

SJ Burnside Upgrade Review

November 4, 2020

Executive Summary

At its June 22, 2020 Regular Open Board Meeting, the Board of Education carried the following resolution:

That the Board of Education of School District No. 61 (Greater Victoria) direct the Audit Committee to review the SJ Burnside upgrade project from the fiscal year 2018/2019 and 2019/2020 and provide the Board of Education a report that identifies the following:

1. the budget allocated to the SJ Burnside upgrade project in all relevant fiscal years;
2. the expenses and resulting surplus or deficit for each fiscal year;
3. the work that is outstanding to date;
4. the budget and cost management processes in place during the SJ Burnside upgrade project;
5. reporting and monitoring measures in place during the SJ Burnside upgrade project;
6. external reporting standards in place during the SJ Burnside upgrade project
7. all steps taken to enforce financial controls and to mitigate financial risks to the School District during the SJ Burnside upgrade project; and
8. the Audit Committee recommendations regarding possible areas of improvement to District risk assessment, risk management and internal financial controls.

The following report addresses each directive in the motion as numbered.

Background

In July 2016 a major renovation upgrade project for SJ Burnside was undertaken. The SJ Burnside upgrade was required to house the alternate program housed at the SJ Willis site. The alternate program was displaced by the need to prepare and renovate SJ Willis as a “swing space” for students to be housed when future major capital projects were planned, approved and under construction.

It was imminent to staff that the Victoria High School major seismic project announcement was looming and that the District needed to prepare a swing space for VHS students to occupy while their school was being upgraded.

There was no capital project bylaw funding, no funding agreement, no Certificate of Approval nor external project oversight of the project by the Ministry of Education.

Between July 2016 and June 2019, the project was funded internally and ran over budget requiring additional funding and funding sources.

With a lens of continuous improvement, the following report identifies areas where processes can be strengthened and areas for further investigation in Phase II of the review.

Section 1: Budget Allocation

In September 2016, the Board was presented with a cost estimate of \$2.6 million for the SJ Burnside Upgrade Project. It was recommended that \$1.9 million of the \$2.6 million would be funded from existing Ministry (MOE) Restricted Capital Fund, and the remaining \$0.6 million from the Annual Facilities Grant in 2016-2017 and 2017-2018.

At its September 26, 2016 Regular Open Board meeting, the Board carried a resolution to request Ministerial approval to spend \$1.9 million of the MOE restricted reserve. Ministerial approval was requested and subsequently received.

In December 2016, the Board received a revised cost estimate for the Burnside Project of \$4.8 million. It was recommended that the Board request Ministerial approval to spend a further \$2.2 million of MOE Restricted reserve.

In December 2016 the Board carried a resolution to request Ministerial approval to spend the additional \$2.2 million of MOE Restricted funding. Ministerial approval was requested and subsequently received.

In June 2018, an amount of \$0.2m in accumulated operating surplus was appropriated to fund part of the Burnside Project because only the amount of \$0.4m had been allocated from AFG, rather than the original amount of \$0.6m set out in September 2016. At its September 24, 2019 Regular Open Board meeting, the Board carried a resolution to the appropriate surplus.

It has not been clearly identified what changes/events occurred, other than scope expansion resulting from major renovation of an aged building, for the cost of the project to then increase from \$4.8 million to \$8.1 million and require additional funding.

When the final shortfall was realized by Staff, and to address the shortfall, Staff applied to the Ministry for additional funding with the rationale being that the SJ Burnside project only occurred to make swing space for future capital projects like Victoria High School for example. Usually during a major capital project funded by the Ministry, the Ministry will take in to account, and fund, the need for instruction to be provided to students in an alternate physical space (swing space in a school offsite or pods of portables on site) during construction.

While Staff and the Ministry worked closely to try to fund the SJ Burnside shortfall, the Ministry indicated it could not fund a completed project. Since the SJ Burnside project was completed, it did not qualify for Ministry capital bylaw funding.

