

WATERLOO REGION DISTRICT SCHOOL BOARD

NOTICE OF MEETING

The regular monthly **Board Meeting** of the Waterloo Region District School Board will be held via video conference, on **Monday, April 27, 2020, at 7:00 p.m.**

AGENDA

Call to Order

Territorial Acknowledgement and O Canada

Invocation (To be recited by trustees)

“In preparation for this evening’s meeting, let us pause for thirty seconds of silent reflection – to commit our hearts and our heads, and help one another to make the careful and thoughtful decisions that will further the education of all our students.”

Approval of Agenda

Consent Agenda**

Receipt/Approval of Minutes:

Receive Minutes – Special Board Meeting of March 30, 2020

Receipt/Approval of Monthly Reports:

- | | | |
|----|---|------------|
| 05 | Staffing Information – Retirements and Resignations | M. Weinert |
| 08 | Staffing Recommendations – Appointments | M. Weinert |
| 10 | Monthly Suspension Report for February 2020 | B. Lemon |

Declarations of Pecuniary Interest

Reports

- | | | |
|----|--|-----------|
| 12 | Interim Financial Report and Forecast at February 28th | M. Gerard |
| 23 | Major Capital Projects Quarterly Update | M. Gerard |
| | COVID-19 Update | J. Bryant |

Question Period (10 minutes)

Adjournment

**All matters listed under the Consent Agenda are considered not to require debate by the Board of Trustees and should be approved in one motion in accordance with the recommendation contained in each report.

Report to Board of Trustees

April 27, 2020

**Subject: Staffing Information –
Retirements and Resignations**

Recommendation

This report is provided for information of the Board.

Status

The employees listed in Appendix A of this report have received acknowledgement of their retirement or resignation.

Background

The board's practice is to receive information regarding staff retirements and resignations at regular monthly board meetings.

Financial implications

Expenses are within the existing approved budget.

Communications

Employees listed in this report have communicated through Human Resource Services.

Prepared by: Michael Weinert, Coordinating Superintendent, Human Resource Services, in consultation with Coordinating Council.

Appendix A

Staffing Statistics – Retirements
Current at April 27, 2020

Retirements: Elementary Teaching Staff				
First	Last	Position/Location	Retirement Date	Years of Service
Jennifer	Barber	Teacher, Elizabeth Ziegler PS	June 30, 2020	28
Stephen	Bergen	Teacher, Smithson PS	May 1, 2020	21
Barbara	Black	Teacher, Ayr PS	June 30, 2020	31
Christine	Campbell	Teacher, Linwood PS	June 30, 2020	31
Heather	Campbell	Teacher, Ayr PS	June 30, 2020	30
Jennifer	Densmore	Teacher, Riverside PS	June 30, 2020	31
Linda	Ehrenfellner	Teacher, Ayr PS	June 30, 2020	29
Carol-Ann	Nordby	Teacher, Keatsway PS	June 30, 2020	34
Anita	Van Oorschot-Settle	Itinerant Teacher, Special Education	June 26, 2020	31
Catherine	Williams	Teacher, Forest Glen PS	June 26, 2020	33

Retirements: Secondary Teaching Staff				
First	Last	Position/Location	Retirement Date	Years of Service
Frank	Bellissimo	Teacher, Forest Heights SS	April 30, 2021	20
Julie	Neeb	Teacher, Cameron Heights CI	June 30, 2020	31

Retirements: Administrative & Support Staff				
First	Last	Position/Location	Retirement Date	Years of Service
Linda	Adam	Educational Assistant, Clemens Mill PS	June 26, 2020	10
Rejean	Cantin	Supervisor, Custodial Services	July 31, 2020	33
Brendan	Davis	Head Custodian, Elgin Street PS	July 31, 2020	31
Wayne	Lantz	Head Custodian, John Darling PS	July 31, 2020	52
Maria	Neves	Custodian, Preston High School	October 30, 2020	12
Carole	Reeves	Principal, Lexington PS	June 30, 2020	31
Karin	Sonnenberg	Administrative Assistant to the Chairperson of the Board and Trustees	August 31, 2020	28

Staffing Statistics – Resignations
Current at April 27, 2020

Permanent Staff Resignations:			
First	Last	Position/Location	Effective Date
Margaret	Denhoed	Educational Assistant, Cedarbrae PS	March 29, 2020
Becky	Huhtala	Elementary Teacher, Wellesley PS	April 1, 2020
Sandra	Knapp	Support Specialist, ITS	April 3, 2020



Report to Board of Trustees

April 27, 2020

Subject: Staffing Recommendations – Appointments

Recommendation

That the Waterloo Region District School Board approve the appointments to staff as outlined in the report titled “Staffing Recommendations – Appointments, dated April 27, 2020.

