



FINANCE COMMITTEE

**Wednesday, April 21, 2021
5:30 p.m.**

Virtual - Microsoft Teams

AGENDA

- 1. CALL TO ORDER** - Kevin Maves
- 2. APPROVAL OF THE AGENDA**
- 3. AWARDS OF CONTRACT SUMMARY REPORT** - Stacy Veld
- 4. SUMMARY OF ACCOUNTS** - Stacy Veld
- 5. 2020-21 INTERIM FINANCIAL REPORT** - Stacy Veld & Nicky Westlake
- 6. NEXT MEETING DATE**
- 7. ADJOURNMENT**

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
AWARD OF CONTRACTS SUMMARY REPORT

Background:

The Summary of Award of Contracts is presented to Trustees in order provide information with respect to contracts awarded that are equal to or greater than \$750,000. The Summary highlights the Project Name, the Bidders who responded, the value of the contract awarded, and the date awarded.

Appended Data:

Award of Contracts Summary for the period ended March 31, 2021

Recommendation:

***“That the Award of Contracts Summary Report for the period ended
March 31, 2021, be received.”***

Respectfully submitted,

Stacy Veld, Superintendent of Business Services

April 21, 2021

For further information, please contact Stacy Veld, Superintendent of Business Services.

AWARD OF CONTRACTS SUMMARY REPORT**January – March 2021**

PROJECT NAME	NAME OF BIDDERS	BID AMOUNT AWARDED	TENDER AWARD DATE
Mechanical Upgrade at Lockview Public School	Regional Mechanical (Niagara) Inc. Group 92 Mechanical Inc.	\$840,280.00	March 19, 2021
Ventilation Upgrades at Lakeview Public School	Besseling Mechanical Anvi Services Group 92 Mechanical Inc.	\$1,131,000.00	March 17, 2021
Accessibility Alterations at Edith Cavell Public school	STF Construction Bromac Construction Duomax Developments Scott Construction	\$1,197,814.35	March 19, 2021
11 Portables	NRB Incorporated Modular Building Systems (OECM)	\$1,092,872.00	January 22, 2021
Ventilation Upgrade at Princess Elizabeth Public School	Group 92 Mechanical Inc.	\$920,992.00	February 25, 2021
Wi-Fi Project - Aruba AP-515 - CVRIS Project	Compugen (OECM)	\$1,062,998.00	March 26, 2021

