

WATERLOO REGION DISTRICT SCHOOL BOARD

NOTICE AND AGENDA

A Committee of the Whole meeting of the Waterloo Region District School Board will be held via video conference, on **Monday, June 14, 2021, at 7:00 p.m.**

AGENDA

Call to Order

O Canada

Approval of Agenda

Declarations of Pecuniary Interest

Celebrating Board Activities/Announcements

Delegations

Jennifer Kadlec - Use of Masks & Hand Sanitizer in Schools
Jennifer Clarke - Effects of COVID-19 Guidelines on Children
Nick Markovski - Use of Masks in Schools
Kristy McLaughlin - Mask Exemptions
Lezah Ducey - Use of Masks in Schools
Cassandra Legiehn - Covid-19 Vaccine Transparency

Staff Follow Up

Supervised Consumption Site Consultation Follow Up

M. Gerard / L. Read

Policy and Governance

Reports

	COVID-19 Pandemic - Verbal Update	J. Bryant / L. Read
01	2020-21 Interim Financial Report and Forecast	N. Landry
15	Update to Approvals and Financing of Capital	M. Gerard
19	Major Capital Projects Quarterly Update	J. Veit
	Annex A – COVID-19 Resilience Infrastructure Stream (CVRIS)	
	2021-2022 Budget - GSN Overview	M. Gerard / N. Landry

Board Reports

Question Period (*10 minutes*)

Future Agenda Items (*Notices of Motion to be referred to Agenda Development Committee*)

Adjournment

Questions relating to this agenda should be directed to
Stephanie Reidel, Manager of Corporate Services
519-570-0003, ext. 4336, or Stephanie_Reidel@wrdsb.ca



Report to Board

June 14, 2021

Subject: 2020-21 Interim Financial Report and Forecast

Recommendation

This report is for the information of the Board.

Status

The Board of Trustees (Board) approved the 2020-21 operating budget on [August 10, 2020](#), and at that time the expected in-year deficit was \$7.17M, or 1.0% of operating revenues.

The development of the Waterloo Region District School Board's (board's) operating budget includes many underlying assumptions which, over the course of a school year, can change. The process used in the development of the annual operating budget for the board has evolved over the years but the underlying factors that influence its development continue to be:

- Ministry funding and directives;
- The board's underlying financial position (accumulated surplus/ deficit); and,
- The board's [strategic plan and operational goals](#);

The information contained in this report is based on financial results up to May 31, 2021 (Q3); a comparison between the budget and our forecasted year-end position is attached as Appendix A. As noted in presentations to Trustees on [August 10, 2020](#), [January 18, 2021](#) and [March 22, 2021](#), COVID-19 continues to have a material impact on the finances and operations of the WRDSB, and this trend is expected to continue into the 2021-22 school year.

On the whole, the underlying changes to board revenues and expenses presented in this report lead staff to forecast that the board will finish the year with an operating surplus of approximately \$4.48M, or 0.55% of budgeted operating revenues. The change in financial position can be attributed primarily to additional funding provided by the Ministry to address COVID-19 ([\\$18.90M](#)), and reduced expenditures in a number of key areas as a result of multiple system shutdowns that have occurred throughout the 2020-21 school year which total approximately 81 school days.

The 2020-21 Q3 Interim Financial Report, comparing the budget to the forecasted year-end position, is attached as [Appendix A](#).

Revenues

- In previous updates provided to the Board, staff identified decreases in revenue associated with Student Enrolment, French as a Second Language (FSL), and the board's Extended Day Program. Increases in government transfers, through Priorities and Partnerships Funding (PPF), as well as enrolment stabilization funding are expected to largely offset these funding risks. No material changes in these areas have been identified, so they are not addressed below.
- Other Revenue
 - In-year change: In addition to COVID PPFs that were previously discussed in the [Q1](#) and [Q2](#) reports, on March 25 the Ministry released [Memorandum 2021:SB04](#) which allocated additional funds to school boards to provide spring and summer learning opportunities for students. As a result of this announcement, the board will receive an additional \$1.03M in PPF funding in 2020-21.
 - Impact: This additional funding is intended to support school boards in providing expanded spring and summer learning opportunities for students. As noted in the Ministry announcement, "the spring and summer learning measures supported through this funding will support learning recovery by addressing learning gaps and focusing on literacy and mathematics."
 - Strategy: As outlined in the verbal update to Trustees on May 31 regarding the Summer Learning Program & Summer Supports, staff are putting plans in place to offer enhanced summer learning and supports for students. In the elementary panel this includes providing summer learning to 625 Kindergarten to grade 3 students with a focus on early literacy and numeracy intervention. At the senior elementary and secondary level, this funding will support transitions for grades 6, 7 and 8 students as well as grade 7/8 re-engagement classes with multiple staffing supports. Staff will endeavour to fund these programs annually, based on the results of the programs, as the 2020-21 school year funding is temporary.

Expenditures

- In previous updates to the Board, staff provided information to explain expenditure increases for Classroom Teachers, Textbooks and Classroom Supplies, Professionals and Paraprofessionals, Principals and Vice Principals, Technology and School Operations (Maintenance, Supplies, Custodians). Since then, a prolonged system closure related to COVID-19 has materially impacted expenditures for the Board. The information below will focus on key areas that have been affected by these events.
- Professional Development
 - In-year Change: Total expenditures on professional development are forecast to be \$1.66M lower than the budget forecast, a decrease of 41.1%.