Status

The staff appointments as noted on Appendix A of this report are effective the dates indicated.

Background

The board’s practice has been to have appointments presented for information at regular monthly board meetings.

Financial implications

Expenses are within the existing approved budget.

Communications

Employees listed in this report have, or will be advised of the appointments.

Prepared by: Michael Weinert, Coordinating Superintendent, Human Resource Services, in consultation with Coordinating Council.

Staffing Information – New Appointments
Current at April 27, 2020

New Appointments: Elementary Teachers			
Travis	Schmidt	Teacher, Queensmount PS	May 4, 2020

New Appointments: Administrative and Support Staff			
Michael	Cutting	Custodian, Eastwood CI	March 19, 2020
Kyle	Nutbrown	Custodian, Riverside PS	March 16, 2020

New Hires - due to retirements, resignations or leaves and are to replace full or part time vacancies.

Human Resource Services



Report to Board of Trustees

April 27, 2020

Subject: Student Suspension/Expulsion Report February, 2020

Recommendation

This report is provided for the Waterloo Region District School Board with information regarding monthly and year-to-date suspension/expulsion data.

Status

Comparing year to date from February 2019 and February 2020, elementary suspensions have increased by 114 and secondary suspensions have increased by 99.

Comparing year to date from February 2019 and February 2020 school expulsions are the same at 2 and board expulsions are the same at 14.

The most recent month's suspension and expulsion data is included below. The data is accurate up to, and including, the date of collection.

Suspensions

- Total elementary school suspensions in February 2019 - 161, year to date - 803
- Total elementary school suspensions in February 2020 - 97, year to date - 917
- Total secondary school suspensions in February 2019 - 141, year to date - 1256
- Total secondary school suspensions in February 2020 - 218, year to date - 1355

Expulsions

- Total school expulsions in February 2019 - 1, Year to Date 2
- Total school expulsions in February 2020 - 1, Year to Date 2
- Total board expulsions in February 2019 - 0, Year to Date 14
- Total board expulsions in February 2020 - 2, Year to Date 14

Violent Incidents

The term violent incident is defined as the occurrence of any of the following or the occurrence of a combination of any of the following; possessing a weapon, including possessing a firearm, physical assault causing bodily harm requiring medical attention, sexual assault, robbery, using a weapon to cause or to threaten bodily harm to another person, extortion, hate and/or bias-motivated occurrences.

- Total elementary/secondary violent incidents in February 2019 - 1, year to date 24
- Total elementary/secondary violent incidents in February 2020 - 3, year to date 23

Background

As requested by the Board, suspension/expulsion data will be presented at the Board meeting each month.

Financial implications

There are no financial implications.

Communications

Upon request, suspension/expulsion data is communicated to the Ministry of Education for statistical purposes.

Prepared by: Bill Lemon, Superintendent, Student Achievement & Well-Being, Joe Bell, System Administrator, Learning Support Services, and in consultation with Coordinating Council



Report to Board

April 27, 2020

Subject: 2019-20 Interim Financial Report and Forecast as at February 29, 2020

Recommendation

This report is for the information of the Board.

Status

The Board of Trustees (Board) approved the 2019-20 operating budget on June 18, 2019, and at that time the Board approved a balanced budget.

The development of the Waterloo Region District School Board's (WRDSB's) operating budget includes many underlying assumptions which, over the course of a school year, can change significantly. On a quarterly basis throughout the year, staff will be providing updates to the Board regarding our key assumptions, the identification of key risks and planned mitigation strategies.

The information contained in this report is based on financial results up to February 29, 2020 (Q2), and indicates that we expect the WRDSB to finish the year in a balanced position. That being said, the emergence of COVID-19 and subsequent system closure on March 13, 2020, will likely have a material impact on our finances for the remainder of the year. The impacts are not reflected in the financial data provided within this report, as they are being incurred during the 3rd Quarter (Q3) and, potentially, 4th Quarter (Q4).

In addition, the impact of labour sanctions (strike days) which occurred during Q2 have not yet been quantified but are expected to have a material impact on a number of expenditure areas, such as staff salaries and professional development. The Board will be reporting these impacts as part of our 2019-20 year-end financial statements to the Ministry of Education. The methodology for calculating strike savings and eligible expenses were outlined in the 1st Quarter (Q1) report which was provided on [January 20, 2020](#).

Revenues

- No material variances have been identified subsequent to the Q1 report. As part of that report, staff identified minor changes in revenue related to Student Enrolment and funding provided to the WRDSB through the Priorities and Partnerships Fund (PPF).
- As we look ahead to our 3rd Quarter (Q3) report, which provides information up to May 31, 2020, we expect to report material changes in revenue in the following areas as a result of COVID-19 and the subsequent system closure:
 - Extended Day- All WRDSB programs closed as of Friday March 13, 2020.

