



## Board of Trustees' Board Meeting

**Date:** Monday, November 25, 2019

**Time:** 6:00 p.m.

*\* Committee of the Whole In Camera, if necessary, will precede or follow the Board Meeting, as appropriate.*

**Location:** Catholic Education Centre, 35 Weber St. W., Unit A, Kitchener, ON – Boardroom 2<sup>nd</sup> Floor

**Attendees:**

**Board of Trustees:**

Bill Conway (Chair), Manuel da Silva, Kevin Dupuis, Jeanne Gravelle, Wendy Price, Greg Reitzel, Brian Schmalz, Melanie Van Alphen, Tracey Weiler

**Student Representatives:**

Meghan Cymbron, Rori Schaefer

**Senior Administration:**

Loretta Notten, Jason Connolly, Maria Ivankovic, John Klein, Shesh Maharaj, Judy Merkel, Richard Olson, Laura Shoemaker

**Special Resource:**

**Recording Secretary:**

Alice Figueiredo

ITEM	Who	Agenda Section	Method & Outcome
1. Call to Order	Board Chair		
1.1 Opening Prayer & Memorials	Board Pastoral Team		
1.2 Territorial Acknowledgement I (we) would like to begin by acknowledging that the land on which we gather today is the land traditionally used by the Haudenosaunee, Anishinaabe and Neutral People. I (we) also acknowledge the enduring presence and deep traditional knowledge, laws and philosophies of the Indigenous People with whom we share this land today.	Board Chair		
1.3 Approval of Agenda	Board of Trustees		Approval
1.4 Declaration of Pecuniary Interest	Individual Trustees		
1.4.1 From the current meeting			
1.4.2 From a previous public or in-camera meeting			
1.5 Items for Action:	Board Chair		Approval
<b>2. Consent Agenda: Director of Education (e.g.: day –to – day operational matters from the Ministry of Education that the Board is required to do)</b>			

ITEM	Who	Agenda Section	Method & Outcome
<b>3. Consent Agenda: Board (Minutes of meetings, staff report)</b>			
3.1 Approval of Minutes of Regular and Special Meetings 3.1.1 Minutes of October 28, 2019 - Board Meeting 3.2 St. John Boundary Review Update 3.3 WCDSB Financial Statements	Trustees Trustees Trustees	pp. 4-8 pp. 9-10 pp. 11-39	Approval Information Information
<b>4. Delegations/Presentation</b>			
<b>5. Advice from the CEO</b>			
5.1 Director's Update 5.2 ESL and ELD at the WCDSB 5.3 Autism Support Plan 5.4 Annual Report to the Ministry of Education (Audit)	L. Notten J. Klein/C. Mage L. Shoemaker S. Maharaj	pp.40-42 pp. 43-46 pp. 47-50 pp.51-55	Information Information Information Information
<b>6. Ownership Linkage (Communication with the External Environment)</b>			
<b>7. Reports from Board Committees/Task Forces</b>			
7.1 Student Trustee Report 7.2 Audit Committee Update	M. Cymbron, R. Schaefer W. Price, G. Reitzel, & K. Dupuis	pp. 56-58 --	Information Information
<b>8. Board Education (at the request of the Board)</b>			
8.1 Chair's Update 8.2 OCSTA/CCSTA Communications	Board Chair Board Chair	pp. 59 pp.60-76	Information Information
<b>9. Policy Discussion</b>			
<b>10. Assurance of Successful Board Performance</b>			
10.1 Review of Board Policy 10.1.1 Board Policy II 004- Advocacy and Advertising Is There a Need to Review This Policy?	B. Schmalz	pp. 77	Approval
<b>11. Assurance of Successful Director of Education Performance</b>			
<b>11.1 Monitoring Reports &amp; Vote on Compliance</b>			
<b>12. Potential Agenda Items/Trustee Inquiry Report (CEO)</b>			
12.1 Trustee Inquiry Report from the CEO 12.2 Shared concerns			
<b>13. Announcements</b>			
<b>13.1</b> Upcoming Meetings/Events (all scheduled for the Catholic Education Centre unless otherwise indicated): •Dec 2 – Inaugural Election Chair/Vice-chair •Dec 4 - SEAC •Dec 6 – Spiritual Development Day •Dec 9 – Board of Trustees' Meeting •Dec 12 – Christmas Social (Blackshop) •Dec 17 – Regional Chair & Council Christmas Reception •Dec 19 – CEC Christmas Mass/Lunch			
<b>13.2</b> Pending Items: <b>13.3</b> Pending Items for OCSTA Consideration	<u>Committee/Task Force</u>	<u>Due Date</u>	<u>Action Taken</u>

