

**Compass Early Learning and Care
Board of Directors Meeting**

Monday, September 16th, 2019 6:30 p.m.

Administration Office
Peterborough, Ontario



AGENDA

I/D/A

TIME

- | | | | |
|-------------------------------------------------------------------|---|----|---------|
| 1. Call to Order by Chairperson <i>(Sarah)</i> | A | 1 | minute |
| 2. Welcome and Introductions <i>(Sarah)</i> | A | 1 | minute |
| 3. Review and Approval of Agenda <i>(Sarah)</i> | D | 1 | minute |
| 4. Declaration of Conflict of Interest <i>(Sarah)</i> | A | 1 | minute |
| 5. Review and Approval of Minutes <i>(Sarah)</i> | D | 5 | minutes |
| 5.1 Approve June 17 th , 2018 Minutes | | | |
| 6. Website Introduction <i>(Rachel and Ryan)</i> | I | 10 | minutes |
| 7. HR Presentation <i>(Jenny Cullen and Ryan)</i> | I | 15 | minutes |
| 8. Finance Report | | | |
| 8.1 Finance Report <i>(Tammy)</i> | I | 5 | minutes |
| 8.2 Financial Statements: April – June final and July preliminary | I | 10 | minutes |
| 8.3 Review of Financial Investments | I | 5 | minutes |
| 9. Reports | | | |
| 9.1 CEO Report <i>(Sheila)</i> | I | 10 | minutes |
| 10. Announcements and New Business | | | |
| 10.1 Review Anti-Violence Policy | A | 1 | minute |
| 10.2 Review Anti-Harassment Policy | A | 1 | minute |
| 10.3 Review Health and Safety Policy | A | 1 | minute |
| 11. Date and Time of Next Meeting | | | |
| 11.1 October 28 th , 2019 @ Administrative Office | | | |
| 12. Adjournment | D | 1 | minute |

Compass Early Learning & Care Board of Directors Meeting Minutes

Monday June 17th, 2019 6:30 p.m.

Administration Office
Peterborough, Ontario



Present

Board Members: Kathy Warner – President
Sarah Stokes – Vice President
Doug Lytle – Treasurer
Jon Gillan – Secretary
Stephanie Mazzocca – Director
Karla Kielec – Director
Cheryl Herder – Director
Amanda Gaudet – Director

Staff: Sheila Olan-MacLean - CEO
Tammy Phelan - Controller
Rachel Heathcock – Administrative Assistant
Lorrie Baird - Director of Pedagogy
Jenny Cullen – Director of Human Resources
Jill Wickins – Director of Operations

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- 1.0 Call to Order:** Kathy Warner called the meeting to order at 6:38 p.m.
 - 2.0 Welcome and Introductions:** Kathy welcomed everyone to the meeting and introduced our newer Board members and team of Directors.
 - 3.0 Review and Approval of Agenda: MOTION: To approve the agenda as presented. CARRIED.**
 - 4.0 Declaration of Conflict of Interest:** No conflicts declared.
 - 5.0 Review and Approval of Minutes**
 - 5.1 *May 28th Board Meeting Minutes* **MOTION: To approve the minutes of the May 28th, 2019 board meeting as presented. CARRIED.**
 - 6.0 Finance Report**
 - 6.1 *Tammy will report on the Financials in September.*
 - 7.0 Reports**
 - 7.1 *CEO Report:* Sheila presented our current Strategic Plan and a few suggested changes.
 - 7.2 Our team of Organizational Links share with the Board some of the progress and goals for their res departments.
 - 7.3 *President's Report:* Kathy presented her President's Report.
 - 8.0 Announcements and New Business**
 - 8.1 *Board Member Skills Inventory:* Return to Rachel to be kept with our records.
 - 8.2 *By-Laws and Corporate Committee Structure:* Kathy, Jon and Sarah volunteer to contribute to the By-law discussion and the mandate of authority policy.

9.0 Date and Time of Next Meeting

9.1 September 16th, 2019 6:30pm @ Compass ELC Admin

10.0 Adjourned. Meeting adjourned at 7:19pm

Kathy Warner, President

Date

Jon Gillan, Secretary

Date



CONTROLLER REPORT

Attachments Included

- Quarter 2 (Apr 1 to Jun 30 2019)
- July 2019 Preliminary

Financial Highlights – 2nd Quarter 2019

- Q2 is at a net surplus of \$117,741, YTD net surplus of \$192,570.
- Below budget for the quarter by \$125K
- Increase of parent fees this quarter by \$33.5K, YTD below budget by \$79K due to enrolments and the startup of new programs such as Cobourg, Minden and our home child care programs in both CKL and Durham.
- Wages and benefits are over budget YTD by \$36.6K due to adjustments to capture purchased time / leave of absence from Jan to Jun.
- The CKL expansion funding budget had been booked conservatively over twelve months due to uncertainty of continuous funding.
- Expansion funding is being booked to cover Minden and Cobourg construction costs
- Startup costs for Durham HCC and Minden expenses are also being offset by expansion income.
- Marketing costs are over budget because of signage for Lindsay, Cobourg and Minden which are being offset by expansion funding above.
- Some R&M costs are being offset by expansion funding and municipal R&M funding to come later in the year.
- The rent budget is under due to the HCC Durham rent to begin in June 2019.
- Strong balance sheet position; additional deferred revenue resulting from CKL Q3 \$210K GOG, \$73.5K WE & \$84K in expansion funding & Q3 Northumberland
- Increase in investment in cash reserves due to operating surplus for last two preceding years.
- AR is up due to increase in parent fees, continues to be collected timely

Financial Highlights – July 2019

- MTD loss of \$7.5K, YTD Net income surplus of \$185K
- Parent fees are up \$141K over budget this month,
- YTD we are over budget by \$62,708 → increase of 0.09%
- Wages and benefits are over budget this month by \$181K because the budget is not reflecting school age wages in the summer and pay out for vacation and supply staff is higher.
- Due to parent fees being lower in Minden, 40% of income is being booked by expansion funding. In July; \$40,469 was booked to expansion to account for this difference from Jan 1 to Jul 31st
- AR is up YOY due to increase in parent revenue.
- \$1M transfer to investment, 6K booked as interest for the last 6 months

Compass Early Learning and Care

Profit & Loss vs Budget

July 2019

	Jul 19	Budget	\$ Over Budget	Jan - Jul 19
Ordinary Income/Expense				
Income				
DNFRP	90,235.43	0.00	90,235.43	425,125.75
General Operating Funding	182,070.43	191,910.80	-9,840.37	1,270,559.49
Other Funding	84,182.83	15,644.42	68,538.41	272,100.31
Other Income	2,878.20	1,333.33	1,544.87	16,599.90
Parent/Admin Fees	1,007,608.45	865,924.60	141,683.85	6,939,663.74
PD Commission	0.00	10,416.67	-10,416.67	86,684.45
PD Income	10.75	708.33	-697.58	4,494.07
Wage Enhancement Income	83,248.78			585,652.13
Wage Subsidy/Pay Equity	5,462.00	5,462.00	0.00	38,234.00
Total Income	1,455,696.87	1,091,400.15	364,296.72	9,639,113.84
Gross Profit	1,455,696.87	1,091,400.15	364,296.72	9,639,113.84
Expense				
Marketing/Advertising	2,053.19	1,666.67	386.52	14,567.43
Minor Improvements/Repairs	12,239.98	13,828.50	-1,588.52	124,533.07
Office	6,975.66	7,387.46	-411.80	60,583.30
Other Expenses/Misc	6,621.14	5,550.00	1,071.14	48,965.62
PD Consulting	1,365.81	0.00	1,365.81	15,898.48
PD Expenses	2,141.12	5,417.16	-3,276.04	91,955.75
Processing Fees	24,186.31	19,450.52	4,735.79	149,176.46
Professional Fees	2,355.32	2,083.33	271.99	12,912.77
Technology/Communications	13,320.69	13,125.82	194.87	99,321.59
Toys/Materials	8,942.89	10,871.75	-1,928.86	79,357.29
6-1020 · Bad Debts	60.68	809.12	-748.44	218.29
6-1075 · Food	61,721.64	37,558.80	24,162.84	299,053.67
6-1091 · Affordability Initiative	-1,629.70			-1,629.70
6-1092 · Wage Enhancement	72,485.35	0.00	72,485.35	510,854.60
6-1093 · Wage Enhancement - Benefits	10,763.44	0.00	10,763.44	74,797.55
6-1095 · Insurance	4,399.98	3,608.25	791.73	29,580.72
6-1147 · Prov of Ontario - Water	11,596.13	0.00	11,596.13	14,423.97
6-1175 · Rent	23,450.00	25,012.95	-1,562.95	168,519.98
6-1215 · Travel	11,733.76	6,531.40	5,202.36	36,035.49
6-1225 · Utilities	8,873.96	9,002.51	-128.55	66,970.53
6-5100 · Wages & Benefits	1,073,670.42	892,626.11	181,044.31	7,068,785.64
6-5200 · DNRFP	105,914.80			489,206.55
Total Expense	1,463,242.57	1,054,530.35	408,712.22	9,454,089.05
Net Ordinary Income	-7,545.70	36,869.80	-44,415.50	185,024.79
Net Income	-7,545.70	36,869.80	-44,415.50	185,024.79