- Impact: A number of factors are impacting our ability to spend professional development budgets this year, including no in-person workshops, system closures and reduced PPF grants to support professional development in 2020-21.
- Strategy: As we look ahead to the 2021-22 school year, staff are assessing our ability to offer professional development opportunities given current restrictions. Strategies implemented in 2020-21, such as virtual training, will continue to be utilized. Other options, including redirecting professional development funds to provide for additional teaching and learning support (staff), are also being considered.
- Supply Costs
 - In-year change: Total expenditures on short-term supply costs (Teachers, Designated Early Childhood Educators and Educational Assistants) are forecast to be \$2.00M lower than the budget forecast, a decrease of 8.9%.
 - Impact: As a result of system closures throughout the year, expenditures on short-term supply costs are significantly reduced compared to budget, representing an overall savings to the Board.
 - Strategy: Over the past number of years there has been a consistent upward trend in supply costs. The emergence of COVID-19 and related system closures have dramatically reduced expenditures in this area. As we look ahead to the 2021-22 school year and a return to in-person learning for a majority of students and staff, we anticipate a return to historical spending patterns in this area of the budget.
- Transportation
 - In-year Change: Total expenditures on transportation are forecast to be \$2.07M lower than the budget forecast, a decrease of 10.2%.
 - Impact: The reduced expenditures on student transportation relate exclusively to system closures throughout the year and a reduced number of students requiring transportation (due to remote learning). These savings are contributing to the overall surplus identified at the outset of this report.
 - Strategy: During system closures, Student Transportation Services of Waterloo Region (STSWR) continues 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 school returns in September 2021. As we look ahead to the 2021-22 school year, we anticipate that physical distancing and cleaning measures will continue to be required; these costs will be accounted for as part of the 2021-22 budget.
- School Operations (Utility Costs, Staffing)
 - In-year change: Expenditures are forecast to be \$1.95M higher than the budget forecast, an increase of 2.9%.

- Impact: Subsequent to the passing of the 2020-21 budget, the Ministry of Education announced approximately \$5.72M in additional PPF funding specifically for school operations (Air Quality (Phase I & II) \$2.93M, Staffing Support (Custodians) \$1.58M, Emerging Issues \$1.20M). While these revenues are reported as “Other Grants”, the expenditures are reported under school operations. As we forecast our year end position for school operations, we anticipate significant savings in utility costs (\$2.10M) and staffing vacancies (\$1.40M).
- Strategy: There are a number of factors that contributed to the savings in utilities for 2020-21, including multiple system closures throughout the year, ongoing conservation efforts and provincial actions to stabilize utility rates during the pandemic through a flat rate method (as opposed to time of use rates). As we look ahead to the 2021-22 budget, staff from Financial Services and Facility Services have worked to re-align our utilities budget to better reflect ongoing market and consumption trends.

Vacant positions arise for a variety of reasons and the board’s ability to fill those positions in a timely manner is often impacted by external factors such as labour market conditions. These vacant positions generate savings for the organization; they also increase the workload on existing staff to complete the work required. Facility Services is taking action to reduce the amount of time it takes to fill these positions once they become vacant.

Overall, staff continue to identify, assess and mitigate against financial risks to help ensure the fiscal well-being of the organization. As noted above, ongoing efforts to plan for September 2021 will have financial implications for the Board, which will be reflected in our year-end results.

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 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, Accounting Services
 Wendy Jocques, Manager, Budget Services
 Fabiana Frasher, Budget Officer

In consultation with Coordinating Council.

APPENDIX A

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

(000s)

Summary of Financial Results	Budget	Forecast	In-Year Change	
			\$	%
Revenue				
Provincial Grants- GSN	735,667	725,537	(10,130)	(1.4%)
Revenue transferred from/(to) deferred revenue	(23)	880	903	(3879.9%)
Other Grants	6,814	33,186	26,372	387.0%
Other Revenue	30,008	22,232	(7,776)	(25.9%)
School Generated Funds	14,000	1,000	(13,000)	(92.9%)
Transferred from DCC**	39,330	39,330	(0)	(0.0%)
Transferred to DCC**	(14,078)	(16,924)	(2,846)	20.2%
Total Revenue	811,717	805,241	(6,477)	(0.8%)
Expenses				
Instruction	626,322	632,543	6,221	1.0%
Administration	19,165	19,165	-	0.0%
Transportation	20,279	18,211	(2,068)	(10.2%)
School Operations & Maintenance	67,641	69,502	1,861	2.8%
Pupil Accom/Renewal/Debt/Non-operating	53,374	52,150	(1,225)	(2.3%)
School Generated Funds	14,000	1,000	(13,000)	(92.9%)
Provision for COVID19	4,366	1,185	(3,181)	(72.9%)
Total Expenses	805,148	793,755	(11,392)	(1.4%)
Surplus/(Deficit)	6,570	11,486	4,916	74.8%

Changes in Revenue

- Provincial Grants- Net effect of projected change in enrolment, reduction in FSL funding and Teacher/DECE Qualifications and Experience Grant
- Deferred Revenue- Changes are related to transfers for School Renewal, Library staff, targeted student supports and Indigenous Education
- Other Grants- Increase due to additional Priorities and Partnerships Funding (PPF) announcements following 2020-21 budget submission
- Other Revenue- Projected decrease in the number of International students; decrease in extended day revenue due to decreased enrolment; decrease in Community Use rental revenue, and investment income

Change in Expenditures

- Instruction- Reflects changes due to additional PPF announcements following 2020-21 budget submission, mostly COVID related
- Transportation- Decrease in costs due to system shutdowns and lower number of students being transported (remote learning)
- School Operations & Maintenance - Reflects increased costs for cleaning supplies and custodial staffing funded through COVID PPFs; net of savings in utilities and staffing vacancies
- Pupil Accom/Renewal/Debt/Non-Operating- Net of increase in school renewal and decrease in extended day care enrolment
- School Generated Funds - decrease due to no fundraising activities and off-campus trips taking place due to COVID

**DCC - Deferred Capital Contributions

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

(000's)

DETERMINATION OF ANNUAL OPERATING SURPLUS	Budget	Forecast
PSAB Surplus/(Deficit) (from above)	6,570	11,486
LESS: Internally Appropriated		
Committed Capital Projects		
Committed capital projects annual amortization	(746)	(746)
Sub-Total: In-Year Appropriations	(746)	(746)
Previous year one-time initiatives	-	3,569
Commitment of sinking fund interest	5	5
Committed capital projects	36	36
Total: Internally Appropriated	(705)	2,864
Less: Unavailable for Compliance		
PSAB Adjustments	(10,659)	(10,619)
Total Adjustments	(11,364)	(7,755)
In-year unappropriated Operating Surplus/(Deficit)	(4,795)	3,730
Committed capital projects annual amortization	746	746
ANNUAL Unappropriated Operating Surplus/(Deficit)	(4,048)	4,477

(000's)