DISTRICT SCHOOL BOARD OF NIAGARA

REPORT TO FINANCE COMMITTEE

SUMMARY OF ACCOUNTS

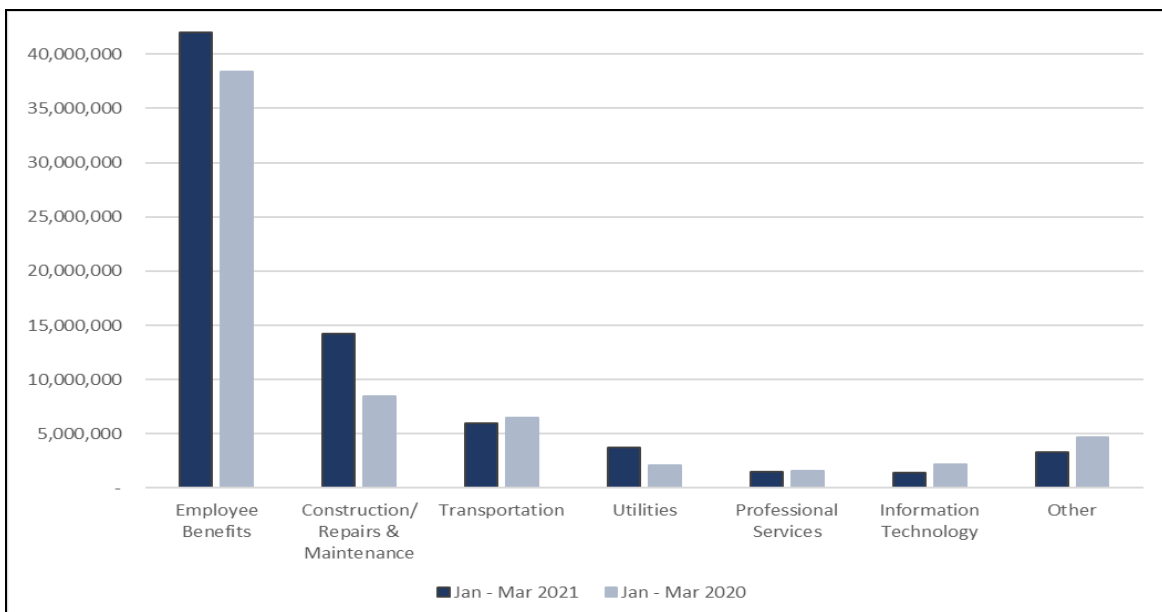
Background

The Summary of Accounts report has historically been provided to Trustees monthly at the Board meeting. We will now be providing this report for information through the Finance Committee to the Board. This report summarizes the cash outflow of expenditures paid during the previous months. The summary highlights the costs associated with employee benefits, constructions/repairs & maintenance, transportation, utilities, professional services, information technology purchases and the other non-salary expenditures. The timing of the expenditures is reported on a cash-basis and does not include accruals for accounting purposes. The information presented in this report is not intended to match the timing of information presented in quarterly and annual financial reports.

Summary of Accounts

A summary of accounts paid for the month of January, February, and March 2021, is as follows:

Expenditure Category	January 2021	February 2021	March 2021
Employee Benefits	\$ 9,853,824.59	\$ 19,521,169.38	\$ 12,578,038.64
Construction/Repairs & Maintenance	4,002,698.89	8,189,807.63	2,013,070.31
Transportation	1,694,441.73	2,224,876.52	2,066,437.52
Utilities	917,990.56	2,150,287.75	677,978.69
Professional Services	807,916.94	492,990.95	221,977.39
Information Technology	720,979.13	457,516.95	252,736.88
Other	1,130,083.53	961,407.92	1,195,789.06
Total	\$ 19,127,935.37	\$ 33,998,057.10	\$ 19,006,028.49



Recommended Motion

“That the Summary of Accounts paid for the month of January, February, and March 2021, totaling \$72,132,020.96 be received.”

Respectfully submitted,

Stacy Veld, Superintendent of Business Services

Nicky Westlake, Controller of Finance

April 21, 2021

For further information, please contact Stacy Veld, Superintendent of Business Services.

DISTRICT SCHOOL BOARD OF NIAGARA
REPORT TO FINANCE COMMITTEE
2020-21 INTERIM FINANCIAL REPORT

Background

The 2020-21 Interim Financial Report, for the period ending February 28, 2021, 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 deficit 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, 2020 actual enrolment, total projected enrolment for the year is below budget by 633 ADE or 1.6%, with elementary enrolment projecting below budget by 605 ADE and secondary enrolment projecting slightly below budget by 28 ADE. Budget consultations with the Ministry of Education has resulted in the Ministry flowing stabilization funding to Boards to offset the loss of enrolment related to the pandemic.
2. After the approval of the budget, the Ministry of Education announced additional funds in Partnership and Priority Funds (PPF) to support the safe reopening of schools and funding of virtual schools. This interim includes an increase to revenue and expenditures of \$3.8 million for optimizing air quality, enhanced cleaning and personal protective equipment, student transportation and additional technology. This is in addition to the \$6.6 million previously included. Other special initiative provincial grants of \$1.1 million were also announced after the approval of the original budget and have been included. The funding details are included on Appendix B.
3. In September, the Ministry of Education announced changes to allow school boards to access accumulated surplus in excess of the regulated 1% to support the health and safety of our school reopening. For the DSBN, this additional amount of \$4.4 million has been used to hire additional teaching staff to lower class sizes in both elementary and secondary.
4. The Interim Financial Report for the period ending February 28, 2021 projects to use \$8.9 million of accumulated surplus to balance the budget. This preliminary projection is based on actual spending to February 28, 2021. Updated projections of the 2020-21 activity will be provided at both the June 2021 Finance Committee meetings.

Appended Data

2020-21 Interim Financial Report for the Period Ending February 28, 2021.

Recommended Motion

“That the 2020-21 Interim Financial Report for the period ending February 28, 2021, and the corresponding changes in revenues and expenditures, be received.”

Respectfully submitted,

Stacy Veld, Superintendent of Business Services
Nicky Westlake, Controller of Finance

April 21, 2021

For further information, please contact Stacy Veld, Superintendent of Business Services.