- Rental Revenue- During the COVID-19 system closure, rental fees for child care operators have been waived, which will reduce our revenue in this area.
- Community Use of Schools- Beginning February 1, 2020, all community use of schools permits were cancelled due to OSSTF job action. The COVID-19 system closure has further extended the cancellation of community use permits and this will reduce our revenue in this area.

Expenditures

- As part of our Q1 report we provided information to explain expenditure increases for Classroom Teachers, Supply Costs, Textbooks and Classroom Supplies, Staff Development (PD) and Board Administration. No material variances have been identified subsequent to the Q1 report for these areas, so they are not specifically addressed below.
- As we look ahead to our Q3 report, which provides information up to May 31, 2020, we expect to report material changes in expenditures in the following areas as a result of strike savings, COVID-19 and, potentially, the ratification of collective agreements.
 - Professional Development: Job sanctions prevented the delivery of professional development to various groups. With the system closure, expenditures in this area are expected to decrease further.
 - Supply Costs: The system closure will drastically reduce supply costs as no employee groups are reporting short-term absences at this time.
 - Transportation: During the system closure, Student Transportation Services of Waterloo Region (STSWR) is supporting our front line workers (school bus drivers) by continuing to pay the driver salary component of our contracts with operators. This will help retain drivers and ensure that we are able to resume operations when the system closure is lifted.
 - Textbooks and Classroom Supplies: While we continue to incur some expenses in this area to support distance learning, we anticipate savings in this area of the budget as a result of the system closure.
 - Salary and Benefit Costs: The Provincial Government announced that it has reached central agreements with our various union groups. If these agreements are ratified, we anticipate that retroactive salary and benefit increases will increase expenditures in a variety of areas.

Overall, staff continue to identify, assess and mitigate against financial risks to help ensure the fiscal well-being of the organization. As noted above, we have not changed our forecast of the year-end financial position at this time, which is a balanced budget.

Background

It is the sole responsibility of the Board to approve the annual operating budget and it is the responsibility of staff to oversee and monitor day-to-day spending within the budget

framework. The Board plays a key role in the budget process, ensuring that funding is aligned with the WRDSB's strategic priorities and legislative requirements.

In an effort to support the Board in fulfilling their fiduciary duties, staff provide quarterly financial updates on in-year spending forecasts relative to the budget. These updates identify potential risks and opportunities that may be on the horizon, as well as the strategies staff have in place to address the identified items. These actions are intended to support the Board in making evidence based decisions and fulfilling their governance responsibilities.

Financial Implications

No Financial implications.

Communications

Financial Services will work with our communications department to ensure that financial information is readily available to the public via our corporate website.

Prepared by: Matthew Gerard, Coordinating Superintendent,
Business Services & Treasurer of the Board
Nick Landry, Controller, Financial Services
Sharon Uttley, Manager of Accounting Services
Wendy Jocques, Manager of Budget Services
Fabiana Frasher, Budget Officer
in consultation with Coordinating Council

APPENDIX A

2019-20 Interim Financial Report (Second Quarter- Dec 1, 2019 to Feb 29, 2020)

Summary of Financial Results		(000's)		
	Budget	Forecast	In-Year Change	
			\$	%
Revenue				
Provincial Grants-GSN	711,681	711,796	116	0.0%
Revenue transferred from/(to) deferred revenue	86	450	364	426.0%
Other Grants	625	4,495	3,870	618.9%
Other Revenue	29,591	30,124	532	1.8%
School Generated Funds	14,000	14,000	-	0.0%
Transferred from DCC**	35,618	35,618	-	0.0%
Transferred to DCC**	(16,025)	(16,472)	(446)	2.8%
Total Revenue	775,575	780,012	4,436	0.6%
Expenses				
Instruction	600,572	604,833	4,261	0.7%
Administration	18,389	19,108	719	3.9%
Transportation	18,638	18,638	-	0.0%
School Operations & Maintenance	64,989	64,982	(7)	(0.0%)
Pupil Accom/Renewal/Debt/Non-operating	48,611	50,377	1,767	3.6%
School Generated Funds	14,000	14,000	-	0.0%
Total Expenses	765,199	771,938	6,740	0.9%
Surplus/(Deficit)	10,376	8,073	(2,303)	(22.2%)

Changes in Revenue

- Deferred Revenue- Changes are related to transfers for Student Achievement Envelope, School Renewal
- Other Grants- Increase due to additional Priorities and Partnerships Funding (PPF) announcements following 2019-20 budget submission
- Other Revenue- Net effect of a projected increase in the number of International students; decrease in extended day care fees due to decreased enrolment; increase in fully recoverable positions