ITEM	Who	Agenda Section	Method & Outcome
14. Items for the Next Meeting Agenda	Trustees		
15. Adjournment Confirm decisions made tonight	Director of Education		
15.1 Move into Private, Private, Private	Trustees	--	Discussion
16. Closing Prayer			
17. Motion to Adjourn	Board of Trustees	Motion	Approval

### ***CLOSING PRAYER***

O Risen Lord, you have entrusted us with the responsibility to help form a new generation of disciples and apostles through the gift of our Catholic schools.

As disciples of Christ, may we educate and nurture hope in all learners to realize their full potential to transform God's world.

May our Catholic schools truly be at the heart of the community, fostering success for each by providing a place for all.

May we and all whom we lead be discerning believers formed in the Catholic faith community; effective communicators; reflective and creative thinkers; self-directed, responsible, life-long learners; collaborative contributors; caring family members; and responsible citizens.

Grant us the wisdom of your Spirit so that we might always be faithful to our responsibilities.  
We make this prayer through Christ our Lord.

Amen

Rev. Charlie Fedy, CR and the Board of Trustees, 2010



## **Board of Trustees' Board Meeting**

A public meeting of the Board of Trustees was held on Monday, October 28, 2019 at the Catholic Education Centre, Kitchener, On.

### **Trustees Present:**

Bill Conway (Chair), Manuel da Silva, Kevin Dupuis, Jeanne Gravelle, Wendy Price, Greg Reitzel, Brian Schmalz, Melanie Van Alphen, Tracey Weiler

### **Student Trustees Present:**

Meghan Cymbron, Rori Schaefer

### **Administrative Officials Present:**

Loretta Notten, Maria Ivankovic, John Klein, Shesh Maharaj, Judy Merkel, Richard Olson, Laura Shoemaker

### **Special Resources For The Meeting:**

### **Regrets:**

### **Recorder:**

Alice Figueiredo, Executive Administrative Assistant

**NOTE ON VOTING:** Under Board by-law 5.7 all Board decisions made by consensus are deemed the equivalent of a unanimous vote. A consensus decision is therefore deemed to be a vote of 9-0. Under Board by-law 5.11 every Trustee "shall vote on all questions on which the Trustee is entitled to vote" and abstentions are not permitted.

## **1. Call to Order:**

The Chair of the Board called the meeting to order at 6:13 p.m.

Timothy Schmalz, local artist and family member of fellow Trustee was recognized for his recent installation which was installed in St. Peter Square, Vatican City.

### **1.1 Opening Prayer & Memorials**

The meeting opened with prayer by Trustee da Silva and Land Acknowledgment by Trustee Conway.

### **1.2 Approval of Agenda**

3.8 Governance Minutes of June 10<sup>th</sup>, 2019 will be walked in. Also, 1.5.1 should read September 23<sup>rd</sup> not September 24<sup>th</sup>.

**2019-106-- It was moved by Trustee da Silva and seconded by Trustee Weiler:**

**THAT the agenda for Monday, October 28, 2019, as amended, be now approved. --- Carried by *consensus*.**

### **1.3 Declaration of Pecuniary Interest**

1.3.1 From the current meeting – NIL

1.3.2 From a previous public or in-camera meeting – NIL

### **1.5 Items for Action:**

1.5.1 Committee of the Whole In-Camera Private Private Meeting on September 23<sup>rd</sup>, 2019 regarding Human Resources matters.