**District School Board of Niagara
2020-21 Interim Financial Report - Summary
For the Period Ending February 28, 2021**

Summary of Financial Results (in thousands)

	Budget	Projection	In-Year Change	
	\$	\$	\$	%
Grants and Other Revenue				
Grants for Student Needs	479,626	477,181	(2,445)	(0.5)
Other	7,754	20,985	13,231	170.6
Total Grants and Other Revenue	487,380	498,166	10,786	2.2
Operating and Other Expenditures				
Classroom	334,009	346,102	12,093	3.6
Non-Classroom	43,498	43,960	462	1.1
Administration	13,093	13,337	244	1.9
Transportation	20,454	22,066	1,612	7.9
School Operations and Maintenance	44,143	45,983	1,840	4.2
Amortization of Tangible Capital Assets	31,606	30,937	(669)	(2.1)
Debt Charges	5,009	4,655	(354)	(7.1)
Total Operating and Other Expenditures	491,813	507,040	15,227	3.1
Surplus/Deficit Before Use of Accumulated Surplus	(4,433)	(8,874)	(4,441)	100.2
General Operating Accumulated Surplus	3,626	8,012	4,386	120.9
Other Accumulated Surplus	807	863	56	6.9
Surplus/Deficit	-	-	-	-

Note: Projection based on year-to-date actuals up to February 28, 2021

Highlights of Changes in Revenue

- Grants for Student Needs has decreased as a result of a decrease in enrolment of 633 ADE or 1.6%, with elementary enrolment projecting below budget by 605 ADE and secondary <21 enrolment projecting slightly below budget at 28 ADE. This loss of revenue has been offsetted by the Ministry's stabilization funding.
- The increase in Other Revenue primarily reflects additional funding provided by the Ministry to ensure the safe opening of schools and to support remote learning.

Highlights of Changes in Expenditures

- The increase in expenditures is a direct result of additional costs incurred to ensure the safe opening of schools and to support remote learning.

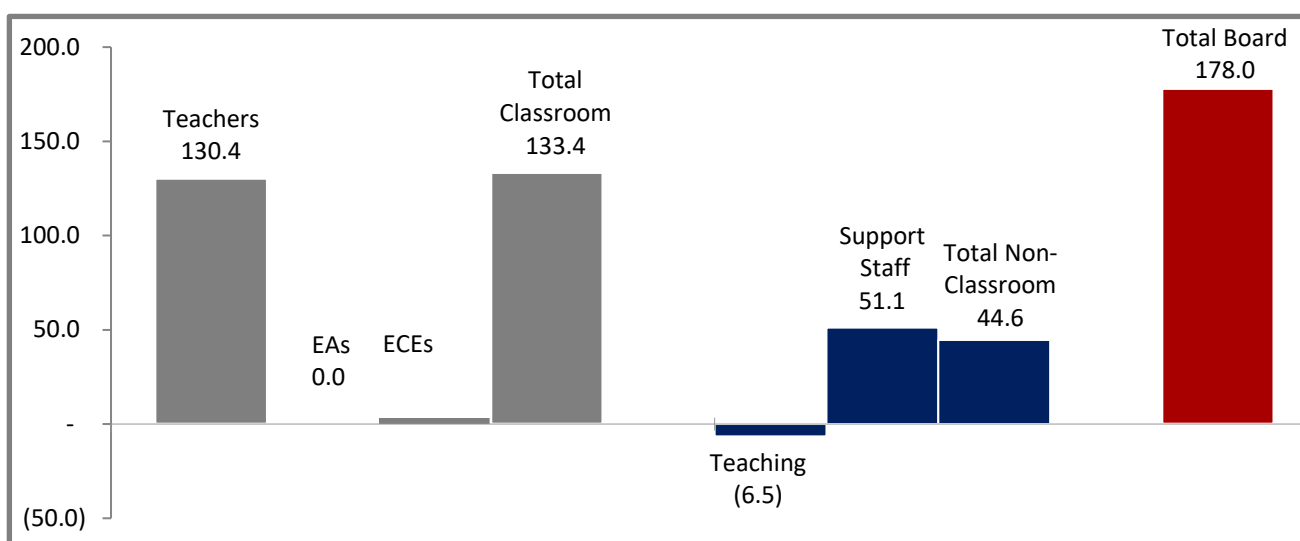
District School Board of Niagara
2020-21 Interim Financial Report - Staffing
For the Period Ending February 28, 2021

Summary of Staffing

FTE	Budget	Projected	In-Year Change	
	#	#	#	%
Classroom				
Teachers	2,379.6	2,510.0	130.4	5.5
Educational Assistants	485.0	485.0	-	-
Early Childhood Educators	170.0	173.0	3.0	1.8
Total Classroom	3,034.6	3,168.0	133.4	4.4
Non-Classroom				
Teaching	219.0	212.5	(6.5)	(3.0)
Support Staff	894.6	945.7	51.1	5.7
Total Non-Classroom	1,113.6	1,158.2	44.6	4.0
Total Staffing	4,148.2	4,326.2	178.0	4.3

