FINANCE COMMITTEE

Wednesday, April 19, 2017
6:00 p.m.

Education Centre
Grimsby-Lincoln Room

AGENDA

1. CALL TO ORDER

2. APPROVAL OF THE AGENDA

3. APPROVAL OF THE MINUTES OF FEBRUARY 22, 2017

4. AWARD OF CONTRACT - Stacy Veld & Bob Dunn

   i) HVAC UPGRADES - CENTENNIAL SECONDARY SCHOOL

5. SECOND INTERIM FINANCIAL REPORT - Stacy Veld & Rick Werezak

6. REVISED ADMINISTRATIVE PROCEDURE - Stacy Veld

   i) 5-23: TRUSTEE TRAVEL AND BUSINESS EXPENSES

7. OTHER BUSINESS

8. NEXT MEETING DATE

9. ADJOURNMENT

DISTRICT SCHOOL BOARD OF NIAGARA

FINANCE COMMITTEE

REQUEST TO AWARD CONTRACT

HVAC UPGRADES

WELLAND CENTENNIAL SECONDARY SCHOOL

Background:

Major building mechanical upgrades at Welland Centennial Secondary School were approved in the 2016-17 Multi-Year Capital plan.

The scope of the work includes relocating three air handling units from the corridor ceiling space to rooftop penthouses; new digital direct controls for these HVAC units to replace the pneumatic controls, and a new saw dust collection system for the wood shop.

The 2016-17 Multi-Year Capital plan includes a total allocation of $2,000,000 for the project.

Tender Results:

On Thursday, April 13, 2017, tenders were received from five (5) out of seventeen (17) pre-qualified general contractors. The results ranged from a low bid of $1,662,000 to a high bid of $2,042,085 (excluding HST).

Board staff and the Engineer have reviewed the tenders and all were found to be complete with no errors or omissions. The low bid was submitted by Bromac Construction. The results of the submitted bids are outlined below for the information of the Committee.

Bromac Construction	$1,662,000
STF Construction	$1,662,956
Serianni Construction	$1,675,000
Duomax Developments	$1,748,000
T.A.T. Construction	$2,042,085

Bromac Construction has successfully completed a number of projects for DSBN including construction of John Brant, Twenty Valley and the addition/renovation at Gordon Public School.

Therefore, it is recommended that the project at Welland Centennial Secondary School be awarded to Bromac Construction.

...2

Current Projected Costs for this Project:

Construction (low bid)	$1,662,000
Engineering Fees	170,000
Permits, Moving, Clean-up, Furniture	125,000
Sub-total	$1,957,000
Plus net HST (2.16%)	39,571
Total Estimated Project Cost	**$1,996,571**

Timeline:

The project will commence immediately and completion will be in 18 months. The project will continue into the school year, with no disruption to school operations.

Recommended Motion:

"That the low bid received from Bromac Construction, in the amount of $1,662,000 (plus HST), be accepted and a contract awarded for HVAC upgrades at Welland Centennial Secondary School."

Respectfully Submitted,

Stacy Veld, Superintendent of Business Services
Robert Dunn, Manager of Projects and Maintenance

April 19, 2017

For further information, please contact Stacy Veld, Superintendent of Business Services, or Robert Dunn, Manager of Projects and Maintenance.

DISTRICT SCHOOL BOARD OF NIAGARA

REPORT TO FINANCE COMMITTEE

INTERIM FINANCIAL REPORT

Background:

The 2016-17 second Interim Financial Report, for the period ending February 28, 2017, presents a comparison of year-to-date actual revenue and expenditures to the prior year, explains key variances from budget, and forms a conclusion as to the projected surplus for the year.

Significant Changes to Budget

The significant changes reflected in the attached Interim Financial Report are as follows:

1. Based on preliminary October 31, 2016 actual enrolment, total projected enrolment for the year is above budget by 406 or 1.1%, with elementary enrolment above budget by 481 and secondary enrolment below budget by 75.

2. Other special initiative provincial grants in the amount of $1,180,896 (see Appendix B attached) were announced after the approval of the original budget and have been included in the revised revenues. Expenditures have been increased to offset the increased provincial grants.