Compass Early Learning and Care

Profit & Loss vs Budget

July 2019

	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense			
Income			
DNFRP	0.00	425,125.75	0.00
General Operating Funding	1,363,226.74	-92,667.25	2,390,744.80
Other Funding	109,509.90	162,590.41	187,732.00
Other Income	9,333.35	7,266.55	16,000.00
Parent/Admin Fees	6,876,955.95	62,707.79	11,878,794.21
PD Commission	72,916.65	13,767.80	125,000.00
PD Income	4,958.35	-464.28	8,500.00
Wage Enhancement Income			
Wage Subsidy/Pay Equity	38,234.00	0.00	65,543.98
Total Income	8,475,134.94	1,163,978.90	14,672,314.99
Gross Profit	8,475,134.94	1,163,978.90	14,672,314.99
Expense			
Marketing/Advertising	11,666.65	2,900.78	20,000.00
Minor Improvements/Repairs	97,609.50	26,923.57	167,292.00
Office	54,196.28	6,387.02	92,789.50
Other Expenses/Misc	38,846.00	10,119.62	66,596.00
PD Consulting	0.00	15,898.48	0.00
PD Expenses	91,094.20	861.55	118,180.00
Processing Fees	136,153.80	13,022.66	233,406.40
Professional Fees	14,583.35	-1,670.58	25,000.00
Technology/Communications	92,263.11	7,058.48	158,147.39
Toys/Materials	82,702.33	-3,345.04	141,461.00
6-1020 · Bad Debts	6,471.16	-6,252.87	11,133.32
6-1075 · Food	289,733.14	9,320.53	499,505.93
6-1091 · Affordability Initiative			
6-1092 · Wage Enhancement	0.00	510,854.60	0.00
6-1093 · Wage Enhancement - Benefits	0.00	74,797.55	0.00
6-1095 · Insurance	25,377.69	4,203.03	43,498.40
6-1147 · Prov of Ontario - Water	0.00	14,423.97	0.00
6-1175 · Rent	191,128.73	-22,608.75	326,885.48
6-1215 · Travel	48,159.60	-12,124.11	82,443.00
6-1225 · Utilities	63,017.57	3,952.96	108,030.12
6-5100 · Wages & Benefits	6,851,049.55	217,736.09	11,805,086.73
6-5200 · DNRFP			
Total Expense	8,094,052.66	1,360,036.39	13,899,455.27
Net Ordinary Income	381,082.28	-196,057.49	772,859.72
Net Income	381,082.28	-196,057.49	772,859.72

Compass Early Learning and Care

Profit & Loss vs Budget

July 2019

	Notes
Ordinary Income/Expense	
Income	
DNFRP	Not budgeted for. Offsets with expenses below, excludes premium
General Operating Funding	CKL difference in GOG is being offset by expansion funding
Other Funding	Expansion funding for HCC CKL costs & Amort being offset with expenses below
Other Income	Increase to Materials income from summer atailer
Parent/Admin Fees	Overbudget
PD Commission	Timing of PD
PD Income	Timing of PD
Wage Enhancement Income	Offset by wage enhancement wages and benefits
Wage Subsidy/Pay Equity	In line with budget
Total Income	
Gross Profit	
Expense	
Marketing/Advertising	Increase due to summer atailer promotions
Minor Improvements/Repairs	Under budget - R&M costs to be covered by Special Purpose funding
Office	Timing of expenses
Other Expenses/Misc	Amortization expense
PD Consulting	Timing of PD
PD Expenses	Timing of PD
Processing Fees	Increase of credit card pymt through the parent portal
Professional Fees	Timing difference
Technology/Communications	On budget / HCC Dur costs were being offset by exp funding above
Toys/Materials	Under budget / HCC Dur costs were being offset by exp funding above
6-1020 · Bad Debts	Under due to timing
6-1075 · Food	Timing of invoices
6-1091 · Affordability Initiative	2018 unclear chqs -re-issued in August
6-1092 · Wage Enhancement	Offset by wage enhancement funding
6-1093 · Wage Enhancement - Benefits	Offset by wage enhancement funding
6-1095 · Insurance	addition of materials bldg and COB
6-1147 · Prov of Ontario - Water	Offset by Prov on Ont water above / adj made for Jan. Bal YTD
6-1175 · Rent	HCC Durham rent began in June so the budget is skewed over 12mths
6-1215 · Travel	Timing due to summer trips
6-1225 · Utilities	On budget
6-5100 · Wages & Benefits	Overbudget due to increase in supply and vacation wages
6-5200 · DNFRP	Offset with DNFRP income above excluding premium
Total Expense	
Net Ordinary Income	
Net Income	

Compass Early Learning and Care

Profit & Loss vs Prior Year

July 2019

	Jul 19	Jul 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
DNFRP	90,235.43	74,591.07	15,644.36	20.97%
General Operating Funding	182,070.43	165,360.77	16,709.66	10.11%
Other Funding	84,182.83	49,042.86	35,139.97	71.65%
Other Income	2,878.20	14,525.80	-11,647.60	-80.19%
Parent/Admin Fees	1,007,608.45	803,317.69	204,290.76	25.43%
PD Commission	0.00	4,776.41	-4,776.41	-100.0%
PD Income	10.75	1,000.00	-989.25	-98.93%
Wage Enhancement Income	83,248.78	66,209.71	17,039.07	25.74%
Wage Subsidy/Pay Equity	5,462.00	3,044.75	2,417.25	79.39%
Total Income	1,455,696.87	1,181,869.06	273,827.81	23.17%
Gross Profit	1,455,696.87	1,181,869.06	273,827.81	23.17%
Expense				
Marketing/Advertising	2,053.19	667.32	1,385.87	207.68%
Minor Improvements/Repairs	12,239.98	13,381.69	-1,141.71	-8.53%
Office	6,975.66	7,759.78	-784.12	-10.11%
Other Expenses/Misc	6,621.14	9,669.85	-3,048.71	-31.53%
PD Consulting	1,365.81	1,437.21	-71.40	-4.97%
PD Expenses	2,141.12	7,625.61	-5,484.49	-71.92%
Processing Fees	24,186.31	16,724.73	7,461.58	44.61%
Professional Development	0.00	217.94	-217.94	-100.0%
Professional Fees	2,355.32	2,441.14	-85.82	-3.52%
Technology/Communications	13,320.69	12,952.05	368.64	2.85%
Toys/Materials	8,942.89	11,054.66	-2,111.77	-19.1%
6-1020 · Bad Debts	60.68	-5.71	66.39	1,162.7%
6-1075 · Food	61,721.64	50,542.66	11,178.98	22.12%
6-1089 · Funding	0.00	-2,638.88	2,638.88	100.0%
6-1091 · Affordability Initiative	-1,629.70	0.00	-1,629.70	-100.0%
6-1092 · Wage Enhancement	72,485.35	57,911.03	14,574.32	25.17%
6-1093 · Wage Enhancement - Benefits	10,763.44	8,298.68	2,464.76	29.7%
6-1095 · Insurance	4,399.98	3,602.18	797.80	22.15%
6-1147 · Prov of Ontario - Water	11,596.13	67.62	11,528.51	17,048.97%
6-1175 · Rent	23,450.00	13,591.10	9,858.90	72.54%
6-1215 · Travel	11,733.76	11,316.52	417.24	3.69%
6-1225 · Utilities	8,873.96	8,280.18	593.78	7.17%
6-5100 · Wages & Benefits	1,073,670.42	886,338.69	187,331.73	21.14%
6-5200 · DNRFP	105,914.80	82,834.98	23,079.82	27.86%
Total Expense	1,463,242.57	1,204,071.03	259,171.54	21.53%
Net Ordinary Income	-7,545.70	-22,201.97	14,656.27	66.01%
Net Income	-7,545.70	-22,201.97	14,656.27	66.01%

Compass Early Learning and Care

Profit & Loss vs Prior Year

July 2019

	Notes
Ordinary Income/Expense	
Income	
DNFRP	Varies depending on needs from year to year
General Operating Funding	Addition of Cobourg, Minden and HCC Durham
Other Funding	Recognizing an increase in expansion funding for HCC Durham and CKL
Other Income	2018 income consisted of a true up for cont reserve for IIQ
Parent/Admin Fees	Increase due to new programs and growth
PD Commission	Timing difference on PD consulting work
PD Income	Prior Year K. Sjolín PD Series/ PY Inspiring Early Learning Conference
Wage Enhancement Income	New program and providers
Wage Subsidy/Pay Equity	Cobourg added this year
Total Income	
Gross Profit	
Expense	
Marketing/Advertising	Increase in marketing materials for new programs and website
Minor Improvements/Repairs	Similar year over year
Office	Similar year over year
Other Expenses/Misc	Timing of expenses / Staff celebration for 2018
PD Consulting	Similar year over year
PD Expenses	Timing of expenses / Staff celebration for 2018
Processing Fees	Increase in processing amounts for ADP & Stripe due to new programs
Professional Development	Timing of expenses / 2018 investing in Quality conference
Professional Fees	Similar year over year
Technology/Communications	Similar year over year
Toys/Materials	Timing of invoices
6-1020 · Bad Debts	Timing
6-1075 · Food	Increase due to new programs
6-1089 · Funding	2018 showed adj be covered by expansion costs
6-1091 · Affordability Initiative	To re-issue 2018 stale dated cheques for parent AFI
6-1092 · Wage Enhancement	Increase due to higher number of employees
6-1093 · Wage Enhancement - Benefits	Increase due to higher number of employees
6-1095 · Insurance	Addition of new programs
6-1147 · Prov of Ontario - Water	Cobourg water costs
6-1175 · Rent	New programs Cobourg & HCC CKL office
6-1215 · Travel	Similar year over year
6-1225 · Utilities	Increase due to addition of new programs
6-5100 · Wages & Benefits	Increase related to new programs and new providers
6-5200 · DNRFP	Offsets with revenue above
Total Expense	
Net Ordinary Income	
Net Income	