Summary of Capital to be Financed	Budget	Forecast
Funding		
New Building and Additions	14,766	14,766
Child Care Capital	8,279	8,279
Child and Family Centres	1,078	1,078
School Condition Improvement	22,386	35,650
Full Day Kindergarten	2,043	2,043
Renewal	7,550	8,240
Education Development Charge (EDC)	5,861	5,861
Proceeds of Disposition	1,250	1,250
Minor Tangible Capital Assets	6,473	8,629
Rural and Northern Education	55	55
Federal Government Resilience Infrastructure Stream (CVRIS)		26,232
Federal Safe Return to Class Fund (Phase II- Technology)		2,489
Climate Action Incentive Fund		1,148
Other	730	877
Total Capital by Funding Source	70,470	116,595
Expenditure		
Buildings (new, additions & renewal)	56,931	98,391
Land	5,861	5,861
Land Improvements	1,000	1,020
Leasehold Improvements	0	0
Moveable Assets	6,678	11,323
Total Capital Expenditure	70,470	116,595

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

Summary of Average Daily Enrolment (ADE)	Budget	Forecast	In-Year Change	
			#	%
Elementary				
JK	4,029.05	3,670.55	(358.50)	-8.9%
SK	4,555.09	4,301.59	(253.50)	-5.6%
Grade 1-3	13,439.49	13,258.99	(180.50)	-1.3%
Grade 4-8	23,254.99	23,084.49	(170.50)	-0.7%
Other Pupils (International)	11.00	11.00	-	0.0%
Total Elementary	45,289.62	44,326.62	(963.00)	-2.1%
Secondary				
Pupils of the Board <21	19,640.62	19,793.12	152.50	0.8%
High Credit Pupils	26.02	26.02	-	0.0%
Pupils of the Board >21	8.35	8.35	-	0.0%
Other Pupils (International)	68.00	59.00	(9.00)	-13.2%
Total Secondary	19,742.99	19,886.49	143.50	0.7%
Total	65,032.61	64,213.11	(819.50)	-1.3%

Note: Forecast based on October 31st count date

Highlights of Changes in Enrolment:

- Declines in the elementary panel are concentrated primarily in Junior & Senior Kindergarten. Our conclusion is that this relates exclusively to parent decisions regarding school attendance during the pandemic, and not a dramatic loss
- We have adjusted our forecast slightly for 2021-22 based on the changes noted for 2020-21; we continue to expect a gradual increase in enrolment once the pandemic has ended.

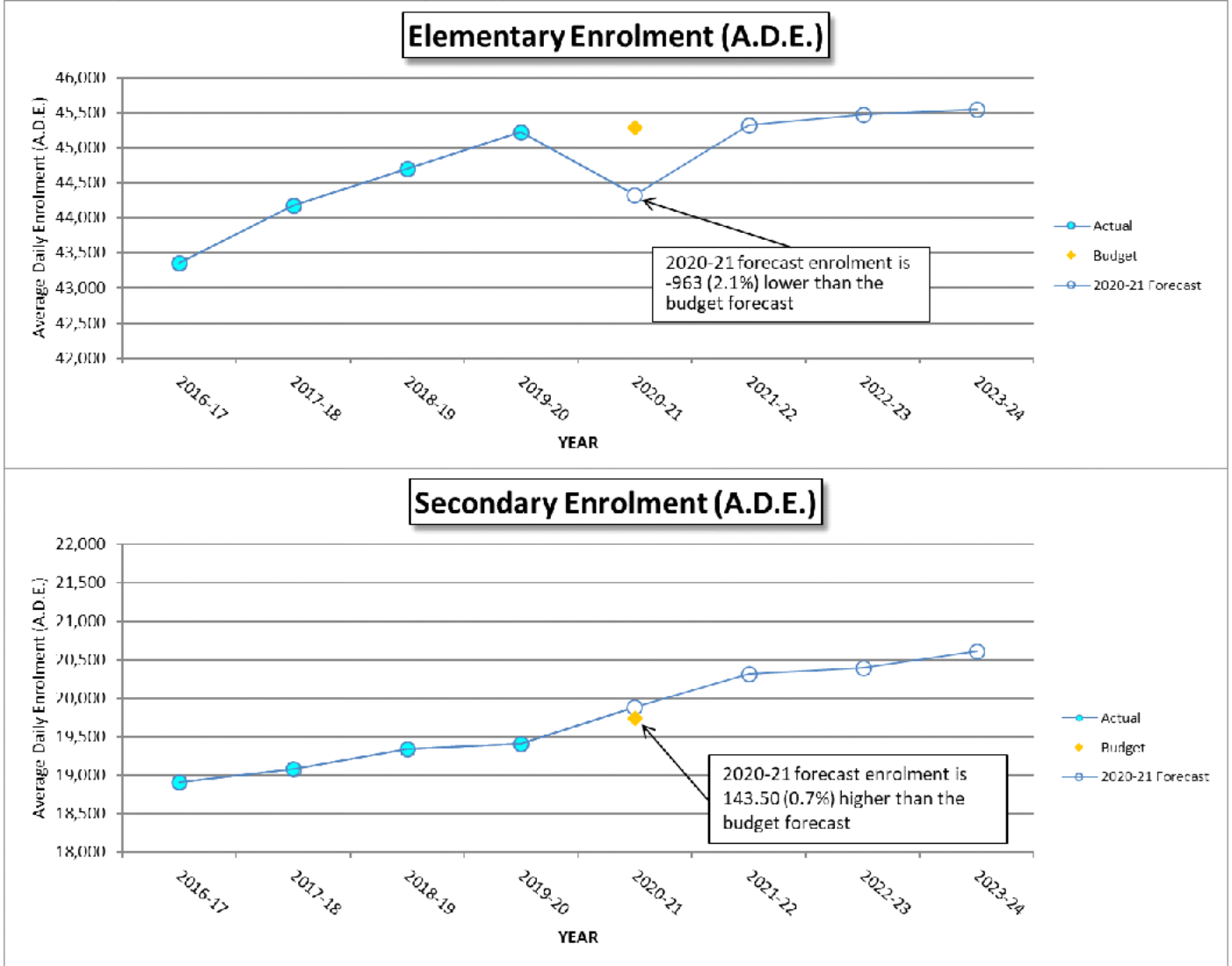
Summary of Staffing (FTE)	Budget	Forecast	In-Year Change	
			#	%
Instruction				
Classroom Teachers	3,896.50	3,937.50	41.00	1.05%
Non-Classroom	2,060.30	2,040.40	(19.90)	-0.97%
Total Instruction	5,956.80	5,977.90	21.10	0.35%
Non-Instruction	856.10	866.60	10.50	1.23%
Total	6,812.90	6,844.50	31.60	0.46%