3. The revised projections have resulted in a projected general operating surplus of $7,768,000 for the 2016-17 fiscal year. This preliminary projection is based on actual spending to February 28, 2017, actual enrolment for October 31, 2016, and projected enrolment for March 31, 2017. An updated projection of the 2016-17 year-end position will be provided at a June 2016 Finance Committee meeting.

Recommended Motion:

"That the Interim Financial Report for the period ending February 28, 2017, be received."

Appended Data:

1. Appendix A: 2016-17 Interim Financial Report for the Period Ending February 28, 2017
2. Appendix B: Other Special Initiative Provincial Grants

Respectfully submitted,

Stacy Veld, Superintendent of Business Services
Rick Werezak, Chief Financial Officer

April 19, 2017

For further information, please contact Stacy Veld or Rick Werezak

District School Board of Niagara
2016-17 Interim Financial Report - Summary
For the Period Ending February 28, 2017

Summary of Financial Results (in thousands)

	Budget	Projection	In-Year Change	
	$	$	$	%
Grants and Other Revenue				
Grants for Student Needs	416,852	423,481	6,629	1.6
Other	8,419	9,701	1,282	15.2
Total Grants and Other Revenue	**425,271**	**433,182**	**7,911**	**1.9**
Operating and Other Expenditures				
Classroom	290,406	293,794	3,388	1.2
Non-Classroom	39,320	39,547	227	0.6
Administration	11,095	11,144	49	0.4
Transportation	17,366	17,969	603	3.5
School Operations and Maintenance	38,749	36,235	(2,514)	(6.5)
Amortization of Tangible Capital Assets	26,712	27,689	977	3.7
Debt Charges	5,475	5,564	89	1.6
Total Operating and Other Expenditures	**429,123**	**431,942**	**2,819**	**0.7**
Surplus/Deficit Before Use of Accumulated Surplus	**(3,852)**	**1,240**	**5,092**	**(132.2)**
General Operating Accumulated Surplus	3,224	(4,544)	(7,768)	(240.9)
Other Accumulated Surplus	628	3,305	2,677	426.2
Surplus/Deficit	-	-	-	-

Note: Projection based on year-to-date actuals up to February 28, 2017

Highlights of Changes in Revenue

- The increase in Grants for Student Needs is primarily attributable to an increase in elementary enrolment, along with, an increase to the Teacher Qualifications & Experience Grant which funds the higher grid placement of classroom teachers, as well as new ministry funding to support the transition to Employee Life and Health
- The increase in Other Revenue primarily reflects additional special initiative provincial grants announced after the approval of the original budget.

Highlights of Changes in Expenditures

- Increase in classroom expenditure is primarily a result of higher staff development costs which are being funded from the use of prior year carryforwards accumulated surplus, and due to Supply Teacher costs exceeding budget

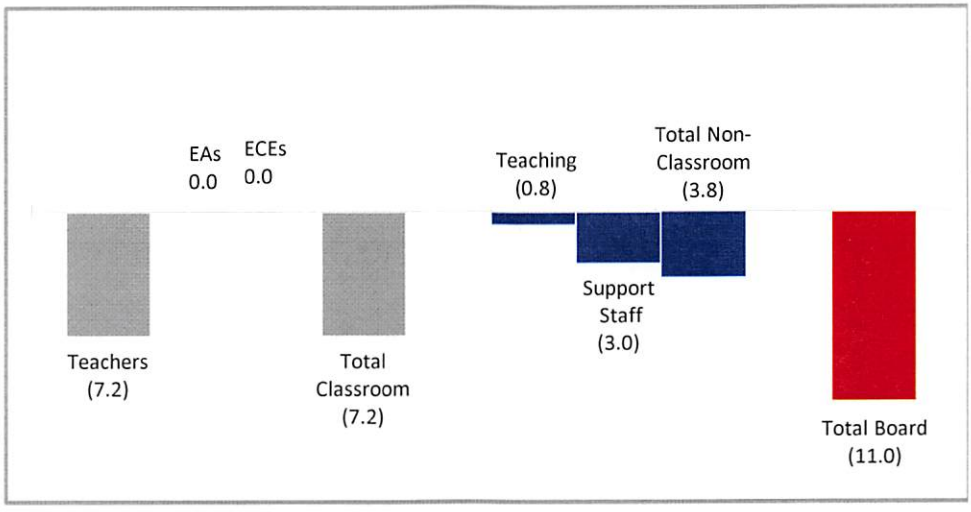
District School Board of Niagara
2016-17 Interim Financial Report - Staffing
For the Period Ending February 28, 2017