During early 2019, the Board had also secured a partnership with the City of Victoria and Pacifica Housing for the field area at SJ Burnside for affordable housing. In exchange for a quit claim on school use of the SJ Burnside field, in order for Pacific Housing to construct, the Board's proceeds were to be \$1,000,000. This capital injection of \$1,000,000 was intended to contribute to the SJ Burnside capital upgrade project.

It is noted that the affordable housing project is still proceeding and the \$1,000,000 is forthcoming to the Board. However, the proceeds were not received by the Board in the fiscal year in which the SJ Burnside upgrade shortfall occurred.

In June 2019, the Acting Secretary-Treasurer advised the Board that the \$2.0 million Ministry funding had not been secured. As a result, one of the outcomes of not receiving this funding is that the cash analysis for the Vic High project had to be amended to reflect \$2.0 million decrease in cash available for the District's capital contribution. In other words, if that cash had been available, the Ministry had originally intended for the District to contribute \$4.6 million to the Victoria High School seismic project rather than the \$2.6 million that is required for the project now.

Also, in June 2019, the Acting Secretary-Treasurer (former Secretary-Treasurer left the District in April 2019) advised that the \$1.0 million identified proceeds for the quit claim with the City of Victoria and Pacifica Housing in Phase 2 of the Burnside Project would not be received by June 30, 2019. It was also determined by Staff and the District's external auditors, that criteria were not met to allow a receivable to be set up in anticipation of receiving these funds in the future.

Due to the loss of two expected funding sources, and the close proximity to year-end, the Board approved the re-allocation of \$2,200,828 reserve in the Local Capital fund and to request Ministerial approval to spend an additional \$799,172 of MOE Restricted Capital reserve. Ministerial approval was requested and subsequently received.

Details:

Please note that the budget in each fiscal year is cumulative for the project, not only for the new expenses to be incurred in that fiscal year. The amounts showing reflect the balance as of June 30, 2019.

Funding Source	2016-2017	2017-2018	2018-2019
MOE Restricted*	4,100,000	4,100,000	4,899,172
MOE AFG Bylaw	400,000	400,000	811,936
MOE Capital Bylaw**	0	0	0
Other Capital***	0	0	0
Local Capital****	0	0	2,200,828
Operating*****	0	0	200,000
Total	4,500,000	4,500,000	8,111,936

*2016-2017 shows \$4,500,000 budget in MOE Restricted; however, \$400,000 should have been listed in MOE AFG Bylaw; budget was shifted in 2017-2018. The \$4,100,000 MOE Restricted budget was approved in two parts: 1) \$1,900,000 on in September 2016 and \$2,200,000 in December 2016. Further, the addition of \$799,172 MOE Restricted budget in 2018-2019 was approved in June, 2019.

**MOE Capital Bylaw represents the \$2,000,000 expected funding for the Burnside Project through the Vic High Seismic Project. This amount was verbally committed and later rescinded due to Burnside Project completion prior to Vic High funding announcement (Ministry unable to fund a completed project). It should be noted that the cash analysis used to determine the District’s potential cash contribution for the Vic High Project was amended and resubmitted to the MOE to reflect that there would be \$2,000,000 less cash available to put towards that project.

***Other Capital represents the \$1,000,000 expected funding from Pacifica Housing for the quite claim to complete Phase 2 of the Burnside Project. The agreement did not conclude and proceeds were not received prior to the SJ Burnside project completion nor fiscal year.

****Local Capital budget was approved in June.

*****Operating budget transfer to capital was approved in September 2018 as part of the 2017-2018 Surplus Appropriation.

Additional detail can be found in the attached Appendix A: Burnside Budget and Expense Analysis.

Section 2: Expenses and Resulting Surplus or Deficit

Please note that the budget and expense in each fiscal year is cumulative for the project, not only for the new budget and expenses incurred in that fiscal year. The amounts showing reflect the balance as of June 30, 2019.