1.5.2 Committee of Whole In-Camera Meeting on October 3, 2019 with respect to Human Resource matters.

1.5.3 Committee of the Whole In-Camera Meeting of October 28, 2019 regarding Human Resources matters.

**2019-107 -- It was moved by Trustee Reitzel seconded by Trustee Dupuis:**

**THAT the items for action regarding:**

- **Committee of the Whole In-Camera Private Private Private Meeting on September 23th, 2019 regarding Human Resources matters;**
- **Committee of Whole In-Camera Meeting on October 3, 2019 with respect to Human Resource matters; and**
- **Committee of the Whole In-Camera Meeting of October 28, 2019 regarding Human Resources matters.**

**be now approved. --- Carried by consensus.**

## **2. Consent Agenda: Director of Education (e.g. day-to-day operational matters from the Ministry of Education that the board is required to do)**

## **3. Consent Agenda: Board of Trustees (Minutes of meetings)**

- **Approval of Minutes of Regular and Special Meetings**

3.1 Approval of Minutes of Regular and Special Meetings

3.1.1 Minutes of September 23, 2019 - Board Meeting

The following errors were reported:

- A motion was not brought as noted in 12.2.1, as such, the motion will be stricken from the draft minutes and the paragraph will note as follows:

*Trustee Van Alphen brought forth a Notice of Motion to canvass whether the issue of Period Poverty in Ontario Schools was a shared concern amongst Trustees. Trustee discussed the appropriate Board dates to discuss this item and bring to Board for decision. Consensus reached that no discussion would be had today with respect to the issue and this item will be brought forward on November 11th Committee of the Whole for discussion and to allow the Board to research such items and provide the Trustees with information. The Motion will be placed on the October 28<sup>th</sup> Board Agenda for further discussion and approval.*

- Motion in Paragraph 15 is incorrect, as it was not adjourned, paragraph should read as follows:

*2019-104 It was moved by Trustee da Silva and seconded by Trustee Gravelle:  
THAT the meeting moved into Private, Private, Private at 8:32 p.m. --- Carried by consensus.*

3.2 Approved CPIC Minutes of February 20 & June 5, 2019

3.3 Approved SEAC Minutes of October 2, 2019

3.4 Board Self Evaluation Committee

3.5 Trustee Log

3.6 Trustee Budget Update

3.7 Unapproved Governance Minutes of October 22, 2019

Governance Minutes of June 10<sup>th</sup>, 2019 was distributed to Trustees for review and added as 3.8 of the agenda.

**2019-108 -- It was moved by Trustee Gravelle and seconded by Trustee Van Alphen:**

**THAT the Consent Agenda Board of Trustees and the recommendations contained therein be now approved. --- Carried by consensus**

## **4 Delegations**

## **5 Advice from the CEO**

### **5.1 Director's Update**

Director Notten discussed highlights and notable events from the month October including meeting with MPP Laura Mae Lindo and various stakeholders to address pressing concerns at St. John's CES.

### **5.2 Learning Commons Update**

Superintendent Maharaj introduced the Learning Commons update and introduced Shelly Wood, Library Support Services Supervisor. Ms. Wood provided an in-depth presentation regarding the Learning Commons Transformation 5 year Plan. Currently the Board is in year 3 and a list of school were provided on who is in queue to receive an update. Before and after picture were shown along with new STEM features.

Trustees asked clarifying questions and provided feedback.

### **5.3 Well Being Plan**

Superintendent Olson (in conjunction with Superintendent Merkel) provided an update in the planning of the three-year Well Being Strategy. Goals were discussed along with key performance indicators.

Superintendent Olson confirmed that the Well-Being Strategy goals are aligned with the Board's Pastoral Plan. Well-Being Plan templates have been shared with all school administrators to be used to complete their plans as each school must complete a plan for individual sites.