Compass Early Learning and Care

Balance Sheet

As of July 31, 2019

	Jul 31, 19	Jul 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Chequing/Savings				
Cash and bank	192,663.04	675,620.75	-482,957.71	-71.48%
Temporary investments	1,878,732.38	861,337.33	1,017,395.05	118.12%
Total Chequing/Savings	2,071,485.76	1,536,958.08	534,527.68	34.78%
Accounts Receivable				
Accounts Receivable - Grants	32,452.69	38,223.89	-5,771.20	-15.1%
1-1160 · Accounts Receivable - Parents	641,576.48	554,883.87	86,692.61	15.62%
1-1280 · PD Receivable	40,122.12	11,759.52	28,362.60	241.19%
1-1285 · Provider Admin Fee Receivable	-500.00	-100.00	-400.00	-400.0%
Total Accounts Receivable	713,651.29	604,767.28	108,884.01	18.0%
Other Current Assets				
Accounts Receivable Fee Subsidy	349,235.00	268,323.69	80,911.31	30.15%
1-1220 · Accounts Receivable - Other	12,431.10	13,653.33	-1,222.23	-8.95%
1-1252 · Employee Computer Advances	131.07	-264.36	395.43	149.58%
1-1275 · Interest	-760.96	4,819.42	-5,580.38	-115.79%
1-2000 · Undeposited Funds	77.85	1,827.60	-1,749.75	-95.74%
1-2200 · Prepaid Expenses	38,653.56	60,615.43	-21,961.87	-36.23%
Total Other Current Assets	399,767.62	348,975.11	50,792.51	14.56%
Total Current Assets	3,184,904.67	2,490,700.47	694,204.20	27.87%
Fixed Assets				
1-1571 · Computer Equipment	25,790.75	22,390.18	3,400.57	15.19%
1-1572 · Other Equipment	202,050.12	181,123.70	20,926.42	11.55%
1-1573 · Leasehold Improvements	148,583.87	175,191.12	-26,607.25	-15.19%
Total Fixed Assets	376,424.74	378,705.00	-2,280.26	-0.6%
TOTAL ASSETS	3,561,329.41	2,869,405.47	691,923.94	24.11%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2-1200 · Accounts Payable	102,739.53	83,113.31	19,626.22	23.61%
Total Credit Cards	28,101.94	25,012.98	3,088.96	12.35%
Accounts Payable - Other	19,020.87	148,615.33	-129,594.46	-87.2%
Deferred Revenue	964,766.94	698,727.59	266,039.35	38.08%
2-1203 · Deposits - Parents	400,387.28	359,201.63	41,185.65	11.47%
2-1250 · London Bridge Funds	6,101.27	0.00	6,101.27	100.0%
2-1325 · Accrued Liabilities	47,572.72	49,353.49	-1,780.77	-3.61%
2-2061 · Quality Child Care Petrborough	442.00	442.00	0.00	0.0%
2-2062 · Coalition for Better Child Care	2,489.69	2,489.69	0.00	0.0%
25500 · GST/HST Payable	0.00	-328.40	328.40	100.0%
Total Other Current Liabilities	1,440,780.77	1,258,501.33	182,279.44	14.48%
Total Current Liabilities	1,571,622.24	1,366,627.62	204,994.62	15.0%

Compass Early Learning and Care
Balance Sheet
As of July 31, 2019

Total Equity
TOTAL LIABILITIES & EQUITY

Jul 31, 19	Jul 31, 18	\$ Change	% Change
1,989,707.17	1,502,777.85	486,929.32	32.4%
3,561,329.41	2,869,405.47	691,923.94	24.11%

Compass Early Learning and Care

Balance Sheet

As of July 31, 2019

	Notes
ASSETS	
Current Assets	
Chequing/Savings	
Cash and bank	\$1M transfer to investment
Temporary investments	Transfer of \$1M into investments in Jul-19
Total Chequing/Savings	
Accounts Receivable	
Accounts Receivable - Grants	Relates to DNFRP funding & GST refund
1-1160 · Accounts Receivable - Parents	Relates to increase in parent fees
1-1280 · PD Receivable	Timing difference
1-1285 · Provider Admin Fee Receivable	Timing of payments received by providers
Total Accounts Receivable	
Other Current Assets	
Accounts Receivable Fee Subsidy	In line with parent fee growth
1-1220 · Accounts Receivable - Other	Reducing in account due to wage garnishment
1-1252 · Employee Computer Advances	Similar YOY
1-1275 · Interest	Increase in interest correlates to increase in Investment
1-2000 · Undeposited Funds	Similar YoY - timing of bank deposits Decrease due to recognizing Reggio in 2018 rent deposits & increase to insurance for new programs
1-2200 · Prepaid Expenses	
Total Other Current Assets	
Total Current Assets	
Fixed Assets	
1-1571 · Computer Equipment	
1-1572 · Other Equipment	
1-1573 · Leasehold Improvements	
Total Fixed Assets	
TOTAL ASSETS	
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2-1200 · Accounts Payable	Relates to timing of expenses billed
Total Credit Cards	Timing of pymts
Accounts Payable - Other	Providers are now being paid via ADP
Deferred Revenue	Relates to Q3 funds being received early
2-1203 · Deposits - Parents	Increase due to new families
2-1250 · London Bridge Funds	Holding account as an NFP
2-1325 · Accrued Liabilities	Similar YOY
2-2061 · Quality Child Care Petrborough	Similar YOY
2-2062 · Coalition for Better Child Care	Similar YOY
25500 · GST/HST Payable	Difference due to timing of re-allocation
Total Other Current Liabilities	
Total Current Liabilities	

Compass Early Learning and Care
Balance Sheet
As of July 31, 2019

Notes

Total Equity
TOTAL LIABILITIES & EQUITY

Compass Early Learning and Care

Profit & Loss vs Budget

April through June 2019

	Apr - Jun 19	Budget	\$ Over Budget	Jan - Jun 19
Ordinary Income/Expense				
Income				
DNFRP	170,590.68	0.00	170,590.68	334,890.32
General Operating Funding	573,107.18	626,705.48	-53,598.30	1,088,489.06
Other Funding	108,762.79	46,933.25	61,829.54	187,917.48
Other Income	8,904.34	4,000.00	4,904.34	13,721.70
Parent/Admin Fees	3,069,570.59	3,036,038.52	33,532.07	5,932,055.29
PD Commission	49,395.79	31,250.00	18,145.79	86,684.45
PD Income	0.00	2,125.00	-2,125.00	4,483.32
Wage Enhancement Income	254,379.54			502,403.35
Wage Subsidy/Pay Equity	16,386.00	16,386.00	0.00	32,772.00
Total Income	4,251,096.91	3,763,438.25	487,658.66	8,183,416.97
Gross Profit	4,251,096.91	3,763,438.25	487,658.66	8,183,416.97
Expense				
Marketing/Advertising	10,806.96	5,000.00	5,806.96	12,514.24
Minor Improvements/Repairs	61,280.06	41,890.50	19,389.56	112,293.09
Office	29,162.52	23,404.39	5,758.13	53,607.64
Other Expenses/Misc	19,629.67	16,649.00	2,980.67	42,344.48
PD Consulting	8,774.58	0.00	8,774.58	14,532.67
PD Expenses	14,773.98	21,950.50	-7,176.52	89,814.63
Processing Fees	60,969.06	58,351.54	2,617.52	124,990.15
Professional Fees	5,507.07	6,250.00	-742.93	10,557.45
Technology/Communications	43,203.57	39,568.58	3,634.99	86,000.90
Toys/Materials	45,599.07	35,915.27	9,683.80	70,414.40
6-1020 · Bad Debts	-144.36	2,831.04	-2,975.40	157.61
6-1075 · Food	121,713.59	127,059.61	-5,346.02	237,332.03
6-1092 · Wage Enhancement	221,756.63	0.00	221,756.63	438,369.25
6-1093 · Wage Enhancement - Benefits	32,622.91	0.00	32,622.91	64,034.11
6-1095 · Insurance	13,152.42	10,884.74	2,267.68	25,180.74
6-1147 · Prov of Ontario - Water	1,113.30	0.00	1,113.30	2,827.84
6-1175 · Rent	77,286.61	83,057.86	-5,771.25	145,069.98
6-1215 · Travel	13,514.83	20,814.04	-7,299.21	24,301.73
6-1225 · Utilities	27,508.45	27,007.53	500.92	58,096.57
6-5100 · Wages & Benefits	3,129,186.12	2,999,844.69	129,341.43	5,995,115.22
6-5200 · DNRFP	195,938.88			383,291.75
Total Expense	4,133,355.92	3,520,479.29	612,876.63	7,990,846.48
Net Ordinary Income	117,740.99	242,958.96	-125,217.97	192,570.49
Net Income	117,740.99	242,958.96	-125,217.97	192,570.49

Compass Early Learning and Care

Profit & Loss vs Budget

April through June 2019

	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense			
Income			
DNFRP	0.00	334,890.32	0.00
General Operating Funding	1,171,315.94	-82,826.88	2,390,744.80
Other Funding	93,865.48	94,052.00	187,732.00
Other Income	8,000.02	5,721.68	16,000.00
Parent/Admin Fees	6,011,031.35	-78,976.06	11,878,794.21
PD Commission	62,499.98	24,184.47	125,000.00
PD Income	4,250.02	233.30	8,500.00
Wage Enhancement Income			
Wage Subsidy/Pay Equity	32,772.00	0.00	65,543.98
Total Income	7,383,734.79	799,682.18	14,672,314.99
Gross Profit	7,383,734.79	799,682.18	14,672,314.99
Expense			
Marketing/Advertising	9,999.98	2,514.26	20,000.00
Minor Improvements/Repairs	83,781.00	28,512.09	167,292.00
Office	46,808.82	6,798.82	92,789.50
Other Expenses/Misc	33,296.00	9,048.48	66,596.00
PD Consulting	0.00	14,532.67	0.00
PD Expenses	85,677.04	4,137.59	118,180.00
Processing Fees	116,703.28	8,286.87	233,406.40
Professional Fees	12,500.02	-1,942.57	25,000.00
Technology/Communications	79,137.29	6,863.61	158,147.39
Toys/Materials	71,830.58	-1,416.18	141,461.00
6-1020 · Bad Debts	5,662.04	-5,504.43	11,133.32
6-1075 · Food	252,174.34	-14,842.31	499,505.93
6-1092 · Wage Enhancement	0.00	438,369.25	0.00
6-1093 · Wage Enhancement - Benefits	0.00	64,034.11	0.00
6-1095 · Insurance	21,769.44	3,411.30	43,498.40
6-1147 · Prov of Ontario - Water	0.00	2,827.84	0.00
6-1175 · Rent	166,115.78	-21,045.80	326,885.48
6-1215 · Travel	41,628.20	-17,326.47	82,443.00
6-1225 · Utilities	54,015.06	4,081.51	108,030.12
6-5100 · Wages & Benefits	5,958,423.44	36,691.78	11,805,086.73
6-5200 · DNRFP			
Total Expense	7,039,522.31	951,324.17	13,899,455.27
Net Ordinary Income	344,212.48	-151,641.99	772,859.72
Net Income	344,212.48	-151,641.99	772,859.72