Highlights of Changes in Staffing:

- October 31st numbers exclude vacant permanent positions

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

Historic and Projected Enrolments with 2020-21 Budget vs Projected Comparison



2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

OTHER GRANT REVENUE- Including Program and Partnerships Funding (PPF)	2020-21 Budget	Forecast	Variance
PPFs Included in 2020-21 Budget			
After School Skills Development Program	\$127,325	\$127,325	\$0
Educators Autism AQ Subsidy	13,300	13,300	-
Human Rights and Equity Advisors	170,430	170,430	-
Math Strategy	1,196,000	1,196,000	-
Parents Reaching Out Grants	36,000	36,000	-
Supporting Students with Severe Learning Disabilities	198,000	198,000	-
Well-Being and Mental Health Bundle	77,432	77,432	-
DECE Professional Development	448,321	448,321	-
COVID19 Re-opening Schools	3,077,719	-	(3,077,719)
Keeping Students in School Pilot Project	-	\$42,028	42,028
Transportation and Stability Supports for Children and Youth in Care	-	\$80,212	80,212
Specialist High Skills Major	-	\$486,851	486,851
Recreational Cannabis and Vaping	-	\$32,201	32,201
Sub-total	\$5,344,527	\$2,908,100	(\$2,436,427)
COVID19 Related Grants Not Included in 2020-21 Budget			
Additional Funding for Teachers (Non-Permanent/ Supply)	\$0	\$2,904,597	\$2,904,597
Additional Funding for High Priority Areas	-	2,046,832	2,046,832
Air Quality and Ventilation Funding (Phase 1)	-	1,467,400	1,467,400
Air Quality and Ventilation Funding (Phase 2)	-	1,467,400	1,467,400
Education and Community Partnership Program	-	42,314	42,314
Enhanced Cleaning	-	123,929	123,929
Health & Safety Training (Occasional/Casual Staff)	-	298,803	298,803
Mental Health Supports	-	186,187	186,187
Remote Learning (Principals/ Secretaries)	-	1,430,492	1,430,492
School Reopening Emerging Issues	-	2,857,865	2,857,865
Special Education & Mental Health Supports	-	504,229	504,229
Staffing Support (Custodians)	-	1,583,099	1,583,099
Transportation	-	895,959	895,959
Health & Safety PPE	-	2,060,115	2,060,115
Announced March 25 2021:SB:04			
Additional In-Year Mental Health Supports	-	180,443	180,443
Summer Mental Health Supports	-	148,690	148,690
Summer Staffing Supports - Special Education	-	185,305	185,305
Summer Transition Programs - Special Education	-	162,406	162,406
In-Year Evidence Based Reading Intervention Program	-	112,759	112,759
Summer Evidence Based Reading Intervention Programs Gr.6-7, 7-8	-	162,124	162,124
De-Streaming Support Program	-	66,153	66,153
Transportation Stability Supports	-	9,825	9,825
Sub-total	\$0	\$18,896,926	\$18,896,926
Total PPF Grants	\$5,344,527	\$21,805,026	\$16,460,499
Other Grants			
Official Language Instruction (FSL)	\$183,710	\$183,710	\$0
Enrolment Stabilization Grant	-	9,627,111	9,627,111
Literacy & Basic Skills (LBS)	370,900	370,900	-
Ontario Youth Apprenticeship Program (OYAP)	237,434	306,191	68,757
Other EDU Grants- Amounts from Deferred Revenue	677,194	893,194	216,000
Total Other Grants	\$6,813,765	\$33,186,132	\$26,372,367

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

Public Sector Accounting Board (PSAB) Revenues	Budget	% Change from Prior Year Actuals	Forecast	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Provincial Grants for Student Needs						
Pupil Foundation-Elementary	250,119,450	1.3%	244,298,212	(5,821,238)	(2.33%)	1
Pupil Foundation-Secondary	114,261,860	20.3%	115,149,049	887,189	0.78%	1
School Foundation	45,494,854	1.4%	45,125,814	(369,040)	(0.81%)	1
Special Education	92,401,305	1.0%	91,488,765	(912,540)	(0.99%)	1
French as a Second Language	9,508,841	1.1%	7,737,356	(1,771,485)	(18.63%)	2
English as a Second Language	13,064,721	4.3%	13,064,721	-	0.00%	
Remote and Rural Allocation	59,999	1.9%	59,999	-	0.00%	
Learning Opportunities	7,479,814	(1.9%)	7,457,575	(22,239)	(0.30%)	
Continuing Education	1,479,640	(12.6%)	1,491,340	11,700	0.79%	
High Credit	92,657	(24.4%)	92,657	-	0.00%	
Teacher Q&E	68,823,830	7.4%	66,163,215	(2,660,615)	(3.87%)	3
New Teacher Induction Program (NTIP)	296,915	9.0%	290,535	(6,380)	(2.15%)	
ECE Q&E	4,041,642	0.0%	3,629,350	(412,292)	(10.20%)	3
Transportation	18,748,359	2.5%	18,592,290	(156,069)	(0.83%)	
Admin and Governance	17,713,262	(3.1%)	17,569,075	(144,187)	(0.81%)	
Trustees' Association Fee	43,316	0.0%	43,316	-	0.00%	
School Operations	63,324,200	1.4%	62,667,418	(656,782)	(1.04%)	
Community Use of Schools	852,357	0.8%	852,357	-	0.00%	
Declining Enrolment	-	0.0%	1,326,127	1,326,127	100.00%	1
Temporary accommodation - relocation and leasing	1,671,529	(10.6%)	1,671,529	-	0.00%	
Indigenous Education	1,060,206	10.7%	1,041,026	(19,180)	(1.81%)	
Mental Health and Well-Being	1,861,895	37.7%	1,868,521	6,626	0.36%	
School Renewal	10,320,788	2.9%	10,245,509	(75,279)	(0.73%)	
Approved Debt	104,872	0.0%	104,872	-	0.00%	
Debt Charges-Interest Portion	5,964,280	(6.7%)	5,989,250	24,970	0.42%	
Supports for Students Fund	6,099,255	0.0%	6,099,255	-	0.00%	
Program Leadership Grant	905,864	0.0%	905,864	-	0.00%	
Restraint Savings	(129,030)	0.0%	(129,030)	-	0.00%	
Strike Savings	-	(100.0%)	-	-	0.00%	
Teacher Job Protection Funding	-	(100.0%)	-	-	0.00%	
Support for Covid-19 Outbreak Allocation	-	0.0%	641,078	641,078	100.00%	
Total Provincial Grants for Student Needs (GSN)	735,666,681	3.8%	725,537,045	(10,129,636)	(1.38%)	
Amortization of Deferred Capital Contributions	39,329,805	100.0%	39,329,732	(73)	(0.00%)	
Legislative Grants transferred from/(to) Deferred Revenue	(23,274)	(99.0%)	879,736	903,010		
Other Grants	6,813,765	57.8%	33,186,132	26,372,367	387.05%	4
Non Grant Revenue						
Fees	1,418,400	(28.7%)	1,260,900	(157,500)	(11.10%)	
Transportation Recoveries	73,700	(49.9%)	66,400	(7,300)	(9.91%)	
Rental Revenue	2,034,500	69.6%	1,277,500	(757,000)	(37.21%)	5
Education Development Charge	10,638,975	45.3%	10,638,975	-	0.00%	
Other Revenue	15,842,505	15.5%	8,988,055	(6,854,450)	(43.27%)	6
Non Grant Revenue	30,008,080	23.1%	22,231,830	(7,776,250)	(25.91%)	
School Generated Funds Revenue	14,000,000	95.8%	1,000,000	(13,000,000)	(92.86%)	
Grants Transferred to Deferred Capital Contributions	(14,077,700)	10.7%	(16,923,624)	(2,845,924)	20.22%	
Total PSAB Revenues	811,717,357	5.8%	805,240,851	(6,476,506)	(0.80%)	

