%	
Transportation	13,659	13,852	14,718	866	6.2%	e.
Administration and Governance	7,493	7,652	7,934	282	3.7%	
School Operations	26,789	27,226	27,231	5	0.0%	
Community Use of Schools	360	360	360	-	0.0%	
Declining Enrolment	595	422	422	0	0.0%	
Indigenous Education	2,685	3,226	2,420	(806)	(25.0%)	f.
Support for Students Fund	2,816	2,816	2,816	-	0.0%	
Mental Health Workers Allocation	509	567	474	(92)	(16.3%)	
Safe Schools Supplement	504	514	518	4	0.7%	
Program Leadership	965	999	954	(45)	(4.5%)	
Permanent Financing - NPF	262	262	262	-	0.0%	
<b>Total Operating Grants</b>	<b>297,571</b>	<b>305,867</b>	<b>305,104</b>	<b>(763)</b>	<b>(0.2%)</b>	
<b>Grants for Capital Purposes</b>						
School Renewal	2,937	2,937	2,937	-	0.0%	
Temporary Accommodation	262	346	2	(344)	(99.5%)	g.
Short-term Interest	200	200	151	(49)	(24.3%)	h.
Debt Funding for Capital	2,934	2,934	2,934	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,495)	(2,545)	(1,224)	1,321	(51.9%)	i.
<b>Total Capital Purposes Grants</b>	<b>4,838</b>	<b>3,872</b>	<b>4,800</b>	<b>929</b>	<b>24.0%</b>	
<b>Other Non-GSN Grants</b>						
Priority & Partnership Fund (PPF)	3,464	5,033	3,948	(1,085)	(21.6%)	j.
Provincial COVID-19 Funding	3,092	6,185	6,833	648	10.5%	
Other Federal & Provincial Grants	2,573	2,684	6,172	3,488	129.9%	k.
<b>Total Non-GSN Grants</b>	<b>9,129</b>	<b>13,902</b>	<b>16,953</b>	<b>3,051</b>	<b>21.9%</b>	
<b>Other Non-Grant Revenues</b>						
Education Service Agreements - Six Nations	5,688	5,715	6,024	309	5.4%	
Education Service Agreements - MCFN	594	534	545	10	1.9%	
Other Fees	145	145	230	85	58.9%	l.
Other Boards	210	210	210	-	0.0%	
Community Use & Rentals	865	751	725	(26)	(3.5%)	
Miscellaneous Revenues	885	947	1,343	396	41.9%	m.
<b>Non Grant Revenue</b>	<b>8,387</b>	<b>8,302</b>	<b>9,077</b>	<b>775</b>	<b>9.3%</b>	
<b>Deferred Revenues</b>						
Amortization of DCC	18,419	16,815	16,707	(108)	(0.6%)	
<b>Total Deferred Revenue</b>	<b>18,419</b>	<b>16,815</b>	<b>16,707</b>	<b>(108)</b>	<b>(0.6%)</b>	
<b>TOTAL REVENUES</b>	<b>338,344</b>	<b>348,759</b>	<b>352,642</b>	<b>3,884</b>	<b>1.1%</b>	

**Explanations of Material Grant Variances**

- a. Reduction in revenue due to lower than anticipated salary and materials expenditures. Revenue deferred to 2022-23.
- b. Reduction due to decreased spending on RNEF eligible expenditures. Revenue deferred to 2022-23.
- c. Lower spending than planned; revenue deferred to 2022-23.
- d. Increase revenue due to higher enrolment in Continuing Education and Summer programs.
- e. Increase primarily as a result of fuel escalator amount, modest increase in regular transportation revenue as a result of increased enrolment.
- f. Decrease due to reduced expenses. Revenue deferred to 2022-23.
- g. Decrease due to requirement to allocate revenue to capital purchase of portables.
- h. Decrease in short term interest due to timing of completion of SCI projects.
- i. Minor TCA spending on computer hardware was lower than forecasted.
- j. Decrease due to reclassification of grant to COVID-19 as well as carryover of Connectivity in Schools Grant, a multi-year initiative.
- k. Increase due to recognition of In-Kind Grants for PPE from Ministry of Government and Consumer Services (MGCS).
- l. Increase due to higher number of applications processed through Jordan's Principle.
- m. Increase due to higher than anticipated interest income in addition to higher revenue from third party agencies.

