



Finance Committee Meeting

Monday, November 13, 2023

6:30 p.m.

Education Centre/ MS Teams Virtual Meeting

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 Meeting agenda be approved."

C - 1 **Approval of the Minutes**

* *"THAT the Minutes of the Finance Committee dated September 11, 2023 be approved."*

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

E - 1 **New Business**

* (a) Grandview Public School and Graham-Bell-Victoria Public School Boundary Review (R. Wyszynski)

Recommended Motion:

"THAT the Boundary Review Study for Grandview Public School and Graham Bell-Victoria Public School be forwarded to the November 27, 2023 Regular Board Meeting for approval."

* (b) Facilities Renewal Plan (R. Wyszynski)

Recommended Motion:

"THAT the Facility Renewal Plan for 2023-24 be forwarded to the November 27, 2023 Board meeting for approval."

* (c) Rural and Northern Education Funding Spending Report (R. Wyszynski) (I)

* (d) 2022-23 Year-End Report (R Wyszynski) (I)

F - 1 **Other Business** - Nil

G - 1 **Adjournment**

"THAT the Finance Committee meeting be adjourned."

H - 1 **Next Meeting Date:** December 4, 2023



Finance Committee Meeting

Monday, September 11, 2023

6:30 p.m.

Education Centre/MS Teams Virtual Meeting

MINUTES

Present: Committee Chair: B. Doyle, Trustees: J. Bradford, S. Gibson, L. Passmore, E. Thomas, T. Waldschmidt

Administration: Director: J. Roberto, Superintendents: J. Tozer (MS Teams), J. White, R. Wyszynski. Recording Secretary: C. Dero

Guests: L & C Consulting: L. Morgulis, Planning Supervisor: N. Hercanuck

A - 1 **Opening**

(a) **Roll Call**

The meeting was called to order by Committee Chair B. Doyle at 6:30 p.m. and roll call was confirmed.

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

(c) **Welcome/Land Acknowledgment Statement**

Committee Chair B. Doyle read the Land Acknowledgement Statement.

B - 1 **Approval of the Agenda**

Moved by: S. Gibson

Seconded by: T. Waldschmidt

THAT the Finance Committee agenda be approved.

Carried

Chair Doyle noted that the once the tenders that were originally scheduled for this meeting are confirmed, they will be brought forward to a future Board meeting or Finance Committee meeting.

C - 1 **Approval of Minutes**

(a) **June 12, 2023**

Moved by: T. Waldschmidt

Seconded by: E. Thomas

THAT the Minutes of the Finance Committee dated June 12, 2023 be approved.

Carried

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

E - 1 **New Business**

(a) **Long Term Accommodation Plan (LTAP)**

Presented as printed.

Planning Consultant, L. Morgulis spoke to Grand Erie's Long Term Accommodation Plan (LTAP), which addresses projected enrolment and school utilization, as well as planning for program locations and capital investments.



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In response to several questions, L. Morgulis provided addition information regarding:

- The importance of an LTAP and how it will guide the Board's accommodation strategies
- using the LTAP to recognize where potential growth is projected to take place;
- identifying the right school size for each area;
- reviewing the plan annually;
- the importance of working closely with municipalities and being aware of the land that Grand Erie will need in the next five years;
- anticipating growth in a competitive environment;
- Education Development Charges.

(b) **Caledonia Centennial Public School Enrolment**

Presented as printed.

Moved by: T. Waldschmidt

Seconded by: L. Passmore

THAT effective September 26, 2023 new K-8 registrations at Caledonia Centennial Public School be directed to J.L. Mitchener Public School, and that it be forwarded to the September 25, 2023 Regular Board meeting for approval.

Carried

In response to a question, it was noted that Superintendent White will work closely with administrators and a process will be followed to ensure communication is issued.

(c) **Trustee Honoraria Policy**

Presented as printed.

Moved by: J. Bradford

Seconded by: S. Gibson

THAT the Trustee Honoraria Policy (BU-04) be forwarded to the October 30, 2023 Regular Board meeting for approval.

Carried

(d) **Trustee Honoraria**

Presented as printed.

Moved by: J. Bradford

Seconded by: T. Waldschmidt

THAT the Trustee Honoraria for the period November 15, 2023 to November 14, 2024 be forwarded to the October 30, 2023 Regular Board meeting for approval.

Carried

F - 1 **Other Business** – Nil



Finance Committee Meeting

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MINUTES

G - 1 **Adjournment**

Moved by: E. Thomas

Seconded by: T. Waldschmidt

THAT the Finance Committee meeting be adjourned.

Carried

The meeting adjourned at 7:40 p.m.

H - 1 **Next Meeting Date:** November 13, 2023

Committee Chair, B. Doyle

Director of Education and Secretary of the Board, J. Roberto



Grand Erie District School Board

TO: JoAnna Roberto, Ph. D., Director of Education & Secretary to the Board
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer
RE: **Grandview Public School and Graham Bell-Victoria Public School
Boundary Review**
DATE: November 13, 2023

Recommended Action: Moved by _____ Seconded by _____
THAT the Boundary Review Study for Grandview Public School and Graham Bell-Victoria Public School be forwarded to the November 27, 2023 Regular Board Meeting for approval.

Background

Senior Administration, in collaboration with the Planning Department, has reviewed the enrolment and utilization at both Grandview Public School and Graham Bell-Victoria Public School and recommends a boundary adjustment between the two to convert Graham Bell-Victoria Public into a K-8 school.

Currently, Graham Bell-Victoria Public School is organized as a K-6 school with graduated Grade 6 students attending Grandview Public School (K-8) for Grades 7 and 8. Boundary changes are proposed which would see Graham Bell-Victoria Public School become a K-8 school.