EXPLANATIONS OF MATERIAL GRANT VARIANCES

- 1 Projected change in enrolment
- 2 Decrease in funding due to core French not being offered to distance learning students
- 3 Impact of projected enrolment change and placement on grid of additional Teachers/DECEs hired due to COVID19
- 4 Additional PPF grants announced after budget submission - includes COVID PPF's and enrolment stabilization grant
- 5 Decrease in Community Use rental income due to COVID19 restrictions
- 6 Decrease in extended day revenue due to lower enrolment and program closures, decrease in interest income

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

A. Budget Assessment						
Public Sector Accounting Board (PSAB) Expenses	Budget	% Change from Prior Year Actuals	Forecast	In-Year Change		Material Variance Note
				#	%	
OPERATING						
Classroom						
Classroom Teachers	415,774,424	5.5%	420,577,950	4,803,526	1.2%	1
Supply Staff	22,587,200	44.9%	20,587,200	(2,000,000)	(8.9%)	2
Teacher Assistants	37,084,958	5.3%	37,084,958	-	0.0%	
Early Childhood Educator	18,971,600		19,974,660	1,003,060	5.3%	1
Textbooks and Classroom Supplies	14,130,181	22.3%	14,992,947	862,766	6.1%	3
Computers	6,810,800	24.3%	10,756,048	3,945,248	57.9%	4
Professionals & Paraprofessionals	31,636,464	4.2%	33,888,821	2,252,357	7.1%	1
Library & Guidance	14,039,457	3.9%	13,703,457	(336,000)	(2.4%)	
Staff Development	4,049,704	60.9%	2,385,659	(1,664,045)	(41.1%)	
Department Heads	1,469,200	2.0%	1,478,600	9,400	0.6%	
Principal and Vice-Principals	29,970,194	-2.1%	31,443,487	1,473,293	4.9%	1
School Secretaries & Office Supplies	16,691,071	9.7%	16,997,401	306,330	1.8%	1
Teacher Consultants	10,712,407	13.9%	10,832,396	119,989	1.1%	
Continuing Education	1,906,364	-8.3%	1,906,364	-	0.0%	
Instruction-Amortization	6,587,521	7.8%	6,587,521	-	0.0%	
Less: GSN Funded Tangible Capital Assets	(6,099,500)	31.4%	(10,654,548)	(4,555,048)	74.7%	
Sub-Total Instruction Expenses	626,322,045	6.8%	632,542,921	6,220,876	1.0%	
Other Expenses						
Board Administration	18,472,136	2.9%	18,472,136	-	0.0%	
School Operations	67,942,909	7.9%	69,893,923	1,951,014	2.9%	1
Transportation	20,277,974	14.7%	18,209,704	(2,068,270)	(10.2%)	5
Amortization	765,321		765,248	(73)	(0.0%)	
Less: GSN Funded Tangible Capital Assets	(373,200)		(463,400)	(90,200)	24.2%	
Sub-Total Other Expenses	107,085,140	9.5%	106,877,611	(207,529)	(0.2%)	
TOTAL OPERATING EXPENSE	733,407,185	7.2%	739,420,532	6,013,347	0.8%	
NON-OPERATING						
Pupil Accommodation/Renewal/Debt						
School Renewal	9,820,788		10,690,111	869,323	8.9%	
Debt Charges	5,326,940		5,367,180	40,240	0.8%	
Recoverable Costs	12,891,400		11,447,236	(1,444,164)	(11.2%)	6
Other Non-Operating Expenses	104,872		104,872	-	0.0%	
Loss on Disposal of TCA and Assets						
Amortization	32,780,441		32,780,441	-	0.0%	
Less: GSN Funded Tangible Capital Assets	(7,550,000)		(8,240,111)	(690,111)	9.1%	
Total Pupil Accommodation Expense	53,374,441	-828.4%	52,149,729	(1,224,712)	(2.3%)	
School Generated Funds	14,000,000	1.07	1,000,000	(13,000,000)	(92.9%)	
COVID-19 Expenses						
Provision for Contingencies	4,366,000		1,184,994	(3,181,006)	(72.9%)	
TOTAL EXPENSES	805,147,626	8.4%	793,755,255	(8,211,365)	(1.0%)	