Change in Expenditures

- Instruction- Reflects changes due to additional PPF announcements following 2019-20 budget submission
- Administration- Net effect of increase due to additional PPF announcements following 2019-20 budget submission and carryover of one-time initiatives from previous year
- School Operations & Maintenance-increase in Extended Day transfer for School Operations cost
- Pupil Accom/Renewal/Debt/Non-Operating- Net of increase in school renewal and increase in fully recoverable positions and decrease in extended day care enrolment

**DCC - Deferred Capital Contributions

2019-20 Interim Financial Report (Second Quarter- Dec 1, 2019 to Feb 29, 2020)

DETERMINATION OF ANNUAL OPERATING SURPLUS	Budget	Forecast
PSAB Surplus/(Deficit) (from above)	10,376	8,073
LESS: Internally Appropriated		
Committed Capital Projects		
Committed capital projects annual amortization	(663)	(543)
Sub-Total: In-Year Appropriations	(663)	(543)
Previous year one-time initiatives	-	2,173
Commitment of sinking fund interest	(48)	(48)
Committed capital projects	(47)	(47)
Total: Internally Appropriated	(758)	1,535
Less: Unavailable for Compliance		
PSAB Adjustments	(10,281)	(10,151)
Total Adjustments	(11,039)	(8,616)
In-year unappropriated Operating Surplus/(Deficit)	(663)	(543)
Committed capital projects annual amortization	663	543
ANNUAL Unappropriated Operating Surplus/(Deficit)	0	0

Summary of Capital to be Financed

(000's)

	Budget	Forecast
Funding		
New Building and Additions	1,572	1,038
Child Care Capital	192	392
Child and Family Centres	127	97
School Condition Improvement	23,198	24,198
Full Day Kindergarten	267	104
Renewal	9,508	8,467
Education Development Charge (EDC)	12,222	8,621
Proceeds of Disposition	329	2,817
Minor Tangible Capital Assets	6,458	7,944
Rural and Norther Education	60	60
Other	3,300	4,514
Total Capital by Funding Source	57,233	58,253
Expenditure		
Buildings (new, additions & renewal)	37,044	39,892
Land	12,222	8,621
Land Improvements	1,350	1,350
Leasehold Improvements	0	0
Moveable Assets	6,618	8,390
Total Capital Expenditure	57,233	58,253

2019-20 Interim Financial Report (Second Quarter- Dec 1, 2019 to Feb 29, 2020)

Summary of Enrolment

ADE	Budget	Forecast	In-Year Change	
			#	%
Elementary				
JK	4,054.61	4,195.55	140.94	3.5%
SK	4,582.16	4,407.09	(175.07)	-3.8%
Grade 1-3	13,374.24	13,339.75	(34.49)	-0.3%
Grade 4-8	23,207.98	23,279.42	71.44	0.3%
Other Pupils (International)	20.00	13.00	(7.00)	-35.0%
Total Elementary	45,238.99	45,234.81	(4.18)	0.0%
Secondary				
Pupils of the Board <21	19,413.61	19,428.77	15.16	0.1%
High Credit Pupils	26.50	44.38	17.88	67.5%
Pupils of the Board >21	8.96	8.35	(0.61)	-6.8%
Other Pupils (International)	95.00	95.00	-	0.0%
Total Secondary	19,544.07	19,576.49	32.42	0.2%
Total	64,783.06	64,811.30	28.24	0.0%

Note: Forecast based on October 31st count date

Highlights of Changes in Enrolment:

- Minimal variances have been identified in both the elementary and secondary panel. At February 29, 2020, labour sanctions had prevented the Board from completing the Oct 31, 2019 OnSIS submission; this has subsequently been completed and we expect only minor variances in either panel.
- We have adjusted our multi-year forecast for both elementary and secondary to reflect the most recent data available; we expect a gradual increase moving forward.