Note: Projected staffing as at February 28, 2021

Changes in Staffing: Budget to Projected



Highlights of Changes in Staffing

- The increase in Classroom relates to an increase of 69.80 FTE in Elementary Teachers and an increase of 56.83 FTE Secondary Teachers, as well as, an increase of 3.75 FTE in LRT Special Education Teachers.
- An additional 3.0 FTE Early Childhood Educator was address needs in the classroom.
- Non-Classroom staffing has increased by 3.0 FTE for Principals, 1.0 FTE for Vice-Principals to support remote learning, as well as, a decrease of 10.50 FTE in Instructional Coaches. These coaches have been moved back into the classroom to help support the demand for teachers (1st Interim).
- The increase in Support Staff relates to an increase of 1.0 FTE Central Early Childhood Educator, 1.0 FTE Attendance Counsellor, 3.5 FTE Secretarial, 4.0 FTE Social Workers, 1.0 Speech Pathologist, 1.0 FTE Other, 2.0 FTE Youth Counsellor and 37.6 FTE in Noon Hour Supervision to help address the needs of COVID-19.

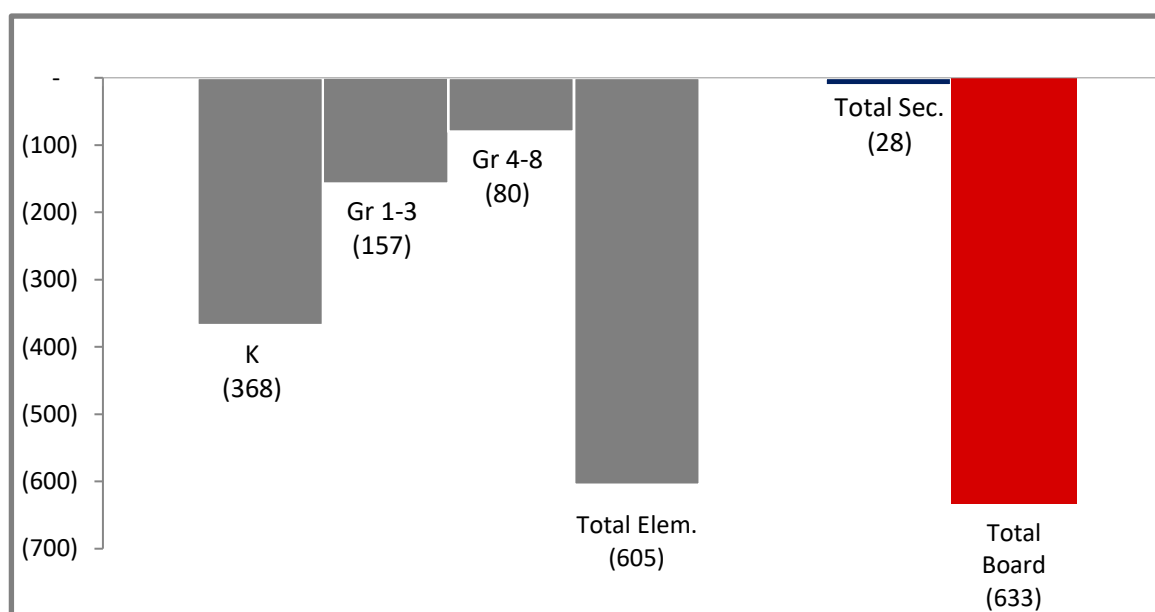
**District School Board of Niagara
2020-21 Interim Financial Report - Enrolment
For the Period Ending February 28, 2021**

Summary of Enrolment

ADE	Budget	Projection	In-Year Change	
	#	#	#	%
Elementary				
Kindergarten	4,960	4,592	(368)	(7.4)
Grades 1-3	7,893	7,736	(157)	(2.0)
Grades 4-8	13,752	13,672	(80)	(0.6)
Total Elementary	26,605	26,000	(605)	(2.3)
Secondary				
Under 21	11,722	11,711	(11)	(0.1)
Over 20	153	136	(17)	(11.1)
Total Secondary	11,875	11,847	(28)	(0.2)
Total Enrolment	38,480	37,847	(633)	(1.6)

Note: Projection based on October 31, 2020 preliminary actuals and March 31, 2021 projections.