EXPLANATIONS OF MATERIAL BUDGET VARIANCES

- 1- Additional staff added due to COVID
- 2- Projected savings due to fail-to-fills and school closures
- 3- Increase due to school 2019-20 budget carryover
- 4- Increase is reflective of additional funding that has been allocated for technology (GSN, PPF, Federal and Base Budget Increase)
- 5- Decrease in transportation costs due to system shutdowns and lower student ridership (remote learning)
- 6- Decrease in variable extended day costs due to decrease in enrolment (food, supplies)

2020-21 Interim Financial Report (Third Quarter- Sept 1 to May 31, 2021)

Public Sector Accounting Board (PSAB) Expenses	B. Risk Assessment					Forecast vs. Prior year YTD
	Actual to May 31- 2021	% of Forecast Spent	Actual to May 31- 2020	% of Actual Spent	Year-to-year Increase (Decrease)	
OPERATING						
Classroom						
Classroom Teachers	323,880,572	77.01%	298,128,366	75.67%	1.3%	
Supply Staff	16,025,124	77.84%	13,768,010	88.30%	(10.5%)	2
Teacher Assistants	31,465,650	84.85%	29,864,992	84.77%	0.1%	
Early Childhood Educator	16,455,573	82.38%	15,269,490	84.77%	(2.4%)	
Textbooks and Classroom Supplies	10,336,924	68.95%	8,264,522	71.50%	(2.6%)	2
Computers	5,355,272	49.79%	3,851,432	70.29%	(20.5%)	1
Professionals & Paraprofessionals	22,927,016	67.65%	21,607,921	71.20%	(3.5%)	
Library & Guidance	10,807,229	78.86%	10,443,630	77.32%	1.5%	
Staff Development	996,715	41.78%	2,305,782	91.62%	(49.8%)	2
Department Heads	1,236,216	83.61%	1,070,794	74.33%	9.3%	
Principal and Vice-Principals	23,966,862	76.22%	22,846,774	74.65%	1.6%	
School Secretaries & Office Supplies	12,745,764	74.99%	12,005,090	78.87%	(3.9%)	
Teacher Consultants	7,871,100	72.66%	6,719,024	71.43%	1.2%	
Continuing Education	679,571	35.65%	902,396	43.43%	(7.8%)	1
Instruction-Amortization	-	0.00%	-	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	(4,357,952)	40.90%	(2,222,287)	47.87%	(7.0%)	
Sub-Total Instruction Expenses	480,391,637	75.95%	444,825,936	75.85%	0.1%	
Other Expenses						
Board Administration	13,002,652	70.39%	13,585,539	75.64%	(5.3%)	
School Operations	51,793,058	74.10%	44,709,569	71.01%	3.1%	
Transportation	17,558,828	96.43%	16,777,222	94.93%	1.5%	1
Amortization	-	0.00%	-	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	(397,783)	85.8%	(723,008)	49.63%	36.2%	
Sub-Total Other Expenses	81,956,755	76.68%	74,349,321	76.05%	0.6%	
TOTAL OPERATING EXPENSE	562,348,392	76.05%	519,175,257	75.88%	0.2%	
NON-OPERATING						
Pupil Accommodation/Renewal/Debt						
School Renewal	5,565,665	52.06%	5,144,240	52.88%	(0.8%)	
Debt Charges	7,885,179	146.91%	6,058,419	101.63%	45.3%	1
Recoverable Costs	8,949,527	78.18%	9,664,066	83.19%	(5.0%)	
Other Non-Operating Expenses	-	0.00%	-	0.00%	0.0%	
Loss on Disposal of TCA and Assets	-	0.00%	-	0.00%	0.0%	
Amortization	-	0.00%	-	0.00%	0.0%	
Less: GSN Funded Tangible Capital Assets	(3,868,290)	46.9%	(3,308,918)	-10.43%	57.4%	
Total Pupil Accommodation Expense	18,532,082	35.54%	17,557,807	-239.61%	275.1%	
School Generated Funds		0.00%		0.00%	0.00%	
COVID-19 Expenses						
Provision for Contingencies	1,172,918	98.98%	977,085			
TOTAL EXPENSES	582,053,392	73.33%	537,710,150	72.39%	0.9%	

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.

2 - Variations between the year-to-date spending this year and the % spent as this time last year is reflective of forecasted savings. The forecast has been adjusted to reflect anticipated savings



Report to Committee of the Whole

June 14, 2021

Subject: Update to Approvals and Financing of Capital

Recommendation

It is recommended:

That the Waterloo Region District School Board (WRDSB) approve an additional expenditure of \$1,382,797 for the construction of a childcare center at Saginaw Public School. The project budget is \$3,903,649 and aligns with Ministry of Education approvals.

That the Waterloo Region District School Board (WRDSB) approve an additional expenditure of \$985,195 for the construction of a childcare center at Lackner Woods Public School. The project budget is \$ 3,506,047 and aligns with Ministry of Education approvals.

That the Waterloo Region District School Board (WRDSB) approve an additional expenditure of \$850,000 of the board's Accumulated Surplus funds towards the Manchester Public School (PS) gymnasium project. The project budget is \$ 2,150,000 and aligns with Ministry of Education approvals.

Status

Saginaw Public School Addition

In a letter dated May 3, 2018, the Ministry approved the funding and construction of a co-located childcare centre at Saginaw Public School (comprising 1 infant room, 2 toddler rooms, and 2 preschool rooms). This project will replace the existing childcare at the site, which is housed in temporary accommodation (portables); approved funding for the project at that time was \$2,520,852.

Since then, the WRDSB has revised the estimated cost of the project to address additional site and construction costs; based on a cost consultant report completed in September 2019. The revised cost for the childcare centre is now estimated to be \$3,903,649.

In a letter dated January 21, 2021, the Ministry granted the WRDSB an approval to proceed on the project; this approval included additional Child Care Capital funding of \$1,382,797.

A summary of the funding details for this project is outlined in the table below:

Funding Program:	Original Project Budget	Revised Project Budget
Child Care Capital	\$2,520,852	\$3,903,649

Lackner Woods Public School Addition

In a letter dated May 3, 2018, the Ministry approved the funding and construction of a school-based childcare centre at Lackner Woods Public School (comprising 1 infant room, 2 toddler rooms, and 2 preschool rooms). This project will replace the existing childcare at the site, which is housed in temporary accommodation (portables); approved funding for the project at that time was \$2,520,852.