**Notes:**

- 1. 2021-2022 Estimates Budget as approved by the Board in June 2021



**Grand Erie District School Board**  
**2021-22 Financial Statements**  
**Expenses**  
**For the period ended August 31, 2022**

(\$ Figures in Thousands)

	Budget Assessment					Material Variance Note
	2021-22 Estimates	2021-22 Revised	21-22 Financial Statements	Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
<b>Classroom Instruction</b>						
Teachers	170,541	174,099	172,557	(1,542)	(0.9%)	a.
Supply Teachers/EAs/ECEs	6,254	7,366	8,761	1,395	18.9%	b.
Educational Assistants	18,966	19,259	19,385	127	0.7%	
Early Childhood Educators	6,798	6,850	6,412	(438)	(6.4%)	c.
Classroom Computers	4,497	5,345	5,000	(345)	(6.5%)	
Textbooks and Supplies	8,117	8,793	6,736	(2,057)	(23.4%)	d.
Professionals and Paraprofessionals	9,926	10,695	9,838	(857)	(8.0%)	e.
Library and Guidance	5,214	5,220	5,142	(78)	(1.5%)	
Staff Development	678	765	497	(268)	(35.0%)	f.
Department Heads	401	401	401	-	0.0%	
<b>Total Instruction</b>	<b>231,391</b>	<b>238,793</b>	<b>234,730</b>	<b>(4,063)</b>	<b>(1.7%)</b>	
<b>Non-Classroom</b>						
Principal and Vice-Principals	14,620	14,591	14,616	26	0.2%	
School Office	6,783	7,282	7,278	(4)	(0.1%)	
Co-ordinators and Consultants	6,002	5,544	6,213	669	12.1%	g.
Continuing Education	1,483	2,231	1,910	(320)	(14.4%)	h.
<b>Total Non-Classroom</b>	<b>28,887</b>	<b>29,648</b>	<b>30,018</b>	<b>370</b>	<b>1.2%</b>	
<b>Administration</b>						
Trustees	362	361	334	(27)	(7.6%)	
Director/Supervisory Officers	1,494	1,494	1,630	136	9.1%	i.
Board Administration	6,041	6,877	5,724	(1,153)	(16.8%)	j.
<b>Total Administration</b>	<b>7,897</b>	<b>8,732</b>	<b>7,688</b>	<b>(1,044)</b>	<b>(12.0%)</b>	
<b>Transportation</b>	<b>14,360</b>	<b>14,677</b>	<b>14,996</b>	<b>319</b>	<b>2.2%</b>	
<b>Pupil Accommodation</b>						
School Operations and Maintenance	25,188	26,008	24,582	(1,425)	(5.5%)	k.
School Renewal	2,937	2,937	3,996	1,059	36.0%	l.
Other Pupil Accommodation	3,496	3,496	4,055	558	16.0%	
Amortization & Write-downs	18,996	17,371	17,285	(86)	(0.5%)	
<b>Total Pupil Accommodation</b>	<b>50,617</b>	<b>49,812</b>	<b>49,917</b>	<b>106</b>	<b>0.2%</b>	
<b>Contingency &amp; Non-Operating</b>	<b>2,099</b>	<b>2,099</b>	<b>1,852</b>	<b>(248)</b>	<b>(11.8%)</b>	m.
<b>COVID-19 Expenditures</b>	<b>3,093</b>	<b>6,185</b>	<b>9,953</b>	<b>3,768</b>	<b>60.9%</b>	n.
<b>TOTAL EXPENDITURES</b>	<b>338,344</b>	<b>349,945</b>	<b>349,154</b>	<b>(791)</b>	<b>(0.2%)</b>	

**Explanations of Material Expense Variances**

- a. Decrease due to lower than anticipated in-year WSIB expenses.
- b. Increased costs due to higher levels of absenteeism.
- c. Lower than anticipated benefits costs. In addition, timing of hiring resulting in lower than budgeted costs.
- d. Lower than anticipated spending with school budgets, and numerous programs where revenue has been deferred to 2022-23. As well, many operational costs were also underspent due to cancellation of events, COVID-19 and bottlenecks in the supply chain.
- e. Timing of hiring as well as the reallocation of roles to COVID-19 PPFs resulted in significant in-year savings.
- f. Lower than anticipated professional development costs due to ability to deliver content virtually.
- g. Higher costs of tutoring, offset by matching revenue.
- h. Lower than anticipated costs due to carryover forward of PPF, offset slightly by increased instructor time to address higher student participation.
- i. Increased as a result of higher than anticipated vacation accrual.
- j. Lower as a result of position vacancies, timing of hiring, reduced interest costs and favourable variance in legal expenses.
- k. Lower costs due to position vacancies, difficulty hiring and lower than anticipated Community Use of School rentals.
- l. Higher spending in maintenance budgets due to inflation, more frequent HVAC maintenance, as well as more work completed in schools.
- m. Lower costs than anticipated in Non-Operating programs (Career Link and Canada-Ontario Job Grant)
- n. Additional COVID-19 costs (PPE, COVID-19 staffing and HVAC costs)