Using May 2023 data, this boundary change would see approximately 27 Grade 7 and 8 students move from Grandview Public School to Graham Bell-Victoria Public School. Approximately 66 grade 7 and 8 students would remain at Grandview Public School. Most of the students within the proposed boundary change area are within walking distance to Grandview Public School. The proposed change would increase the number of students within walking distance to their Grade 7 and 8 school (6 student reduction in transportation eligibility).

Additional Information

Graham Bell-Victoria Public School is the only K-6 elementary school within Grand Erie. School administration has indicated that this presents some challenges for families whose older students (in grade 7 and 8 at Grandview Public School) are required to care for their younger siblings attending Graham Bell-Victoria Public School.

Currently Grandview Public School and Graham Bell-Victoria Public School are at 61% and 72% capacity utilization, respectively. The proposed change would see capacity utilizations of 53% and 81% (See Fig.1)

Next Steps

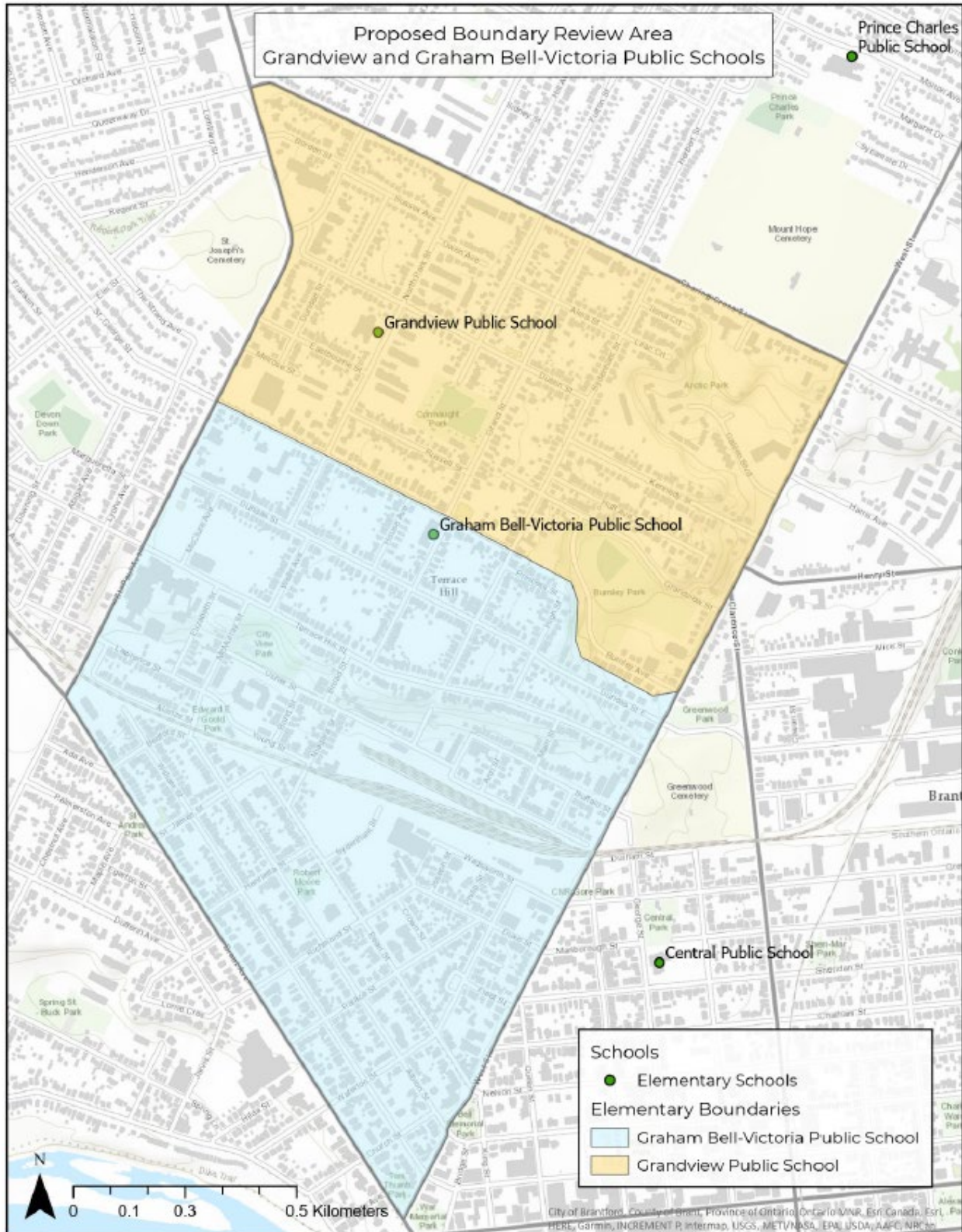
Pursuant to the steps outlined in Boundary Reviews Policy (FA-08) and Boundary Reviews Procedure (FA-008), Senior Administration will establish a working group which will be tasked with the coordination of a public meeting. The goal is to have a recommendation presented to the Finance Committee in February 2024.

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



	School	Capacity	Utilization	Enrolments by Grade										Total
				JK	SK	01	02	03	04	05	06	07	08	
Current (May 31, 2023)	Grandview PS	334	61%	3	18	8	14	14	16	13	26	48	45	205
	Graham Bell-Victoria PS	305	72%	23	34	37	26	32	23	22	22			219
After Boundary Review	Grandview PS	334	53%	3	18	8	14	14	16	13	26	34	32	178
	Graham Bell-Victoria PS	305	81%	23	34	37	26	32	23	22	22	14	13	246

Fig. 1 – Grandview/Graham Bell-Victoria boundary change enrolments (May 2023 enrolment data).



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 2023-24**
DATE: November 13, 2023

Recommended Motion: Moved by _____ Seconded by _____
THAT the Facility Renewal Plan for 2023-24 be forwarded to the November 27, 2023 Board meeting for approval.