Summary of Staffing

FTE	Budget	Projected	In-Year Change	
	#	#	#	%
Classroom				
Teachers	2,226.4	2,219.2	(7.2)	(0.3)
Educational Assistants	420.0	420.0	-	-
Early Childhood Educators	155.0	155.0	-	-
Total Classroom	**2,801.4**	**2,794.2**	**(7.2)**	**(0.3)**
Non-Classroom				
Teaching	210.0	209.2	(0.8)	(0.4)
Support Staff	869.0	866.0	(3.0)	(0.3)
Total Non-Classroom	**1,079.0**	**1,075.2**	**(3.8)**	**(0.4)**
Total Staffing	**3,880.4**	**3,869.4**	**(11.0)**	**(0.3)**

Note: Projected staffing

Changes in Staffing: Budget to Projected



Highlights of Changes in Staffing

- The decrease in classroom teachers is primarily due to the lower number of teachers required versus budget.
- The decrease in non-classroom teachers is primarily due to the lower number of lunch room supervisors required versus budget.

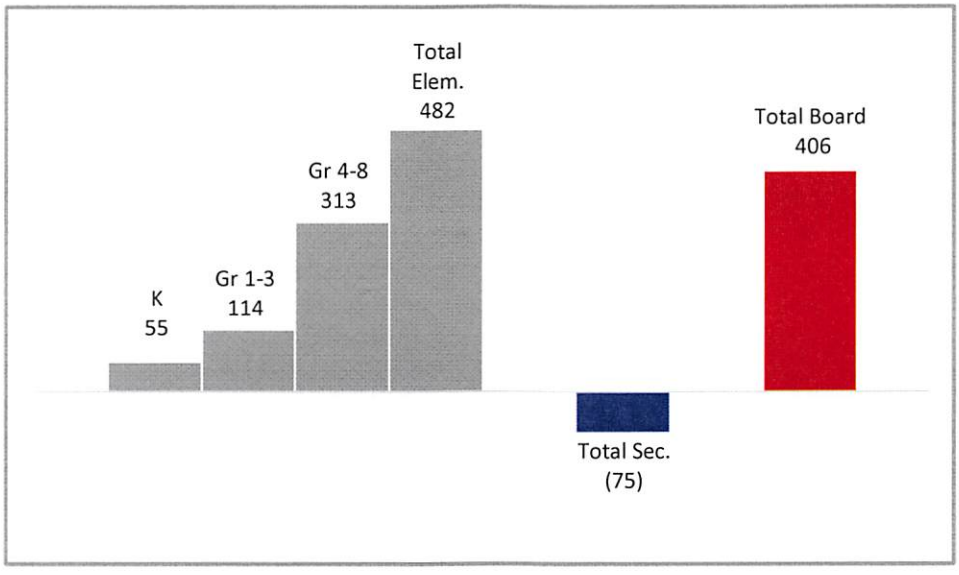
District School Board of Niagara
2016-17 Interim Financial Report - Enrolment
For the Period Ending February 28, 2017

Summary of Enrolment

ADE	Budget	Projection	In-Year Change	
	#	#	#	%
Elementary				
Kindergarten	4,547	4,602	55	1.2
Grades 1-3	7,403	7,517	114	1.5
Grades 4-8	12,388	12,700	312	2.5
Total Elementary	**24,338**	**24,819**	**481**	**2.0**
Secondary				
Under 21	11,370	11,284	(86)	(0.8)
Under 21 (High Credit)	38	45	7	18.3
Over 20	324	328	4	1.2
Total Secondary	**11,732**	**11,657**	**(75)**	**(0.6)**
Total Enrolment	**36,070**	**36,476**	**406**	**1.1**

Note: Projection based on Preliminary October 31, 2016 actuals and projected March 31, 2017.