Changes in Enrolment: Budget to Projection



District School Board of Niagara
2020-21 Interim Financial Report - Revenue
For the Period Ending February 28, 2021
(in thousands)

	Budget				Actual		
	2020-21				Actual to Feb 28/21	Actual to Feb 29/20	Year to Year Increase (Decrease) %
	Approved Budget \$	Projection \$	Change				
			Increase (Decrease) \$	Increase (Decrease) %	Projected Revenue %	Actual Revenue %	
REVENUE							
Operating Grants							
Pupil Foundation	214,310	210,155	(4,155)	(1.9)			
School Foundation	29,747	29,352	(394)	(1.3)			
Special Education	57,614	57,163	(450)	(0.8)			
French as a Second Language	6,259	6,259	-	-			
English as a Second Language	3,555	3,555	-	-			
Rural and Northern Education Allocation	127	128	0	0.3			
Learning Opportunities	6,012	5,986	(26)	(0.4)			
Continuing Education	2,084	2,337	252	12.1			
Adult Education	545	484	(61)	(11.1)			
Teacher & ECE Q&E	48,532	43,377	(5,155)	(10.6)			
New Teacher Induction program	133	133	-	-			
Restraint Savings	(122)	(122)	-	-			
Transportation	20,840	20,501	(339)	(1.6)			
Admin and Governance	10,888	10,765	(123)	(1.1)			
Declining Enrolment	-	332	332	-			
Indigenous Education	1,116	1,108	(8)	(0.7)			
Mental Health & Well Being	1,133	1,121	(12)	(1.0)			
Community Use of Schools	511	511	-	-			
Supports for Students Fund	3,743	3,743	-	-			
Program Leadership Grant	906	906	-	-			
Strike Savings	-	-	-	-			
Funding Stabilization Grant	-	9,431	9,431	-			
COVID-19 Outbreak	424	417	(7)	(1.8)			
TOTAL OPERATING GRANTS	408,358	407,643	(715)	(0.2)	48.1	48.5	(0.4)
Minor Tangible Capital Assets	(3,044)	(3,044)	-	-			0.0
Pupil Accommodation Grants							
School Renewal	-	-	-	-			
School Operations	38,478	37,890	(587)	(1.5)			
Amortization of Deferred Capital Contributions	30,800	30,014	(786)	(2.6)			
DCC Related to Loss on Disposal of Restricted Assets	-	-	-	-			
Debt Charges	5,034	4,678	(356)	(7.1)			
Temporary Accommodation	-	-	-	-			
TOTAL PUPIL ACCOMODATION GRANTS	74,312	72,582	(1,729)	(2.3)	49.2	48.8	0.3
Prior Year Grant Adjustment	-	-	-	-			0.0
TOTAL GRANTS FOR STUDENT NEEDS	479,626	477,181	(2,445)	(0.5)	48.6	49.3	(0.7)
Other Revenue							
Other Provincial Grants	2,620	15,278	12,658	483.1			
Tuition Fees	1,484	1,484	-	-			
Community Education	1,228	2,001	773	62.9			
Community Use of Schools	805	805	-	-			
Interest Income	1,250	1,050	(200)	(16.0)			
Miscellaneous Revenues	367	367	-	-			
TOTAL OTHER REVENUE	7,754	20,985	13,231	170.6	50.1	63.7	(13.6)
TOTAL GRANTS AND OTHER REVENUE	487,380	498,166	10,786	2.2	48.7	49.7	(1.0)
Use of Accumulated Surplus							
General Operating	3,626	8,012	4,386	120.9			
Other	807	863	57	7.0			
TOTAL USE OF ACCUMULATED SURPLUS	4,433	8,875	4,442	100.2			
TOTAL REVENUE	491,813	507,040	15,227	3.1	47.8	48.9	(1.1)

District School Board of Niagara
2020-21 Interim Financial Report - Expenditures
For the Period Ending February 28, 2021
(in thousands)