Background

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 2023-24 school year.

Renewal Plans for 2023-24

The following plan for capital related work has been developed by Facility Services to address high and urgent renewal needs and other commitments. The 2023-24 capital plans for the board have been summarized in **Table 1** below.

Proposed 2023-24 Projects are funded by the School Renewal Allocation (SRA), the School Condition Improvement (SCI) allocations and the COVID-19 Resilience Infrastructure Stream (CVRIS). The total funding available for 2023-24 includes funding carried forward from the prior year. Approved allocations for Building and Grounds budgets, Pride of Place, Community Partnership Incentive Projects, and other projects are provided.

The School Modernization Program allocation for 2023-24 is \$2,000,000.

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 2023-24, 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 2023-24 will be prioritized and reviewed by facilities staff as set out in the Pride of Place and Community Partnership Incentive Programs Procedure.

Table 1**2023-24 Capital Projects**

Capital Project Category	2023-24	Funding Source			
		School Renewal Allocation	School Condition Improvement	CVRIS	Unsupported
Funding Available					
Balance Forward (From 2022-23)	\$ 12,835,729	\$ -	\$ 12,285,729	\$ 550,000	\$ -
2023-24 Grants	\$ 23,304,503	\$ 6,000,000	\$ 17,304,503	\$ -	\$ -
Total Available	\$ 36,140,232	\$ 6,000,000	\$ 29,590,232	\$ 550,000	\$ -
Planned Projects					
Principal Building and Grounds	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -
Pride of Place	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
Community Partnership Incentive Program	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Learning Commons Fund	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -
Capital Projects Identified by Facilities	\$ 27,825,000	\$ 1,605,000	\$ 24,855,000	\$ 550,000	\$ 815,000
Accessibility Upgrades	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
School Modernization Program	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -
Committed Capital and Other	\$ 2,663,000	\$ 2,663,000	\$ -	\$ -	\$ -
Total Allocated	\$ 36,623,000	\$ 5,903,000	\$ 29,355,000	\$ 550,000	\$ 815,000
Total Unallocated		\$ 97,000	\$ 235,232	\$ -	

Community Partnership Incentive Plan (CPIP)

The 2023-24 Community Partnership Incentive Plan applications were distributed to Grand Erie schools in October 2023. The 2023-24 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 must meet the normal qualifications for work that is undertaken by the annual Facility Renewal Grant budget process.

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 and review other regulatory requirements.

Learning Commons Fund

The Board allocates funding from its School Condition Improvement funding to convert existing libraries into modernized learning commons spaces. The recommendation is to allocate \$1,500,000 for learning commons projects for 2023-24.

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 2023-24 operating budget to support schools with non-capital expenditures.

As of August 31, 2023; 42 elementary and 9 secondary libraries have been converted into Learning Commons. There are 7 elementary and 2 secondary conversions slated for construction for 2023-24.

Capital Projects Identified by Facilities

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

- Major building components that are identified for replacement by the facility condition database and during annual facility audits. These components ensure that the learning environment is warm, dry, has appropriate lighting and 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 occupant requirements. An accessibility study 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. 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 - 2023-24 Capital Projects						
Project Category	Project Type	Projected Cost	Funding Source			
			Renewal	School Condition Improvement	CVRIS	Unsupported
Accessibility Upgrades	Accessibility Upgrades	\$ 300,000	300,000	-	-	-
Capital Projects Identified by Facilities	Asbestos Removal	\$ 500,000	-	500,000	-	-
Capital Projects Identified by Facilities	Electrical	\$ 675,000	-	675,000	-	-
Capital Projects Identified by Facilities	HVAC	\$ 10,180,000	-	8,850,000	550,000	780,000
Capital Projects Identified by Facilities	Life Safety Systems	\$ 250,000	-	250,000	-	-
Capital Projects Identified by Facilities	Masonry & Foundation	\$ 3,650,000	-	3,650,000	-	-
Capital Projects Identified by Facilities	Paving	\$ 935,000	935,000	-	-	-
Capital Projects Identified by Facilities	Potable Water Systems	\$ 700,000	-	700,000	-	-
Capital Projects Identified by Facilities	Renovations	\$ 3,300,000	250,000	3,050,000	-	-
Capital Projects Identified by Facilities	Roofing	\$ 5,065,000	-	5,065,000	-	-
Capital Projects Identified by Facilities	Security Systems	\$ 250,000	-	250,000	-	-
Capital Projects Identified by Facilities	Site Work	\$ 1,455,000	420,000	1,000,000	-	35,000
Capital Projects Identified by Facilities	Windows & Doors	\$ 865,000	-	865,000	-	-
Committed Capital and Other	Debt Repayment	\$ 2,447,000	2,447,000	-	-	-
Committed Capital and Other	Project Management	\$ 216,000	216,000	-	-	-
Community Partnership Incentive Program	Various	\$ 200,000	200,000	-	-	-
Learning Commons Fund	Learning Commons Fund	\$ 1,500,000	-	1,500,000	-	-
Pride of Place	Various	\$ 2,000,000	1,000,000	1,000,000	-	-
Principal Building and Grounds	Principal Building and Grounds	\$ 135,000	135,000	-	-	-
School Modernization Program	Classrooms, Interiors, Exteriors	\$ 2,000,000	-	2,000,000	-	-
Grand Total		\$ 36,623,000	\$ 5,903,000	\$ 29,355,000	\$ 550,000	\$ 815,000



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: **Rural and Northern Education Fund (RNEF) Spending Report**
DATE: November 13, 2023

Background

The Ministry provides funding, through the Grants for Student Needs (GSN), dedicated for school boards to further improve educational opportunities for students from rural communities. Funding is allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the board.

School boards must use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- Improving programming and support services in rural schools
- Continuing the operation of rural schools; or
- Enhancing student transportation options such as late bus runs and mobile e-learning through tablets or Wi-Fi.