Changes in Enrolment: Budget to Projection



District School Board of Niagara
2016-17 Interim Financial Report - Revenue
For the Period Ending February 28, 2017
(in thousands)

	Budget				Actual		
	2016-2017				Actual to Feb 28/17	Actual to Feb 29/16	
			Change				
	Approved Budget $	Projection $	Increase (Decrease) $	Increase (Decrease) %	Projected Revenue %	Actual Revenue %	Year to Year Increase (Decrease) %
REVENUE							
Operating Grants							
Pupil Foundation	191,747	193,713	1,966	1.0			
School Foundation	27,105	27,260	155	0.6			
Special Education	48,915	48,742	(173)	(0.4)			
French as a Second Language	4,642	4,642	-	-			
English as a Second Language	2,041	2,041	-	-			
Learning Opportunities	6,205	6,224	18	0.3			
Continuing Education	1,392	1,490	99	7.1			
Adult Education	1,091	1,106	15	1.4			
Teacher & ECE Q&E	39,070	42,297	3,227	8.3			
New Teacher Induction program	110	110	-	-			
Restraint Savings	(122)	(122)	-	-			
Transportation	17,744	17,851	106	0.6			
Admin and Governance	9,896	9,972	76	0.8			
Declining Enrolment	349	76	(273)	(78.3)			
First Nation, Metis and Inuit	662	666	4	0.6			
Safe Schools Supplement	623	629	6	1.0			
Community Use of Schools	509	509	-	-			
TOTAL OPERATING GRANTS	**351,979**	**357,206**	**5,227**	**1.5**	**48.0**	**47.2**	**0.8**
Minor Tangible Capital Assets	**(2,543)**	**(2,543)**	**-**	**-**			**0.0**
Pupil Accommodation Grants							
School Operations	35,607	35,930	323	0.9			
Amortization of Deferred Capital Contributions	26,075	27,049	974	3.7			
Debt Charges	5,484	5,588	104	1.9			
Temporary Accommodation	250	250	-	-			
TOTAL PUPIL ACCOMODATION GRANTS	**67,416**	**68,818**	**1,401**	**2.1**	**47.7**	**48.0**	**(0.3)**
TOTAL GRANTS FOR STUDENT NEEDS	**416,852**	**423,481**	**6,629**	**1.6**	**48.2**	**47.4**	**0.8**
Other Revenue							
Other Provincial Grants	3,132	4,313	1,181	37.7			
Tuition Fees	1,709	1,709	-	-			
Community Education	1,239	1,239	-	-			
Community Use of Schools	880	880	-	-			
Interest Income	1,190	1,190	-	-			
Miscellaneous Revenues	270	370	100	37.0			
TOTAL OTHER REVENUE	**8,419**	**9,701**	**1,281**	**15.2**	**75.8**	**56.9**	**18.9**
TOTAL GRANTS AND OTHER REVENUE	**425,271**	**433,182**	**7,910**	**1.9**	**48.8**	**47.7**	**1.2**
Use of Accumulated Surplus							
General Operating	3,224	(4,544)	(7,768)	(240.9)			
Other	912	3,589	2,676	293.3			
TOTAL USE OF ACCUMULATED SURPLUS	**4,137**	**(955)**	**(5,092)**	**(123.1)**			
TOTAL REVENUE	**429,408**	**432,226**	**2,818**	**0.7**	**48.9**	**47.4**	**1.6**

District School Board of Niagara
2016-17 Interim Financial Report - Expenditures
For the Period Ending February 28, 2017
(in thousands)

