

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

Monday, November 4th, 2019 6:30 p.m.

Administration Office
Peterborough, Ontario



AGENDA

I/D/A

TIME

- | | | | |
|---|---|----|---------|
| 1. Call to Order by Chairperson <i>(Kathy)</i> | A | 1 | minute |
| 2. Welcome and Introductions <i>(Kathy)</i> | A | 1 | minute |
| 3. Review and Approval of Agenda <i>(Kathy)</i> | D | 1 | minute |
| 4. Declaration of Conflict of Interest <i>(Kathy)</i> | A | 1 | minute |
| 5. Review and Approval of Minutes <i>(Kathy)</i> | D | 5 | minutes |
| 5.1 Approve September 16 th , 2019 Minutes | | | |
| 6. Finance Report | | | |
| 6.1 Finance Report <i>(Tammy)</i> | I | 5 | minutes |
| 6.2 Financial Statements: July & August final and September preliminary | I | 10 | minutes |
| 6.3 Durham Revised Fees | I | 5 | minutes |
| 6.4 Pension Plan <i>(Ashley)</i> | I | 10 | minutes |
| 7. Reports | | | |
| 7.1 CEO Report <i>(Sheila)</i> | I | 10 | minutes |
| 8. Announcements and New Business | | | |
| 8.1 Insurance Policy Review – pending receipt | A | 1 | minute |
| 9. Date and Time of Next Meeting | | | |
| 9.1 November 25 th , 2019 @ Administrative Office | | | |
| 10. Adjournment | D | 1 | minute |

Compass Early Learning & Care Board of Directors Meeting Minutes

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

Administration Office
Peterborough, Ontario



Present

Board Members: Sarah Stokes – Vice President
Cheryl Herder –Director
Amanda Gaudet –Director

Staff: Sheila Olan-MacLean – CEO
Ashley Collins – Director of Finance and Administration
Tammy Phelan - Controller
Rachel Heathcock – Administrative Assistant
Jenny Cullen – Director of Human Resources
Ryan Heath – Human Resources Assistant

Regrets: Kathy Warner – President
Jon Gillan – Secretary
Doug Lytle – Treasurer

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- 1.0 **Call to Order:** Sarah Stokes called the meeting to order at 6:33 p.m.
 - 2.0 **Welcome and Introductions:** Sarah welcomed everyone to the meeting and introduced our newer Board members and the Human Resources Team.
 - 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 *September 16th Board Meeting Minutes* **MOTION: To approve the minutes of the September 16th, 2019 board meeting as presented. CARRIED.**
 - 6.0 **Website Introduction**
 - 6.1 *Ryan and Rachel were able to show the Board the website, including the newly created promotional videos.*
 - 7.0 **HR Presentation**
 - 7.1 *Jenny and Ryan were able to share of the new orientation and hiring processes, and this year's growth statistics.*
 - 8.0 **Finance Report**
 - 8.1 *Tammy shared the April – June final and the July preliminary financial statements. MOTION: To approve the finance report as presented. CARRIED. MOTION: To approve the financial statements as presented. CARRIED.*
 - 8.2 *Tammy presented the current financial investments. MOTION: To accept the financial investment report. CARRIED.*
 - 9.0 **Reports**
 - 9.1 *CEO Report:* Sheila presented the events of the summer, our current situation

with local government and the plan for active response.

10.0 Announcements and New Business

10.1 *Introduction of the Pension Plan and the Revised Fees for 2020 (Ashley)*

10.3 *Review of the Anti-Harassment Policy*

10.4 *Review of Health and Safety Policy*

MOTION: To approve the policies as presented. CARRIED.

10.4 *Announcement of Karla Keilec and Stephanie Mazzocca's resignation. MOTION: To accept their resignation and to better promote the opportunity of board membership and to continue to search for more potential board members. CARRIED.*

11.0 Date and Time of Next Meeting

11.1 October 28th, 2019 6:30pm @ Compass ELC Admin

12.0 Adjourned. Meeting adjourned at 7:22pm

Kathy Warner, President

Date

Jon Gillan, Secretary

Date

Compass Early Learning and Care Profit & Loss vs Prior Year July 2019

	Jul 19	Jul 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
DNFRP	95,026.78	74,591.07	20,435.71	27.4%
General Operating Funding	182,642.97	165,360.77	17,282.20	10.45%
Other Funding	85,333.83	49,042.86	36,290.97	74.0%
Other Income	3,678.20	14,525.80	-10,847.60	-74.68%
Parent/Admin Fees	1,005,568.25	803,317.69	202,250.56	25.18%
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	1,460,971.56	1,181,869.06	279,102.50	23.62%
Gross Profit	1,460,971.56	1,181,869.06	279,102.50	23.62%
Expense				
Marketing/Advertising	1,423.13	667.32	755.81	113.26%
Minor Improvements/Repairs	13,639.87	13,381.69	258.18	1.93%
Office	7,057.76	7,759.78	-702.02	-9.05%
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	2,286.88	7,625.61	-5,338.73	-70.01%
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	12,173.29	12,952.05	-778.76	-6.01%
Toys/Materials	8,708.09	11,054.66	-2,346.57	-21.23%
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%
6-1092 · 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	4,251.87	3,602.18	649.69	18.04%
6-1147 · Prov of Ontario - Water	11,596.13	67.62	11,528.51	17,048.97%
6-1175 · Rent	22,668.10	13,591.10	9,077.00	66.79%
6-1215 · Travel	11,840.43	11,316.52	523.91	4.63%
6-1225 · Utilities	8,864.68	8,280.18	584.50	7.06%
6-5100 · Wages & Benefits	1,068,879.07	886,338.69	182,540.38	20.6%
6-5200 · DNRFP	110,706.15	82,834.98	27,871.17	33.65%
Total Expense	1,462,025.44	1,204,071.03	257,954.41	21.42%
Net Ordinary Income	-1,053.88	-22,201.97	21,148.09	95.25%
Net Income	-1,053.88	-22,201.97	21,148.09	95.25%

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 be covered by expansion costs
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
Profit & Loss vs Budget
July 2019**