	Budget				Actual		
	2020-21				Actual to Feb 28/21	Actual to Feb 29/20	Year to Year Increase (Decrease) %
	Approved Budget \$	Projection \$	Change		Projected Spending %	Actual Spending %	
			Increase (Decrease) \$	Increase (Decrease) %			
EXPENDITURES							
Classroom							
Teachers	250,277	258,196	7,919	3.2	54.4	54.7	(0.3)
Supply Staff	9,001	9,001	-	-	48.6	58.2	(9.6)
Educational Assistants	23,390	23,399	9	0.0	38.5	41.0	(2.5)
Early Childhood Educators	9,517	9,551	33	0.3	41.0	41.2	(0.2)
Textbooks and Supplies	12,212	13,053	841	6.9	26.8	53.7	(27.0)
Classroom Computers	2,457	4,289	1,833	74.6	98	197	(99.0)
Professionals and Paraprofessionals	15,766	17,110	1,344	8.5	38.1	39.2	(1.1)
Library and Guidance	7,599	7,507	(92)	(1.2)	8.1	7.4	0.7
Staff Development	3,296	3,502	205	6.2	20.3	64.6	(44.3)
Department Heads	494	495	1	0.2	48.0	43.5	4.5
TOTAL CLASSROOM	334,009	346,102	12,094	3.6	50.1	52.8	(2.7)
Non-Classroom							
Principal and Vice-Principals	18,273	18,741	468	2.6	51.6	52.9	(1.3)
School Office	9,763	9,763	-	-	42.8	46.9	(4.1)
Instructional Support	12,873	12,172	(701)	(5.4)	41.8	44.4	(2.6)
Continuing Education	2,588	3,284	696	26.9	33.6	30.8	2.8
TOTAL NON-CLASSROOM	43,498	43,960	461	1.1	45.6	47.4	(1.8)
Administration							
Trustees	369	371	3	0.7	52.9	71.6	(18.7)
Director/Supervisory Officers	2,154	2,196	42	1.9	33.8	38.4	(4.6)
Board Administration	10,570	10,769	199	1.9	33.6	43.9	(10.3)
TOTAL ADMINISTRATION	13,093	13,337	244	1.9	34.1	43.7	(9.6)
Transportation	20,454	22,066	1,612	7.9	47.4	52.5	(5.1)
School Operations and Maintenance	44,143	45,983	1,840	4.2	37.3	40.7	(3.5)
Other							
School Renewal	-	-	-	-	-	241.2	(241.2)
Amortization of Tangible Capital Assets	31,606	30,937	(669)	(2.1)	-	-	-
Loss on disposal of TCA	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL OTHER	31,606	30,937	(669)	(2.1)	0.7	1.1	(0.4)
Debt Charges	5,009	4,655	(354)	(7.1)	42.7	45.4	(2.6)
TOTAL OPERATING & OTHER EXPENDITURES	491,813	507,040	15,227	3.1	44.9	47.6	(2.7)
Increase to Accumulated Surplus							
General Operating	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL INCREASE TO ACCUMULATED SURPLUS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	491,813	507,040	15,227	3.1	44.9	46.0	(1.1)

District School Board of Niagara
2020-21 Interim Financial Report - Other Special Initiative Provincial Grants
For the Period Ending February 28, 2021

Other Special Initiative Provincial Grant	\$
COVID-19 Related Funding	
Optimizing Air Quality in Schools	2,038,600
Enhanced Cleaning & PPE for Drivers	397,267
Transportation Additional Funding for School Reopening	506,516
Funding to Support Additional Teachers	1,955,910
School Reopening Emerging Issues	1,795,470
Remote Learning Support	792,223
Federal Project Funds for Student Mental Health	208,360
Federal Project Funds for Spec Ed	306,712
Support for Enhanced Cleaning	73,239
Custodian - Staffing Support	938,174
Health & Safety Training	176,543
Technology funding for Additional Devices	1,475,286
Health & Safety Funding for PPE and CSE (critical supplies & equipment)	1,200,129
Student Transportation - Additional Funding	99,112
Less: COVID-19 Related Funding included in Budget	(1,505,024)
Specialist High Skills Major (SHSM)	800,825
CYIC Transportation & Supports	517,780
Early ON Centres	276,743
School to Work Initiative (NCAAT)	200,400
Identity-Based Data Collection	60,000
Ontario Youth Apprenticeship Program (OYAP)	109,650
Autism Spectrum Disorder (ASD) After School Program	59,584
CODE - Lansa Expense Circle	41,979
Technology in Education and Community Partnership Programs (ECP)	35,018
Broadband Internet Innovation Centre (BIIC)	30,910
Ontario Active School Travel Fund	29,460
Recreational Cannabis and Vaping	21,639
Cricket Program	7,810
CODE - Projects to Support English Language Learners	5,000
Student Mental Health / Summer Learning	2,543
Total	12,657,858