Schools must utilize the funding allocated to the board using a preliminary school list from the Ministry. The list is comprised of schools in which at least half of their students are from rural communities.

Boards are required to publicly post details of RNEF expenditures as well as those schools in which RNEF funding was spent. The report that will be posted is attached as Appendix A.

Grand Erie District School Board had unspent funds of \$1,553,908 from 2021-22 and received \$633,490 for the 2022-23 school year. Grand Erie only utilized \$625,516 of these funds and the unspent funds, totaling \$1,561,882, will be deferred to support eligible expenses for rural schools in the 2023-24 school year.

Additional Information

The information below summarizes how the Grand Erie District School Board utilized this funding for the 2022-23 school year.

Description	Budget	Actual	Variance
To support maintenance and operation costs at Grand Erie DSB's rural schools.	\$1,553,908	\$0	\$1,553,908
Distribution to all schools on Ministry list <ul style="list-style-type: none"> • Support schools in: <ul style="list-style-type: none"> ○ Field trips (\$11,069) ○ Investment in technology (\$15,823) ○ Programming (\$558,711) ○ Improving Support Services (\$39,913) 	\$633,490	\$625,516	\$7,974
Total Allocated	\$2,187,398	\$625,516	\$1,561,882

Respectfully submitted,

Rafal Wyszynski
 Superintendent of Business & Treasurer

Appendix A

RNEF Report on Grand Erie Website

RURAL AND NORTHERN EDUCATION FUND SPENDING REPORT

In June 2017, the Ministry announced new funding, through the Grants for Student Needs (GSN), dedicated for school boards to further improve educational opportunities for students from rural communities.

Funding was allocated to school boards based on the number of rural students and two factors measuring the density of rural student enrolment in the board.

School boards must use the funding for rural education based on local needs and report publicly on how the funding is used, such as:

- Improving programming and support services in rural schools
- Continuing the operation of rural schools; or
- Enhancing student transportation options such as late bus runs and mobile e-learning through tablets or Wi-Fi.

Schools must utilize the funding allocated to the Board using a preliminary school list from the Ministry. The list is comprised of schools in which at least half of their students are from rural communities.

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ELEMENTARY	
Bloomsburg Public School	1,958
Boston Public School	2,461
Burford District Elementary School	2,768
Caledonia Centennial Public School	1,880
Courtland Public School	2,371
Delhi Public School	2,235
Glen Morris Central Public School	3,334
Hagersville Elementary School	2,314
Houghton Public School	1,896
J. L. Mitchener Public School	2,671
Jarvis Public School	2,207
Lakewood Elementary School	2,174
Langton School	1,124
Mt. Pleasant School	2,485
Oakland-Scotland Public School	3,376
Oneida Central Public School	1,931
Onondaga-Brant Public School	2,377
Port Rowan Public School	2,246
Rainham Central School	2,496
River Heights School	500
Seneca Central Public School	3,009
St. George-German Public School	1,611
Teeterville Public School	2,154
Walpole North Elementary School	2,438
Walsh Public School	1,011
Waterford Public School	1,805
TOTAL	56,831

SECONDARY	
Cayuga Secondary School	2,841
Delhi District Secondary School	2,978
Dunnville Secondary School	3,181
Hagersville Secondary School	3,338
McKinnon Park Secondary School	3,324
Simcoe Composite School	3,169
Valley Heights Secondary School	3,391
Waterford District High School	1,970
TOTAL	24,191

CLASSROOM TEACHERS	
Cayuga Secondary School	127,563
Delhi District Secondary School	52,116
Dunnville Secondary School	104,233
Paris District High School	34,744
Valley Heights Secondary School	104,233
Waterford District High School	52,117
e-Learning	69,489
TOTAL	544,495



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: **2022-23 Year End Report**
DATE: November 13, 2023

Background:

Consistent with Grand Erie District School Board’s Budget Development Process Policy, the Year End Dashboard Report for the twelve months ended August 31, 2023, is attached as Appendix A.

Additional Information:

1. ACCUMULATED SURPLUS

For the 2022-23 fiscal year, Senior Administration is pleased to report an in-year surplus of \$1,624,606. This surplus will increase the Board’s accumulated surplus reserve from \$9,486,566 to \$11,111,173.

The Board’s annual operating allocation for 2022-23 was \$327,127,046 resulting in an accumulated surplus of **3.40%**. 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

School 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, 2022	Increase / (Decrease)	Balance at Aug 31, 2023
Operating Surplus	6,152,435	654,776	6,807,211
WSIB	700,000	-	700,000
Local Priorities Funding	400,044	-	400,044
Supports for Students Fund	243,097	-	243,097
IT Reserve	1,321,900	278,000	1,599,900
School Budgets	355,591	- 169,969	185,622
Financial Software	300,000	-	300,000
Community Tennis Courts	13,500	1,500	15,000
Committed Capital - Portables	-	860,299	860,299
Totals	\$9,486,567	\$1,624,606	\$11,111,173