	Jul 19	Budget	\$ Over Budget	Jan - Jul 19	YTD Budget	\$ Over Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
DNFRP	95,026.78	0.00	95,026.78	429,917.10	0.00	429,917.10	0.00	Not budgeted for. Offsets with expenses below, excludes premium
General Operating Funding	182,642.97	191,910.80	-9,267.83	1,271,275.78	1,363,226.74	-91,950.96	2,390,744.80	CKL difference in GOG is being offset by expansion funding
Other Funding	85,333.83	15,644.42	69,689.41	273,685.04	109,509.90	164,175.14	187,732.00	Expansion funding for HCC CKL costs & Amort being offset with expenses below
Other Income	3,678.20	1,333.33	2,344.87	17,399.90	9,333.35	8,066.55	16,000.00	Increase to Materials income from summer atailer
Parent/Admin Fees	1,005,568.25	865,924.60	139,643.65	6,937,623.54	6,876,955.95	60,667.59	11,878,794.21	Overbudget
PD Commission	0.00	10,416.67	-10,416.67	86,684.45	72,916.65	13,767.80	125,000.00	Timing of PD
PD Income	10.75	708.33	-697.58	4,494.07	4,958.35	-464.28	8,500.00	Timing of PD
Wage Enhancement Income	83,248.78			585,652.13				Offset by wage enhancement wages and benefits
Wage Subsidy/Pay Equity	5,462.00	5,462.00	0.00	38,234.00	38,234.00	0.00	65,543.98	In line with budget
Total Income	1,460,971.56	1,091,400.15	369,571.41	9,644,966.01	8,475,134.94	1,169,831.07	14,672,314.99	
Gross Profit	1,460,971.56	1,091,400.15	369,571.41	9,644,966.01	8,475,134.94	1,169,831.07	14,672,314.99	
Expense								
Marketing/Advertising	1,423.13	1,666.67	-243.54	6,747.64	11,666.65	-4,919.01	20,000.00	Below budget
Minor Improvements/Repairs	13,639.87	13,828.50	-188.63	126,774.71	97,609.50	29,165.21	167,292.00	Under budget - R&M costs to be covered by Special Purpose funding
Office	7,057.76	7,387.46	-329.70	64,029.59	54,196.28	9,833.31	92,789.50	In line with budget
Other Expenses/Misc	6,621.14	5,550.00	1,071.14	48,965.62	38,846.00	10,119.62	66,596.00	Amortization expense
PD Consulting	1,365.81	0.00	1,365.81	15,898.48	0.00	15,898.48	0.00	Timing of PD
PD Expenses	2,286.88	5,417.16	-3,130.28	92,072.63	91,094.20	978.43	118,180.00	Timing of PD
Processing Fees	24,186.31	19,450.52	4,735.79	149,176.46	136,153.80	13,022.66	233,406.40	Increase of credit card pymt through the parent portal
Professional Fees	2,355.32	2,083.33	271.99	12,912.77	14,583.35	-1,670.58	25,000.00	In line with budget
Technology/Communications	12,173.29	13,125.82	-952.53	97,981.37	92,263.11	5,718.26	158,147.39	Under budget
Toys/Materials	8,708.09	10,871.75	-2,163.66	77,916.83	82,702.33	-4,785.50	141,461.00	Under budget / HCC Dur costs were being offset by exp funding above
6-1020 - Bad Debts	60.68	809.12	-748.44	218.29	6,471.16	-6,252.87	11,133.32	Under due to timing
6-1075 - Food	61,721.64	37,558.80	24,162.84	300,223.95	289,733.14	10,490.81	499,505.93	Stock up for summer / slightly up YTD
6-1092 - Wage Enhancement	72,485.35	0.00	72,485.35	510,854.60	0.00	510,854.60	0.00	Offset by wage enhancement funding above
6-1093 - Wage Enhancement - Benefits	10,763.44	0.00	10,763.44	74,797.55	0.00	74,797.55	0.00	Offset by wage enhancement funding above
6-1095 - Insurance	4,251.87	3,608.25	643.62	28,988.28	25,377.69	3,610.59	43,498.40	addition of materials bldg and COB
6-1147 - Prov of Ontario - Water	11,596.13	0.00	11,596.13	14,423.97	0.00	14,423.97	0.00	Offset by Prov on Ont water above / adj made for Jan. Bal YTD
6-1175 - Rent	22,668.10	25,012.95	-2,344.85	170,588.02	191,128.73	-20,540.71	326,885.48	HCC Durham rent began in June so the budget is skewed over 12mths
6-1215 - Travel	11,840.43	6,531.40	5,309.03	36,686.00	48,159.60	-11,473.60	82,443.00	Timing due to summer trips
6-1225 - Utilities	8,864.68	9,002.51	-137.83	67,252.67	63,017.57	4,235.10	108,030.12	In line with budget
6-5100 - Wages & Benefits	1,068,879.07	892,626.11	176,252.96	7,063,994.29	6,851,049.55	212,944.74	11,805,086.73	Overbudget due to increase in supply and vacation wages
6-5200 - DNFRP	110,706.15			493,997.90				Offset with DNFRP income above excluding premium
Total Expense	1,462,025.44	1,054,530.35	407,495.09	9,452,871.92	8,094,052.66	1,358,819.26	13,899,455.27	
Net Ordinary Income	-1,053.88	36,869.80	-37,923.68	192,094.09	381,082.28	-188,988.19	772,859.72	
Net Income	-1,053.88	36,869.80	-37,923.68	192,094.09	381,082.28	-188,988.19	772,859.72	

Compass Early Learning and Care Profit & Loss vs Prior Year August 2019

	Aug 19	Aug 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
DNFRP	77,972.79	74,047.07	3,925.72	5.3%
General Operating Funding	185,340.02	153,388.29	31,951.73	20.83%
Other Funding	135,147.51	52,224.55	82,922.96	158.78%
Other Income	5,800.64	636.11	5,164.53	811.89%
Parent/Admin Fees	896,893.51	812,023.68	84,869.83	10.45%
PD Commission	14,142.17	10,898.87	3,243.30	29.76%
PD Income	0.00	13,261.00	-13,261.00	-100.0%
Wage Enhancement Income	76,361.06	81,401.43	-5,040.37	-6.19%
Wage Subsidy/Pay Equity	5,462.00	3,044.75	2,417.25	79.39%
Total Income	1,397,119.70	1,200,925.75	196,193.95	16.34%
Gross Profit	1,397,119.70	1,200,925.75	196,193.95	16.34%
Expense				
Marketing/Advertising	728.47	363.10	365.37	100.63%
Minor Improvements/Repairs	13,567.86	16,245.40	-2,677.54	-16.48%
Office	6,667.26	9,400.46	-2,733.20	-29.08%
Other Expenses/Misc	6,621.14	7,005.85	-384.71	-5.49%
PD Consulting	797.49	2,328.31	-1,530.82	-65.75%
PD Expenses	3,576.09	1,934.09	1,642.00	84.9%
Processing Fees	23,448.71	17,346.19	6,102.52	35.18%
Professional Fees	1,578.62	1,250.00	328.62	26.29%
Technology/Communications	14,151.47	11,630.29	2,521.18	21.68%
Toys/Materials	17,026.93	8,605.69	8,421.24	97.86%
6-1020 · Bad Debts	-77.49	58,537.84	-58,615.33	-100.13%
6-1075 · Food	43,944.97	38,836.66	5,108.31	13.15%
6-1092 · Wage Enhancement	66,450.68	72,907.38	-6,456.70	-8.86%
6-1093 · Wage Enhancement - Benefits	9,910.37	8,494.04	1,416.33	16.67%
6-1095 · Insurance	4,119.84	3,882.77	237.07	6.11%
6-1147 · Prov of Ontario - Water	2,109.16	2,708.84	-599.68	-22.14%
6-1175 · Rent	39,624.37	14,207.98	25,416.39	178.89%
6-1215 · Travel	6,383.86	10,090.63	-3,706.77	-36.74%
6-1225 · Utilities	8,762.81	8,743.10	19.71	0.23%
6-5100 · Wages & Benefits	1,005,515.53	811,324.06	194,191.47	23.94%
6-5200 · DNRFP	90,046.79	125,808.84	-35,762.05	-28.43%
Total Expense	1,366,584.63	1,231,651.52	134,933.11	10.96%
Net Ordinary Income	30,535.07	-30,725.77	61,260.84	199.38%
Net Income	30,535.07	-30,725.77	61,260.84	199.38%

Compass Early Learning and Care Profit & Loss vs Prior Year August 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	Increase due to Materials income
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	Less operating days in CKL in 2018
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	decrease
Other Expenses/Misc	Similar year over year
PD Consulting	Timing of expenses
PD Expenses	Timing of expenses
Processing Fees	Increase in processing amounts for ADP & Stripe due to new programs
Professional Fees	Timing of expenses / 2018 investing in Quality conference
Technology/Communications	Similar year over year
Toys/Materials	Similar year over year
6-1020 · Bad Debts	Timing of invoices
6-1075 · Food	Timing
6-1092 · Wage Enhancement	Covered by income above
6-1093 · Wage Enhancement - Benefits	Covered by income above
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	Decrease from prior year
6-1225 · Utilities	Similar year over year
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
Profit & Loss vs Budget
August 2019**