Trustees asked clarifying questions and provided feedback.

### **5.4 St. John Boundary Review**

Superintendent Maharaj provided background information on the St. John Boundary Review and introduced Lindsay Ford, Manager of Planning. Ms. Ford provided an in-depth report on the current situation including data, potential plans and next steps for St. John Boundary Review. Motion was requested to initiate the boundary review process.

Trustees ask clarifying questions and provided feedback.

**2019-109 -- It was moved by Trustee Price and seconded by Trustee da Silva:**

**That the Board of Trustees initiate a boundary review involving Holy Rosary, Our Lady of Lourdes, St. John, and St. Nicholas with the purpose of reducing enrolment pressure at St. John. --- Carried by consensus**

## **6 Ownership Linkage (Communication with the External Environment)**

## **7 Actions From Board Committees/Task Forces**

### **7.1 Student Trustee Report**

Student Trustees discussed highlights and notable events from the month October which included events through all five high schools.

## **8 Board Education (at the request of the Board)**

### **8.1 Chair's Update**

Trustee Conway discussed highlights and notable events from the months of October.

### **8.2 OCSTA/CCSTA Communications**

Communications discussed.

### **8.3 OCSTA 2020 AGM Resolutions (deadline January 31, 2020)**

Trustees discussed the possible resolutions for the upcoming AGM in 2020. Discussion included underfunding for Summer Boost, length of terms for OCSTA representatives, lack of Core French placements, and underfunding for PRO Grants. Trustee Price and da Silva will prepare resolutions regarding OCSTA representatives, Trustee Gravelle will prepare a resolution regarding PRO Grants and Trustee Weiler will prepare a resolution with respect to Summer Boost. Draft Resolutions will be brought forward to an upcoming Committee of the Whole prior to January 31, 2020 deadline.

## **9 Policy Discussion**

### **10 Assurance of Successful Board Performance**

#### **10.1 Review of Board Policy**

##### **10.1.1 Board Policy II 003- Board Job Description**

Trustees discussed Board Job Description Policy and whether they are complying.

**2019-110-- It was moved by Trustee Van Alphen and seconded by Trustee da Silva:  
THAT the Board of Trustees find Board Policy II 003 - Board Job Description in compliance. --- Carried by  
consensus.**

#### **Is There a Need to Review This Policy?**

Trustees agreed there is no need to review this policy.

### **11 Assurance of Successful Director of Education Performance**

#### **11.1 Monitoring Reports & Vote on Compliance**

N/A

### **12 Potential Agenda Items**

#### **12.1 Trustee Inquiry Report from the CEO**

12.1 Trustee Inquiry Report from the CEO

N/A

#### **12.2 Shared Concerns**

N/A

##### **12.2.1 Period Poverty in Schools Discussion/Notice of Motion**

Trustee Van Alphen brought forth a Notice of Motion to canvass whether the issue of Period Poverty in Ontario Schools was a shared concern amongst Trustees. Trustees discussed concerns and requested more information from the Board.

**2019-103 -- It was moved by Trustee Van Alphen and seconded by Gravelle:**

**That the Board of Trustees place this matter of Period Poverty in Ontario schools on the agenda for the November 11, 2019 Committee of the Whole Board meeting as a discussion item.**

**Furthermore, The Board of Trustees request staff to prepare a report updating Trustees on how students experiencing Period Poverty are supported in our schools and what the plan is moving forward.**

**--- Carried by consensus.**

### **13 Announcements**

#### **13.1 Upcoming Meetings/Events (all scheduled for the Catholic Education Centre unless otherwise indicated):**

13.1 Upcoming Meetings/Events (all scheduled for the Catholic Education Centre unless otherwise indicated):

- Oct 29 - Twilight Retreat with Trustees
- Oct 30 – SEAC
- Nov 5 – Audit Committee
- Nov 6 - School Council Commissioning (St. Anthony Daniel)
- Nov 10 - Elmira Remembrance Parade
- Nov 11 – Remembrance Day Ceremonies Galt, Preston, Kitchener & Waterloo
- Nov 11 – COW
- Nov 14 - 41st Annual Justice Dinner
- Nov 15 - St. Louis SSC/STW Graduation
- Nov 20 – CPIC
- Nov 22 - St. Louis PSW Graduation
- Nov 25 - Regular Board Meeting