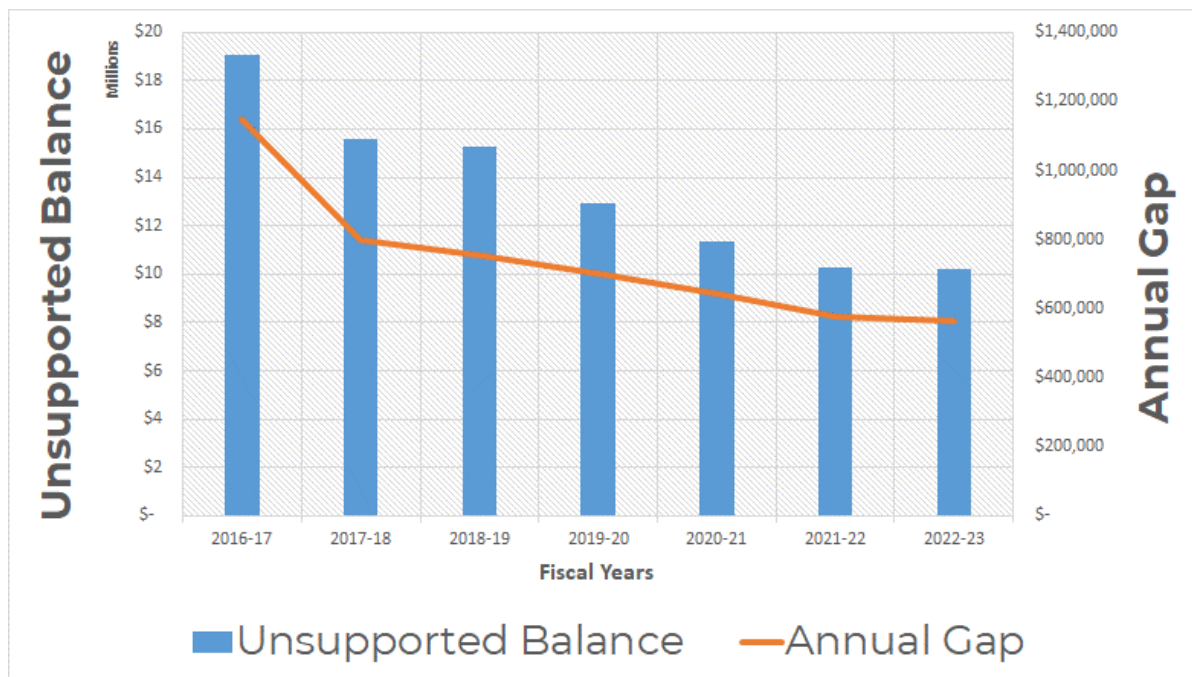


2. UNSUPPORTED CAPITAL

Unsupported capital summarizes the board’s historical unfunded capital projects. Funding is typically Ministry-funded (supported) or board-funded (unsupported). Unsupported capital creates 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.

Year	Unsupported Balance	Annual Gap
2016-17	\$ 19,035,692	\$ 1,147,948
2017-18	\$ 15,591,577	\$ 798,761
2018-19	\$ 15,237,435	\$ 752,495
2019-20	\$ 12,933,257	\$ 702,974
2020-21	\$ 11,343,243	\$ 644,544
2021-22	\$ 10,287,408	\$ 577,515
2022-23	\$ 10,206,111	\$ 565,755



The DCC gap for 2022-23 was \$564,755, a decrease from the 2021-22 DCC gap of \$577,515. The following table shows the changes to the unsupported balance during the last fiscal year. The purchase of portables is the reason for in-year increase to unsupported capital.

Unsupported Balance, September 1, 2022	10,287,408
Transfer of 2021-22 School Renewal	- 522,718
New Unsupported Capital	1,007,176
Annual DCC Gap Drawdown Pre-2010	- 224,247
Annual DCC Gap Drawdown Post-2010	- 341,508
Unsupported Balance, August 31, 2023	10,206,111

Based on this progress, and anticipated future reductions, it is expected that the unsupported balance will be eliminated by August 31, 2031.

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, 2022	Change	Aug 31, 2023	Note
Capital	School Renewal	906,372	- 906,372	-	Increased spending in 2022-23.
Capital	Proceeds of Disposition - Ministry	156,989	- 26,022	130,967	Reserve held from sale of A.Melick Memorial School.
Capital	Proceeds of Disposition - Other	1,016,793	-	1,016,793	Reserve held from sale of Education Centre Lands
Operating	Rural & Northern Education Funding	1,553,908	7,974	1,561,882	Grant not fully spent; enveloped for future use.
Operating	Indigenous Board Action Plan	680,213	- 95,605	584,608	Grant not fully spent; enveloped for 2023-24
Operating	Targeted Student Supports Envelope	497,143	- 384,139	113,004	Grant not fully spent; enveloped for 2023-24
Operating	Experiential Learning Envelope	489,780	- 36,405	453,375	Grant not fully spent; enveloped for 2023-24
Operating	Special Education Allocation	1,548,149	- 923,644	624,505	Grant not fully spent; enveloped for 2023-24
Operating	FSL Areas of Intervention Component	-	115,067	115,067	Grant not fully spent; enveloped for 2023-24
Operating	Mental Health Workers Envelope	115,062	- 112,584	2,478	Grant not fully spent; enveloped for 2023-24
Totals	Totals	6,964,409	- 2,361,730	4,602,679	

4. CAPITAL SPENDING

As per Major Construction Policy (FA-01), 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 FA-01. The summary of this work will be provided as part of the Major Construction Report.