Summary of Staffing

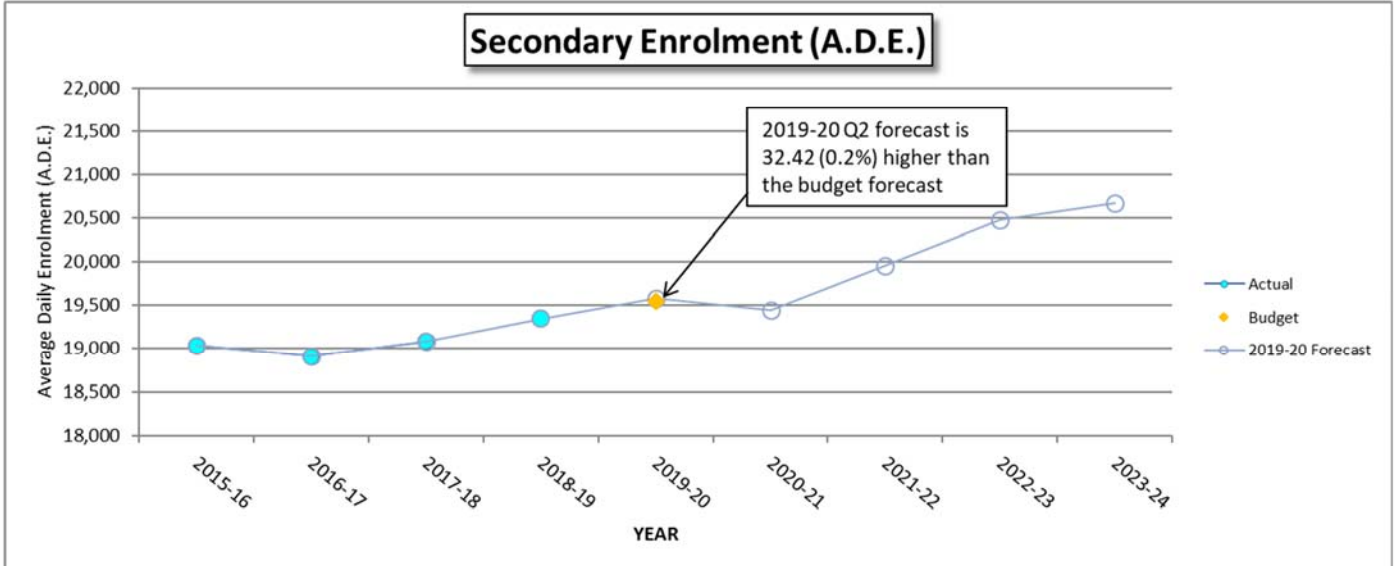
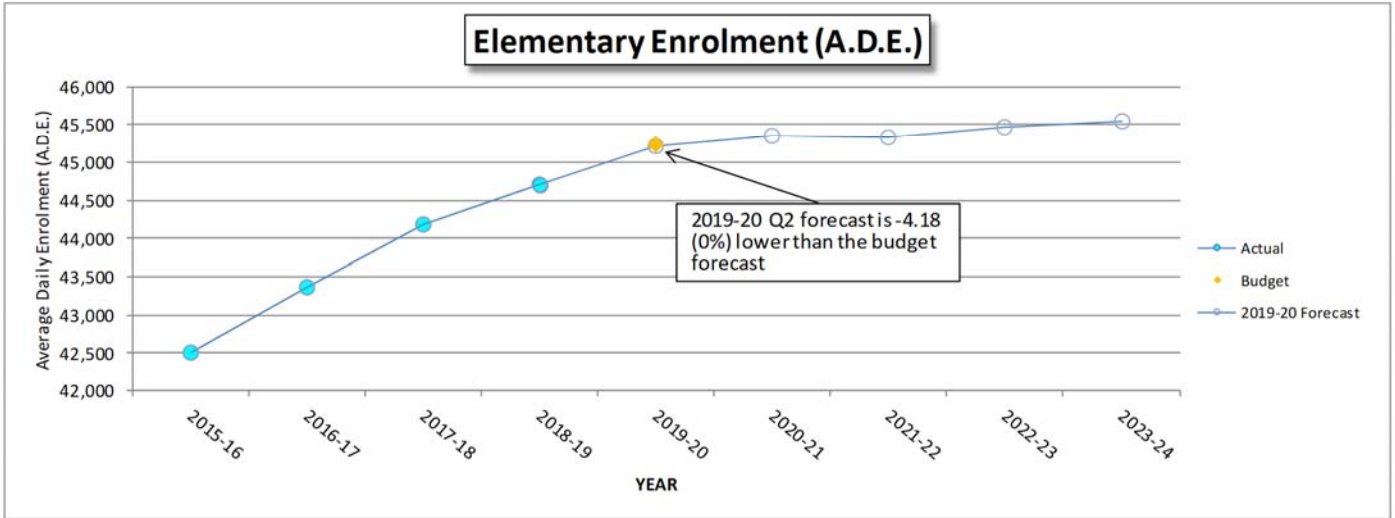
FTE	Budget	Actual October 31st	In-Year Change	
			#	%
Instruction				
Classroom Teachers	3,860.65	3,852.30	(8.35)	-0.22%
Non-Classroom	2,000.60	2,017.30	16.70	0.83%
Total Instruction	5,861.25	5,869.60	8.35	0.14%
Non-Instruction	839.50	807.30	(32.20)	-3.84%
Total	6,700.75	6,676.90	(23.85)	-0.36%