	Budget				Actual		
	2016-2017				Actual to Feb 28/17	Actual to Feb 29/16	
			Change				
	Approved Budget $	Projection $	Increase (Decrease) $	Increase (Decrease) %	Projected Spending %	Actual Spending %	Year to Year Increase (Decrease) %
EXPENDITURES							
Classroom							
Teachers	220,297	220,690	393	0.2	53.5	54.7	(1.2)
Supply Staff	8,022	9,854	1,832	22.8	56.9	42.2	14.7
Educational Assistants	18,421	17,345	(1,076)	(5.8)	46.0	43.1	2.8
Early Childhood Educators	8,014	6,945	(1,069)	(13.3)	49.0	42.4	6.6
Textbooks and Supplies	10,204	11,148	944	9.3	43.6	47.8	(4.2)
Classroom Computers	2,234	2,231	(3)	(0.1)	103.8	70.4	33.5
Professionals and Paraprofessionals	12,362	12,378	16	0.1	40.5	41.0	(0.5)
Library and Guidance	7,007	7,004	(3)	(0.0)	8.2	8.4	(0.3)
Staff Development	3,330	5,682	2,352	70.6	28.5	41.0	(12.5)
Department Heads	515	517	3	0.5	41.2	44.3	(3.1)
TOTAL CLASSROOM	**290,406**	**293,794**	**3,389**	**1.2**	**51.0**	**51.3**	**(0.4)**
Non-Classroom							
Principal and Vice-Principals	16,835	17,345	510	3.0	52.3	53.3	(1.0)
School Office	8,945	7,953	(992)	(11.1)	52.6	43.1	9.5
Coordinators & Consultants	11,041	11,739	698	6.3	43.8	29.1	14.7
Continuing Education	2,499	2,510	11	0.4	39.7	35.7	4.0
TOTAL NON-CLASSROOM	**39,320**	**39,547**	**228**	**0.6**	**49.0**	**43.0**	**6.0**
Administration							
Trustees	367	367	-	-	54.7	65.2	(10.5)
Director/Supervisory Officers	1,908	1,908	-	-	38.6	35.0	3.6
Board Administration	8,820	8,869	49	0.6	43.9	38.7	5.1
TOTAL ADMINISTRATION	**11,095**	**11,144**	**49**	**0.4**	**43.3**	**38.8**	**4.5**
Transportation	**17,366**	**17,969**	**603**	**3.5**	**49.2**	**46.8**	**2.5**
School Operations and Maintenance	**38,749**	**36,235**	**(2,514)**	**(6.5)**	**44.0**	**41.9**	**2.1**
Other							
School Renewal	-	-	-	-	-	-	-
Amortization of Tangible Capital Assets	26,712	27,689	976	3.7	-	0.1	(0.1)
TOTAL OTHER	**26,712**	**27,689**	**976**	**3.7**	**0.1**	**0.1**	**(0.0)**
Debt Charges	**5,475**	**5,564**	**89**	**1.6**	**44.8**	**44.7**	**0.1**
TOTAL OPERATING & OTHER EXPENDITURES	**429,123**	**431,942**	**2,818**	**0.7**	**46.6**	**46.2**	**0.4**
Increase to Accumulated Surplus							
General Operating	-	-	-	-	-	-	-
Other	284	284	-	-	-	-	-
TOTAL INCREASE TO ACCUMULATED SURPLUS	**284**	**284**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**429,407**	**432,226**	**2,818**	**0.7**	**46.6**	**46.0**	**0.6**

District School Board of Niagara
2016-17 Interim Financial Report
Other Special Initiative Provincial Grants
For the Period Ended February 28, 2017

Special Initiative Provincial Grant	$
Children & Youth In Care (CYIC) - Alternative Education	$ (75,000)
Children & Youth In Care (CYIC) Pilot Project - Stamford	(75,000)
Children & Youth In Care (CYIC) Pilot Project - Eastdale	(75,000)
Parent & Family Literacy Centres (PFLC)	62,634
Ontario Youth Apprenticeship Program (OYAP)	27,865
& School-Based Team Support	142,263
Early Development Instrument (EDI) - Knowledge Mobilization	29,800
Board Leadership Development Strategy (BLDS)	73,463
French as a Second Language (FSL) Initiatives	144,133
SS - Gap Closing in Literacy Grades 7-12	30,000
Parents Reaching Out (PRO) Grants for School Councils	33,650
Regional/Provincial Parents Reaching Out (PRO) Grants	12,500
Re-Engagement (12 & 12)	19,413
Indigenous Support and Engagement Initiative	100,000
CYIC Joint Protocol for Student Achievement	27,500
First Nations, Metis, Inuit (FNMI) Collaborative Inquiry	15,000
Student Injury Prevention Initiative Phase Three - CODE	10,000
Teacher Learning and Leadership Program (TLLP)	33,905
Renewed Mathematics Strategy - Additional Funding	11,000
New Teacher Induction Program (NTIP)	15,750
Autism Spectrum Disorder (ASD) After School Skills Development Programs	56,162
Kindergarten Implementation Program	70,100
Specialist High Skills Major (SHSM)	96,281
School to College to Work Initiative (SCWI)	174,681
Shared Services Feasibility Project	193,996
Projects	14,300
Healthy Kids Community Challenge (Niagara Region)	7,500
Teacher Learning Co-op (Ontario Teachers' Federation)	4,000
Total	**$ 1,180,896**