Based on a cost consultant report completed in June 2019, the project is now expected to cost \$3,506,047.

In a letter dated January 28, 2021, the Ministry granted the WRDSB an approval to proceed on the project; this approval included additional Child Care Capital funding of \$985,195.

A summary of the funding details for this project is outlined in the table below:

Funding Program:	Original Project Budget	Revised Project Budget
Child Care Capital	\$2,520,852	\$3,506,047

Manchester Public School gymnasium addition

In a letter dated September 24, 2019, the ministry approved the WRDSB to apply \$1,300,000 in Accumulated Surplus funds to construct a gymnasium addition at Manchester Public School in Cambridge.

In a letter dated September April 7, 2021, the ministry granted the WRDSB an approval to proceed in the amount of \$2,150,000, for the Manchester Public School gymnasium addition project, including an authorization to apply an additional \$850,000 of the board's Accumulated Surplus funds towards the project. The WRDSB will internally restrict its Accumulated Surplus by \$2,150,000 for this project and this amount will be reported in the board's next financial submission to the Board of Trustees and the ministry.

The request for additional funding was as result of a third-party cost consultant report dated March 5, 2020.

A summary of the funding details for this project is outlined in the table below:

Funding Program:	Original Project Budget	Revised Project Budget
Accumulated Surplus	\$ 1,300,000	\$2,150,000

Projects Wrapped Up in 2018/19 & 2019/20

The following construction projects were completed in 2018/19 and 2019/20; associated project costs have been updated to reflect the final costs for each project. The Ministry of Education has approved the amounts outlined in the chart below.

	Grand River Collegiate Institute Addition	Ryerson Public School Addition
Approved Ministry Funding	\$10,855,705	\$4,706,749
Additional Funding Source(s)		
Proceeds of Disposition	\$1,036,179	
School Renewal		\$126,166
Total Funding	\$11,891,884	\$4,832,915
Final Project Cost	<u>\$11,891,884</u>	<u>\$4,832,915</u>

Background

Each year, staff undertake a review of capital projects to ensure that Board approvals align with Ministry funding.

Financial Implications

The recommendations presented in this report will align Board approval with Ministry funding for the Saginaw Public School Addition, Lackner Woods Public School Addition, and Manchester Public School gymnasium project.

Communications

Staff have consulted with the Ministry of Education, municipalities, and various internal committees regarding the stages of approval, design, construction, and budget approvals.

Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services & Treasurer of the Board
Nick Landry, Controller, Financial Services
Fabiana Frasheri, Budget Officer, Financial Services
John Veit, Controller, Facility Services
Ron Dallan, Manager of Capital Projects, Facility Services, in consultation with Coordinating Council



Report to Committee of the Whole

June 14, 2021

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.

Lackner Woods Childcare is currently out for tender and Saginaw Childcare is planned to go out to tender shortly.

The public school in Kitchener Huron South (Tartan Avenue) is now in construction and moving along well.

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, John Veit, Controller of Facility Services and Ron Dallan, Manager of Capital Projects in consultation with Coordinating Council.

Major Capital Projects
Quarterly Update Report
May 25 2021

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 Kitchener (new)	Pre-Design		New School	16-Sep-19	31-Mar-20	No	No	TBD	No	No	No	\$14,425,653	TBA
P.S. in South East Cambridge (new)	Pre-Design		New School	9-May-16	21-Nov-16	No	No	TBD	No	No	No	\$13,503,269	TBA
P.S. in Kitchener Huron South (Tartan Ave) (new)	In Construction		New School	15-May-17	15-Jan-18	Yes	No	Cornerstone Architecture	Yes	Yes	Yes	\$16,361,437	September 6, 2022
Laurelwood P.S. (addition)	Pre-Design		Addition	16-Sep-19	20-Oct-20	NA	No	TBD	No	No	No	\$3,976,096	TBA
Lackner Woods P.S. (childcare addition)	Tendering		Addition	NA	11-Feb-21	NA	No	CS&P Architects Inc.	No	No	No	\$3,506,047	TBA
Saginaw P.S. (childcare addition)	Pre-Tender		Addition	NA	11-Feb-21	NA	No	Martin Simmons	No	No	No	\$3,903,649	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.	



Report to Committee of the Whole

June 14, 2021

Subject: Annex A – COVID-19 Resilience Infrastructure Stream (CVRIS)

Recommendation

This report is for the information of the Board.

Status

On February 23, 2021 the Federal Government approved a total of \$26,231,600 in CVRIS funding for the Waterloo Region District School Board. Since that official announcement, staff have worked diligently to tender projects in an effort to complete this large amount of capital work, in addition to planned school renewal and school condition improvement projects.

Background

COVID-19 Resilience Infrastructure Stream (CVRIS) was introduced in the fall of 2020 under the Investing in Canada Infrastructure Program (ICIP) to provide up to \$700 million in combined federal-provincial funding for education-related infrastructure projects province wide.

Financial implications

Due to extremely tight timelines and increasingly challenging market conditions, response to recent tenders has been limited and many bids are significantly over architect estimates. As a result, some projects have been deferred to 2022. The attached Appendix A illustrates a complete summary and status of all CVRIS funding projects, as well as highlights the projects that will be deferred. As the Ministry has not yet confirmed an extension of the funding, there is a risk that the WRDSB will lose funding for any projects not substantially completed by December 31, 2021.