Highlights of Changes in Staffing:

- October 31st numbers exclude vacant permanent positions

2019-20 Interim Financial Report (Second Quarter- Dec 1, 2019 to Feb 29, 2020)

Historic and Projected Enrolments with 2019-20 Budget vs Projected Comparison



Waterloo Region District School Board
2019-20 Interim Financial Report (Second Quarter)
PSAB Revenues for the Period Ending February 29, 2020

	2019-20					Material Variance Note
	Budget (Estimates)	% Change from Prior Year Actuals	Forecast	In-Year Change		
				\$ Increase (Decrease)	% Increase (Decrease)	
Provincial Grants for Student Needs						
Pupil Foundation-Elementary	244,664,868	0.4%	244,570,058	(94,810)	(0.04%)	
Pupil Foundation-Secondary	94,774,720	(17.2%)	94,536,290	(238,430)	(0.25%)	
School Foundation	44,779,533	2.3%	44,788,753	9,220	0.02%	
Special Education	91,040,745	2.0%	90,910,649	(130,096)	(0.14%)	
French as a Second Language	9,216,819	1.9%	9,210,575	(6,244)	(0.07%)	
English as a Second Language	12,149,984	2.9%	12,149,984	-	0.00%	
Remote and Rural Allocation	58,525	38.0%	58,525	-	0.00%	
Learning Opportunities	7,339,301	1.1%	7,361,040	21,739	0.30%	
Continuing Education	1,588,451	24.4%	1,448,030	(140,421)	(8.84%)	
High Credit	92,512	16.6%	96,352	3,840	4.15%	
Teacher Q&E	61,421,967	(5.5%)	62,612,479	1,190,512	1.94%	
New Teacher Induction Program (NTIP)	265,446	(14.4%)	313,039	47,593	17.93%	
ECE Q&E	3,793,636	(12.3%)	3,973,552	179,916	4.74%	
Transportation	18,875,602	7.9%	18,631,352	(244,250)	(1.29%)	
Admin and Governance	18,205,780	(0.5%)	18,196,240	(9,540)	(0.05%)	
Trustees' Association Fee	43,316	0.0%	43,316	-	0.00%	
School Operations	62,170,932	2.0%	62,075,945	(94,987)	(0.15%)	
Community Use of Schools	845,602	0.3%	845,602	-	0.00%	
Declining Enrolment	-	0.0%	-	-	0.00%	
Temporary accommodation - relocation and leasing	1,868,727	(3.2%)	1,868,727	-	0.00%	
Indigenous Education	1,047,026	9.0%	1,028,915	(18,111)	(1.73%)	
Safe Schools	1,343,358	1.6%	1,342,376	(982)	(0.07%)	
School Renewal	10,046,086	1.0%	10,032,148	(13,938)	(0.14%)	
Approved Debt	104,872	0.0%	104,872	-	0.00%	
Debt Charges-Interest Portion	6,514,084	(5.7%)	6,416,448	(97,636)	(1.50%)	
1% Lump Sum	-	-	-	-	-	
Capital Grant for Land	-	-	-	-	-	
Restraint Savings	(129,030)	0.0%	(129,030)	-	0.00%	
Labour Related Enhancements	-	0.0%	-	-	0.00%	
Teacher Job Protection Funding	19,557,693	-	19,310,198	(247,495)	(1.27%)	1
Total Provincial Grants for Student Needs (GSN)	711,680,555	(0.5%)	711,796,435	115,880	0.02%	
Amortization of Deferred Capital Contributions	35,617,847	100.0%	35,617,847	-	0.00%	
Legislative Grants transferred from/(to) Deferred Revenue	85,543	(195.9%)	449,944	364,401		
Other Grants	625,334	(90.5%)	4,495,298	3,869,964	618.86%	2
Non Grant Revenue						
Fees	2,030,200	(2.1%)	2,035,800	5,600	0.28%	
Transportation Recoveries	-	(100.0%)	-	-	0.00%	
Rental Revenue	1,799,900	(0.3%)	1,799,900	-	0.00%	
Education Development Charge	10,637,407	-	10,637,407	-	0.00%	
Other Revenue	15,123,860	(1.7%)	15,650,556	526,696	3.48%	3
Non Grant Revenue	29,591,367	(20.9%)	30,123,663	532,296	1.80%	
School Generated Funds Revenue	14,000,000	4.5%	14,000,000	-	0.00%	
Grants Transferred to Deferred Capital Contributions	(16,025,399)	12.1%	(16,471,586)	(446,187)	2.78%	
Total PSAB Revenues	775,575,247	(2.1%)	780,011,601	4,436,354	0.57%	