Funding Source	16-17 Budget	16-17 Expense	16-17 Surplus (Deficit)
MOE Restricted*	4,100,000	1,239,133	2,860,867
MOE AFG Bylaw	400,000	0	400,000
MOE Capital Bylaw	0	0	0
Other Capital	0	0	0
Local Capital	0	0	0
Operating	0	0	0
Total	4,500,000	1,239,133	3,260,867

*2016-2017 shows \$4,500,000 budget in MOE Restricted; however, \$400,000 should have been in MOE AFG Bylaw; budget was shifted in 2017-2018.

Funding Source	17-18 Budget	17-18 Expense	17-18 Surplus (Deficit)
MOE Restricted	4,100,000	2,112,722	1,987,278
MOE AFG Bylaw	400,000	400,000	0
MOE Capital Bylaw	0	0	0
Other Capital	0	0	0
Local Capital	0	0	0
Operating	0	0	0
Total	4,500,000	2,512,722	1,987,278

Funding Source	18-19 Budget	18-19 Expense	18-19 Surplus (Deficit)
MOE Restricted	4,899,172	4,899,172	0
MOE AFG Bylaw	811,936	811,936	0
MOE Capital Bylaw	0	0	0
Other Capital	0	0	0
Local Capital	2,200,828	2,200,828	0
Operating	200,000	200,000	0
Total	8,111,936	8,111,936	0

In order to determine when project expenses began to exceed the projected budget, the 2018-2019 fiscal year needed to be broken out into cumulative expenses by month as set out in Appendix B: Burnside Budget and Expense Analysis.

In summary, excluding the \$3,000,000 (Ministry Capital Bylaw Funding and Pacifica Housing) funding commitments, the project was in an overall surplus position until the end of October 2018. Including the \$3,000,000 funding commitments expected to be confirmed before June 30, 2019, the project was in an overall surplus position until the end of February 2019. In addition, including the \$3,000,000 funding commitments, the entire project would have been \$411,936 over budget and required additional AFG funding.

Total Project Cost:

Final Project Cost	8,111,936
MOE Restricted Capital Reserve	(4,100,000)
Annual Facility Grant Fund	(400,000)
Operating Surplus	(200,000)
Balance Unfunded	3,411,936
Anticipated MOE Bylaw Funding	(2,000,000)
Anticipated Pacifica Housing Proceeds	(1,000,000)
Balance Unfunded Had All Revenues Been Received	411,936

Section 3: Work Outstanding to Date

Exterior painting and signage are outstanding.

Section 4: Budget and Cost Management Processes

The Assistant Accountant, Management and Reporting, within Financial Services maintains detailed Excel workbooks by funding source for all capital projects. When a project is initially set up, the project is given unique sub-ledger accounts for each funding source, e.g. MOE Restricted, AFG Bylaw, Local Capital, etc. and the project details are added to the relevant workbook(s). The total budget for each project is verified to source documents, such as Board-approved motions, capital funding agreements, certificates of approval, etc. and posted to the sub-ledger(s) in consultation with the Project Manager.

The same process applies to any incremental budget increases following project start-up.

Responsibility for project management including tracking progress, changes to scope and budget, and authorizing costs within the approved budget for each capital project lies with the Project Manager.

The Project Manager maintains an internal project budget spreadsheet and reconciles costs to District budgets at least quarterly.

Project overruns are reported by the Financial Services Department to the Secretary-Treasurer and in general, the Director of Facilities, supervisor of the Project Manager.

Section 5: Reporting and Monitoring Measures

Managers and support staff in Facilities Services have access to financial data in real-time through Atrieve, the District's financial software module. Project managers are responsible for reviewing and monitoring project expenditures in Atrieve and ensuring that spending is kept within the project budget. Ad hoc reporting has also been provided upon request.