**13.2 Pending Items:**

**13.3 Pending Items for OCSTA Consideration**

**14 Items for the Next Meeting Agenda**

**15 Adjournment – Confirm decisions made tonight.**

The Recording Secretary confirmed the meeting decisions.

**16 Closing Prayer**

**17 Motion to Adjourn**

2019-104 It was moved by Trustee da Silva and seconded by Trustee Gravelle:  
THAT the meeting be now adjourned. The meeting was adjourned by consensus at 8:06 p.m.

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Chair of the Board

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Secretary





**Date:** November 25, 2019  
**To:** Board of Trustees  
**From:** Director of Education  
**Subject:** St. John Boundary Review – November Update

**Type of Report:**

- ☐ Decision-Making  
☐ Monitoring  
☒ Incidental Information concerning day-to-day operations

**Type of Information:**

- ☐ Information for Board of Trustees Decision-Making  
☐ Monitoring Information of Board Policy **XX XXX**  
☒ Information only of day-to-day operational matters delegated to the CEO

**Origin: (cite Education Act and/or Board Policy or other legislation)**

The purpose of this report is to provide the Board of Trustees with a progress report relating to the boundary review process currently underway involving St. John, Our Lady of Lourdes, St. Nicholas, and Holy Rosary schools. Staff will be providing regular monthly reports to the Board of Trustees throughout the boundary review process which is planned to be completed by April 2020.

**Policy Statement and/or Education Act/other Legislation citation:**

Board Policy IV 010: Facilities/Accommodations *‘the CEO shall not ...*

*2. Fail to conduct accommodation reviews process (i.e. boundary review and school closures) that is not in compliance with current Ministry of Education guidelines and directives.’*

**Alignment to the MYSP:**

Strategic Priority: Student Engagement, Achievement, and Innovation  
Strategic Direction: Foster maximum opportunity for success for all

Strategic Priority: Building Capacity to Lead, Learn and Live Authentically  
Strategic Direction: Nurture the well-being of students and staff

**Background/Comments:**

On October 28, 2019, the Board of Trustees initiated a boundary review with the goal of reducing enrolment pressure at St. John. The boundary review includes four schools: St. John, Our Lady of Lourdes, Holy Rosary, and St. Nicholas.

Since initiating the review, the following has occurred:

- Schools sent notices to parents/guardians notifying them of the review
- Parent representatives were requested from schools for the Boundary Review Committee



- A St. John Boundary Review page was created: <https://www.wcdsb.ca/about-us/accommodations/st-johns-boundary-review/>. This page has received over 1600 views to date
- An e-mail address was created ([stjohnreview@wcdsb.ca](mailto:stjohnreview@wcdsb.ca)) and e-mail distribution list specific to this review. There are 27 subscribers on the distribution list
- Planning staff met with the Catholic School Advisory Committee from each participating school to present the Initial Staff Report and to answer questions about the review

There has been significant interest in this review and initial feedback has been received from parents. All feedback will be shared with the Boundary Review Committee and with Trustees. Boundary Review Committee meetings will begin in December.

Please continue to share the e-mail address with stakeholders as required. It is important that all feedback be provided to the Review Committee and with all Trustees so an informed decision can be made.

The next update on this review will be brought to Trustees on December 9<sup>th</sup>.

### **Recommendation:**

This report is being provided for information only.

### **Prepared/Reviewed By:**

Loretta Notten  
Director of Education

Shesh Maharaj  
Executive Superintendent of Corporate Services

Lindsay Ford  
Manager of Planning

\*Bylaw 4.2 "where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred."