District School Board of Niagara

ADMINISTRATIVE PROCEDURE

SECTION:	STAFF - GENERAL	A.P. NO.:	**5-23**
TOPIC:	**TRUSTEE TRAVEL AND BUSINESS EXPENSES**	PAGE:	Page 1 of 5
		DATE:	November 2014
REVIEW DATE:	November 2019	REVISED:	**April 2017**

This procedure applies to all Trustees and Student Trustees of the District School Board of Niagara (DSBN). It outlines the allowable business expenses which may be charged to the DSBN and for which Trustees may be reimbursed, and the method to claim reimbursement.

The DSBN will pay for or reimburse Trustees and Student Trustees for eligible expenses incurred which are required to carry out the responsibilities of a Trustee, subject to the following parameters.

1. **USE OF PERSONAL AUTOMOBILE**
   a) Trustees and Student Trustees shall be reimbursed for travel to and from ~~his/her~~ **their** residence to meetings and other DSBN related activities.
   b) Kilometres travelled on approved DSBN business will be reimbursed based on the shortest distance travelled by road between the sites.
   c) ~~The kilometre rate is set in accordance with~~ **Travel costs by personal automobile will be reimbursed for kilometres travelled based on the Canada Revenue Agency non-taxable mileage rate. Refer to** DSBN Policy B-02: Mileage Reimbursement Rate.
   d) The kilometre rate is deemed to cover all costs of operation including fuel, maintenance, capital, interest and depreciation.
   e) The DSBN assumes no financial responsibility for privately owned vehicles other than paying the kilometre rate when used for DSBN business. For example, the DSBN is not responsible for reimbursing deductible amounts related to insurance coverage, expenses incurred by individuals as a result of collision or breakdown, costs of traffic or parking violations, or any other fines.

2. **OTHER BUSINESS TRAVEL**
   a) The type of business travel selected should be the most practical and economical way to travel.
   b) For train or air travel, economy (coach) class is the standard option. If, for valid business or health reasons, other classes of service are required, prior written approval by the Chair of the Board is required.
   c) For international travel outside of Canada and the continental United States, prior written approval by the Chair of the Board is required.

3. **MEALS**
   a) **While on approved Board business, reasonable and appropriate meal charges will be reimbursed based on actual out-of-pocket expenses with itemized receipts and proof of payment up to the maximum of:**
   ~~The following limits shall apply when claiming meal expenses incurred while on approved DSBN business.~~

Breakfast	$13.00
Lunch	$20.00
Dinner	$35.00

   b) When more than one (1) meal is reimbursable, the meal limits may be consolidated, i.e., if a Trustee spends $8 for breakfast and $25 for lunch, the claim is acceptable since the combined limit of $33 is not exceeded.
   c) Rates include taxes and gratuities and are in Canadian dollars.
   d) Gratuities cannot exceed 15%.
   e) **Trustees have an option to claim a meal per diem of $68.00, without receipts, for out-of-town travel to cover out-of-pocket meal expenses. For part days (ending before 3:00 p.m. or beginning after 3:00 p.m.) half of the per diem rate will apply.**
   f) **Trustees may not claim a meal expense or meal per diem when it is included as part of registration fees or otherwise already paid or provided on the individual's behalf.**
   g) Reimbursement of alcohol is not permitted.

h) Under exceptional circumstances, e.g., meals incurred outside of the Niagara Region, and with written justification, reasonable variances from the above limits may be approved at the discretion of the Chair of the Board.

i) It is strongly recommended that meals not be charged to hotel statements. Where necessary, if meals are charged to hotel statements, the itemized receipts must be attached to the statement and submitted with the Travel and Expense Reimbursement Form.

j) For group ~~expenses, including~~ meals, the names of the individuals included and the reason for the meal must be ~~reported~~ **documented**. Where the Chair of the Board and Trustees are participating in the group ~~expense or~~ meal, the Chair of the Board must pay and claim the expense. **Group meals are not eligible for the meal per diem. Original itemized receipt and proof of payment are required.**

4. **ACCOMMODATION**

Allowable expenses (supported by detailed original hotel receipts) include the following.