	Aug 19	Budget	\$ Over Budget	Jan - Aug 19	YTD Budget	\$ Over Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
DNFRP	77,972.79	0.00	77,972.79	507,889.89	0.00	507,889.89	0.00	Not budgeted for. Offsets with expenses below, excludes premium
General Operating Funding	185,340.02	191,910.80	-6,570.78	1,456,615.80	1,555,137.54	-98,521.74	2,390,744.80	CKL difference in GOG is being offset by expansion funding
Other Funding	135,147.51	15,644.42	119,503.09	408,832.55	125,154.32	283,678.23	187,732.00	Expansion funding for HCC CKL costs & Amort being offset with expenses below
Other Income	5,800.64	1,333.33	4,467.31	23,200.54	10,666.68	12,533.86	16,000.00	Increase to Materials income from summer atailer
Parent/Admin Fees	896,893.51	865,924.60	30,968.91	7,834,517.05	7,742,880.55	91,636.50	11,878,794.21	Overbudget
PD Commission	14,142.17	10,416.67	3,725.50	100,826.62	83,333.32	17,493.30	125,000.00	Timing of PD
PD Income	0.00	708.33	-708.33	4,494.07	5,666.68	-1,172.61	8,500.00	Timing of PD
Wage Enhancement Income	76,361.06			662,013.19				Offset by wage enhancement wages and benefits
Wage Subsidy/Pay Equity	5,462.00	5,462.00	0.00	43,696.00	43,696.00	0.00	65,543.98	In line with budget
Total Income	1,397,119.70	1,091,400.15	305,719.55	11,042,085.71	9,566,535.09	1,475,550.62	14,672,314.99	
Gross Profit	1,397,119.70	1,091,400.15	305,719.55	11,042,085.71	9,566,535.09	1,475,550.62	14,672,314.99	
Expense								
Marketing/Advertising	728.47	1,666.67	-938.20	7,476.11	13,333.32	-5,857.21	20,000.00	Below budget
Minor Improvements/Repairs	13,567.86	13,828.50	-260.64	140,342.57	111,438.00	28,904.57	167,292.00	Under budget - R&M costs to be covered by Special Purpose funding
Office	6,667.26	7,387.46	-720.20	70,696.85	61,583.74	9,113.11	92,789.50	In line with budget
Other Expenses/Misc	6,621.14	5,550.00	1,071.14	55,586.76	44,396.00	11,190.76	66,596.00	Amortization expense
PD Consulting	797.49	0.00	797.49	16,695.97	0.00	16,695.97	0.00	Timing of PD
PD Expenses	3,576.09	5,417.16	-1,841.07	95,648.72	96,511.36	-862.64	118,180.00	Timing of PD
Processing Fees	23,448.71	19,450.52	3,998.19	172,625.17	155,604.32	17,020.85	233,406.40	Increase of credit card pymt through the parent portal
Professional Fees	1,578.62	2,083.33	-504.71	14,491.39	16,666.68	-2,175.29	25,000.00	Under budget
Technology/Communications	14,151.47	13,125.82	1,025.65	112,132.84	105,388.93	6,743.91	158,147.39	Slightly overbudget due to ink purchases
Toys/Materials	17,026.93	10,871.75	6,155.18	94,943.76	93,574.08	1,369.68	141,461.00	Increase to be covered by Special purpose funding
6-1020 · Bad Debts	-77.49	809.12	-886.61	140.80	7,280.28	-7,139.48	11,133.32	Under due to timing
6-1075 · Food	43,944.97	37,558.80	6,386.17	344,168.92	327,291.94	16,876.98	499,505.93	Summer purchases
6-1092 · Wage Enhancement	66,450.68	0.00	66,450.68	577,305.28	0.00	577,305.28	0.00	Offset by wage enhancement funding above
6-1093 · Wage Enhancement - Benefits	9,910.37	0.00	9,910.37	84,707.92	0.00	84,707.92	0.00	Offset by wage enhancement funding above
6-1095 · Insurance	4,119.84	3,608.25	511.59	33,108.12	28,985.94	4,122.18	43,498.40	addition of materials bldg and COB
6-1147 · Prov of Ontario - Water	2,109.16	0.00	2,109.16	16,533.13	0.00	16,533.13	0.00	Offset by Prov on Ont water above
6-1175 · Rent	39,624.37	25,012.95	14,611.42	210,212.39	216,141.68	-5,929.29	326,885.48	HCC Durham rent began in June so the budget is skewed over 12mths
6-1215 · Travel	6,383.86	6,531.40	-147.54	43,069.86	54,691.00	-11,621.14	82,443.00	In line with budget
6-1225 · Utilities	8,762.81	9,002.51	-239.70	76,015.48	72,020.08	3,995.40	108,030.12	In line with budget
6-5100 · Wages & Benefits	1,005,515.53	892,626.11	112,889.42	8,069,509.82	7,743,675.66	325,834.16	11,805,086.73	Overbudget due to increase in supply and vacation wages
6-5200 · DNFRP	90,046.79			584,044.69				Offset with DNFRP income above excluding premium
Total Expense	1,366,584.63	1,054,530.35	312,054.28	10,819,456.55	9,148,583.01	1,670,873.54	13,899,455.27	
Net Ordinary Income	30,535.07	36,869.80	-6,334.73	222,629.16	417,952.08	-195,322.92	772,859.72	
Net Income	30,535.07	36,869.80	-6,334.73	222,629.16	417,952.08	-195,322.92	772,859.72	

Compass Early Learning and Care Profit & Loss vs Prior Year September 2019

	Sep 19	Sep 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
DNFRP	43,840.02	48,655.47	-4,815.45	-9.9%
General Operating Funding	187,276.00	154,388.29	32,887.71	21.3%
Other Funding	25,937.62	103,466.18	-77,528.56	-74.93%
Other Income	5,337.89	1,987.97	3,349.92	168.51%
Parent/Admin Fees	969,087.77	828,432.19	140,655.58	16.98%
PD Commission	38,812.75	37,334.72	1,478.03	3.96%
PD Income	0.00	2,391.66	-2,391.66	-100.0%
Wage Enhancement Income	123,560.68	71,015.27	52,545.41	73.99%
Wage Subsidy/Pay Equity	5,462.00	3,044.75	2,417.25	79.39%
Total Income	1,399,314.73	1,250,716.50	148,598.23	11.88%
Gross Profit	1,399,314.73	1,250,716.50	148,598.23	11.88%
Expense				
Marketing/Advertising	1,009.54	2,871.66	-1,862.12	-64.85%
Minor Improvements/Repairs	12,663.86	10,603.12	2,060.74	19.44%
Office	8,567.65	7,292.83	1,274.82	17.48%
Other Expenses/Misc	7,409.25	6,925.69	483.56	6.98%
PD Consulting	2,662.44	4,856.51	-2,194.07	-45.18%
PD Expenses	12,160.81	10,856.57	1,304.24	12.01%
Processing Fees	20,114.62	16,511.50	3,603.12	21.82%
Professional Fees	2,485.36	1,666.12	819.24	49.17%
Technology/Communications	17,503.34	10,376.65	7,126.69	68.68%
Toys/Materials	22,177.38	5,618.00	16,559.38	294.76%
6-1020 · Bad Debts	208.14	615.45	-407.31	-66.18%
6-1075 · Food	44,687.20	34,034.67	10,652.53	31.3%
6-1092 · Wage Enhancement	112,783.56	62,204.91	50,578.65	81.31%
6-1093 · Wage Enhancement - Benefits	10,777.12	8,810.36	1,966.76	22.32%
6-1095 · Insurance	4,119.84	3,596.27	523.57	14.56%
6-1147 · Prov of Ontario - Water	1,756.98	67.62	1,689.36	2,498.31%
6-1175 · Rent	39,106.17	22,494.74	16,611.43	73.85%
6-1215 · Travel	7,005.40	4,593.89	2,411.51	52.49%
6-1225 · Utilities	8,563.62	8,352.79	210.83	2.52%
6-5100 · Wages & Benefits	992,124.12	819,402.11	172,722.01	21.08%
6-5200 · DNRFP	51,847.22	91,819.61	-39,972.39	-43.53%
Total Expense	1,379,733.62	1,133,571.07	246,162.55	21.72%
Net Ordinary Income	19,581.11	117,145.43	-97,564.32	-83.29%
Net Income	19,581.11	117,145.43	-97,564.32	-83.29%

**Compass Early Learning and Care
 Profit & Loss vs Prior Year
 September 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	Adjustment to expansion funding allocation to CKL
Other Income	Increase of Materials income and rebates
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	New program and providers
Total Income	
Gross Profit	
Expense	
Marketing/Advertising	Increase in marketing materials for new programs and website
Minor Improvements/Repairs	Similar year over year
Office	decrease
Other Expenses/Misc	Similar year over year
PD Consulting	Timing of expenses
PD Expenses	Timing of expenses
Processing Fees	Increase in processing amounts for ADP & Stripe due to new programs
Professional Fees	Increase due to Grant Thornton consulting
Technology/Communications	Increase of programs
Toys/Materials	Timing of invoices
6-1020 · Bad Debts	Timing
6-1075 · Food	Increase due to new programs
6-1092 · Wage Enhancement	Covered by income above
6-1093 · Wage Enhancement - Benefits	Covered by income above
6-1095 · Insurance	Addition of new programs
6-1147 · Prov of Ontario - Water	Addition of Cobourg water costs
6-1175 · Rent	New programs Cobourg & HCC CKL office
6-1215 · Travel	Timing of invoices for summer trips
6-1225 · Utilities	Similar year over year
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
Profit & Loss vs Budget
September 2019**