Compass Early Learning and Care

Profit & Loss vs Budget

April through June 2019

	Notes
Ordinary Income/Expense	
Income	
DNFRP	Not budgeted for. Offsets with expenses below, excludes premium
General Operating Funding	CKL difference in GOG is being offset by expansion funding
Other Funding	Expansion funding for HCC CKL costs & Amort being offset with expenses below
Other Income	\$3K Timbernook commission adj. & donations
Parent/Admin Fees	Overbudget
PD Commission	Timing of PD
PD Income	Timing of PD
Wage Enhancement Income	Offset by wage enhancement wages and benefits
Wage Subsidy/Pay Equity	In line with budget
Total Income	
Gross Profit	
Expense	
Marketing/Advertising	New signage for Dur HCC & CKL programs offset by expansion funding
Minor Improvements/Repairs	R&M being offset by expansion funding and potential municipal R&M funding
Office	Timing of expenses
Other Expenses/Misc	Amortization expense
PD Consulting	Timing of PD
PD Expenses	Timing of PD
Processing Fees	Increase of credit card pymt through the parent portal
Professional Fees	Timing difference
Technology/Communications	HCC Dur costs offset by expansion funding, Mill iPad for 2nd kinder room
Toys/Materials	HCC Dur costs offset by expansion funding
6-1020 · Bad Debts	Under due to timing
6-1075 · Food	Timing of invoices
6-1092 · Wage Enhancement	Offset by wage enhancement funding
6-1093 · Wage Enhancement - Benefits	Offset by wage enhancement funding
6-1095 · Insurance	addition of materials bldg and COB
6-1147 · Prov of Ontario - Water	Offset by Prov on Ont water above
6-1175 · Rent	HCC Durham rent began in June so the budget is skewed over 12mths
6-1215 · Travel	Under budget due to timing
6-1225 · Utilities	Slightly over YTD
6-5100 · Wages & Benefits	Additional Leave of absence adjustment recorded in Q2 for \$44K
6-5200 · DNFRP	Offset with DNFRP income above excluding premium
Total Expense	
Net Ordinary Income	
Net Income	

Compass Early Learning and Care

Profit & Loss vs Prior Year

April through June 2019

	Apr - Jun 19	Apr - Jun 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
DNFRP	170,590.68	159,922.62	10,668.06	6.67%
General Operating Funding	573,107.18	464,923.56	108,183.62	23.27%
Management Fee	0.00	2,700.00	-2,700.00	-100.0%
Other Funding	108,762.79	91,842.20	16,920.59	18.42%
Other Income	8,904.34	5,298.87	3,605.47	68.04%
Parent/Admin Fees	3,069,570.59	2,613,269.67	456,300.92	17.46%
PD Commission	49,395.79	74,770.25	-25,374.46	-33.94%
PD Income	0.00	13,797.97	-13,797.97	-100.0%
Wage Enhancement Income	254,379.54	229,085.71	25,293.83	11.04%
Wage Subsidy/Pay Equity	16,386.00	9,134.25	7,251.75	79.39%
Total Income	4,251,096.91	3,664,745.10	586,351.81	16.0%
Gross Profit	4,251,096.91	3,664,745.10	586,351.81	16.0%
Expense				
Marketing/Advertising	10,806.96	1,813.37	8,993.59	495.96%
Minor Improvements/Repairs	61,280.06	33,695.97	27,584.09	81.86%
Office	29,162.52	21,001.34	8,161.18	38.86%
Other Expenses/Misc	19,629.67	44,591.50	-24,961.83	-55.98%
PD Consulting	8,774.58	10,450.58	-1,676.00	-16.04%
PD Expenses	14,773.98	52,711.96	-37,937.98	-71.97%
Processing Fees	60,969.06	56,968.49	4,000.57	7.02%
Professional Development	0.00	14,337.49	-14,337.49	-100.0%
Professional Fees	5,507.07	7,069.40	-1,562.33	-22.1%
Technology/Communications	43,203.57	42,001.75	1,201.82	2.86%
Toys/Materials	45,599.07	22,596.92	23,002.15	101.79%
6-1020 · Bad Debts	-144.36	1,313.37	-1,457.73	-110.99%
6-1075 · Food	121,713.59	101,732.83	19,980.76	19.64%
6-1092 · Wage Enhancement	221,756.63	202,428.28	19,328.35	9.55%
6-1093 · Wage Enhancement - Benefits	32,622.91	26,657.43	5,965.48	22.38%
6-1095 · Insurance	13,152.42	10,432.02	2,720.40	26.08%
6-1147 · Prov of Ontario - Water	1,113.30	9,848.03	-8,734.73	-88.7%
6-1175 · Rent	77,286.61	44,520.59	32,766.02	73.6%
6-1215 · Travel	13,514.83	11,810.65	1,704.18	14.43%
6-1225 · Utilities	27,508.45	25,203.77	2,304.68	9.14%
6-5100 · Wages & Benefits	3,129,186.12	2,563,683.73	565,502.39	22.06%
6-5200 · DNRFP	195,938.88	170,464.16	25,474.72	14.94%
Total Expense	4,133,355.92	3,475,333.63	658,022.29	18.93%
Net Ordinary Income	117,740.99	189,411.47	-71,670.48	-37.84%
Other Income/Expense				
Other Expense				
Admininstration Expense	0.00	2,700.00	-2,700.00	-100.0%
Total Other Expense	0.00	2,700.00	-2,700.00	-100.0%
Net Other Income	0.00	-2,700.00	2,700.00	100.0%

Compass Early Learning and Care
Profit & Loss vs Prior Year
April through June 2019

Net Income

Apr - Jun 19	Apr - Jun 18	\$ Change	% Change
117,740.99	186,711.47	-68,970.48	-36.94%

Compass Early Learning and Care

Profit & Loss vs Prior Year

April through June 2019

	Notes
Ordinary Income/Expense	
Income	
DNFRP	Varies depending on needs from year to year
General Operating Funding	Addition of Cobourg, Minden and HCC Durham
Management Fee	IIQ moved to Five Counties after Q2 of 2018
Other Funding	Recognizing an increase in expansion funding for HCC Durham and CKL
Other Income	Food rebates booked in 2018 / Donation revenue received in June to offset
Parent/Admin Fees	Increase due to new programs and growth
PD Commission	Timing difference on PD consulting work
PD Income	Prior Year K. Sjolín PD Series/ PY Inspiring Early Learning Conference
Wage Enhancement Income	New program and providers
Wage Subsidy/Pay Equity	Cobourg added this year
Total Income	
Gross Profit	
Expense	
Marketing/Advertising	New signage for programs in 2019
Minor Improvements/Repairs	Addition of HCC Durham, Cobourg, Minden & Materials
Office	Timing of expenses
Other Expenses/Misc	Timing of expenses / Staff celebration for 2018
PD Consulting	Similar year over year
PD Expenses	Timing of expenses / Staff celebration for 2018
Processing Fees	Increase in processing amounts for ADP & Stripe due to new programs
Professional Development	Timing of expenses / 2018 investing in Quality conference
Professional Fees	Similar year over year
Technology/Communications	Addition of new programs
Toys/Materials	New purchases for HCC Durham, Minden & Shamrock
6-1020 · Bad Debts	Timing
6-1075 · Food	Increase due to new programs
6-1092 · Wage Enhancement	Increase due to higher number of employees
6-1093 · Wage Enhancement - Benefits	Increase due to higher number of employees
6-1095 · Insurance	Addition of new programs
6-1147 · Prov of Ontario - Water	2018 related to Shamrock well system
6-1175 · Rent	New programs Cobourg & HCC CKL office
6-1215 · Travel	Increase in new programs & additional staff
6-1225 · Utilities	Increase due to addition of new programs
6-5100 · Wages & Benefits	Increase related to new programs and new providers
6-5200 · DNRFP	Offsets with revenue above
Total Expense	
Net Ordinary Income	
Other Income/Expense	
Other Expense	
Administration Expense	
Total Other Expense	IIQ Admin Expense in 2018 / Off set with Revenue
Net Other Income	

Compass Early Learning and Care
Profit & Loss vs Prior Year
April through June 2019

	Notes
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Net Income



Your investment account statement

July 1, 2019 to July 31, 2019

Account number: 7E4553
Account type: Consolidated Canadian
Account currency: Canadian dollars

000193
COMPASS EARLY LEARNING AND CARE
550 BRAIDWOOD AVE
PETERBOROUGH ON
K9J 1W1

Your Investment Advisor

Morris Elliot
(705)748-2991
360 George St. N. Unit#63, Peterborough Sq.
Peterborough, Ont K9H 7E7

Your account at a glance

You need to know

Please see **page 4** for important information about your account.

	This period (Jul 1 - Jul 31, 2019)	Last period (Apr 1 - Jun 30, 2019)	Year to date (Jan 1 - Jul 31, 2019)
Beginning balance	\$872,677.37	\$872,337.93	\$872,021.42
Change in your account balance	\$1,006,055.01	\$339.44	\$1,006,710.96
Ending balance	\$1,878,732.38	\$872,677.37	\$1,878,732.38

Holdings in your account

on July 31, 2019

Description	Quantity or par value (\$)	Price (\$)	Book cost (\$)	Market value (\$)	% of your holdings
Cash & cash equivalents					
Cash			0.21	0.21	0.00%
Canadian short term notes & equivalents					
ROYAL BANK OF CANADA	50,000 SEG	100.000	50,000.00	50,000.00	2.66%
GIC 1.50% ANN 04NOV19					
Total Canadian short term notes & equivalents			\$50,000.00	\$50,000.00	2.66%
Canadian money market mutual funds					
ISA-TDB@1.6% PA /NL (TDB8150C)	88,467.390 SEG	10.000	884,673.90	884,673.90	47.09%
ISA-TDMC@1.6% PA/NL (TDB8155C)	20,635.327 SEG	10.000	206,353.27	206,353.27	10.98%
ISA-TDPMC@1.6% PA/NL (TDB8157C)	15,000.000 SEG	10.000	150,000.00	150,000.00	7.98%

(continued on next page)



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Holdings in your account (continued)

on July 31, 2019

Description	Quantity or par value (\$)	Price (\$)	Book cost (\$)	Market value (\$)	% of your holdings
Cash & cash equivalents (continued)					
Canadian money market mutual funds (continued)					
ISA-CTC@1.6% PA /NL (TDB8159C)	15,000.000 SEG	10.000	150,000.00	150,000.00	7.98%
Total Canadian money market mutual funds			\$1,391,027.17	\$1,391,027.17	74.04%
Total cash & cash equivalents			\$1,441,027.38	\$1,441,027.38	76.70%
Fixed income					
Canadian medium term instruments					
EQUITABLE BANK GIC 1.80% ANN 03NOV20	90,000 SEG	100.000	90,000.00	90,000.00	4.79%
MANULIFE BK GIC 2.25% ANN 29SEP21	55,000 SEG	100.000	55,000.00	55,000.00	2.93%
CANADIAN WESTERN BK GIC 3.11% ANN 01NOV21	100,000 SEG	100.000	100,000.00	100,000.00	5.32%
B2B BANK GIC 3.00% ANN 01NOV21	52,705 SEG	100.000	52,705.00	52,705.00	2.81%
Total Canadian medium term instruments			\$297,705.00	\$297,705.00	15.85%
Canadian long term instruments					
HOMEQUITY BANK GIC 2.65% ANN 28SEP22	90,000 SEG	100.000	90,000.00	90,000.00	4.79%
CANADIAN TIRE BANK GIC 2.62% ANN 28SEP22	50,000 SEG	100.000	50,000.00	50,000.00	2.66%
Total Canadian long term instruments			\$140,000.00	\$140,000.00	7.45%
Total fixed income			\$437,705.00	\$437,705.00	23.30%
Total Portfolio			\$1,878,732.38	\$1,878,732.38	100.00%

Definitions

An explanation of terms shown in the tables above

Book cost for long positions is the total amount paid to purchase a security including any transaction charges related to the purchase, adjusted for reinvested distributions, return of capital and corporate actions.