**Notes:**

1. 2021-2022 Estimates Budget as approved by the Board in June 2021

## Schedule 5 - Detail of Accumulated Surplus/(Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Fund Interest Earned	Accumulated Surplus (Deficit) - In- Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col.1	Col.2	Col. 3	Col.4
1	<b>Available for Compliance - Unappropriated</b>				
1.1	Operating Accumulated Surplus	2,078,137	-	4,074,298	6,152,435
1.2	<b>Available for Compliance - Unappropriated</b>	<b>2,078,137</b>	<b>-</b>	<b>4,074,298</b>	<b>6,152,435</b>
2	<b>Available for Compliance - Internally Appropriated</b>				
2.1	Retirement Gratuities	-	-	-	-
2.1.1	Retirement Gratuities Adjustment	0	-	0	0
2.2	WSIB	700,000	-	-	700,000
2.3	School Renewal (previously included in pupil accommodation debt reserve)	0	-	-	0
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0	-	-	0
	Other Purposes - Operating:				
2.4	Local Priorities Funding + Support for Students Fund	1,586,717	-	-943,576	643,141
2.5	Information Technology Reserve	1,043,900	-	278,000	1,321,900
2.6	Community Tennis Court	12,000	-	1,500	13,500
2.7	School budget carryforwards	577,603	-	-222,012	355,591
2.8	Financial Software	0	-	300,000	300,000
2.8.1	Committed Sinking Fund interest earned	0	-	0	0
2.8.1.1	Committed Sinking Fund interest earned Adjustment	0	-	0	0
2.8.2	Committed Capital Projects	-	-	-	-
	.... from Schedule 5.5				
2.8.3	Committed Capital Projects Adjustment	0	-	0	0
	Other Purposes - Capital:				
2.9		0	-	-	0
2.10		0	-	-	0
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
2.14	<b>Available for Compliance - Internally Appropriated</b>	<b>3,920,220</b>	<b>-</b>	<b>-586,088</b>	<b>3,334,132</b>
3	<b>Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)</b>	<b>5,998,357</b>	<b>-</b>	<b>3,488,210</b>	<b>9,486,567</b>
4	<b>Unavailable for Compliance</b>				
4.1	Employee Future Benefits - retirement gratuity liability	0	-	0	0
4.1.1	Retirement Gratuities Adj	0	-	0	0
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-240,946	-	240,946	0
4.1.3	Employee Future Benefits - other than retirement gratuity	-3,101,179	-	-	-3,101,179
4.2	Interest to be Accrued	0	-	0	0
4.3	Committed Sinking Fund interest earned Adj	0	-	0	0
4.4	School Generated Funds	3,492,071	-	142,560	3,634,631
4.4.1	Committed Capital Projects Adj	0	-	0	0
4.7	Revenues recognized for land	4,808,982	-	0	4,808,982
4.8	Liability for Contaminated Sites	-	-	-	-
4.9	<b>Total Accumulated Surplus (Deficit) Unavailable for Compliance</b>	<b>4,958,928</b>	<b>-</b>	<b>383,506</b>	<b>5,342,434</b>
5	<b>Total Accumulated Surplus (Deficit)</b>	<b>10,957,285</b>	<b>-</b>	<b>3,871,716</b>	<b>14,829,001</b>



# Grand Erie District School Board

**TO:** JoAnna Roberto, Ph. D., Director of Education & Secretary of the Board  
**FROM:** Rafal Wyszynski, Superintendent of Business & Treasurer  
**RE:** **Facility Renewal Plan 2022-23**  
**DATE:** November 14, 2022

**Recommended Motion:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Facility Renewal Plan 2022-23 be forwarded to the 2022 November 21 Regular Board meeting for approval.

## Background

In the Board's Multi-Year Strategic Plan, the vision, which is to *Learn, Lead and Inspire* drives the mission that *"Together, we build a culture of learning, well-being and belonging to inspire each learner"*. This foundation guides the capital plan that is summarized in this report.