Respectfully submitted,

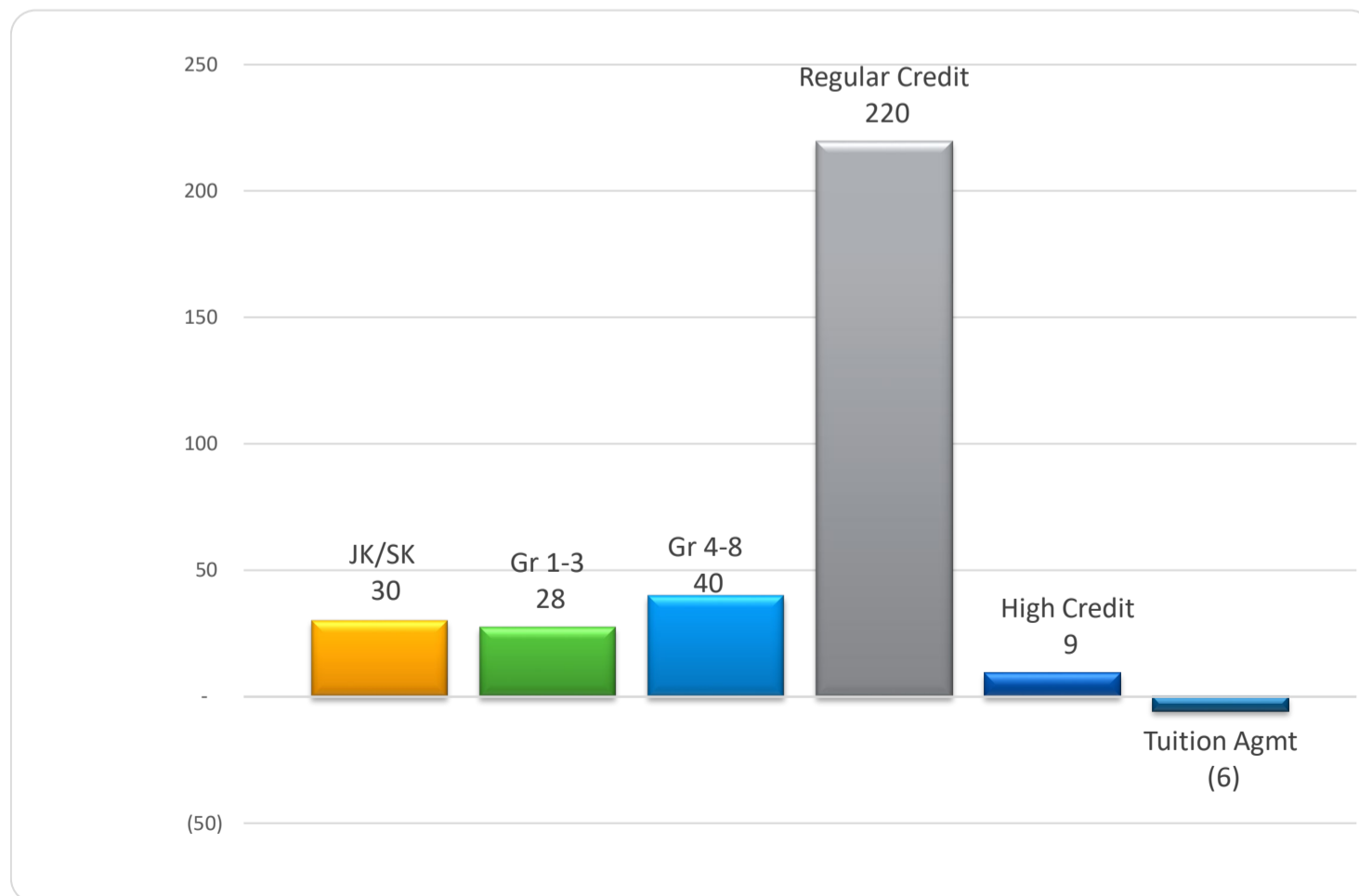
Rafal Wyszynski
Superintendent of Business & Treasurer

**Grand Erie District School Board
2022-23 Financial Statements
For the period ended August 31, 2023**

Summary Comparison of 2022-23 Q3 Forecast versus the Estimates and Revised Budgets

(\$ Figures in Thousands)	22-23		22-23	Variance	
	Estimates	Revised	Financial	\$	%
Revenue					
Provincial Grants (GSN)	314,958	325,203	328,602	3,399	1.0%
Grants for Capital Purposes	4,741	3,405	4,300	895	20.8%
Other Non-GSN Grants	7,102	9,135	10,815	1,680	15.5%
Other Non-Grant Revenues	8,458	9,334	10,543	1,209	11.5%
Amortization of DCC	19,621	19,049	17,723	(1,326)	-7.5%
Total Revenue	354,880	366,126	371,983	5,857	1.6%
Expenditures					
Classroom Instruction	242,616	251,538	252,708	1,171	0.5%
Non-Classroom	29,611	30,533	30,947	415	1.3%
Administration	8,115	8,994	9,913	918	9.3%
Transportation	15,451	15,546	16,128	582	3.6%
Pupil Accommodation	53,185	53,091	54,112	1,021	1.9%
Contingency & Non-Operating	5,902	6,424	6,549	125	1.9%
Total Expenditures	354,880	366,126	370,358	4,233	1.1%
In-Year Surplus (Deficit)	-	-	1,625	1,625	-
Prior Year Accumulated Surplus	4,809	9,487	9,487	-	0.0%
Accumulated Surplus (Deficit)	4,809	9,487	11,111	1,625	14.6%

Changes in Enrolment: Budget v Forecast



Summary of Enrolment

ADE	22-23		Financial Statements	Variance	
	Estimates	Revised		#	%
Elementary					
JK/SK	3,276	3,622	3,652	30	0.8%
Gr 1-3	5,642	5,826	5,854	28	0.5%
Gr 4-8	9,442	9,746	9,786	40	0.4%
Total Elementary	18,360	19,194	19,291	97	0.5%
Secondary <21					
Regular Credit	7,050	7,181	7,401	220	3.1%
High Credit	40	29	38	9	32.4%
Tuition & Visa	410	430	424	(6)	-1.3%
Total Secondary	7,500	7,640	7,863	223	2.9%
Total Board	25,860	26,834	27,155	321	1.2%