	Sep 19	Budget	\$ Over Budget	Jan - Sep 19	YTD Budget	\$ Over Budget	Annual Budget	Notes
Ordinary Income/Expense								
Income								
DNFRP	43,840.02	0.00	43,840.02	551,729.91	0.00	551,729.91	0.00	Not budgeted for. Offsets with expenses below, excludes premium
General Operating Funding	187,276.00	208,901.83	-21,625.83	1,643,891.80	1,764,039.37	-120,147.57	2,390,744.80	CKL difference in GOG is being offset by expansion funding
Other Funding	25,937.62	15,644.42	10,293.20	434,770.17	140,798.74	293,971.43	187,732.00	Expansion funding for HCC CKL costs & Amort being offset with expenses below
Other Income	5,337.89	1,333.33	4,004.56	28,538.43	12,000.01	16,538.42	16,000.00	Increase to Materials income from summer atelier
Parent/Admin Fees	969,087.77	1,016,237.34	-47,149.57	8,803,604.82	8,759,117.89	44,486.93	11,878,794.21	Underbudget / Over YTD
PD Commission	38,812.75	10,416.67	28,396.08	139,639.37	93,749.99	45,889.38	125,000.00	Timing of PD
PD Income	0.00	708.33	-708.33	4,494.07	6,375.01	-1,880.94	8,500.00	Timing of PD
Wage Enhancement Income	123,560.68			785,573.87				Offset by wage enhancement wages and benefits
Wage Subsidy/Pay Equity	5,462.00	5,462.00	0.00	49,158.00	49,158.00	0.00	65,543.98	In line with budget
Total Income	1,399,314.73	1,258,703.92	140,610.81	12,441,400.44	10,825,239.01	1,616,161.43	14,672,314.99	
Gross Profit	1,399,314.73	1,258,703.92	140,610.81	12,441,400.44	10,825,239.01	1,616,161.43	14,672,314.99	
Expense								
Marketing/Advertising	1,009.54	1,666.67	-657.13	8,485.65	14,999.99	-6,514.34	20,000.00	Below budget
Minor Improvements/Repairs	12,663.86	13,963.50	-1,299.64	153,006.43	125,401.50	27,604.93	167,292.00	Under budget - R&M costs to be covered by Special Purpose funding
Office	8,567.65	7,801.46	766.19	79,264.50	69,385.20	9,879.30	92,789.50	Slightly overbudget due to back to school
Other Expenses/Misc	7,409.25	5,550.00	1,859.25	62,996.01	49,946.00	13,050.01	66,596.00	Amortization expense
PD Consulting	2,662.44	0.00	2,662.44	19,358.41	0.00	19,358.41	0.00	Timing of PD
PD Expenses	12,160.81	5,417.16	6,743.65	107,809.53	101,928.52	5,881.01	118,180.00	Timing of PD
Processing Fees	20,114.62	19,450.52	664.10	192,739.79	175,054.84	17,684.95	233,406.40	In line with budget / Cancelled TD machines in programs
Professional Fees	2,485.36	2,083.33	402.03	16,976.75	18,750.01	-1,773.26	25,000.00	In line with budget
Technology/Communications	17,503.34	13,189.52	4,313.82	129,636.18	118,578.45	11,057.73	158,147.39	Ipad purchases for GS & Mill / Toner at Admin
Toys/Materials	22,177.38	11,971.75	10,205.63	117,121.14	105,545.83	11,575.31	141,461.00	Increase to be covered by Special purpose funding
6-1020 - Bad Debts	208.14	1,005.28	-797.14	348.94	8,285.56	-7,936.62	11,133.32	Under due to timing
6-1075 - Food	44,687.20	42,477.29	2,209.91	388,856.12	369,769.23	19,086.89	499,505.93	In line with buget
6-1092 - Wage Enhancement	112,783.56	0.00	112,783.56	690,088.84	0.00	690,088.84	0.00	Offset by wage enhancement funding above
6-1093 - Wage Enhancement - Benefits	10,777.12	0.00	10,777.12	95,485.04	0.00	95,485.04	0.00	Offset by wage enhancement funding above
6-1095 - Insurance	4,119.84	3,628.25	491.59	37,227.96	32,614.19	4,613.77	43,498.40	addition of materials bldg and COB
6-1147 - Prov of Ontario - Water	1,756.98	0.00	1,756.98	18,290.11	0.00	18,290.11	0.00	Offset by Prov on Ont water above
6-1175 - Rent	39,106.17	27,685.95	11,420.22	249,318.56	243,827.63	5,490.93	326,885.48	HCC Durham rent began in June so the budget is skewed over 12mths
6-1215 - Travel	7,005.40	6,938.00	67.40	50,075.26	61,629.00	-11,553.74	82,443.00	In line with budget
6-1225 - Utilities	8,563.62	9,002.51	-438.89	84,579.10	81,022.59	3,556.51	108,030.12	In line with budget
6-5100 - Wages & Benefits	992,124.12	1,003,332.63	-11,208.51	9,061,633.94	8,747,008.29	314,625.65	11,805,086.73	Underbudget
6-5200 - DNRFP	51,847.22			635,891.91				Offset with DNFRP income above excluding premium
Total Expense	1,379,733.62	1,175,163.82	204,569.80	12,199,190.17	10,323,746.83	1,875,443.34	13,899,455.27	
Net Ordinary Income	19,581.11	83,540.10	-63,958.99	242,210.27	501,492.18	-259,281.91	772,859.72	
Net Income	19,581.11	83,540.10	-63,958.99	242,210.27	501,492.18	-259,281.91	772,859.72	

Compass Early Learning and Care
Balance Sheet
As of September 30, 2019

	Sep 30, 19	Sep 30, 18	\$ Change	% Change	Notes
ASSETS					
Current Assets					
Chequing/Savings					
Cash and bank	975,245.66	434,245.85	540,999.81	124.58%	
Temporary investments	1,372,677.37	861,337.33	511,340.04	59.37%	Transfer of \$1M into investments in Jul-19
Total Chequing/Savings	2,348,013.37	1,295,583.18	1,052,430.19	81.23%	
Accounts Receivable					
Accounts Receivable - Grants	149,834.21	109,308.65	40,525.56	37.07%	HST refund / Summer students funding
1-1160 · Accounts Receivable - Parents	667,518.00	516,183.61	151,334.39	29.32%	Relates to increase in parent fees
1-1280 · PD Receivable	87,376.74	34,704.79	52,671.95	151.77%	Timing difference
1-1285 · Provider Admin Fee Receivable	200.00	-200.00	400.00	200.0%	Timing of payments received by providers
Total Accounts Receivable	904,928.95	659,997.05	244,931.90	37.11%	
Other Current Assets					
Accounts Receivable Fee Subsidy	220,498.16	211,907.44	8,590.72	4.05%	In line with parent fee growth
1-1220 · Accounts Receivable - Other	12,621.45	12,833.33	-211.88	-1.65%	Reducing in account due to wage garnishment
1-1252 · Employee Computer Advances	75.67	183.36	-107.69	-58.73%	Similar YOY
1-1253 · PD Reimbursement	-167.76	0.00	-167.76	-100.0%	Staff Reggio payroll deduction
1-1275 · Interest	8,094.05	6,319.42	1,774.63	28.08%	Increase in interest correlates to increase in Investment
1-2000 · Undeposited Funds	3,480.30	15,003.50	-11,523.20	-76.8%	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	22,355.39	49,629.16	-27,273.77	-54.96%	
Total Other Current Assets	266,957.26	295,876.21	-28,918.95	-9.77%	
Total Current Assets	3,519,899.58	2,251,456.44	1,268,443.14	56.34%	
Fixed Assets					
1-1571 · Computer Equipment	29,559.42	23,074.76	6,484.66	28.1%	
1-1572 · Other Equipment	212,089.78	181,371.02	30,718.76	16.94%	
1-1573 · Leasehold Improvements	143,838.33	169,597.44	-25,759.11	-15.19%	
Total Fixed Assets	385,487.53	374,043.22	11,444.31	3.06%	
TOTAL ASSETS	3,905,387.11	2,625,499.66	1,279,887.45	48.75%	
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
2-1200 · Accounts Payable	129,547.83	95,729.24	33,818.59	35.33%	Relates to timing of expenses billed
Total Credit Cards	-1,595.85	23,869.64	-25,465.49	-106.69%	Timing of pymts
Accounts Payable - Other	-40,926.05	84,894.00	-125,820.05	-148.21%	Providers are now being paid via ADP
Deferred Revenue	1,350,358.16	423,224.39	927,133.77	219.06%	Relates to Q4 funds being received early
2-1203 · Deposits - Parents	399,145.45	388,793.11	10,352.34	2.66%	Increase due to new families
2-1250 · London Bridge Funds	6,101.27	0.00	6,101.27	100.0%	Holding account as an NFP
2-1325 · Accrued Liabilities	12,931.96	18,491.78	-5,559.82	-30.07%	Similar YOY