- Best rate for a standard room
- Required
  - business telephone calls and reasonable personal telephone calls
  - faxes
  - internet services
  - photocopy charges
  - laundry charges (for stays longer than 5 business days)
- Non-allowable charges include:
  - in-room movies, mini-bar, bottled water, snacks, spa services

5. **CONFERENCE REGISTRATION**

Registration fees for approved courses, conferences, workshops, etc., will be reimbursed with proof of registration and payment to the extent of the budget for such expenses.

6. **OTHER TRAVEL-RELATED EXPENSES**

Other expenses incurred for travel will be reimbursed when accompanied by original, itemized receipts. These expenses include:

- Taxis
- Public transportation
- Car rental (charges for luxury or sports models will not be reimbursed)
- Parking
- Toll charges

7. **COMMUNICATION EXPENSES**

The DSBN will reimburse expenses incurred by Trustees to address their individual communication needs with schools, parents, community and staff, in accordance with Board Policy A-03: Trustee Budgets. Eligible expenses include but are not limited to:

- Computer, **ipad**, printer and peripherals
- Internet access (reimbursement at 50%)
- Printer cartridges and paper
- DSBN business long distance telephone costs

SECTION:	STAFF - GENERAL	A.P. NO.:	**5-23**
TOPIC:	**TRUSTEE TRAVEL AND BUSINESS EXPENSES**	PAGE:	Page 3 of 5
		DATE:	November 2014
REVIEW DATE:	November 2019	REVISED:	**April 2017**

8. **OTHER DISCRETIONARY EXPENSES**

Expenses incurred must be directly required to carry out the responsibilities of a Trustee. There will be no reimbursement for expenses of a personal or political nature. ~~Ineligible expenses include but are not limited to:~~

- ~~Independent donations to community groups, charities or political parties~~
- ~~Independent donations to schools~~

9. **HOSPITALITY EXPENSES**

The DSBN will pay for or reimburse Trustees for reasonable hospitality expenditures, subject to the following parameters.

9.1 Definition

a) Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at DSBN expense.

b) Hospitality expenses will not be paid for or reimbursed where the hospitality has been extended solely for the benefit of DSBN members, employees of the DSBN, employees of the Provincial government or Board members or employees of any other designated broader public sector organization, or the Ontario Public Service.

c) Hospitality may be extended if it can facilitate DSBN business or is considered desirable as a matter of courtesy or protocol. Examples of hospitality include:

- engaging in discussions/or sponsoring a formal conference with representatives from business and industry
- public interest groups or labour groups
- honouring distinguished guests
- conducting prestigious ceremonies or events (award events, school opening and closing)
- other hospitality functions as approved by the Chair of the Board

d) The cost of attending events by virtue of expectation of the Trustee's position, are eligible for reimbursement.

9.2 . Avoiding Conflicts of Interest

a) When hospitality is extended to vendors of the DSBN, care must be taken to ensure the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor in securing business from the DSBN.

b) Trustees should seek approval from the Chair of the Board prior to accepting hospitality from vendors to the DSBN (current or prospective) to avoid either real or perceived conflicts of interest.

9.3 . Alcohol

a) Hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception.

b) If hospitality is extended in the form of a meal, then the cost of alcoholic beverages cannot exceed the cost of the food.

c) All laws involving the serving of alcohol must be followed at any hospitality event.

d) DSBN sponsored events where alcohol will be served require the prior written approval of the Chair of the Board or designate.

9.4. Hospitality Claims

The following information must be recorded for all hospitality claims.

- Name of individual(s) entertained, their title and their employer/affiliation
- Number of attendees (if a large event where it would be impractical to list names)

- Reason for the hospitality
- Name and location of event
- The form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.)