Summary of Staffing

FTE	22-23		Variance	
	Estimates	Revised	#	%
Classroom				
Teachers	1,673.1	1,707.3	34.2	2.0%
Early Childhood Educators	122.0	126.0	4.0	3.3%
Educational Assistants	349.0	368.5	19.5	5.6%
Total Classroom	2,144.1	2,201.8	57.7	2.7%
School Administration	229.3	229.3	-	0.0%
Board Administration	68.0	72.0	4.0	5.9%
Facility Services	219.6	221.1	1.5	0.7%
Coordinators & Consultants	41.0	42.0	1.0	2.4%
Paraprofessionals	55.5	57.0	1.5	2.7%
Child & Youth Workers	21.0	25.0	4.0	19.0%
IT Staff	32.0	35.0	3.0	9.4%
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%
Non-Classroom	713.3	728.3	15.0	2.1%
Total	2,857.4	2,930.1	72.7	2.5%

Grand Erie District School Board
2022-23 Financial Statements
Revenues
For the period ended August 31, 2023

(\$ Figures in Thousands)	Budget Assessment					Material Variance Note
	22-23 Estimates	22-23 Revised	22-23 Year End	Change vs Revised		
				\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues						
Pupil Foundation	145,293	150,992	153,512	2,520	1.7%	a.
School Foundation	21,404	21,709	22,038	329	1.5%	a.
Special Education	39,911	41,753	42,030	276	0.7%	
Language Allocation	4,608	4,725	5,184	459	9.7%	b.
Supported School Allocation	29	28	28	-	0.0%	
Rural and Northern Education Funding	1,628	2,182	626	(1,557)	(71.3%)	c.
Learning Opportunities	4,690	5,709	4,901	(808)	(14.2%)	d.
Continuing and Adult Education	1,626	1,586	2,379	793	50.0%	e.
Teacher Q&E	30,784	30,020	28,868	(1,152)	(3.8%)	f.
ECE Q&E	1,842	1,986	1,972	(14)	(0.7%)	
New Teacher Induction Program	138	138	158	20	14.5%	
Restraint Savings	(80)	(80)	(80)	-	0.0%	
Transportation	13,921	14,502	15,718	1,215	8.4%	g.
Administration and Governance	7,952	8,128	8,233	106	1.3%	
School Operations	27,679	28,493	29,881	1,388	4.9%	a.
Community Use of Schools	366	366	366	-	0.0%	
Declining Enrolment	493	-	-	-	100.0%	
Indigenous Education	3,069	3,215	3,017	(198)	(6.2%)	h.
Support for Students Fund	2,875	2,934	2,980	46	1.6%	
Mental Health & Well-Being	1,052	1,128	1,110	(18)	(1.6%)	
Safe Schools Supplement	515	533	549	16	3.0%	
Program Leadership	1,000	993	972	(21)	(2.1%)	
Permanent Financing - NPF	262	262	262	-	0.0%	
Learning Recovery Fund	3,898	3,898	3,898	-	0.0%	
Total Operating Grants	314,958	325,203	328,602	1,438	0.4%	
Grants for Capital Purposes						
School Renewal	2,937	2,937	2,937	-	0.0%	
Temporary Accommodation	346	-	-	-	100.0%	
Short-term Interest	250	250	111	(139)	(55.6%)	i.
Debt Funding for Capital	2,763	2,763	2,763	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(1,555)	(2,545)	(1,465)	1,080	(42.4%)	j.
Land Revenues and ARO	-	-	(46)	(46)	100.0%	
Total Capital Purposes Grants	4,741	3,405	4,300	895	26.3%	
Other Non-GSN Grants						
Priority & Partnership Fund (PPF)	3,045	4,596	6,531	1,935	42.1%	k.
Other Federal & Provincial Grants	4,058	4,538	4,284	(255)	(5.6%)	
Total Non-GSN Grants	7,102	9,135	10,815	1,680	18.4%	
Other Non-Grant Revenues						
Education Service Agreements - Six Nations	5,874	6,348	6,225	(123)	(1.9%)	
Education Service Agreements - MCFN	514	511	726	215	42.1%	l.
Other Fees	96	129	90	(39)	(30.2%)	
Other Boards	210	210	247	37	17.6%	
Community Use & Rentals	833	677	854	177	26.1%	
Miscellaneous Revenues	932	1,459	2,401	942	64.6%	m.
Non Grant Revenue	8,458	9,334	10,543	1,209	13.0%	
Deferred Revenues						
Amortization of DCC	19,621	19,049	17,723	(1,326)	(7.0%)	n.
Total Deferred Revenue	19,621	19,049	17,723	(1,326)	(7.0%)	
TOTAL REVENUES	354,880	366,126	371,983	3,896	1.1%	

Explanations of Material Grant Variances	
a.	Increase as a result of higher than anticipated enrolment.
b.	Increase due to a greater number of students qualifying for language supports.
c.	Grant not fully spent; enveloped for future use.
d.	Decrease as a result of underspending; allocation deferred to 2023-24.
e.	Increase as a result of higher enrolment in Continuing Education programs.
f.	Decrease as a result of the hiring of new teachers; leading to a lower average experience grid.
g.	Increase as a result of higher than anticipated fuel escalator allocation.
h.	Decrease as a result of underspending; allocation deferred to 2023-24 BAP.
i.	Decrease as a result of lower capital interest payments.
j.	Minor TCA spending lower than forecasted.
k.	Increase due to additional PPFs announced throughout fiscal year.
l.	Increase as a result of higher enrolment of students from MCFN.
m.	Increase as a result of higher interest income.
n.	Decrease as a result of lower amortization than previously forecasted.