The cumulative expenses incurred for each sub-ledger within each capital project as compared to the overall project budget are reviewed on a monthly basis by the Assistant Accountant, Management and Reporting within Financial Services. When project expenses exceed the budget during the month, the Assistant Accountant notifies the Director, Finance, Budgets and Financial Reporting. The Director, Finance, Budgets and Financial Reporting reviews the deficits and follows up directly with the Project Manager, usually copying the Director, Facilities Services, Associate Secretary-Treasurer, and Secretary-Treasurer.

Where alternative funding sources are identified, budget amounts for each funding source are adjusted and expenses in excess of budget are transferred.

Regarding the Burnside Project, as soon as the Director, Finance, Budgets and Financial Reporting became aware that expenses in the sub-ledgers had exceeded the project budget in November 2018 following October 2018 month-end, emails were sent to the Director, Facilities Services and Secretary-Treasurer, copied to the Associate Secretary-Treasurer. The emails were sent to alert Facilities and the Secretary-Treasurer of the deficit balance and to request confirmation as to how the deficit would be handled.

The Secretary-Treasurer also sent emails regarding the deficit and potential funding options to the Director, Facilities Services copied to the Associate Secretary-Treasurer.

The need for additional funding sources for this project was also verbally discussed on multiple occasions with the Secretary-Treasurer.

It is noted that a new Director of Facilities started with the District in August 2018, and that a new Secretary-Treasurer started with the District in October 2019.

Section 6: External Reporting Standards

The majority of funding for the SJ Burnside Project was Ministry Restricted capital reserve that was being internally held by the District. After requesting Ministerial approval to use Ministry Restricted funds for a specific purpose, external reporting to the Ministry is not required, as it would be with a bylaw capital funding project (Victoria High School for example).

As a government reporting entity, the District is required to provide quarterly financial reports to the Ministry of Education. The quarterly report includes entries related to the capital fund. In preparation of the quarterly financial report, a detailed reconciliation of capital projects is completed by the Director, Finance, Budgets and Financial Reporting.

The District is also required to undergo an annual financial audit by an external auditor.

All entries within the capital fund are included in the financial audit.

Section 7: Enforcement of Financial Controls Mitigation of Financial Risk

Given the annual audit requirement, the District has very strong internal controls in place for the creation of new capital projects and verification of related funding.

Spending within capital projects is reviewed and approved by experienced capital project managers within Facilities with subsequent verification of appropriate coding and signing authority in Financial Services.

Larger contracts within capital projects are also controlled through the issuance of an RFP/Tender and are awarded based on set criteria, including cost.

Section 8: Audit Committee Recommendations for Improvement

Since the completion of the Burnside Project, Financial Services has been working with new Facilities Managers to improve the internal reporting function. The Assistant Accountant, Management and Reporting, within Financial Services is currently providing weekly financial reporting in Excel format for minor capital projects in an attempt to identify and address potential errors or overages earlier.

Effective May 2019, the Superintendent schedules weekly meetings with the Secretary-Treasurer and the Director of Facilities to monitor progress on AFG, minor and major capital projects, including any issues related to budget when they arise.

Recommendation 1:

Further expansion and improvement to the ease of accessibility to real-time financial reporting for Facilities Managers through business re-engineering and software implementation.

Target date: Fiscal 2020-2021

Recommendation 2:

The Assistant Accountant, Management and Reporting, within Financial Services provide weekly financial reporting in Excel format for major capital projects.

Target date: Immediate

Recommendation 3:

Establish and formalize decision makers, financial authorization, and roles and responsibilities, including the requirement to document changes in revenue and expenditure budgets, as well as significant impact to project scope (change orders), in writing. Sample provided in Appendix C.

Target date: Immediate

Recommendation 4:

Project managers of minor and major capital projects report project completion progress to Financial Services, where progress is reconciled to budget spent (example: If the project is 30% completed and the expenses are 30% or less than budget, the project is low risk. If the project is 30% completed and 70% spent the project is at risk of overrun).

Target date: Immediate.

Recommendation 5:

Capital project progress and financial reporting to the Board of Education on a monthly basis.