Facility Services maintains a building condition inventory that identifies building components that need repair or replacement. The Facility Services team reviews and prioritizes these needs as well as any priorities identified in the Multi-Year Strategic Plan. This report will summarize the capital components that will be addressed throughout the 2022-23 school year.

## Renewal Plans for 2022-23

The following plan for capital related work has been developed by Facility Services to address high and urgent renewal needs and other commitments. The 2022-23 capital project plans for the board have been summarized in **Table 1** including proposed 2022-23 Projects funded by the School Renewal Allocation (SRA), the School Condition Improvement (SCI) allocations and special funding. The total funding available for 2022-23 includes funding carried forward from prior years. Previously approved allocations for Building and Grounds budgets, Pride of Place, Community Partnership Incentive Projects, and School/Program Improvement Fund Projects are also included.

The School Modernization Program allocation for 2022-23 is \$1,500,000.

## School Administrator Building and Grounds (B&G)

This budget (\$135,000) is allocated to all schools to provide School Administrators with a budget to address small facility related issues in their building. Examples of B&G projects are installation of electrical outlets, shelving, millwork or minor upgrades or enhancements. For 2022-23, elementary schools will receive \$1,900 and secondary schools will receive \$1,500.

## Pride of Place (POP)

These allocations (\$2,000,000) address facility renewal concerns as well as features that contribute to a more welcoming environment for staff, students and the school community. Projects for 2022-23 will be prioritized and reviewed by facilities staff as set out in the Pride of Place and Community Partnership Incentive Programs Policy (FT13).

Table 1

## 2022-23 Capital Projects

Capital Project Category	2022-23	Funding Source		
		School Renewal Allocation	School Condition Improvement	Federal
<b>Funding Available</b>				
Balance Forward (From 2021-22)	\$ 15,087,251	\$ 906,372	\$ 14,180,879	\$ -
2022-23 Grants	\$ 23,316,121	\$ 5,670,400	\$ 17,107,047	\$ 538,674
<b>Total Available</b>	<b>\$ 38,403,372</b>	<b>\$ 6,576,772</b>	<b>\$ 31,287,926</b>	<b>\$ 538,674</b>
<b>Planned Projects</b>				
Principal Building and Grounds	\$ 135,000	\$ 135,000	\$ -	\$ -
Pride of Place (POP)	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ -
Community Partnership Incentive Program (CPIP)	\$ 200,000	\$ 200,000	\$ -	\$ -
Learning Commons Fund	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
Capital Projects Identified by Facilities	\$ 16,635,000	\$ 1,615,000	\$ 14,481,326	\$ 538,674
Accessibility Upgrades	\$ 540,000	\$ 540,000	\$ -	\$ -
School Modernization Program	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Committed Capital and Other	\$ 2,755,602	\$ 2,755,602	\$ -	\$ -
<b>Total Allocated</b>	<b>\$ 24,765,602</b>	<b>\$ 5,745,602</b>	<b>\$ 18,481,326</b>	<b>\$ 538,674</b>
<b>Total Unallocated</b>	<b>\$ 13,637,770</b>	<b>\$ 831,170</b>	<b>\$ 12,806,600</b>	<b>\$ -</b>

**Community Partnership Incentive Plan (CPIP)**

The 2022-23 Community Partnership Incentive Plan applications were distributed to Grand Erie schools in October 2022. The 2022-23 capital budget proposes an allocation of \$200,000 from the School Renewal Allocation to match funding raised by schools up to \$10,000 for projects submitted and approved.

Proposed projects have to meet the normal qualifications for work that is undertaken by the annual Facility Renewal Grant budget process. The installation of creative playground equipment, swings, climbing equipment etc. is not funded through the School Renewal Allocation. Money raised for playground equipment would not be eligible for CPIP matching funds. However, other outside work such as basketball standards, backboards and nets, baseball backstops and field upgrades would be eligible.

Applications are due back from School Administrators by November 21, 2022. The applications will be reviewed to ensure that all projects met the CPIP criteria and that all required information was submitted as required. Facility services staff will prepare a project estimate, ensuring building code compliance as well as other regulatory requirements. Schools that had not previously received CPIP funding are given higher priority than schools which have benefited from the program over the past few years. Compensatory schools are also taken into consideration having to contribute one-third of the overall estimated cost of the project compared to one-half for all other schools.

### Learning Commons Fund

Historically, the Board has allocated funding from its School Condition Improvement funding to convert existing libraries into modernized learning commons spaces. This allocation would provide capital resources to make changes to these spaces with the intention of bringing them up to current standards. The recommendation is to replenish the fund for 2022-23 with another \$2,000,000 for learning commons projects.