Communications

N/A

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

CVRIS PROJECTS

School	Scope of Work	Funding Granted	Total Commitment	Status
AR Kaufman PS	Window repair or replacement for fresh air intake	\$450,000	\$450,000	Proceeding
Avenue Road PS	Installing mechanical ventilation in buildings where none currently exist	\$600,000	\$600,000	Proceeding
Breslau PS	Window repair or replacement for fresh air intake	\$250,000	\$250,000	Proceeding
Bridgeport PS	Installing mechanical ventilation in buildings where none currently exist	\$910,000	\$910,000	Proceeding
Cedarbrae PS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$540,000	\$540,000	Proceeding
Cedarbrae PS	Window repair or replacement for fresh air intake	\$400,000	\$400,000	Proceeding
Chalmers Street PS	Installing mechanical ventilation in buildings where none currently exist	\$250,000	\$0	Deferred
Cameron Heights CI	Washroom with touch free upgrades	\$30,000	\$0	Deferred
Cameron Heights CI	Water Bottle Filling stations	\$16,000	\$10,782	Proceeding
Cameron Heights CI	Window repair or replacement for fresh air intake	\$350,000	\$350,000	Proceeding
Doon PS	Installing mechanical ventilation in buildings where none currently exist	\$585,000	\$585,000	Proceeding
Doon PS	Window repair or replacement for fresh air intake	\$250,000	\$250,000	Proceeding
Driftwood Park PS	Child Care - Safety retrofits and barriers (e.g. room/gym partitions)	\$30,000	\$30,000	Proceeding
Eastwood CI	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$650,000	\$464,402	Proceeding
Elmira District SS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$200,000	\$200,000	Proceeding
Elmira District SS	Window repair or replacement for fresh air intake	\$250,000	\$250,000	Proceeding
Forest Heights CI	Window repair or replacement for fresh air intake	\$500,000	\$0	Deferred
Galt CI	Water Bottle Filling stations	\$16,000	\$10,782	Proceeding
Glenview Park SS	Window repair or replacement for fresh air intake	\$200,000	\$13,619	Deferred

School	Scope of Work	Funding Granted	Total Commitment	Status
Grandview PS	Installing cooling / air conditioning units	\$80,000	\$0	Deferred
Grand River CI	Washroom with touch free upgrades	\$10,000	\$0	Deferred
Grand River CI	Window repair or replacement for fresh air intake	\$500,000	\$0	Deferred
Highland PS	Installing mechanical ventilation in buildings where none currently exist	\$750,000	\$750,000	Proceeding
Hillcrest PS	Installing mechanical ventilation in buildings where none currently exist	\$250,000	\$250,000	Proceeding
Hillcrest PS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$50,000	\$0	Deferred
Howard Robertson PS	Installing mechanical ventilation in buildings where none currently exist	\$600,000	\$600,000	Proceeding
Jean Steckle PS	Child Care - Creating new playground space to separate groups	\$150,000	\$0	Deferred
Jean Steckle PS	Child Care - Install safety barrier	\$5,000	\$0	Deferred
JF Carmichael PS	Installing mechanical ventilation in buildings where none currently exist	\$400,000	\$525,020	Proceeding
JF Carmichael PS	Window repair or replacement for fresh air intake	\$200,000	\$200,000	Proceeding
Jacob Hespeler SS	Water Bottle Filling stations	\$16,000	\$8,534	Proceeding
Kitchener-Waterloo CI	Installing mechanical ventilation in buildings where none currently exist	\$60,000	\$0	Deferred
Kitchener-Waterloo CI	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$100,000	\$86,450	Proceeding
Kitchener-Waterloo CI	Window repair or replacement for fresh air intake	\$1,600,000	\$1,035,865	Proceeding
King Edward PS	Installing mechanical ventilation in buildings where none currently exist	\$700,000	\$700,000	Proceeding
King Edward PS	Washroom with touch free upgrades	\$550,000	\$550,000	Proceeding
Laurentian PS	Installing cooling / air conditioning units	\$95,000	\$95,000	Proceeding
MacGregor PS	Installing mechanical ventilation in buildings where none currently exist	\$750,000	\$750,000	Proceeding

School	Scope of Work	Funding Granted	Total Commitment	Status
Margaret Avenue PS	Washroom with touch free upgrades	\$250,000	\$0	Deferred
Margaret Avenue PS	Window repair or replacement for fresh air intake	\$400,000	\$0	Deferred
Meadowlane PS	Window repair or replacement for fresh air intake	\$500,000	\$307,519	Proceeding
NA MacEachern PS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$80,000	\$0	Deferred
Park Manor PS	Window repair or replacement for fresh air intake	\$100,000	\$0	Deferred
Preston High School	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$97,500	\$97,500	Proceeding
Prueter PS	Installing cooling / air conditioning units	\$105,000	\$105,000	Proceeding
Prueter PS	Installing mechanical ventilation in buildings where none currently exist	\$1,100,000	\$1,100,000	Proceeding
Sheppard PS	Washroom with touch free upgrades	\$520,000	\$520,000	Proceeding
Sir John A. MacDonald SS	Water Bottle Filling stations	\$16,000	\$8,534	Proceeding
Smithson PS	Installing mechanical ventilation in buildings where none currently exist	\$550,000	\$0	Deferred
Smithson PS	Installing mechanical ventilation in buildings where none currently exist	\$650,000	\$0	Deferred
Southridge PS	Installing mechanical ventilation in buildings where none currently exist	\$585,000	\$24,357	Deferred
Southridge PS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$250,000	\$250,000	Proceeding
Southwood SS	Window repair or replacement for fresh air intake	\$500,000	\$500,000	Proceeding
St Jacobs PS	Installing mechanical ventilation in buildings where none currently exist	\$400,000	\$400,000	Proceeding
St Jacobs PS	Window repair or replacement for fresh air intake	\$450,000	\$450,000	Proceeding
Stewart Avenue PS	Installing mechanical ventilation in buildings where none currently exist	\$550,000	\$16,020	Deferred

School	Scope of Work	Funding Granted	Total Commitment	Status
Suddaby PS	Installing mechanical ventilation in buildings where none currently exist	\$1,050,000	\$42,677	Deferred
Suddaby PS	Window repair or replacement for fresh air intake	\$650,000	\$37,863	Proceeding
Sunnyside PS	Installing mechanical ventilation in buildings where none currently exist	\$1,125,000	\$1,125,000	Proceeding
Sunnyside PS	Washroom with touch free upgrades	\$500,000	\$500,000	Proceeding
Tait Street PS	Installing mechanical ventilation in buildings where none currently exist	\$700,000	\$35,955	Deferred
Waterloo CI	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$50,000	\$0	Deferred
Waterloo CI	Window repair or replacement for fresh air intake	\$400,000	\$400,000	Proceeding
Winston Churchill PS	Renewal and repair of existing heating, ventilation and air-conditioning (HVAC) units;	\$275,000	\$275,000	Proceeding
Waterloo-Oxford District SS	Window repair or replacement for fresh air intake	\$500,000	\$275,656	Proceeding
	TOTAL	\$25,696,500	\$17,336,535	