Target date: November 2020

Recommendation 6:

Ensure funding sources, including surplus appropriation, are formally committed in writing, prior to depending on them for project completion.

Target date: Immediate

Recommendation 7:

Add the Superintendent of Schools to the distribution list of Secretary-Treasurer, Director of Facilities and Project Manager when capital project overruns occur.

Recommendation 8:

Staff review in detail the SJ Burnside upgrade project documentation as well as expenses to understand the increased scope and budget.

Target date: Fiscal 2020-2021

SJ Burnside Capital Project Analysis
Fiscal Years 2016-2017, 2017-2018, and 2018-2019

Funding Source	GL Account	Description	Sub-Ledger	2016-2017	2016-2017	2016-2017	2017-2018	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	Total	Total	Total	
				Budget	Expense	Variance	Budget Adjustment	Budget	Expense	Variance	Budget Adjustment	Budget	Expense	Variance	Budget	Expense	Variance
Capital Fund - Ministry Restricted	2CJ-000-000-781	Ministry Restricted	CP17B011	307,221	307,221	0	0	307,221	307,221	0	0	307,221	107,221	200,000	307,221	107,221	200,000
			CP17B111	3,916,551	433,165	3,483,386	-400,000	3,516,551	1,179,086	2,337,465	799,172	4,315,723	4,004,024	311,699	4,315,723	4,004,024	311,699
			CP17C111	0	0	0	0	0	0	0	0	0	18,116	-18,116	0	18,116	-18,116
			CP17D011	92,483	92,484	-1	0	92,483	92,484	-1	0	92,483	92,484	-1	92,483	92,484	-1
			CP17D111	183,449	405,967	-222,518	0	183,449	533,636	-350,187	0	183,449	666,260	-482,811	183,449	666,260	-482,811
			CP17E011	296	296	0	0	296	296	0	0	296	296	0	296	296	0
			CP17E111	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			CP17T111	0	0	0	0	0	0	0	0	0	10,773	-10,773	0	10,773	-10,773
			CP17P111	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4,500,000	1,239,133	3,260,867	-400,000	4,100,000	2,112,722	1,987,278	799,172	4,899,172	4,899,172	0	4,899,172	4,899,172	0
					2,860,867												
Capital Fund - AFG Bylaw	2CU-000-00P-781	2016-2017 AFG	CP17B211	0	0	0	354,413	354,413	354,413	0	0	354,413	354,413	0	354,413	354,413	0
	2CR-000-00P-781	2017-2018 AFG	CP18B211	0	0	0	45,587	45,587	45,587	0	411,936	457,523	457,523	0	457,523	457,523	0
				0	0	0	400,000	400,000	400,000	0	411,936	811,936	811,936	0	811,936	811,936	0
Capital Fund - Local Capital	2CJ-000-00P-781	Local Capital		0	0	0	0	0	0	0	2,200,828	2,200,828	2,200,828	0	2,200,828	2,200,828	0
				0	0	0	0	0	0	0	2,200,828	2,200,828	2,200,828	0	2,200,828	2,200,828	0
Capital Fund - Ministry Capital Bylaw				0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000,000 expected in 18-19 (Vic High Seismic); funding not approved because project completed before MOE announced funding for Vic High; available cash flow for Vic High adjusted for use of funds for Burnside																	
Capital Fund - Other				0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 expected in 18-19 (Pacifica); Land transfer not finalized before project completed																	
Operating Fund	101-102-003-581	2017-2018 Carry Forward		0	0	0	0	0	0	0	200,000	200,000	200,000	0	200,000	200,000	0
				0	0	0	0	0	0	0	200,000	200,000	200,000	0	200,000	200,000	0
TOTALS				4,500,000	1,239,133	3,260,867	0	4,500,000	2,512,722	1,987,278	3,611,936	8,111,936	8,111,936	0	8,111,936	8,111,936	0

Budget Increase Breakdown:

1,900,000 MOE Restricted - Board Approved September 2016
 2,200,000 MOE Restricted - Board Approved December 2016
 400,000 AFG (not Ministry Restricted) - Moved in 17-18

2,000,000 MOE funding sought as part of future Vic High Project
 -2,000,000 MOE funding not granted; project completed prior to Vic High funding announcement
 1,000,000 Pacifica committed; Board Approved November 2017 & Oct 2018
 -1,000,000 Pacifica funding not received by June 2019
 799,172 MOE Restricted - Board Approved June 2019
 2,200,828 Local Capital - Board Approved June 2019
 200,000 17-18 Carry Forward - Board Approved Regular September 2018 (Surplus Appropriation)
 411,936 AFG budget allocated in 18-19

4,500,000

3,611,936

SJ Burnside Capital Project Analysis
Fiscal Year 2018-2019 by Month

Funding Source	Description	Jul 2018			Aug 2018			Sep 2018			Oct 2018			Nov 2018			Dec 2018			Jan 2019			
		Budget	Cumulative Expense	Jul 2018 Variance	Budget	Cumulative Expense	Aug 2018 Variance	Budget	Cumulative Expense	Sep 2018 Variance	Budget	Cumulative Expense	Oct 2018 Variance	Budget	Cumulative Expense	Nov 2018 Variance	Budget	Cumulative Expense	Dec 2018 Variance	Budget	Cumulative Expense	Jan 2019 Variance	
Capital Fund - Ministry Restricted	Ministry Restricted	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	
		3,516,551	1,224,939	2,291,612	3,516,551	1,983,293	1,533,258	3,516,551	2,959,592	556,959	3,516,551	3,689,547	-172,996	3,516,551	4,824,459	-1,307,908	3,516,551	5,641,367	-2,124,816	3,516,551	5,659,765	-2,143,214	
		0	0	0	0	0	0	0	0	0	0	0	0	14,014	-14,014	0	0	14,014	-14,014	0	0	19,071	-19,071
		92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	
		183,449	544,507	-361,058	183,449	554,002	-370,553	183,449	584,158	-400,709	183,449	585,262	-401,813	183,449	591,789	-408,340	183,449	592,698	-409,249	183,449	592,375	-408,926	
		296	296	0	296	296	0	296	296	0	296	296	0	296	296	0	296	296	0	296	296	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	3,818	-3,818	0	0	5,319	-5,319	0	10,585	-10,585	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		4,100,000	2,169,446	1,930,554	4,100,000	2,937,295	1,162,705	4,100,000	3,943,751	156,249	4,100,000	4,674,809	-574,809	4,100,000	5,834,080	-1,734,080	4,100,000	6,653,398	-2,553,398	4,100,000	6,681,796	-2,581,796	
Funding Source	Description	Jul 2018 Budget	Jul 2018 Cumulative Expense	Jul 2018 Variance	Aug 2018 Budget	Aug 2018 Cumulative Expense	Aug 2018 Variance	Sep 2018 Budget	Sep 2018 Cumulative Expense	Sep 2018 Variance	Oct 2018 Budget	Oct 2018 Cumulative Expense	Oct 2018 Variance	Nov 2018 Budget	Nov 2018 Cumulative Expense	Nov 2018 Variance	Dec 2018 Budget	Dec 2018 Cumulative Expense	Dec 2018 Variance	Jan 2019 Budget	Jan 2019 Cumulative Expense	Jan 2019 Variance	
Capital Fund - AFG Bylaw	2016-2017 AFG	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	
	2017-2018 AFG	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	
		400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	
Funding Source	Description	Jul 2018 Budget	Jul 2018 Cumulative Expense	Jul 2018 Variance	Aug 2018 Budget	Aug 2018 Cumulative Expense	Aug 2018 Variance	Sep 2018 Budget	Sep 2018 Cumulative Expense	Sep 2018 Variance	Oct 2018 Budget	Oct 2018 Cumulative Expense	Oct 2018 Variance	Nov 2018 Budget	Nov 2018 Cumulative Expense	Nov 2018 Variance	Dec 2018 Budget	Dec 2018 Cumulative Expense	Dec 2018 Variance	Jan 2019 Budget	Jan 2019 Cumulative Expense	Jan 2019 Variance	
Capital Fund - Local Capital	Local Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Funding Source	Description	Jul 2018 Budget	Jul 2018 Cumulative Expense	Jul 2018 Variance	Aug 2018 Budget	Aug 2018 Cumulative Expense	Aug 2018 Variance	Sep 2018 Budget	Sep 2018 Cumulative Expense	Sep 2018 Variance	Oct 2018 Budget	Oct 2018 Cumulative Expense	Oct 2018 Variance	Nov 2018 Budget	Nov 2018 Cumulative Expense	Nov 2018 Variance	Dec 2018 Budget	Dec 2018 Cumulative Expense	Dec 2018 Variance	Jan 2019 Budget	Jan 2019 Cumulative Expense	Jan 2019 Variance	
Operating Fund	2017-2018 Carry Forward	0	0	0	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	
		0	0	0	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	
TOTALS		4,500,000	2,569,446	1,930,554	4,700,000	3,337,295	1,362,705	4,700,000	4,343,751	356,249	4,700,000	5,074,809	-374,809	4,700,000	6,234,080	-1,534,080	4,700,000	7,053,398	-2,353,398	4,700,000	7,081,796	-2,381,796	