Not all the components required to complete the learning commons conversion qualify as capital expenditures, schools will need to augment the project with school budget funds (or other funding sources) to purchase durable goods such as furniture and equipment. Currently, schools have submitted proposals based on capital requirements, design, and availability of supporting funding. The Board has allocated \$50,000 in its 2022-23 operating budget to support schools with non-capital expenditures. The Learning Commons Committee will review the cost of each proposal and select the successful projects for conversion for 2022-23.

As of August 31, 2022; 33 elementary and 8 secondary libraries have been converted into Learning Commons. There are 8 elementary and 1 secondary conversion tabled for 2022-23.

### Capital Projects Identified by Facilities

Proposed building renewal projects address renewal needs in four major categories:

- Major building components are identified for replacement by the facility condition database during annual building audits by facility personnel. These components ensure that the learning environment is warm, dry, has appropriate lighting and is comfortable for staff and students. Examples are roofing, windows and doors, ventilation, masonry, and electrical systems.
- Life Safety, Intercom and Security Systems are critical to keeping our buildings safe for occupants. Because failure of these systems would likely result in the closure of a building, they are tested and monitored on a regular basis and when appropriate, identified for upgrade or replacement.
- Health and Safety upgrades, hazardous material removal including systematic removal of asbestos containing materials and underground storage tanks when appropriate and issues identified in monthly inspections.
- Accessibility Upgrades are considered any time a renovation or addition is made to a building as well as changing occupant requirements. Accessibility study for 25 schools has been completed and projects are being identified in areas where accessibility investments would result in significant benefits to the system.

Projects recommended for approval are set out in Appendix A.

### Committed Capital and Other

These commitments represent repayment of debt incurred in prior years for capital related projects, software licensing, permits and fees. This also includes a commitment to draw down the balance of historical unsupported capital items.

### Grand Erie Multi-Year Plan

This report supports the Belonging indicator of Learn Lead Inspire and the following statement: we build a culture of belonging to support an equitable, inclusive, and responsive environment for each learner.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

Appendix A

Grand Erie District School Board - 2022-23 Capital Projects					
Project Category	Project Type	Projected Cost	Funding Source		
			Renewal	School Condition Improvement	Federal
Accessibility Upgrades	Accessibility Upgrades	\$ 540,000	540,000	-	-
Capital Projects Identified by Facilities	Asbestos Removal	\$ 300,000	-	300,000	-
Capital Projects Identified by Facilities	Electrical	\$ 1,170,000	-	1,170,000	-
Capital Projects Identified by Facilities	HVAC	\$ 4,665,000	265,000	3,861,326	538,674
Capital Projects Identified by Facilities	Life Safety Systems	\$ 265,000	-	265,000	-
Capital Projects Identified by Facilities	Masonry & Foundation	\$ 1,440,000	-	1,440,000	-
Capital Projects Identified by Facilities	Paving	\$ 1,000,000	1,000,000	-	-
Capital Projects Identified by Facilities	Portable Water Systems	\$ 935,000	-	935,000	-
Capital Projects Identified by Facilities	Renovations	\$ 1,250,000	250,000	1,000,000	-
Capital Projects Identified by Facilities	Roofing	\$ 3,725,000	100,000	3,625,000	-
Capital Projects Identified by Facilities	Security Systems	\$ 200,000	-	200,000	-
Capital Projects Identified by Facilities	Site Work	\$ 75,000	-	75,000	-
Capital Projects Identified by Facilities	Windows & Doors	\$ 1,610,000	-	1,610,000	-
Committed Capital and Other	Debt Repayment & Software Licencing	\$ 2,647,602	2,647,602	-	-
Community Partnership Incentive Program	Community Partnership Incentive Program	\$ 200,000	200,000	-	-
Learning Commons Fund	Learning Commons Fund	\$ 2,000,000	-	2,000,000	-
School Modernization Program	Classrooms, Interiors, Extetiors	\$ 1,500,000	-	1,500,000	-
Pride of Place (POP)	Pride of Place	\$ 1,000,000	500,000	500,000	-
Principal Building and Grounds	Principal Building and Grounds	\$ 135,000	135,000	-	-
Other	Project Managment	\$ 108,000	108,000	-	-
<b>Grand Total</b>		<b>\$ 24,765,602</b>	<b>\$ 5,745,602</b>	<b>\$ 18,481,326</b>	<b>\$ 538,674</b>