Waterloo Region District School Board
2019-20 Interim Financial Report (Second Quarter)
PSAB Revenues for the Period Ending February 29, 2020

EXPLANATIONS OF MATERIAL GRANT VARIANCES

- 1 Net increase in retirements relative to forecast reduces the teacher job protection funding
- 2 Additional PPF grants announced after budget submission
- 3 Net effect of increase in recoverable billings, OSBIE insurance rebate and negligible decrease in extended day revenue

Waterloo Region District School Board
2019-20 Interim Financial Report (Second Quarter)
PSAB Expenses for the Period Ending February 29, 2020

	2019-20				Material Variance Note
	Budget (Estimates)	Forecast	Change		
			\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING					
Classroom					
Classroom Teachers	400,835,278	401,426,580	591,302	0.1%	
Supply Staff	21,033,800	21,303,829	270,029	1.3%	
Teacher Assistants	34,629,419	34,629,419	-	0.0%	
Early Childhood Educator	18,694,700	18,518,800	(175,900)	(0.9%)	
Textbooks and Classroom Supplies	14,862,808	16,338,793	1,475,985	9.9%	1
Computers	6,780,844	6,780,612	(232)	(0.0%)	
Professionals & Paraprofessionals	29,617,612	30,546,932	929,320	3.1%	
Library & Guidance	13,653,320	13,564,220	(89,100)	(0.7%)	
Staff Development	2,308,772	3,415,357	1,106,585	47.9%	1
Department Heads	1,440,300	1,425,200	(15,100)	(1.0%)	
Principal and Vice-Principals	29,293,108	29,293,108	-	0.0%	
School Secretaries & Office Supplies	15,961,590	15,961,587	(3)	(0.0%)	
Teacher Consultants	9,103,153	9,941,028	837,875	9.2%	1
Continuing Education	2,077,387	2,078,929	1,542	0.1%	
Instruction-Amortization	6,379,421	6,379,421	-	0.0%	
Less: GSN Funded Tangible Capital Assets	(6,099,299)	(6,771,026)	(671,727)	11.0%	
Sub-Total Instruction Expenses	600,572,213	604,832,789	4,260,576	0.7%	
Other Expenses					
Board Administration	17,756,824	19,082,229	1,325,405	7.5%	1
School Operations	65,275,745	65,477,755	202,010	0.3%	
Transportation	18,636,730	18,636,730	-	0.0%	
Amortization	705,094	705,094	-	0.0%	
Less: GSN Funded Tangible Capital Assets	(358,402)	(1,173,391)	(814,989)	227.4%	
Sub-Total Other Expenses	102,015,991	102,728,417	712,426	0.7%	
TOTAL OPERATING EXPENSE	702,588,204	707,561,206	4,973,002	0.7%	
NON-OPERATING					
Pupil Accommodation/Renewal/Debt					
School Renewal	10,046,086	10,484,271	438,185	4.4%	
Debt Charges	6,042,983	6,173,209	130,226	2.2%	
Recoverable Costs	12,671,200	12,828,900	157,700	1.2%	
Other Non-Operating Expenses	104,872	104,872	-	0.0%	
Loss on Disposal of TCA and Assets					
Amortization	29,253,125	29,253,125	-	0.0%	
Less: GSN Funded Tangible Capital Assets	(9,507,699)	(8,467,170)	1,040,529	(10.9%)	
Total Pupil Accommodation Expense	48,610,567	50,377,207	1,766,640	3.6%	
School Generated Funds	14,000,000	14,000,000	-	0.0%	
TOTAL EXPENSES	765,198,771	771,938,413	6,739,642	0.9%	

EXPLANATIONS OF MATERIAL BUDGET VARIANCES

1. Net affect of additional Priorities and Partnerships Funding (PPF) grants announced after budget submission and carryover of one-time initiatives from the previous school year.