Market value is the price of the security or fund multiplied by the quantity held.

Book cost for short positions is the total amount received for the security, net of any transaction charges related to the sale, adjusted for any distribution (other than dividends), returns of capital and corporate actions.



Activity in your account this period

Date	Activity	Description	Quantity	Price (\$)	Amount (\$)	Cash balance (\$)
Beginning cash balance						2,370.21
Jun 28	Dividend Reinvestment Plan	ISA-TDB@1.6% PA /NL'FRAC VALUE = 33.46	3.346		0.00	2,370.21
Jun 28	Dividend Reinvestment Plan	ISA-TDMC@1.6% PA/NL'FRAC VALUE = 71.55	7.155		0.00	2,370.21
Jul 3	Web Banking Deposit	HL162 TSF FR 0622508			1,000,000.00	1,002,370.21
Jul 3	Sell	HSB1A 2.05 A 03JUL19 INTEREST FLAT	-100,000	100.000	100,000.00	1,102,370.21
Jul 3	Interest	HSB1A 2.05 A 03JUL19	100,000		2,050.00	1,104,420.21
Jul 3	Sell	BOM1A 1.95 A 03JUL19 INTEREST FLAT	-100,000	100.000	100,000.00	1,204,420.21
Jul 3	Interest	BOM1A 1.95 A 03JUL19	100,000		1,950.00	1,206,370.21
Jul 3	Sell	LBA1A 1.95 A 03JUL19 INTEREST FLAT	-100,000	100.000	100,000.00	1,306,370.21
Jul 3	Interest	LBA1A 1.95 A 03JUL19	100,000		1,950.00	1,308,320.21
Jul 4	Buy	ISA-TDB@1.6% PA /NL'FRAC WE ARE RELATED TO ISSUER SOLICITED AS OF JUL 03,2019	85,832.000	10.000	-858,320.00	450,000.21
Jul 4	Buy	ISA-TDMC@1.6% PA/NL'FRAC WE ARE RELATED TO ISSUER SOLICITED AS OF JUL 03,2019	15,000.000	10.000	-150,000.00	300,000.21
Jul 4	Buy	ISA-TDPMC@1.6% PA/NL'FRAC WE ARE RELATED TO ISSUER DISCLOSURE ENCLOSED SOLICITED AS OF JUL 03,2019	15,000.000	10.000	-150,000.00	150,000.21
Jul 4	Buy	ISA-CTC@1.6% PA /NL'FRAC WE ARE RELATED TO ISSUER DISCLOSURE ENCLOSED SOLICITED AS OF JUL 03,2019	15,000.000	10.000	-150,000.00	0.21
Jul 31	Ending cash balance					\$0.21

Details of investment income

Earnings	This period (Jul 1 - Jul 31, 2019)	Year to date (Jan 1 - Jul 31, 2019)
Interest	5,950.00	5,950.00
Total	\$5,950.00	\$5,950.00



Important information about your account

Enjoy the convenience of eServices – an easy way to access your TD Wealth investment account documents online. To learn more, speak with your Investment Advisor.

/SEL /

P000193-C001154-4/6-VIP

Board of Directors

June, 2017

Welcome to Fall! The summer was busy but the fall has been even busier. With the announcement of the possible closing of the municipal centres in Peterborough, we have been supporting the advocacy to keep them open and standing beside our colleagues. Unfortunately, it does not seem likely that the centres will continue to be operated by the municipality. This is a loss to our sector because these are jobs that pay well and are a goal for us to achieve. Without the municipal centres, CELC would have the highest paid employees and our goal to continue to achieve professional decent wages is undermined.

1. It is important for our Board of Directors know all the facts so here they are.
 - a. The report that went to council (attached) showed that the cuts by the provincial government will result in the municipality paying an additional \$430,000 for expansion projects. These projects are not just projects, such as our Ptbo Housing project that are under construction, but also projects such as Millbrook that have been open for over a year and is full with a waiting list. At the committee meeting last Monday, some councilors suggested that we don't do the expansion and keep the municipal centres. As you know this would be extremely problematic.
 - b. Municipal child care never has a deficit. The shortfall is picked up by the municipality or extra funding from the child care envelope. In the case of the City of Peterborough, this shortfall is about \$500,000. This is in addition to the grants that all child care programs get. There are two centres, similar in size to our Peterborough centre, and two school age centres. If these centres were operated by Compass, they would be operating at a breakeven. It is the salaries that are not sustainable, unfortunately. So the City's recommendation, looking at it from a pragmatic view, is a good one. And I hate saying that. I was heartened to hear the council say things like "we can't download this on the backs of children and women" and "this is an essential service" and "we need to tell the province that this is their mess and downloading it to us is not acceptable". However, in the end, it does not look like keeping these centres is possible. The Council did not have all of the information. If the municipality stops operating the

centres, the centres will be picked up by another non-profit and continue to operate. If they stop the expansion projects, those programs cannot operate without the 20% share the municipality needs to now put in. And there are over 1200 children on the waitlist for care in Peterborough City and County. In Peterborough City there are over 190 babies who need care before January 1. There are 40 spaces in Peterborough, all of them full and none of them likely to have a space freed up before January. Our new centre would provide an additional 10 spaces. A drop in the bucket, but these 10 additional spaces are vital.

- c. Attached is also the press releases that we have issued. Two of these are on behalf of Compass and one on behalf of the Peterborough Child Care Action Network. Dave Smith, MPP reportedly said that "programs like Compass are salivating over the closures". In response to this, Keith Riel, Councillor, said that the CEO of this organization said that "we don't have the capacity and cannot possibly take on these programs". Neither of these statements is true and so the second letter we wrote addressed these statements and told about Compass. This letter was sent to all councilors and the media.
 - d. Should the City of Peterborough make the decision to no longer directly operate child care programs, they will notify the KPR School Board and the school board will put these three programs out to tender. They are Pearson Child Care at PVSC, Westmount before and after school and Edmison Heights school age program. Their other program is Peterborough Day Care on Aylmer Street. This will likely be offered to either the YMCA or Nursery Two as they have programs within two kilometers of the program. We would definitely put forward a proposal for the school board programs.
2. Buckhorn Child Care has contacted Compass to talk about joining Compass. They have had expansion funding in the past couple years to have a marketing strategy and to reduce fees to attract more families. I don't know the outcome of this initiative, but if they are closing by the end of December, it must not have been very effective. I have sent an info package to the board and will wait to hear from them.
 3. The building at McDonnell Street is making progress. Have a look as you drive by. The child care space and admin offices are being framed and it is very exciting. The architect has been fired so they are in the process of bringing in another one. The strike delayed construction, but now seems to be going well. We are still in line for a May 1 start for the admin offices and September, 2020 for the child care program.

4. County of Haliburton now owns the building that the Minden child care program is in. This is a good thing. They are very interested in helping however they can, including having a propane furnace upgrade which they will pay for. The construction for this site will begin March 1 with a completion target for late fall. It looks like we may need more funding for replacing all the windows, insulating and replacing all of the outdoor envelope. We have received an additional \$250,000 in expansion funding this year and will request to use some of this for these expenses.
5. Our consulting program continues to grow with Lorrie off to Dubai this week to deliver an institute that has child care in 7 countries and expanding to the United States next year. In August she was in New Brunswick, BC next week and Sarnia right now. She is one busy woman. And loved everywhere she goes. The summer atelier at our Moore Drive location was also successful with over 150 people attending. Angela has also been doing sessions for City of Peterborough, Hamilton, Simcoe County and more.
6. Timbernook had a successful summer. All programs were full with waiting lists. We have the use of the Northcott campus any days we need for the coming year. Many days are already booked for class trips, mom and tot programs and home child care and home school programs. I will be attending the Timbernook conference in New Hampshire with Jenna and Shawna – the two staff trained to deliver these programs, in November.
7. Many of our school age programs are expanding this fall. We continue be mindful of the support and structures required to manage our programs, with reasonable workloads and efficient systems.
8. Our staff compliment is over 400 strong now. Jenny Cullen will be attending the board meeting to update the Board on human resources.

Friday, September 6, 2019

For immediate release

Child care changes in Peterborough

Compass Early Learning & Care was disappointed to learn of the proposed cuts to Children's Services in the City & County of Peterborough. We are sorry to see this loss of good jobs in our city, with wages and benefits that we at CELC aspire to attain. We are concerned about the impact on families, and the stress they are facing amid this announcement. This is indeed a difficult time for our colleagues in the City of Peterborough child care programs who are facing a battle for their worth and loss of a job in a profession they love.

The child care sector was on a path to quality universal child care in Ontario until the past year. With cutbacks from the province of Ontario, we understand the extreme pressure the municipality is under. We also believe that this decision takes us further away from our values of

- Affordable fees
- Decent wages and working conditions and
- New spaces delivered by public & not-for-profit organizations

Compass ELC received over 100 phone calls yesterday from distressed parents who are worried about what the proposed losses of these spaces will mean for their children. We have seen the need for child care increase in our community, and recognize that with over 800 children on the City's centralized waitlist, OneHSN. We cannot afford to lose any spaces. And we need the new spaces that are part of the expansion plan. As a large child care organization operating in this region, we are committed to continuity of services for children and families and will work with the municipality and school boards to support families and children and our colleagues in the City of Peterborough.

###

About Compass ELC: Compass Early Learning and Care is a progressive, non-profit, organization where we work collaboratively to provide excellence in early learning and care. The Richness and uniqueness of our learning environments are an invitation for adults and children to discover together the joy of learning.