MOE	2,000,000	MOE	2,000,000	MOE	2,000,000	MOE	2,000,000
Pacifica	1,000,000	Pacifica	1,000,000	Pacifica	1,000,000	Pacifica	1,000,000
Pending	3,000,000	Pending	3,000,000	Pending	3,000,000	Pending	3,000,000
Adjusted Variance	<u>2,625,191</u>	Adjusted Variance	<u>1,465,920</u>	Adjusted Variance	<u>646,602</u>	Adjusted Variance	<u>618,204</u>

SJ Burnside Capital Project Analysis
Fiscal Year 2018-2019 by Month

Funding Source	Description	Feb 2019			Mar 2019			Apr 2019			May 2019			Jun 2019		
		Budget	Cumulative Expense	Feb 2019 Variance	Mar 2019 Budget	Mar 2019 Cumulative Expense	Mar 2019 Variance	Apr 2019 Budget	Apr 2019 Cumulative Expense	Apr 2019 Variance	May 2019 Budget	May 2019 Cumulative Expense	May 2019 Variance	Jun 2019 Budget	Jun 2019 Cumulative Expense	Jun 2019 Variance
Capital Fund - Ministry Restricted	Ministry Restricted	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	307,221	0	307,221	107,221	200,000
		3,516,551	6,264,881	-2,748,330	3,516,551	6,510,411	-2,993,860	3,516,551	6,616,635	-3,100,084	3,516,551	6,616,777	-3,100,226	4,315,723	4,004,024	311,699
		0	19,071	-19,071	0	19,071	-19,071	0	18,116	-18,116	0	18,116	-18,116	0	18,116	-18,116
		92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1	92,483	92,484	-1
		183,449	665,280	-481,831	183,449	665,280	-481,831	183,449	666,260	-482,811	183,449	666,260	-482,811	183,449	666,260	-482,811
		296	296	0	296	296	0	296	296	0	296	296	0	296	296	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	11,124	-11,124	0	10,705	-10,705	0	10,705	-10,705	0	10,769	-10,769	0	10,773	-10,773
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,100,000	7,360,357	-3,260,357	4,100,000	7,605,467	-3,505,467	4,100,000	7,711,715	-3,611,715	4,100,000	7,711,921	-3,611,921	4,899,172	4,899,172	0
Funding Source	Description	Feb 2019 Budget	Feb 2019 Cumulative Expense	Feb 2019 Variance	Mar 2019 Budget	Mar 2019 Cumulative Expense	Mar 2019 Variance	Apr 2019 Budget	Apr 2019 Cumulative Expense	Apr 2019 Variance	May 2019 Budget	May 2019 Cumulative Expense	May 2019 Variance	Jun 2019 Budget	Jun 2019 Cumulative Expense	Jun 2019 Variance
Capital Fund - AFG Bylaw	2016-2017 AFG	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0	354,413	354,413	0
	2017-2018 AFG	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	45,587	45,587	0	457,523	457,523	0
		400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	400,000	400,000	0	811,936	811,936	0