Waterloo Region District School Board
 2019-20 Interim Financial Report (Second Quarter)
 Spending Risk Assessment for the Period Ending February 29, 2020

	Actual to Feb 29/20	Actual to Feb 28/19	Year-to year Increase (Decrease)	Forecast vs. Prior year YTD
	% of Forecast Spent	% of Actual Spent		
OPERATING				
Classroom				
Classroom Teachers	51.77%	48.99%	2.8%	
Supply Staff	48.40%	45.08%	3.3%	
Teacher Assistants	59.25%	53.81%	5.4%	1
Early Childhood Educator	57.46%	53.50%	4.0%	
Textbooks and Classroom Supplies	41.41%	43.82%	(2.4%)	
Computers	29.73%	27.99%	1.7%	
Professionals & Paraprofessionals	48.61%	46.80%	1.8%	
Library & Guidance	52.92%	49.88%	3.0%	
Staff Development	61.81%	64.99%	(3.2%)	
Department Heads	50.43%	49.75%	0.7%	
Principal and Vice-Principals	54.10%	49.83%	4.3%	
School Secretaries & Office Supplies	51.56%	50.31%	1.3%	
Teacher Consultants	46.57%	47.66%	(1.1%)	
Continuing Education	30.61%	30.69%	(0.1%)	
Instruction-Amortization	0.00%	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	10.72%	5.93%	4.8%	
Sub-Total Instruction Expenses	51.51%	48.86%	2.7%	
Other Expenses				
Board Administration	49.18%	49.36%	(0.2%)	
School Operations	46.16%	45.71%	0.4%	
Transportation	60.35%	59.30%	1.1%	
Amortization	0.00%	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	35.9%	45.30%	(9.4%)	
Sub-Total Other Expenses	49.09%	48.62%	0.5%	
TOTAL OPERATING EXPENSE	51.16%	48.83%	2.3%	
NON-OPERATING				
Pupil Accommodation/Renewal/Debt				
School Renewal	37.13%	46.61%	(9.5%)	1
Debt Charges	52.00%	52.06%	(0.1%)	
Recoverable Costs	53.35%	43.16%	10.2%	1
Other Non-Operating Expenses	0.00%	0.00%	0.0%	
Loss on Disposal of TCA and Assets				
Amortization	0.00%	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	30.2%	-10.56%	40.7%	
Total Pupil Accommodation Expense	22.62%	-152.11%	174.7%	
School Generated Funds	0.00%	0.00%	0.00%	
TOTAL EXPENSES	48.37%	46.11%	2.3%	

EXPLANATIONS OF SPENDING RISK ASSESSMENT

1. Variations between the year-to-date spending this year and the % spent at this time last year is due to the timing of expenditures only. A budget pressure in these areas is not anticipated.



Report to Board

April 27, 2020

Subject: Major Capital Projects Quarterly Update Report

Recommendation

This report is provided for information of the Board.

Status

Current capital projects with budgets greater than \$2.5M are outlined in Appendix A and are presented with dashboard symbols to indicate the status of the project relative to the schedule, budget and scope. Significant milestones, along with basic project statistics, are also presented. All projects are proceeding as planned through the design and construction stages with the exception of the two childcare additions at Saginaw Public School and Lackner Woods Public School.

Business Services is awaiting Ministry approval to proceed with the childcare additions projects submitted. Upon receipt of Ministry approval, and additional funding, the childcare additions projects would proceed to tender.

For the Southeast Cambridge – Joint Use project our board has received the approval to proceed to hire an architect but are working on a committee with the City of Cambridge and the Waterloo Catholic District School Board to determine next steps.

Background

The major capital projects listed on Appendix A have been funded by the Ministry and approved by the Board of Trustees (Board).

Financial implications

The projects are listed on Appendix A.

Communications

Facility Services staff have consulted with the Ministry of Education, administration, contractors, architects, Financial Services, municipalities, various internal committees and the Board in regard to the stages of approval, design, construction and budget approvals.



Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services
& Treasurer of the Board
Ian Gaudet, Controller, Facility Services
Ron Dallan, Manager of Capital Projects
in consultation with Coordinating Council

**Major Capital Projects
Quarterly Update Report
April 6, 2020**

Project	Stage		Scope	Board Approval	Ministry Approval	Site Acquisition Complete	Site Encumbrances	Architect	Site Plan Approval	Bldg Permit	Tender Awarded	Project Budget	Classes Begin
P.S. in South East Cambridge (new)	Pre-Design		New School	9-May-16	21-Nov-16	No	No	TBA	No	No	No	\$13,503,269	TBA
P.S. in Kitchener Huron South (Tartan Ave) (new)	Submitted to Cost Consultant		New School	15-May-17	15-Jan-18	Yes	No	Comerstone Architecture	No	No	No	\$16,361,437	TBA
Lackner Woods P.S. (childcare addition)	Design Development		Addition	NA	3-May-18	NA	No	CS&P Architects Inc.	No	No	No	\$2,520,852	TBA
Saginaw P.S. (childcare addition)	Design Development		Addition	NA	3-May-18	NA	No	Martin Simmons	No	No	No	\$2,520,852	TBA

Major Capital Projects are those greater than \$2.5M total project cost

Dashboard Definitions

On schedule, on budget, within scope	
Schedule, budget or scope concerns	
Schedule delays, budget creep, or quality concerns	