For media inquiries please contact Sheila Olan-MacLean at: solan@compasslec.com

Monday, September 9, 2019

The Child Care Action Network in Peterborough was disappointed to hear of the proposed closing of the Peterborough municipal child care programs. We all hold shared values toward quality universal child care in Ontario and we see this as a loss of quality jobs in this sector. It is alarming that the first municipal strategy to come forward as a result of the Provincial cuts is an attack on children and women.

This council has committed to keeping good jobs, and a decision like this would undermine decent work for women in our community. These proposed cuts would not only impact the women in municipally run child care centres, but also women in our community who aspire to these wages and working conditions. In addition, women outside of the child care sector rely on safe, healthy, accessible child care in order to be part of the workforce.

We wish to remind Council that there are plenty of non-mandatory services that are funded by municipalities. There are alternatives, even though this proposal is being presented as the only way forward.

There is a good economic case to be made for child care. For every \$1 invested in child care, there are \$6 of economic benefits down the line, including an immediate 1.38 cents into the local economy. As well, for every one job in child care it is estimated that 2.15 others are created or sustained, according to the Early Years Study 3. We believe child care has been overlooked as a contributor to the local economy, and our sector deserves a spot at the Economic Development tables in our community, being the biggest job creator.

More importantly, children, as citizens of today, deserve quality, affordable, accessible child care. In this community, with over 800 children on the central child care waiting list, we need more, not fewer spaces.

We have several recommendations to propose:

- Make child care a priority in this community. Peterborough is the only municipality where closing municipally run child care centres has been proposed as a result of the provincial downloading of services
- Go back to the Province to say that our community is saying no to these cuts, as we believe relationships matter, and that child care is a right and a priority for funding
- Consistent with the promise of this Council, carry out a fulsome, transparent community process for system planning which considers many options and includes the voices of an informed community
- Look to other communities for creative solutions
- Allow for expansion of existing School Age programs at Westmount & Edmison Heights to help offset the deficit

The Child Care Action Network stands beside our colleagues in municipal child care, and we invite Councillors to attend these programs to meet and hear from the people these cuts would impact.

###

For media inquiries, please contact

Tuesday, September 10, 2019

Dear Mayor & City Councilors,

Compass Early Learning and Care (CELC) is the largest not-for-profit, charitable child care organization in our region, with over 400 staff and a budget of \$15 million. We offer 38 licensed child care programs across Peterborough, Durham, CKL, Northumberland and Haliburton Counties.

Along with our public sector colleagues, we hold shared values toward quality universal child care in Ontario and we see the proposed changes to child care in our community as a loss of quality jobs in this sector and an attack on children and women.

Following comments from our MPP and Councilors, we wanted to clarify some of the information that has been shared in the media and at Monday night's Council meeting. To begin with, we are not "salivating" over this possible closure. In fact, we are grieving for our colleagues and for our community. In addition, the comment that was made at the Council meeting, that CELC does not have the capacity to take on these programs is untrue. However, we believe the City of Peterborough offers good jobs in our city, with wages and benefits that we, at CELC, aspire to attain, and that a loss of these jobs would negatively affect wages across our sector.

We were reassured to hear Councillors who voiced their support for women and children, and the need for decent work in our community. Rather than looking at child care in isolation, these cuts should be considered as part of the overall budget process, and based on values. We agree with Councillors who stated that we cannot download Provincial cuts onto children and women.

Please find additional information about our organization on our website: www.compasselc.com including information about all of our licensed programs including our Centre-based, School Age, and Home Child Care programs. Our Materials Initiative, Outdoor Initiative, and TimberNook program, demonstrate our deep respect for the earth, and our responsibilities for sustainability, stewardship and kinship.

Our organization has a reputation as leaders in Early Learning and Care in Ontario. We host institutes and conduct professional learning across the province, North America, and most recently, in China and Dubai. We see this work as important, in that it supports educators in our sector with pedagogical leadership, and is a

revenue source to supplement excellence in early learning and care in our communities.

Expansion spaces are extremely important, with over 800 children awaiting licensed child care in Peterborough. CELC holds one of the expansion projects, at McCrae Building on Bonnaccord Street. This project, in partnership with Peterborough Housing Corporation, will provide an additional 49 spaces for infants, toddlers and preschoolers. In addition, it will be part of a larger project, housing seniors and families in the Homeward Bound program, who will have access to on-site child care. This new centre will be a Centre of Excellence, attracting people from around the world as an example of pedagogical leadership. We will be hosting study tours, professional learning institutes, student placements, and spaces for creative community partnerships. We urge you to reject any notion of cancelling all proposed and future expansion projects.

The Conference Board of Canada indicates that for every \$1 invested in child care, there are \$6 of economic benefits down the line. According to the *Early Years Study 3*, for every dollar invested into child care, \$1.38 is immediately returned into the local economy. As well, for every 1 job in child care it is estimated that 2.15 others are created or sustained. These are little known facts about the important contributions of child care to our community and our local economy.

Most importantly, children, as citizens of today, deserve quality, affordable, accessible child care.

We hope you will take the time to visit other child care programs in our community to experience the diversity and quality that exists in Peterborough. As our local Councillors, we would like to invite you to learn more about our organization. Please visit our Peterborough Program at St. Peter's high school on Tuesday, September 17 at 5:00 p.m.

[RSVP](#) by Friday so we can notify our program of numbers.



Sheila Olan-MacLean
CEO, Compass Early Learning & Care

Background information:

<http://ecereport.ca/media/uploads/pdfs/early-years-study3-2011.pdf>

<http://www.edu.gov.on.ca/childcare/affordable-for-all-en.pdf>

<https://www.cbc.ca/news/business/early-childhood-education-1.4374820>



Children's Services restructuring

Posted on September 05, 2019

Peterborough, ON – To support the maximum number of child care spaces by community-based providers, the City is proposing to restructure how it administers Children's Services that would include transitioning out of directly operating child care programs.

By reinvesting the funding to support fee subsidies and operating grants into community-based child care programs, the City anticipates the number of child care spaces in the community would ultimately be maintained or increased through the restructuring.

As part of the restructuring, the City would cease operations of Pearson Day Care Centre and Peterborough Childcare Centre as well as its two before-and-after-school programs at Edmison Heights and Westmount schools effective June 26, 2020.

"Given the substantial budget pressures expected in 2020 and the province's changes to funding for Children's Services starting in 2020, we feel it's necessary to look at restructuring how we administer Children's Services to maximize the number of child care spaces while minimizing the impact on taxpayers," Chief Administrative Officer Sandra Clancy said.

Currently, the City, as the administrator for Children's Services for the City and County, supports 3,745 licensed child care spaces with the majority of spaces operated by community-based child care providers. The City directly operates 88 spaces at Pearson Day Care Centre and Peterborough Childcare Centre as well as 209 before-and-after-school program spaces at Edmison Heights and Westmount schools.

The City is supporting an expansion of child care spaces in the community through the provincial government's Child Care Expansion Plan initiative that was launched in 2017. There are 256 new spaces being created and subsidized by that program in

the City and County of Peterborough. The project was originally 100% funded by the province but the provincial government recently announced that it will reduce its funding that supports system expansion to 80% beginning in January 2020.

It's estimated that the provincial funding for Children's Services for the City and County will be reduced by \$425,000 in 2020 with further funding changes expected as the province phases in reductions over three years.

The provincial government has stated that it expects municipalities to find efficiencies to make up for the funding reductions.

Families impacted by the closure of the City's directly-operated child care programs in June 2020 can use the centralized [Child Care Registry and Waitlist](#) to help find alternative childcare. Staff will also work with families to assist in the relocation of their children to other child care programs.

Closure of the City's directly operated child care centres and directly operated before-and-after-school programs would result in the elimination of approximately 30 City staff positions in the four child care programs plus some additional on-call staff.

City Council will consider the plan at its General Committee meeting at City Hall starting at 6 p.m. on Monday, September 9, 2019. There are no public delegations at the meeting. People would be able to speak to Council during the Council meeting on Monday, September 23, 2019.

-30-

For further information, members of the media are invited to contact the undersigned:

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Designed by eSolutionsGroup (<http://www.esolutionsgroup.ca>)



City of
Peterborough

To: Members of the General Committee

From: Sandra Clancy, Chief Administrative Officer

Meeting Date: September 9, 2019

Subject: Report CAO19-010
Impacts to Children's Services Directly Operated Programs
and Expansion Plan

Purpose

A report to recommend continuation of the expansion of childcare spaces and transition out of direct operation of childcare programs in the City and County of Peterborough.

Recommendations

That Council approve the recommendations outlined in Report CAO19-010 dated September 9, 2019, of the Chief Administrative Officer as follows:

- a) — That the City, as the local child care and early years Service Manager in both the County and City of Peterborough, transition out of the operation of its Municipal Directly Operated child care programs including Pearson Child Care Centre, Peterborough Child Care Centre, Edmison Heights Public School – School Age Program and Westmount Public School – School Age Program by June 26, 2020; and
- b) That staff redirect the available municipal budget allocations created by the closure of the Directly Operated programs to current Expansion Plan child care spaces and those in the development stages, including associated fee subsidies, special needs resourcing, wage and operating grants.

- c) If required, staff be authorized to budget for a one-time draw on the Social Services Reserve to meet 2020 Expansion funding commitments and remain within the Council approved 2020 Operating Budget Guideline for the City.

Budget and Financial Implications

In June 2019, the province announced that changes to Children's Services cost-sharing and administrative threshold amounts would be deferred until January 1, 2020. In mid-August, the province announced changes to the cost-share expectations for the Expansion Plan funding as well as delaying the implementation of the administrative funding changes to at least 2021. At the time of writing this report, staff are waiting to receive a formal communication from the Ministry of Education with additional details related to this announcement.

Chart 1 summarizes the potential financial impact on the 2020 City and County operating budgets, compared to the 2019 Children's Services budget, should Council approve the recommendations, or alternatively, elect to continue current service levels in the same manner.