Compass Early Learning and Care
Balance Sheet
 As of September 30, 2019

	Sep 30, 19	Sep 30, 18	\$ Change	% Change	Notes
2-2061 · Quality Child Care Petrborough	442.00	442.00	0.00	0.0%	Similar YOY
2-2062 · Coalition for Better Child Care	2,489.69	2,489.69	0.00	0.0%	Similar YOY
25500 · GST/HST Payable	0.00	-1,631.70	1,631.70	100.0%	Difference due to timing of re-allocation
Total Other Current Liabilities	1,730,542.48	916,703.27	813,839.21	88.78%	
Total Current Liabilities	1,858,494.46	1,036,302.15	822,192.31	79.34%	
Total Equity	2,046,892.65	1,589,197.51	457,695.14	28.8%	
TOTAL LIABILITIES & EQUITY	3,905,387.11	2,625,499.66	1,279,887.45	48.75%	

Proposed Compass ELC 2020 Rates

2.4% CPI increase for 2020

3.00%

	%	2020			2019			2018		
		Part Day	Full Day	Extended Day	Part Day	Full Day	Extended Day	Part Day	Full Day	Extended Day
Durham										
Infant	0.0%	58.00	61.00	66.00	58.00	61.00	66.00	58.00	61.00	66.00
Toddler	1.0%	47.00	50.00	55.00	46.50	49.50	54.50	46.50	49.50	54.50
Preschool and JK/SK	3.0%	39.50	42.50	47.50	38.25	41.25	46.25	38.25	41.25	46.25
School Age	3.2%	37.00	40.00	45.00	35.75	38.75	43.75	35.75	38.75	43.75
JK/SK B&A School	3.9%	xxx	26.50	xxx	xxx	25.50	xxx	xxx	25.50	xxx
JK/SK B or A School	6.5%	xxx	16.50	xxx	xxx	15.50	xxx	xxx	15.50	xxx
Schoolage B&A School	4.3%	xxx	24.50	xxx	xxx	23.50	xxx	xxx	23.50	xxx
Schoolage B or A School	6.9%	xxx	15.50	xxx	xxx	14.50	xxx	xxx	14.50	xxx
Nursery School	3.8%	xxx	27.00	xxx	xxx	26.00	xxx	xxx	26.00	xxx
Good Shepherd Before	7.1%	xxx	15.00	xxx	xxx	14.00	xxx	xxx	14.00	xxx
Good Shepherd After		xxx	xxx	xxx	xxx	15.00	xxx	xxx	15.00	xxx
Good Shepherd B&A		xxx	xxx	xxx	xxx	23.75	xxx	xxx	23.75	xxx
Peterborough/CKL										
Infant	0.00%	53.00	56.00	61.00	53.00	56.00	61.00	53.00	56.00	61.00
Toddler	2.13%	45.00	48.00	53.00	44.00	47.00	52.00	44.00	47.00	52.00
Preschool	3.8%	38.50	41.50	46.50	37.00	40.00	45.00	37.00	40.00	45.00
School Age	2.7%	35.50	38.50	43.50	34.50	37.50	42.50	34.50	37.50	42.50
JK/SK B&A School	1.0%	xxx	25.00	xxx	xxx	24.75	xxx	xxx	24.75	xxx
JK/SK B or A School	3.6%	xxx	14.50	xxx	xxx	14.00	xxx	xxx	14.00	xxx
Schoolage B&A School	4.4%	xxx	23.50	xxx	xxx	22.50	xxx	xxx	22.50	xxx
Schoolage B or A School	5.7%	xxx	14.00	xxx	xxx	13.25	xxx	xxx	13.25	xxx
Nursery School	6.4%	xxx	25.00	xxx	xxx	23.50	xxx	xxx	23.50	xxx
Millbrook Before School	2.9%	xxx	9.00	xxx	xxx	8.75	xxx	xxx	8.75	xxx
Millbrook After School	2.9%	xxx	18.00	xxx	xxx	17.50	xxx	xxx	17.50	xxx
Millbrook B & A	3.2%	xxx	24.50	xxx	xxx	23.75	xxx	xxx	23.75	xxx
North Cavan JK/SK - B&A School		xxx	xxx	xxx	xxx	25.00	xxx	xxx	25.00	xxx
North Cavan JK/SK - B or A School		xxx	xxx	xxx	xxx	13.75	xxx	xxx	13.75	xxx
North Cavan SchoolAge- B&A School		xxx	xxx	xxx	xxx	22.50	xxx	xxx	22.50	xxx
North Cavan SchoolAge- B or A School		xxx	xxx	xxx	xxx	13.25	xxx	xxx	13.25	xxx
St. Joseph - B&A School		xxx	xxx	xxx	xxx	26.75	xxx	xxx	26.75	xxx
St. Joseph - B or A School		xxx	xxx	xxx	xxx	15.00	xxx	xxx	15.00	xxx
Home Child Care Ptbo/CKL										
Infant 0-18 mths	0.0%		47.00		44.00	47.00	52.00	44.00	47.00	52.00
Toddler 18 mth to 30 mths	4.0%		45.00		40.25	43.25	48.25	40.25	43.25	48.25
Preschool 30 mths to 6 yrs	3.4%		38.00		33.75	36.75	41.75	33.75	36.75	41.75
School Age 6-12	1.4%		37.00		33.50	36.50	41.50	33.50	36.50	41.50
Before and After School	3.4%		23.00		xxx	22.25	xxx	xxx	22.25	xxx
Before or After School	2.0%		12.50		xxx	12.25	xxx	xxx	12.25	xxx
Home Child Care Durham										
Infant		xxx	45.00	55.00						
Toddler		xxx	45.00	55.00						
Preschool		xxx	45.00	55.00						
School Age		xxx	40.00	45.00						
Before and After School		xxx	25.00	xxx						
Before or After School		xxx	15.00	xxx						

	2017	2010	2018		
	Part Day	Extended Day	Part Day	Full Day	Extended Day
Durham					
Infant	56.25	50.50	57.50	60.50	65.50
Toddler	45.00	44.00	46.00	49.00	54.00
Preschool and JK/SK	37.00	40.00	38.00	41.00	46.00
School Age	34.75	37.75	35.50	38.50	43.50
JK/SK B&A School	xxx	xxx	xxx	26.01	xxx
JK/SK B or A School	xxx	xxx	xxx	15.25	xxx
Schoolage B&A School	xxx	xxx	xxx	23.50	xxx
Schoolage B or A School	xxx	xxx	xxx	14.25	xxx
Nursery School	xxx	xxx	xxx	25.75	xxx
Good Shepherd Before	xxx				
Good Shepherd After	xxx				
Good Shepherd B&A	xxx				
Peterborough/CKL					
Infant	51.50	47.50	52.50	55.50	60.50
Toddler	42.75	43.50	43.50	46.50	51.50
Preschool	35.75	37.75	36.50	39.50	44.50
School Age	33.50	35.00	34.25	37.25	42.25
JK/SK B&A School	xxx	xxx	xxx	24.75	xxx
JK/SK B or A School	xxx	xxx	xxx	13.75	xxx
Schoolage B&A School	xxx	xxx	xxx	22.50	xxx
Schoolage B or A School	xxx	xxx	xxx	13.00	xxx
Nursery School	xxx	xxx	xxx	23.50	xxx
Millbrook Before School	xxx	xxx	xxx	8.50	xxx
Millbrook After School	xxx	xxx	xxx	17.25	xxx
Millbrook B & A	xxx	xxx	xxx	23.50	xxx
North Cavan JK/SK - B&A School	xxx	xxx	xxx	24.75	xxx
North Cavan JK/SK - B or A School	xxx	xxx	xxx	13.75	xxx
North Cavan SchoolAge- B&A School	xxx	xxx	xxx	22.50	xxx
North Cavan SchoolAge- B or A School	xxx	xxx	xxx	13.00	xxx
St. Joseph - B&A School	xxx	xxx	xxx	26.75	xxx
St. Joseph - B or A School	xxx	xxx	xxx	15.00	xxx
Home Child Care Ptbo/CKL					
Infant 0-18 mths	42.75	41.00	43.75	46.75	51.75
Toddler 18 mth to 30 mths	39.00	40.00	39.75	42.75	47.75
Preschool 30 mths to 6 yrs	32.75	35.50	33.50	36.50	41.50
School Age 6-12	32.50	35.50	33.25	36.25	41.25
Before and After School	xxx	xxx	xxx	22.25	xxx
Before or After School	xxx	xxx	xxx	12.25	xxx
Home Child Care Durham					
Infant					
Toddler					
Preschool					
School Age					
Before and After School					
Before or After School					

*Refer to Minden's and Cobourg's tab for their individual fees

Proposed Increased to Parent Fees

Effective January 1, 2020

	2020 Minn	
	Current Rate	Proposed Rate
Toddler	32.00	33.00
PreSchool	31.00	32.00
Full Day SA	27.50	28.25
Before	8.50	8.75
After	10.50	10.75
BAA	17.00	17.50