Funding Source	Description	Feb 2019 Budget	Feb 2019 Cumulative Expense	Feb 2019 Variance	Mar 2019 Budget	Mar 2019 Cumulative Expense	Mar 2019 Variance	Apr 2019 Budget	Apr 2019 Cumulative Expense	Apr 2019 Variance	May 2019 Budget	May 2019 Cumulative Expense	May 2019 Variance	Jun 2019 Budget	Jun 2019 Cumulative Expense	Jun 2019 Variance
Capital Fund - Local Capital	Local Capital	0	0	0	0	0	0	0	0	0	0	0	0	2,200,828	2,200,828	0
		0	0	0	0	0	0	0	0	0	0	0	0	2,200,828	2,200,828	0
Funding Source	Description	Feb 2019 Budget	Feb 2019 Cumulative Expense	Feb 2019 Variance	Mar 2019 Budget	Mar 2019 Cumulative Expense	Mar 2019 Variance	Apr 2019 Budget	Apr 2019 Cumulative Expense	Apr 2019 Variance	May 2019 Budget	May 2019 Cumulative Expense	May 2019 Variance	Jun 2019 Budget	Jun 2019 Cumulative Expense	Jun 2019 Variance
Operating Fund	2017-2018 Carry Forward	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	200,000	0
		200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	0	200,000	200,000	200,000	0
TOTALS		4,700,000	7,760,357	-3,060,357	4,700,000	8,005,467	-3,305,467	4,700,000	8,111,715	-3,411,715	4,700,000	8,111,921	-3,411,921	8,111,936	8,111,936	0
	MOE		2,000,000		MOE	2,000,000		MOE	2,000,000		MOE	2,000,000		MOE	0	0
	Pacifica		1,000,000		Pacifica	1,000,000		Pacifica	1,000,000		Pacifica	1,000,000		Pacifica	0	0
	Pending		3,000,000		Pending	3,000,000		Pending	3,000,000		Pending	3,000,000		Pending	0	0
	Adjusted Variance		-60,356		Adjusted Variance	-305,467		Adjusted Variance	-411,715		Adjusted Variance	-411,921		Adjusted Variance	0	

SIGNING AUTHORITIES: CAPITAL PROJECTS

Position	Current Employee	Process and Purchasing Authority						Contract Change Orders			
		Release and Award Request for Quotes Under \$10K <small>(Minimum 1 written Quote required unless Standing Offer in Place)</small>	Release Request for Quotes \$10-50K <small>(Minimum 3 written Quotes unless Standing Offer in Place)</small>	Award and Signature for Purchases less than \$50K	Approve Bid Document Release >\$50K <small>(Open Public Bid)</small>	Approve Bid Document Addendum Release >\$50K <small>(Open Public Bid)</small>	Approve Contract Award and Signature >\$50K <small>(Open Public Bid)</small>	Approve Change Order <25% value of Contract and keeps Total Contract <\$50K	Approve Change Order <25% value of Contract and keeps Total Contract >\$50K	Invoice Approval (<\$50K)	Invoice Approval (>\$50K)
Director of Facilities		X	X	X	X	X	X	X	X	X	X
Manager of Building Systems		X	X	X				X		X	
Manager of Operations		X	X	X				X		X	
Manager of Capital Planning and Implementation		X	X	X				X		X	
Manager Major Capital		X	X	X				X		X	

SAMPLE