Chart 1
Total Municipal Costs

Children's Services Budget Area	2019 Approved Budget	2020 Budget Status Quo Scenario	% Change	2020 Budget No DOP Eff July 1, 2020	% Change
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Administration	\$194,099	\$165,680		\$165,680	
Directly Operated Child Care	\$511,653	\$570,962		\$285,481	
Expansion Funding (1)	-	\$435,909		\$435,909	(3)
Core Funding (2)	\$1,090,566	\$1,090,566		\$1,090,566	
Early Learning Child Care	-	-		-	
Municipal Share	\$1,796,318	\$2,263,117	26.0%	\$1,977,635	10.1%
Municipal Breakdown					
City	\$1,257,423	\$1,561,551	24.2%	\$1,364,568	8.5%
County	\$ 538,895	\$ 701,566	30.2%	\$613,067	13.7%

Total Municipal	\$1,796,318	\$2,263,117		\$1,977,635	
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Notes:

- 1) Expansion Funding – To increase access to licensed child care for 256 children aged 0-4 years.
- 2) Core Funding - To support the availability of licensed child care (0-12 yrs) for all parents and to assist eligible families with access to licensed/accredited child care and early years programs.
- 3) If there is a delay in the construction of any of the Expansion Plan spaces, this amount would be reduced.

For the 2021 budget, the cost of the Directly Operated child care will be zero, or a decrease of \$285,481.

The municipal breakdown is cost shared as City/County 70/30 in 2019 and 69/31 in 2020 based on projected child care licensed spaces. The closure of the Directly Operated programs could shift the City and County cost shares (based on projections for all 2020 current and intended licensed spaces) if no other agencies replace the two full day programs or the School Age programs. The net costs to the City and County if the Municipal child care spaces are not replaced by other child care agencies are \$1,390,740 (67%) and \$684,992 (33%) respectively.

Background

History of Child Care Programs

The City of Peterborough is the designated Consolidated Municipal Service Manager (CMSM) for the delivery of Child Care and Early Years, Housing and Homelessness, and Ontario Works (OW) in the City and County of Peterborough. Funding from the Ministry of Education supports the City's mandated responsibility as the service manager for child care and early years to distribute fee subsidy, special needs resource funding, wage and operating grants.

The City also directly operates the following four child care programs:

- Pearson Child Care Centre
- Peterborough Child Care Centre
- Edmison Heights Public School – School Age Program
- Westmount Public School – School Age Program

The City entered into the direct delivery of child care in 1968 when it opened Pearson Child Care. Like many other municipalities of its size, the City was the first operator of some social and community services. Over time as the need for licensed child care increased, the provincial government entered into funding agreements with community-based service providers for the delivery of child care programs. In 2000, child care system administration responsibility was transferred to the municipality. Currently there

are 3,745 licensed child care spaces in our community, including 297 spaces directly operated by the City (88 Full Day spaces and 209 School Age spaces) The remainder of spaces are provided by community based non-profit and for-profit organizations.

As the Service Manager, it is the City's responsibility to consider the long-term sustainability of child care and early years programs in our community. All decisions must take into consideration the impact to the entire system, while continuing to deliver quality programs, value for money and minimal disruption to families and child care operators in the system.

Provincial Funding Changes

As detailed in General Committee Report CSSS19-004, funding and service impacts to Children's Services from the Provincial Budget of June 10, 2019, were proposed to increase local costs as follows:

1. The threshold for allowable administration funding for municipalities will be reduced from (10%) to (5%) and all administration funding for Children's Services, including Wage Enhancement administration funding, will now be cost-shared at a rate of 50/50. This was also previously funded (100%) by the Province. Altogether, staff estimate these impacts to be approximately \$366,058.
2. Municipalities will also be required to cost-share the operating portion of Expansion Plan funding at a rate of 80/20 provincial/ municipal. This funding was previously provided at (100%) by the Province. Staff estimate that if the municipality had to absorb the full impact in 2020, the cost would have been approximately \$518,000.

However, as announced in August, the Province provided further details on the new approach to the implementation of child care funding changes.

In response to feedback received, the funding changes will now be phased in over a three-year period starting in January 2020.

The phased implementation approach will be rolled out as follows:

- **On January 1, 2020**, CMSMs will be asked to cost-share Expansion Plan operating funding at a rate of 80/20 provincial/ municipal. The Province has indicated that while cost sharing continues to be encouraged, the ministry is committing to providing 80 percent of this funding regardless of the CMSM contribution.
- **The following year on January 1, 2021**, CMSMs will be asked to continue cost-sharing Expansion Plan operating funding at a rate of 80/20 and be required to cost share all administrative funding at a rate of 50/50; and finally

- **On January 1, 2022**, the threshold for allowable administrative funding CMSMs can spend on child care will be reduced from 10% to 5% in addition to the ongoing cost sharing requirements previously introduced.

The provincial government's expectation is that ministries, agencies and transfer-payment partners, including municipalities, will drive innovation in programs and services delivery to improve sustainability, find efficiencies and maximize value for tax dollars.

Expansion Plan Funding

The Expansion Plan Funding was launched in 2017 by the Province to create 100,000 high-quality licensed childcare spaces for children aged 0-4 in Ontario and, at that time, required no municipal contributions. Funding was provided to municipalities to plan for expanded spaces to meet this target over 5 years. Municipalities now have the flexibility to decide how much to contribute representing (20%) of the allocation and the Province contributing (80%), up to the maximum.

Based on the former funding model, the Municipal Budget provided no municipal funds. The 2020 Municipal contribution is estimated to be \$435,909 shared 69% City 31% County (based on current projections for 2020 licensed spaces).

The chart below lists the programs supported by Expansion Plan funding for spaces that have opened or are planned. There are two projects currently under construction and one other that is on hold pending Council direction.

Chart 2
Expansion of Agency Sites

Agency Name	Completion Status	# of FD Spaces Pre Expansion*	# of Expanded FD Spaces	Total # FD* Spaces Post Expansion
Col 1	Col 2	Col 3	Col 4	Col 5
City Expansion Sites				
Centre Educatif Les Petits Curieux	2017	26	13	39
Municipal – Pearson	2017	26	13	39
Strath – Crestwood	Sep-19	0	25	25
Compass – Mc Rae**	2020	0	49	49
Trent Child Care – King George***	2020	31	18	49
Total City		83	118	201
County Expansion Sites				
Compass – Millbrook	2017	0	49	49
YMCA – Lakefield Child Care	2017	27	22	49

Trent – Bridgenorth	Apr-19	32	15	47
Hucklebug – Havelock	Sep-19	26	13	39
Hucklebug – Norwood	2020 Deferred	0	39	39
Total County		85	138	223
Total All Commitments		168	256	424

*Full day licensed spaces for children 0 – 3.8 years (numbers to not include school-age spaces)

**Project already under construction

***Project already under construction

Existing and Growing Need

The City oversees and supports the child care system comprised of approximately 3,745¹ licensed spaces (2,574 City/1,171 County) in 105 non-profit, municipal, commercial and home-based child care sites. The City provides fee subsidies and wage and operating grants to each of these programs. Financial supports help operators keep parent fees more affordable for families and keep their program financially viable.

With Expansion Plan funding, the City has expanded spaces in the city and county to help address the growing demand for licensed child care. While progress has been made, the demand for space continues to increase. Based on local data there are 1,104 children waiting for a child care space in our community. 58% of these children are 0 – 2 years old. There is no waiting list for fee subsidies.

A Way Forward

Continuing to operate the four directly operated programs is estimated to increase the municipal share a further \$59,309 from the 2019 budget of \$511,653 to \$570,962 in 2020. Continuing with the Expansion Plan and providing the 20% municipal share will cost \$435,909. The total impact to the 2020 budget is \$495,218.

If the CMSM transitions out of the direct delivery of child care and ceases operations of all Directly Operated programs, the municipality can avoid costs of \$570,962 annually. This amount could then be utilized to financially support the expansion projects (256 spaces) including those currently under construction or on hold pending further direction from Council.

A closing date of June 26, 2020 is being recommended to coincide with the school year end, resulting in a phase-in of the savings in ceasing to deliver the Directly Operating programs at the same time as the Expansion Plan funding is being phased-in as the new spaces open.

¹ 2019 Peterborough Early Learning System Overview

If approved, the cessation of the Directly Operated Programs will result in the following impacts:

- Closure of 297 licensed spaces that serve approximately 281 children
- Displacement of 30 employees currently working in four programs as well as some additional on-call staff;
- Reduction of staffing levels in the Children's Services program by 14.78 full-time and 10.69 part-time positions;
- Potential one-time costs associated with the hiring of relief workers in order to maintain legislated staffing ratios through the transition period;

It is possible that existing child care service providers will be interested in operating from the present locations and/or accessing available operating grants. However, there is the potential loss of licensed child care spaces to the community if no alternative service provider undertakes the available funding.

It is anticipated that some displaced staff will be able to secure employment in other child care programs. However, it is also recognized that staff compensation will be impacted given salaries paid to municipal child care staff are higher than salaries paid by non-profit agencies. There also may be some opportunity for employees to bump into other L 126 union jobs depending on their skills.

A prolonged implementation period will be difficult for staff and children and could result in challenges to sustain ongoing operations due to loss of staff and children. The operation of licensed childcare spaces requires maintaining legislated staff to child ratios at all times. If appropriate ratios cannot be maintained, the program cannot operate. To ensure continuity of service, staff will be given working notice. Displaced employees would be eligible for lay-off and recall rights as determined by the current Collective Agreement.

While this direction will impact the children, families and staff at the Directly Operated Programs, staff will:

- Realign the use of municipal funds to continue to support the expansion of spaces with Expansion Plan funding to build and operate new child care spaces;
- Redirect operating grants currently paid to the Directly Operated programs to support the child care system and sustain system services for families;
- Work with families to assist in the relocation of their children to other child care programs.

Due to the timing of these recommendations, this report could not go to the Joint Services Steering Committee prior to the General Committee meeting. The report will be presented at Joint Services on September 12, 2019.

Communications

Employees and families have been advised of this report. If the recommendations are approved, formal notices will be provided to all those impacted.

Summary

For the Expansion Plan for Children's Services to continue, a 20% municipal share is necessary. In addition, municipalities are expected to pay a greater share of the administration. The City has been in the business of Directly Operated Programs for 50 years but 90% of the spaces are delivered by third-party organizations. Other municipalities have also divested themselves of directly operated programs over the years. If the recommendations in this report are approved, the City would close the directly operated programs on June 26, 2020.

Submitted by,

Sandra Clancy
Chief Administrative Officer

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ANTI-VIOLENCE

Policy Statement

Compass Early Learning and Care is committed to building and preserving a safe working environment, free from violence, for its employees. Acts of violence against or by any employee, including front line employees, contract service providers, managers and directors are not condoned or tolerated.