	2020 Cob	
		Proposed Rate
Infant	46.75	47.75
Toddler	42.50	43.50
PreSchool	40.75	41.75
JK/SK B&A	26.50	27.00
JK/SK BS	15.00	15.50
JK/SK AS	15.00	15.50
Schoolage B&A	26.00	26.75
Schoolage BS	14.50	15.00
Schoolage AS	14.50	15.00
Schoolage Full Day	40.00	41.00

den Fees		2019 Minden F	
Incr. (\$)	Incr. (%)	Current Rate	Proposed Rate
1.00	3%	30.45	32.00
1.00	3%	29.45	31.00
0.75	3%	25.40	27.50
0.25	3%	8.10	8.50
0.25	2%	10.15	10.50
0.50	3%	16.00	17.00

ourg Fees		2019 Cobourg	
Incr. (\$)	Incr. (%)		Proposed Rate
1.00	2%	44.40	46.75
1.00	2%	40.20	42.50
1.00	2%	38.80	40.75
0.50	2%	26.00	26.00
0.50	3%	19.40	15.00
0.50	3%	23.00	15.00
0.75	3%	25.60	25.50
0.50	3%	20.00	14.00
0.50	3%	22.60	14.00
1.00	3%	40.00	40.00

Fees		WeeCare Rate	Minden Fees	
Incr. (\$)	Incr. (%)		Current Rate	Proposed Rate
1.55	5%	37.00	30.45	32.00
1.55	5%	36.00	29.45	31.00
2.10	8%	34.00	25.40	27.50
0.40	5%	8.00	8.10	8.50
0.35	3%	13.00	10.15	10.50
1.00	6%	21.00	16.00	17.00

Fees		Avrg Market Incr.	Cobourg Fees	
Incr. (\$)	Incr. (%)		Current Rate	Proposed Rate
2.35	5%	2.25	44.40	46.75
2.30	6%	2.25	40.20	42.50
1.95	5%	2.25	38.80	40.75
-	0%	2.25	26.00	26.00
- 4.40	-23%		19.40	15.00
- 8.00	-35%		23.00	15.00
- 0.10	0%	2.25	25.60	25.50
- 6.00	-30%		20.00	14.00
- 8.60	-38%		22.60	14.00
-	0%	2.25	40.00	40.00

		WeeCare Rate
Incr. (\$)	Incr. (%)	
1.55	5%	37.00
1.55	5%	36.00
2.10	8%	34.00
0.40	5%	8.00
0.35	3%	13.00
1.00	6%	21.00

		Avrg Market Incr.
Incr. (\$)	Incr. (%)	
2.35	5%	2.25
2.30	6%	2.25
1.95	5%	2.25
-	0%	2.25
- 4.40	-23%	
- 8.00	-35%	
- 0.10	0%	2.25
- 6.00	-30%	
- 8.60	-38%	
-	0%	2.25

Average Child Care Fees

		Range	Average
Peterborough	Infant	\$42.00-\$58.00	\$ 48.01
	Toddler	\$37.00-\$47.00	\$ 42.54
	Preschool	\$33.00-\$44.00	\$ 39.07
	Kinder		
	School Age	\$7.00-\$14.00	\$ 10.24
		\$10.00-\$16.00	\$ 13.02
		\$17.00-\$25.00	\$ 20.93
		\$30.00-\$36.00	\$ 33.67
CKL	Infant	\$51.00-\$51.00	\$ 51.00
	Toddler	\$37.00-\$41.50	\$ 39.50
	Preschool	\$33.00-\$36.50	\$ 34.83
	Kinder	\$9.00-\$12.50	\$ 10.50
		\$10.00-\$12.50	\$ 10.83
		\$18.00-\$25.00	\$ 20.67
		\$29.00-\$36.50	\$ 33.50
	School Age	\$9.00-\$12.50	\$ 10.50
		\$10.00-\$12.50	\$ 10.83
		\$18.00-\$24.50	\$ 20.50
		\$29.00-\$31.50	\$ 30.17
Durham	Infant	\$50.00-\$73.00	\$ 60.00
	Toddler	\$41.00-\$60.00	\$ 49.50
	Preschool	\$39.00-\$59.00	\$ 46.33
	Kinder	\$14.50-\$27.00	\$ 21.83
		\$20.00-\$32.00	\$ 25.42
		\$24.50-\$41.00	\$ 31.58
		\$37.00-\$49.00	\$ 44.00
	School Age	\$14.00-\$27.00	\$ 21.46
		\$19.00-\$32.00	\$ 24.63
		\$22.00-\$41.00	\$ 30.67

		\$37.00-\$49.00	\$44.00
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	Compass-Current Rates
Full Day	\$ 56.00
Full Day	\$ 47.00
Full Day	\$ 40.00
Before	\$ 14.00
After	\$ 14.00
Before & After	\$ 24.75
Before	\$ 13.25
After	\$ 13.25
Before & After	\$ 22.50
Full Day	\$ 37.50
Full Day	\$ 56.00
Full Day	\$ 47.00
Full Day	\$ 40.00
Before	\$ 14.00
After	\$ 14.00
Before & After	\$ 24.75
Full Day	\$ 40.00
Before	\$ 13.25
After	\$ 13.25
Before & After	\$ 22.50
Full Day	\$ 37.50
Full Day	\$ 61.00
Full Day	\$ 49.50
Full Day	\$ 41.25
Before	\$ 15.50
After	\$ 15.50
Before & After	\$ 25.50
Full Day	\$ 41.25
Before	\$ 14.50
After	\$ 14.50
Before & After	\$ 23.50

\$ -			
\$ 56.00	\$ -		0%
\$ 48.00	\$ 1.00		2%
\$ 41.50	\$ 1.50		4%
\$ 14.50	\$ 0.50		4%
\$ 14.50	\$ 0.50		4%
\$ 25.00	\$ 0.25		1%
\$ 14.00	\$ 0.75		6%
\$ 14.00	\$ 0.75		6%
\$ 23.50	\$ 1.00		4%
\$ 38.50	\$ 1.00		3%
\$ 56.56	\$ 0.56		
\$ 47.47	\$ 0.47		
\$ 40.40	\$ 0.40		
\$ 14.14	\$ 0.14		
\$ 14.14	\$ 0.14		
\$ 25.00	\$ 0.25		
\$ 40.40	\$ 0.40		
\$ 13.38	\$ 0.13		
\$ 13.38	\$ 0.13		
\$ 22.73	\$ 0.23		
\$ 37.88	\$ 0.38		
	New Rate	Diff	
\$ 61.00	\$ -		0.00%
\$ 50.00	\$ 0.50		1.01%
\$ 42.50	\$ 1.25		3.03%
\$ 16.00	\$ 0.50		3.23%
\$ 16.50	\$ 1.00		6.45%
\$ 26.50	\$ 1.00		3.92%
\$ 42.50	\$ 1.25		3.03%
\$ 15.25	\$ 0.75		5.17%
\$ 15.75	\$ 1.25		8.62%
\$ 24.50	\$ 1.00		4.26%

Full Day	\$	38.75
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\$ 40.00 \$ 1.25 3.23%

\$ 340.75

\$ 350.50 \$ 9.75 2.86%

CKL

Bobcaygeon	Infant	\$	45.00	Full
	Toddler	\$	40.00	Full
	Preschool	\$	35.00	Full
	Kinder	\$	35.00	Full
	School Age	\$	30.00	Full
		\$	10.00	Before
		\$	10.00	After
	\$	18.00	Both	

Boys & Girls Club	Toddler	\$	41.50	Full
	Preschool	\$	36.50	Full
	Kinder	\$	36.50	Full
		\$	12.50	Before
		\$	12.50	After
	School Age	\$	31.50	Full
		\$	12.50	Before
	\$	12.50	After	

Omemee	Toddler	\$	37.00	Full
	Preschool	\$	33.00	Full
	School Age	\$	29.00	Full
		\$	9.00	Before
		\$	10.00	After

Durham

YMCA	Infant	\$	73.00	Full	
	Toddler	\$	48.50	Full	
	Preschool	\$	40.00	Full	
	Kinder		\$	14.50	Morning Only
			\$	22.00	Afternoon Only
			\$	25.75	Both
	School Age		\$	14.00	Morning Only
		\$	19.00	Afternoon Only	
		\$	22.00	Both	

Durham Region	Infant	\$	52.00	Full	
	Toddler	\$	46.50	Full	
	Preschool	\$	43.00	Full	
	Kinder		\$	23.50	Before or After
			\$	29.25	Both
	School Age		\$	21.75	Before or After
			\$	27.50	Both
4-12years	\$	37.00	Full		