Notes:

- 2022-2023 Estimates Budget as approved by the Board in June 2022

**Grand Erie District School Board
2022-23 Financial Statements
Expenses
For the period ended August 31, 2023**

(\$ Figures in Thousands)

	Budget Assessment						Material Variance Note
	22-23 Estimates	22-23 Revised	22-23 Year End	Percentage of Total Expenses	Change vs Revised		
					\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction							
Teachers	179,203	181,460	183,168	49.5%	1,709	0.9%	a.
Supply Teachers	7,057	8,557	7,204	1.9%	(1,353)	(15.8%)	b.
Educational Assistants	18,879	19,435	21,839	5.9%	2,405	12.4%	c.
Early Childhood Educators	6,920	7,120	7,094	1.9%	(26)	(0.4%)	
Classroom Computers	4,744	5,530	6,501	1.8%	970	17.5%	d.
Textbooks and Supplies	7,896	10,601	9,035	2.4%	(1,566)	(14.8%)	e.
Professionals and Paraprofessionals	10,827	11,715	10,743	2.9%	(972)	(8.3%)	f.
Library and Guidance	5,496	5,445	5,487	1.5%	43	0.8%	
Staff Development	1,200	1,281	1,242	0.3%	(39)	(3.0%)	
Department Heads	394	394	394	0.1%	-	0.0%	
Total Instruction	242,616	251,538	252,708	68.2%	1,171	0.5%	
Non-Classroom							
Principal and Vice-Principals	15,104	15,442	15,852	4.3%	409	2.7%	g.
School Office	7,347	7,246	7,112	1.9%	(134)	(1.8%)	
Coordinators & Consultants	5,730	5,772	6,084	1.6%	312	5.4%	
Continuing Education	1,430	2,072	1,899	0.5%	(173)	(8.4%)	
Total Non-Classroom	29,611	30,533	30,947	8.4%	415	1.4%	
Administration							
Trustees	373	373	401	0.1%	28	7.5%	
Director/Supervisory Officers	1,516	1,464	1,466	0.4%	2	0.1%	
Board Administration	6,226	7,157	8,046	2.2%	889	12.4%	h.
Total Administration	8,115	8,994	9,913	2.7%	918	10.2%	
Transportation	15,451	15,546	16,128	4.4%	582	3.7%	i.
Pupil Accommodation							
School Operations and Maintenance	26,770	27,156	27,767	7.5%	611	2.2%	j.
School Renewal	2,937	2,937	4,734	1.3%	1,796	61.2%	j.
Other Pupil Accommodation	3,325	3,365	3,323	0.9%	(42)	(1.2%)	
Amortization & Write-downs	20,152	19,633	18,289	4.9%	(1,345)	(6.8%)	k.
Total Pupil Accommodation	53,185	53,091	54,112	14.6%	1,021	1.9%	
Non-Operating	2,320	2,311	2,150	0.6%	(161)	(6.9%)	
Provision for Contingencies	3,581	4,113	4,398	1.2%	286	6.9%	
TOTAL EXPENDITURES	354,880	366,126	370,358	100.0%	4,233	1.2%	

Explanations of Material Grant Variances

- a. Increase due to release of remedy payment as well as additional teaching costs associated with well-attended summer programs.
- b. Decreased costs due to lower levels of absenteeism; costs which appear to be returning to pre-pandemic levels.
Increase due to changes in labour contingencies as well as the incorporation of additional positions to support Jordan's Principle, tutoring supports and summer programming.
- c. Higher than anticipated costs for software licenses as well as additional non-capital investments in classroom technology.
- d. Decreased as a result of lower spending in school classroom budgets, FNMI and Experiential Learning, leading to the carryover of certain grants.
- e. As well, PPF spending occurred in teaching and other envelopes, reducing the anticipated spend on texts and materials.
- f. Decrease as a result of unstaffed vacancies, cost redirect to PPFs and a carry-forward of the Specialized Equipment Grant Allocation.
- g. Increase due to the additional support for administrators.
Increase as a result of additional support required in payroll, additional business consulting expenses as well as lower than anticipated capital purchases.
- h. Increase due to fuel escalator component, supported by offsetting revenue.
Increase due to higher than anticipated labour contingencies as well as additional investments in HVAC, School Renewal and repair and renovation projects containing higher material and labour costs. Construction CPI has increased 14% year-over-year.
- j. Decrease as a result of lower amortization than previously forecasted.

Notes:

- 1. 2022-2023 Estimates Budget as approved by the Board in June 2022

Schedule 5 - Detail of Accumulated Operating Surplus (Deficit)

	Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Funds or ARO Abatement	Accumulated Surplus (Deficit) - In-Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
	Col. 1	Col. 2	Col. 3	Col. 4
1 Available for Compliance - Unappropriated				
1.1 Operating Accumulated Surplus	6,152,435	-882,358	1,537,134	6,807,211
1.2 Available for Compliance - Unappropriated	6,152,435	-882,358	1,537,134	6,807,211
2 Available for Compliance - Internally Appropriated				
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	643,141	-	-	643,141
2.5 Information Technology Reserve	1,321,900	-	278,000	1,599,900
2.6 Community Tennis Court	13,500	-	1,500	15,000
2.7 School budget carryforwards	355,591	-	-169,969	185,622
2.8 Financial Software	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	-	882,358	-22,059	860,299
.....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 Available for Compliance - Internally Appropriated	3,334,132	882,358	87,472	4,303,962
3 Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	9,486,567	0	1,624,606	11,111,173
4 Unavailable for Compliance				
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	0		0	0
4.1.3 Employee Future Benefits - other than retirement gratuity	-3,101,179		-	-3,101,179
4.2 Interest to be Accrued	0		-770,839	-770,839
4.3 Committed Sinking Fund interest earned Adj	0		0	0
4.4 School Generated Funds	3,634,631	-	232,990	3,867,621
4.4.1 Committed Capital Projects Adj	0		0	0
4.5 Asset Retirement Obligation	-13,310,453	-	-398,148	-13,708,601
4.7 Revenues recognized for land	4,808,982	-	171,687	4,980,669
4.8 Liability for Contaminated Sites	-		-	-
4.9 Total Accumulated Surplus (Deficit) Unavailable for Compliance	-7,968,019	-	-764,310	-8,732,329
5 Total Accumulated Surplus (Deficit)	1,518,548	0	860,296	2,378,844