Definition

Workplace violence means, but is not limited to:

- The exercise of, or the attempt to exercise, a statement or behaviour that is reasonable for a worker to interpret as a threat to exercise, physical force against a worker, in a workplace, that causes or could cause physical injury to the worker.
- Physical acts (e.g., hitting, shoving, pushing, kicking, sexual assault).
- Any threat, behaviour or action which is interpreted to carry the potential to harm or endanger the safety of others, result in an act of aggression, or destroy or damage property.
- Disruptive behaviour that is not appropriate to the work environment (e.g., yelling, swearing).

Policy Guidelines

1. Compass Early Learning and Care believes that by working together with our employees, the risk of workplace violence can be minimized.
 - a) All incidents of workplace violence will be reported, investigated, resolved and reviewed. We will take all reasonable and practical measures to minimize or address risks identified by the incidents.
 - b) We will take all reasonable and practical measures to protect workers, acting in good faith, who report workplace violence or act as witnesses, from reprisal or further violence.
2. Physical or verbal threats, – with or without the use of weapons – intimidation, or violence in the workplace is prohibited, to minimize risk of injury or harm to employees.
3. Weapons are strictly prohibited from all company property.
4. Every reasonable precaution will be implemented to protect individuals where domestic violence is known and is likely to expose the individual to a workplace physical injury.
5. It is a violation for anyone to knowingly make a false complaint of violence, or to provide false information about a complaint.
6. Reprisal, defined as any act of retaliation, either direct or indirect, made against individuals acting in good faith who report incidents of workplace violence or act as witnesses, is prohibited.
7. Compass Early Learning and Care will do everything it can to protect the privacy of the individuals involved and to ensure that complainants and respondents are treated fairly and respectfully, as long as doing so remains consistent with the enforcement of this policy and adherence to the law.
8. All records of harassment and violence reports, and subsequent investigations, are considered confidential and will not be disclosed to anyone except to the extent required by law.

Procedure

1. A risk assessment to identify any issues related to potential violence in the Compass Early Learning and Care work environment is conducted annually.
 - a) The risk assessment may include reviews of employee incident reports, staff perception surveys, health and safety inspection reports, first aid records or other related records.



- b) Measures to control identified risks to employee safety will be identified by the Health & Safety Committee and implemented by management.
2. Program Leads will provide information to employees, including personal information, related to a risk of workplace violence from a person with a history of violent behaviour if:
- a) The employee can be expected to encounter that person in the course of his/her work and
 - b) The risk of workplace violence is likely to expose the employee to physical injury.
 - c) Compass Early Learning and Care will only disclose personal information that is deemed reasonably necessary to protect the worker from physical harm.
3. a) When an employee is either directly affected by or witness to any violence in the workplace, they are personally accountable and responsible to intervene immediately by advising their Program Lead and completing the *Incident Report* form, which will be forwarded to the Team Leader.
- The *Corrective Action* form will be completed and actions tracked by the Team Leader.
- The Associate Executive Director of Programs will notify the Executive Director and all Compass ELC programs of recommendations and results.
- A report of the incident will be submitted to the Ministry of Labour and WSIB if a lost time injury is incurred.
- b) All supervisors are personally accountable and responsible to make every effort to prevent and eliminate violence in the work environment. When an employee has asked the supervisor to deal with a violent situation, the supervisor should support the employee without prejudging the situation.
 - c) If the act of violence is initiated by a child in our care, employees are expected to follow the *Including Children with Challenging Behaviours Policy* and the *Challenging Behaviour Protocol*.
 - d) A risk assessment will be conducted after a report of violence has been made.
4. When an employee has been involved in violent behaviour or unacceptable conduct, immediate disciplinary action, proportional to the seriousness of the behaviour concerned, will be taken. It may involve counseling and/or a formal warning and could result in immediate dismissal without further notice. Appropriate assistance will be provided to any employee who is a victim of violence.
5. The Health and Safety Committee will review this policy, procedures and their effectiveness annually and will make recommendations for actions to management.
6. Every employee is encouraged to report any potentially threatening situation or occurrence that raises a concern for an employee's safety, inside or outside the workplace, or any instance of workplace violence.
7. Any employee with a court order against another individual is encouraged to inform their Program Lead. Such information will be kept confidential.
8. If anyone at Compass Early Learning and Care is seen with a weapon or is known to possess one, or makes a verbal threat or assault, employee witnesses are required to immediately contact the police, emergency response services and their immediate supervisor, who will report to their Team Leader.
9. In cases where criminal proceedings are forthcoming, Compass Early Learning and Care will assist police agencies, lawyers, crown attorneys, insurance companies, and courts to the extent permitted by law.
10. The *Anti-Violence Policy* is reviewed upon hire, when revisions occur and annually thereafter by staff, students and volunteers. Reviews are recorded on *Document Review: Orientation and Annual* and/or *Document Review: Updates*.

ANTI-HARASSMENT



Policy Statement

Compass Early Learning and Care recognizes the dignity and worth of every person, and strives to provide a work environment that is supportive of the dignity and self-esteem of all employees.

Policy Guidelines

1. Compass Early Learning and Care prohibits harassment or discrimination in employment because of race, ancestry, place of origin, colour, ethnic origin, citizenship creed, sex, sexual orientation, gender identity, gender expression, handicap, age, marital status, receipt of public assistance and record of offences (pardoned). We also prohibit unwelcome sexual solicitation or advance.
2. Harassment is defined in the Human Rights Code as “engaging in a course of vexatious comments or conduct that is known or ought to be known to be unwelcome”. Any behaviour which denies individuals their dignity and respect, or is offensive, embarrassing or humiliating will not be tolerated. All employees have a right to freedom from harassment in the workplace.
3. Sexual Harassment is defined as follows:
 - a) Repeated and unwarranted sexual comments, looks, suggestions or physical contacts that create an uncomfortable working environment for an employee;
 - b) A sexual advance or request for sexual favours made by a person in a position to grant, confer or deny a benefit, privilege or advancement to a person where the person making the advance or request knows or ought to know, that it is unwelcome;
 - c) A reprisal or threat of reprisal, for the rejection of a sexual advance or request for sexual favours where the reprisal is made or threatened by a person in a position to grant, confer or deny a benefit, privilege or advancement.

Procedure

1. If you are being harassed:
 - a) Inform the harasser that his or her behaviour is unwelcome. An individual, although he or she should know better, may not realize that he or she is being offensive. By informing them that you are not comfortable with their behaviour, you may resolve the problem. If the person does not co-operate, remind them that such behaviour is against agency policy.
 - b) Keep a record of the harassment. When did it begin? (e.g. dates, times, locations). What happened? Were there any witnesses? Were there any threats? What was your response?
 - c) If there is no change or if the behaviour is of a serious or repetitive nature, the employee should immediately report the matter to the Chief Executive Officer. It is the agency's responsibility to investigate the complaint and to take necessary steps to resolve the problem.

Complaints against the CEO shall be reported to the President of the Board of Directors and an assigned Board Member shall complete an investigation. Complaints against a member of the Board of Directors will be referred to the President of the Board for investigation under Board policy.
 - d) Should a Program Lead become aware of personal harassment where no complaint has been made, a report must be made immediately to the CEO. A Program Lead who is aware of harassment of one employee by another and does not take appropriate corrective action will be subject to disciplinary measures.



2. Resolving the complaint:
 - a) Upon receiving a complaint, the CEO will conduct an investigation fairly and immediately.
 - b) The investigation will include interviews with the complainant, the person alleged to have harassed and any other persons who may provide information. Information will be received in strict confidence and will be documented.
 - c) Where an investigation confirms that harassment has occurred, the CEO will involve appropriate management in the identification of disciplinary action up to and including dismissal as deemed appropriate.
 - d) All documents of the complaint will be placed in the employee's file noting the process and results.
 - e) Notwithstanding this policy, the complainant may at any time seek advice or assistance from the Human Rights Commission.
3. The Anti-Harassment Policy is reviewed upon hire, when revisions occur and annually thereafter by staff, students and volunteers. Reviews are recorded on *Document Review: Orientation and Annual* and/or *Document Review: Updates*.

HEALTH AND SAFETY



Policy Statement

Compass Early Learning and Care will meet all legislated standards, rules and regulations as set out in the Ontario OHSA, and all other related regulations and standards or their replacement legislation as they may be implemented from time to time. It is the policy of Compass Early Learning and Care to implement and maintain safe work practices to safeguard all employees, visitors, volunteers, students, contractors/subcontractors and contract workers.

Policy Guidelines

1. Compass Early Learning and Care recognizes and supports the efforts of the Health and Safety Representative.
2. We believe that all accidents and illness can be controlled, reduced or eliminated. Hazards (practices, behaviours, conditions or situations that can contribute to and/or cause injury, illness or property damage) will be reported, investigated, resolved and reviewed. We will take all measures to investigate accidents to determine root causes and take a preventative approach to accident reduction.
3. Health and safety training and education will play a key role in informing the employer, supervisor and workers of their health and safety rights and responsibilities so they may be empowered to participate in our health and safety program.

Procedure

1. (a) A Health and Safety Committee, whose purpose is to promote a healthy and safe work environment by addressing employee workplace health and safety issues, will be maintained according to the *Health and Safety Committee Terms of Reference*.
(b) Each Compass ELC location having more than five employees will have a Health and Safety Representative responsible for completing duties as outlined in the *Compass ELC Health and Safety Committee Terms of Reference*.
2. (a) Workplace inspections will be conducted monthly by the Program Lead and Health & Safety Representative with input from employees, using the *Health & Safety Inspection Checklist*. Hazards found through the inspection process that can be remedied immediately will be noted in the *Corrections* section of the *Inspection Checklist*.
(b) Hazards that cannot be remedied immediately, as well as hazards encountered between inspections, will be reported on the *Reporting Form (Minor Incidents, Near Misses, Hazards)*.
(c) These hazards will be added to the *Work Environment Health and Safety Hazards form*.
3. The *Health and Safety Training Plan* will be developed and reviewed by the Board of Directors annually. The plan will outline location-specific, job-specific, equipment-specific and WHMIS and Consumer Products training.
4. The *Health and Safety Policy* will be reviewed by the Board of Directors annually.
5. The *Health and Safety Policy Statement*, which outlines Compass ELC's commitment to the health and safety of its employees, will be reviewed annually and signed and dated by the Chief Executive Officer, Program Lead and Health and Safety Representative. It will be posted on the Health and Safety bulletin board at every Compass ELC location.