Magic Pencils (Oshawa)	Infant	\$	50.00	Full
	Toddler	\$	48.00	Full
	Preschool	\$	46.00	Full
	Kinder	\$	46.00	Full
		\$	27.00	Before
		\$	29.00	After
		\$	35.00	Both
	School Age	\$	46.00	Full
		\$	27.00	Before
		\$	29.00	After
	\$	35.00	Both	

Royal Bear (Oshawa)	Infant	\$	70.00	Full
	Toddler	\$	60.00	Full
	Preschool	\$	59.00	Full
	Kinder	\$	49.00	Full
		\$	23.00	Before
		\$	32.00	After
		\$	41.00	Both
	School Age	\$	49.00	Full
		\$	23.00	Before
		\$	32.00	After
	\$	41.00	Both	

Edukids	Infant	\$	59.00	Full
	Toddler	\$	53.00	Full
	Preschool	\$	51.00	Full
	School Age	\$	26.00	Before
		\$	26.00	After
	\$	34.00	Both	

Umbrella	Infant	\$	56.00	Full
	Toddler	\$	41.00	Full
	Preschool	\$	39.00	Full
	School Age	\$	17.00	Before
		\$	20.00	After
	\$	24.50	Both	

Proposed Compass ELC 2020 Rates

2.4% CPI increase for 2020

3.00%

	%	2020			2019			2018		
		Part Day	Full Day	Extended Day	Part Day	Full Day	Extended Day	Part Day	Full Day	Extended Day
Durham										
Infant	0.0%	58.00	61.00	66.00	58.00	61.00	66.00	58.00	61.00	66.00
Toddler	1.0%	47.00	50.00	55.00	46.50	49.50	54.50	46.50	49.50	54.50
Preschool and JK/SK	3.0%	39.50	42.50	47.50	38.25	41.25	46.25	38.25	41.25	46.25
School Age	3.2%	37.00	40.00	45.00	35.75	38.75	43.75	35.75	38.75	43.75
JK/SK B&A School	3.9%	xxx	26.50	xxx	xxx	25.50	xxx	xxx	25.50	xxx
JK/SK B or A School	6.5%	xxx	16.50	xxx	xxx	15.50	xxx	xxx	15.50	xxx
Schoolage B&A School	4.3%	xxx	24.50	xxx	xxx	23.50	xxx	xxx	23.50	xxx
Schoolage B or A School	6.9%	xxx	15.50	xxx	xxx	14.50	xxx	xxx	14.50	xxx
Nursery School	3.8%	xxx	27.00	xxx	xxx	26.00	xxx	xxx	26.00	xxx
Good Shepherd Before	7.1%	xxx	15.00	xxx	xxx	14.00	xxx	xxx	14.00	xxx
Good Shepherd After		xxx	xxx	xxx	xxx	15.00	xxx	xxx	15.00	xxx
Good Shepherd B&A		xxx	xxx	xxx	xxx	23.75	xxx	xxx	23.75	xxx
Peterborough/CKL										
Infant	1.79%	54.00	57.00	62.00	53.00	56.00	61.00	53.00	56.00	61.00
Toddler	2.02%	44.95	47.95	52.95	44.00	47.00	52.00	44.00	47.00	52.00
Preschool	2.0%	37.80	40.80	45.80	37.00	40.00	45.00	37.00	40.00	45.00
School Age	2.0%	35.25	38.25	43.25	34.50	37.50	42.50	34.50	37.50	42.50
JK/SK B&A School	2.0%	xxx	25.25	xxx	xxx	24.75	xxx	xxx	24.75	xxx
JK/SK B or A School	2.1%	xxx	14.30	xxx	xxx	14.00	xxx	xxx	14.00	xxx
Schoolage B&A School	2.0%	xxx	22.95	xxx	xxx	22.50	xxx	xxx	22.50	xxx
Schoolage B or A School	1.9%	xxx	13.50	xxx	xxx	13.25	xxx	xxx	13.25	xxx
Nursery School	1.9%	xxx	23.95	xxx	xxx	23.50	xxx	xxx	23.50	xxx
Millbrook Before School	2.3%	xxx	8.95	xxx	xxx	8.75	8.93	xxx	8.75	xxx
Millbrook After School	2.0%	xxx	17.85	xxx	xxx	17.50	xxx	xxx	17.50	xxx
Millbrook B & A	2.1%	xxx	24.25	xxx	xxx	23.75	xxx	xxx	23.75	xxx
North Cavan JK/SK - B&A School		xxx	xxx	xxx	xxx	25.00	xxx	xxx	25.00	xxx
North Cavan JK/SK - B or A School		xxx	xxx	xxx	xxx	13.75	xxx	xxx	13.75	xxx
North Cavan SchoolAge- B&A School		xxx	xxx	xxx	xxx	22.50	xxx	xxx	22.50	xxx
North Cavan SchoolAge- B or A School		xxx	xxx	xxx	xxx	13.25	xxx	xxx	13.25	xxx
St. Joseph - B&A School		xxx	xxx	xxx	xxx	26.75	xxx	xxx	26.75	xxx
St. Joseph - B or A School		xxx	xxx	xxx	xxx	15.00	xxx	xxx	15.00	xxx
Home Child Care Ptbo/CKL										
Infant 0-18 mths	0.0%		47.00		44.00	47.00	52.00	44.00	47.00	52.00
Toddler 18 mth to 30 mths	4.0%		45.00		40.25	43.25	48.25	40.25	43.25	48.25
Preschool 30 mths to 6 yrs	3.4%		38.00		33.75	36.75	41.75	33.75	36.75	41.75
School Age 6-12	1.4%		37.00		33.50	36.50	41.50	33.50	36.50	41.50
Before and After School	3.4%		23.00		xxx	22.25	xxx	xxx	22.25	xxx
Before or After School	2.0%		12.50		xxx	12.25	xxx	xxx	12.25	xxx
Home Child Care Durham										
Infant		xxx	45.00	55.00						
Toddler		xxx	45.00	55.00						
Preschool		xxx	45.00	55.00						
School Age		xxx	40.00	45.00						
Before and After School		xxx	25.00	xxx						
Before or After School		xxx	15.00	xxx						

2017		2010	2018		
Part Day	Extended Day		Part Day	Full Day	Extended Day
56.25	50.50		57.50	60.50	65.50
45.00	44.00		46.00	49.00	54.00
37.00	40.00		38.00	41.00	46.00
34.75	37.75		35.50	38.50	43.50
xxx	xxx		xxx	26.01	xxx
xxx	xxx		xxx	15.25	xxx
xxx			xxx	23.50	xxx
xxx			xxx	14.25	xxx
xxx	xxx		xxx	25.75	xxx
xxx					
51.50	47.50		52.50	55.50	60.50
42.75	43.50		43.50	46.50	51.50
35.75	37.75		36.50	39.50	44.50
33.50	35.00		34.25	37.25	42.25
xxx	xxx		xxx	24.75	xxx
xxx	xxx		xxx	13.75	xxx
xxx			xxx	22.50	xxx
xxx			xxx	13.00	xxx
xxx	xxx		xxx	23.50	xxx
xxx			xxx	8.50	xxx
xxx			xxx	17.25	xxx
xxx			xxx	23.50	xxx
xxx			xxx	24.75	xxx
xxx			xxx	13.75	xxx
xxx			xxx	22.50	xxx
xxx			xxx	13.00	xxx
xxx			xxx	26.75	xxx
xxx			xxx	15.00	xxx
42.75	41.00		43.75	46.75	51.75
39.00	40.00		39.75	42.75	47.75
32.75	35.50		33.50	36.50	41.50
32.50	35.50		33.25	36.25	41.25
xxx	xxx		xxx	22.25	xxx
xxx	xxx		xxx	12.25	xxx