10. **GIFTS**

~~This section outlines specific circumstances where it may be appropriate to provide a token gift, valued up to $100, to a DSBN employee.~~

a) Gifts of appreciation may be provided to DSBN employees in conjunction with DSBN sponsored events (e.g., DSBN retirement dinner, staff recognition event).

b) In the case of the **illness or** death of a student, current staff member **or immediate family** ~~their spouse or child~~, **a Trustee** ~~the Superintendent or Director~~ may send a ~~card, flowers~~ **gift** or make a donation in the deceased's name to the family's charity of choice.

c) Under exceptional circumstances, the Chair of the Board, on behalf of the Board of Trustees, may purchase a gift for staff members due to retirements, births, adoptions, illness, marriage, birthdays, or other life events.

~~DSBN Funds may not be used to purchase gifts (including flowers) for staff members or their immediate families due to births, adoption, illness, retirements, marriage, birthdays, or other life events. These are considered personal and are not reimbursable. There may be exceptional circumstances however when the Chair of the Board will approve DSBN funds for recognition of a staff member.~~

d) Gift values are inclusive of taxes, delivery charges, etc.

e) Gifts of Niagara Region wine/spirits are eligible for reimbursement subject to the limits set out above.

f) **For** gift values above $100, ~~must be justified~~ **written justification must be provided** and approved by the Chair of the Board.

11. **EXPENSE REIMBURSEMENT CLAIM**

a) Reimbursement to Trustees of eligible **out-of-pocket** expenditures must be claimed using the Travel ~~&~~ **and** Expense Reimbursement Form and submitted to the Superintendent of Business Services for payment.

b) **Trustees are not eligible for reimbursement when loyalty programs, gift cards or store credits have been issued to purchase or make payment for a business related item.**

c) Original, itemized receipts **and proof of payment** are required when claiming meals, registration, accommodation, travel (other than the use of a personal automobile), etc. Where original, itemized receipts are not available, ~~an attestation form as to the expense and~~ **the** reason for the missing receipt must be ~~completed~~ **noted on the Travel and Expense Reimbursement Form. Reasonable measures must be taken to obtain an original itemized receipt for any lost receipts.**

d) All written approvals required in this procedure must be submitted with the claim.

~~e) For group expenses, including meals, the names of the individuals included and the reason for the meal must be reported. Where the Chair of the Board and Trustees are participating in the group expense or meal, the Chair of the Board must pay and claim the expense.~~

f) The Trustee must sign the form prior to approval.

g) Trustees must repay any overpayments **within 30 days of discovering the overpayment or being informed by the Superintendent of Business Services of overpayment.**

h) All claims incurred in a specific fiscal year must be submitted within two weeks after the end of that fiscal year.

12. **APPROVAL OF EXPENSE REIMBURSEMENT CLAIMS**

a) Expense claims require the approval of the Chair of the Board. Expense claims of the Chair of the Board require the approval of the Superintendent of Business Services.

b) The Chair of the Board is to only approve **out-of-pocket** expenses that were required to carry out the responsibilities of a Trustee.
c) Claims of Trustees and the Chair of the Board will be reviewed for policy compliance by the Superintendent of Business Services.

13. INELIGIBLE EXPENDITURES

Ineligible expenditures include but are not limited to:

- **Personal expenses**
- **Alcoholic purchases including**
  - **Alcohol consumed at a meal, event, conference, etc. (unless the expense meets the definition of hospitality as defined in section 8)**
  - **LCBO, Beer Store, wine store, etc., gift certificates as a gift/honorarium**
- **Goods and services purchased from DSBN employees**
- **Charges for use of, or memberships in, recreational/fitness facilities**
- **Fees associated with the purchase of store memberships in a Trustee's name (e.g., Costco)**
- **Season tickets to cultural or sporting events**
- **In-room movie rentals and mini-bar charges**
- **Charges incurred by spouse or other family members**
- **Parking or traffic violations**
- **All fines, interest, late charges or penalties regardless of the type of expenditure**
- **Automobile expense, other than the reimbursement of business mileage**
- **Expenses for hospitality, unless specifically allowed by the administrative procedure**
- **Independent donations to community groups, charities or political parties**
- **Independent donations to schools**

References

Policy A-03: Trustee Budgets
Policy A-04: Trustee Travel and Business Expenses
Policy B-02: Mileage Reimbursement Rate