*Refer to Minden's and Cobourg's tab for their individual fees

Northumberland County

YMCA	Infant	NA	Full Day
	Toddler	\$ 41.00	Full Day
	Preschool	\$ 38.00	Full Day
	Kinder & SA	\$ 38.00	Full Day
		\$ 28.00	Before & After
		\$ 17.00	Before
		\$ 19.00	After
Cobourg Day Care	Infant	\$ 42.00	Full Day
	Toddler	\$ 37.00	Full Day
	Preschool	\$ 34.00	Full Day
	Kinder	\$ 32.00	Full Day
	School Age	\$ 36.00	Full Day
		\$ 20.00	Before
		\$ 20.00	After
		\$ 22.00	Before & After
Cook's Day Care (Victoria Park)	JR Todds (12-18M)	\$ 44.00	Full Day
	Toddler	\$ 41.00	Full Day
	Preschool	\$ 38.00	Full Day
	Kinder	\$ 36.00	Full Day
		\$ 25.00	Before & After
		\$ 16.00	Before
		\$ 19.00	After
	School Age	\$ 38.00	Full Day
		\$ 25.00	Before & After
		\$ 16.00	Before
		\$ 19.00	After
Brighton CC	Toddler	\$ 43.00	Full Day
	Preschool	\$ 39.50	Full Day
	Kinder & SA	\$ 39.50	Full Day
		\$ 9.25	Before
		\$ 18.00	After
		\$ 23.50	Before & After

Board of Directors

September, 2019

Strategic Plan Update

Building Organizational Capacity & Developing Employee Potential

1.1 To continue to develop CELC as an employer of choice within the early learning and child care sector

- * we are over 400 employees strong!!
- * welcoming orientation, designed to help each person coming into our organization to be successful and have a sense of belonging.
- * Orientation includes business information as well as pedagogical introduction.
- * basic information for each site is on the website so that supply staff know where to go and who to talk to when they get there.
- * focus on retention and consistency with checkins being implemented three months after hire
- * lead roles in each program for Pedagogy, Admin (licensing and finance), and Culture (strategic plan, values, leadership)
- * Links Team – Corporatre (Sheila), Pedagogy (Lorrie), Human Resources (Jenny), Finance (Ashley), Operations (Jill) Note: Jill also has the role of Program Development and Lorrie also has the role of Pedagogical Consultant

1.2 To create and maintain sustainable and effective operational structures, systems and processes to accommodate growth and build organizational capacity.

- Consulting program continues to be successful with over \$125,000 in consulting fees expected for this year. We are now doing consulting in Europe, Asia, United States and Canada.
- Pedagogical protocols have been established to support an open structure for reflective practice, meetings and book studies. These are used throughout the organization in many ways to support engagement, accountability and creative problem solving.
- Jenny and I are visiting staff meetings in each programs to support distributed leadership and a strength based model of collaboration. The sessions have been very well received.

1.3 To support the continued emergence of an organizational culture that reflects our guiding principles and pedagogical themes in our day to day work and practice.

- * change of Program Lead to Culture Lead to move away from “Supervisor” connotation.
- * Book Study “Dare to Lead” by Brene Brown – Links are leading these in each program with Leads. Very inspiring and provocative.
- * Jenny and I are doing “Distributed Leadership” sessions throughout the organization.
- * Emerging HR practices for hiring within. If more than one person from a program applies for the same role, we toss it back to them to decide how to move forward. This has proven highly effective with teams making thoughtful decisions about how they can all live into their strengths, who would be the best fit for the role and how the others can support the one who gets the role. Amazing outcomes and team development.
- * orientation has become a half day regular weekly event that includes our strategic plan, our values, program statement, intro to pedagogy, as well as the business portion of the orientation which includes payroll, health and safety etc.

1.4 To support our employees to develop to their full potential – personally and professionally

- Coaching sessions that focus on strengths, conflict resolution process that focuses on positive outcomes and everyone being heard, and everyone being accountable for solution based discussions are supporting our employees to reach their full potential.
- Distributed Leadership – discovering individual strengths exercises

1.5 To be responsible stewards of our organization and the environment.

- Timbernook continues and is growing. Social media spreads the word about caring for our environment and the importance of outdoor time for children.
- Jenny, myself, Jenna and Shawna are attending the Timbernook conference next week. Focus on key executive functioning skills that are utilized in authentic play experiences, observing and identifying executive functioning skills, bringing habits and principles of democracy into practice, allowing conflict in play to support social emotional development, and effective tips for supporting schools.
- Spending time outdoors in our programs- looking at the intention and the opportunities.

Create Rich and Unique Learning Environments for Children

2.1 To fully live into our Program Statement, honoring our pedagogical themes, and ensuring our learning environments nurture children to feel joyful and safe to explore and develop.

- We have established protocols that are used throughout the organization
- Monthly pedagogical team meetings
- Licensing sessions on the internal PD calendar
- Focus on outdoor environments
- Reflective practice to examine children's behavior and purpose

2.2 To support the social and emotional wellbeing of each individual in all aspects of our programs.

- Jenny supports in cases of discourse in the programs, helping them to work through in a way that supports all within the context of accountability.
- Distributed Leadership with emphasis on individual strengths, collaboration, listening and accountability
- Book Studies Dare to Lead, Conversational Intelligence, No Ego

2.3 To support families to feel valued as part of the learning process.

- Our Sandbox administrative software is making it easier to have parents involved in their children's learning. We are developing a dashboard type area in this software that will enable us to send pictures and documentation to the families directly.
- Family engagement evenings are held at many of our centres. This enables families to engage in some of the same activities as the children and to leave messages for their children to find the next day.

2.4 To facilitate ongoing connections across programs to better support each other, share practices, enhance collaboration and thinking together, and to understand our successes and lessons learned.

- Hanah has developed an internal communications system that has grouped our networks, programs and committees and holds space for them for reports minutes and professional learning documents.

2.5 To continue to develop documentation protocols to make visible how children think and learn.

- A series of pedagogical protocols have been developed specifically for Compass. We are using these protocols in book studies, team and network meeting, in the classroom and the offices.

Develop Community Capacity

3.1 To be a key resource and partner within our local municipalities, strengthening early learning and care in our respective communities and proactively contributing to community success.

- Continue to support local community groups such as the Child Care Action Network, Durham Best Start, Community Planning Tables, Service Coordination

3.2 To explore and offer administrative services to other early learning and child care centres.

- Responded to a request from a Peterborough County program to talk to them about amalgamating. We did a presentation to their Board. Recommendation: That we discuss at the board meeting our expansion plan and how to support other child care programs but not take on their administration in the context of capacity and funding limitations. Perhaps this is a conversation to inform our strategic planning.

3.3 To seek new funding opportunities to build capacity in our communities, organization and programs.

- The Materials Initiative is doing consulting work and is bringing in donations for the packages they are offering. This has covered the cost of the rental of the space this year.

3.4 To creatively grow our home child care, and centre-based programs, responding to community need.

- Home Child Care continues to increase with 35 providers in Peterborough and 16 in CKL and 4 in Durham.
- We received funding for .75 FTE recruiter for CKL and .75 for Peterborough
- We received funding to offset the costs of administration so that we can offer a rebate to our providers for administration costs that they have paid to us this year.
- We have a number of community play groups operating around Peterborough City and County. We are no longer limiting it to Compass affiliated so that unlicensed providers will get to know us and perhaps think differently about licensed agencies. As part of our 2020 budget we will be introducing a Resource fee to providers so they can access these gatherings on an ongoing basis. The first five visits free. After that, it would be a per visit or monthly fee.

3.5 To grow our early learning consulting services in a way that is self-sustaining within our organization, contributes to the early learning community and provides an opportunity for growth, development and innovation within our own practices and services.

- Peterborough Housing Project: City of Peterborough has approved the additional 20% funds that the provincial government will not be covering going forward. This would have meant a 20% reduction in the amount of funding that we would have received for this project and the Millbrook program. I presented to Council regarding this and also regarding the closure of the municipal centres.

Share our Journey and our Approach

4.1 To share our approach, values, guiding principles and lessons learned to help other early learning and child care organizations on their own journey and evolution.

- Consulting program as previously mentioned.

4.2 To grow our social media presence, making visible the journey of our employees and organization, through sharing and storytelling.

- Developing a communications team with reps from each of the areas of our organization who have writing skills and want to share the work we are doing.

4.3 To continually challenge ourselves to be innovative thinkers, practitioners, partners and community members.

1. Distributed Leadership.

Events and Activities

- Presented Child Care Action Network position on the closure of the Municipal child care centres.
- Presented to the Peterborough City Council regarding the expansion projects that Compass ELC has in operations and is planning (Millbrook and Janet Castle)
- Hosted the Ontario Coalition for Better Child Care who is funded for a federal innovation project to look at attracting and retaining early childhood education staff so that they stay. They are studying the many ways that Compass does this including our culture, professional development, total person compensations, orientation and welcoming.
- We are having a Seasonal Celebration on November 30 at the Keystone Links Golf course. Check out the details on the board webpage.

- Our Staff and Board retreat will be Saturday, March 7, 2020. More details to follow. Save the date!! It is always an inspirational and fun day. This year our strategic plan is due for review, so that will be our focus.