Consolidated Financial Statements of

**Waterloo Catholic  
District School Board**

Year ended August 31, 2019

## MANAGEMENT REPORT

### Management's Responsibility for the Consolidated Financial Statements

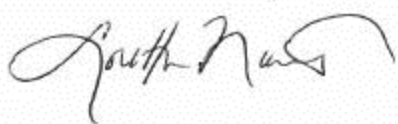
The accompanying consolidated financial statements of the Waterloo Catholic District School Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with the financial reporting provisions described in note 1(a) to the consolidated financial statements.

A summary of the significant accounting policies is described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Board management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management, the Board's internal auditor, and the audit team shared between school boards in the area.

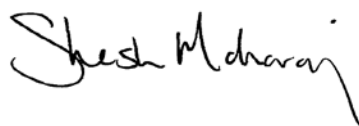
The Audit Committee of the Board meets with management and the external auditors to review the consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by PricewaterhouseCoopers LLP, independent external auditors appointed by the Board. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.



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Loretta Notten  
Director of Education



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Shesh Maharaj  
Chief Financial Officer

# Waterloo Catholic District School Board

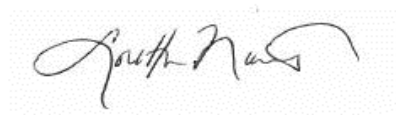
## Consolidated Statement of Financial Position

August 31, 2019 with comparative figures for 2018

	2019	2018
<b>Financial assets</b>		
Cash and cash equivalents	\$ 26,259,657	\$ 22,068,659
Accounts receivable (note 2)	24,824,114	17,994,147
Assets held for sale (note 3)	-	2,300,372
Accounts receivable - Government of Ontario approved capital (note 4)	65,492,355	80,712,074
<b>Total financial assets</b>	<b>116,576,126</b>	<b>123,075,252</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	20,946,361	21,404,965
Deferred revenue (note 5)	28,151,819	28,466,407
Deferred capital contributions (note 6)	257,001,573	252,489,708
Retirement and other employee future benefits payable (note 7)	4,989,167	5,103,119
Net debenture debt and capital leases (note 8)	58,519,808	65,039,234
<b>Total liabilities</b>	<b>369,608,728</b>	<b>372,503,433</b>
<b>Net debt</b>	<b>(253,032,602)</b>	<b>(249,428,181)</b>
<b>Non-financial assets</b>		
Prepaid expenses	638,097	835,596
Tangible capital assets (note 10)	288,292,770	279,741,083
<b>Total non-financial assets</b>	<b>288,930,867</b>	<b>280,576,679</b>
Contractual obligations and contingencies (notes 13 and 15)		
<b>Accumulated surplus (note 16)</b>	<b>\$ 35,898,265</b>	<b>\$ 31,148,498</b>

See accompanying notes to consolidated financial statements.

On behalf of the Board:



Loretta Notten, Director of Education



Bill Conway, Chair of the Board

# Waterloo Catholic District School Board

## Consolidated Statement of Operations

August 31, 2019 with comparative figures for 2018

	2019 Budget (Note 18) Unaudited	2019 Actual	2018 Actual
<b>Revenues</b>			
Provincial grants - grants for student needs	\$ 274,860,678	\$ 279,482,115	\$ 263,187,730
Provincial grants - other	4,099,735	5,023,136	7,538,945
Federal grants and fees	1,696,973	1,986,272	1,584,188
Other fees and revenues	18,940,425	14,726,379	11,031,254
Investment income	200,000	523,300	322,581
School fundraising	5,287,383	5,794,282	5,668,716
<b>Total revenues</b>	<b>305,085,194</b>	<b>307,535,484</b>	<b>289,333,414</b>
<b>Expenses</b>			
Instruction	234,770,967	237,756,330	224,029,319
Administration	8,448,998	9,146,552	8,490,879
Transportation	6,483,795	6,382,547	6,070,917
Pupil accommodation	41,669,210	42,686,790	40,879,607
School funded activities	5,297,145	5,619,351	5,398,297
Other	397,975	565,542	2,463,327
<b>Total expenses (note 12)</b>	<b>297,068,090</b>	<b>302,157,112</b>	<b>287,332,346</b>
<b>Annual surplus</b>	<b>8,017,104</b>	<b>5,378,372</b>	<b>2,001,068</b>
Accumulated surplus, beginning of year	29,568,926	31,148,498	29,147,430
Ministry adjustment (note 19)	-	(628,605)	-
	29,568,926	30,519,893	29,147,430
<b>Accumulated surplus, end of year</b>	<b>\$ 37,586,030</b>	<b>\$ 35,898,265</b>	<b>\$ 31,148,498</b>

See accompanying notes to consolidated financial statements.

# Waterloo Catholic District School Board

## Consolidated Statement of Cash Flows

August 31, 2019 with comparative figures for 2018

	2019	2018
<b>Operating activities</b>		
Annual surplus	\$ 5,378,372	\$ 2,001,068
<b>Sources and (uses):</b>		
<b>Items not involving cash:</b>		
Amortization of tangible capital assets	16,584,773	15,347,154
Grants recognized for deferred capital contributions	(16,584,773)	(15,347,154)
Gain on sale of tangible capital assets	(2,568,985)	(368,485)
(Decrease) increase in retirement and other employee future benefits payable	(113,952)	101,064
Ministry adjustment	(628,605)	-
Transfer from deferred revenue to deferred capital contributions	4,189,748	169,205
	878,206	(98,216)
<b>Changes in non-cash assets and liabilities:</b>		
Increase in accounts receivable	8,389,752	1,686,230
(Decrease) increase in accounts payable and accrued liabilities	(458,604)	4,241,440
Increase in deferred revenue	(383,308)	264,247
Decrease (increase) in assets held for sale	-	(672,461)
Decrease (increase) in prepaid expenses	197,499	(192,470)
	7,745,339	5,326,986
<b>Cash provided by operating activities</b>	14,001,917	7,229,838
<b>Capital activities</b>		
Proceeds on sale of tangible capital assets	4,190,781	3,298,632
Cash used to acquire tangible capital assets	(24,457,882)	(34,891,940)
<b>Cash applied to capital activities</b>	(20,267,101)	(31,593,308)
<b>Financing activities</b>		
Capital grants received	16,906,890	32,893,299
Decrease in deferred revenue - capital	68,718	3,673,113
Debt repaid and sinking fund contributions	(6,519,426)	(6,161,469)
<b>Cash provided by financing activities</b>	10,456,182	30,404,943
Change in cash and cash equivalents	4,190,998	6,041,473
Cash and cash equivalents, beginning of year	22,068,659	16,027,186
<b>Cash and cash equivalents, end of year</b>	\$ 26,259,657	\$ 22,068,659
	2019	2018
<b>The components of cash and cash equivalents are as follows:</b>		
Cash	\$ 26,223,983	\$ 22,038,767
Cash equivalents	35,674	29,892
	\$ 26,259,657	\$ 22,068,659
	2019	2018
Cash paid for interest	\$ 3,304,165	\$ 3,681,737
Cash received for interest	523,300	322,581

See accompanying notes to consolidated financial statements.

# Waterloo Catholic District School Board

## Consolidated Statement of Changes in Net Debt

August 31, 2019 with comparative figures for 2018

	2019 Budget Unaudited	2019 Actual	2018 Actual
Annual surplus	\$ 8,017,104	\$ 5,378,372	\$ 2,001,068
<b>Tangible capital asset activity</b>			
Acquisition of tangible capital assets	(49,560,537)	(24,457,882)	(34,891,940)
Amortization of tangible capital assets	15,316,718	16,584,773	15,347,154
Gain on sale of tangible capital assets	-	(4,869,357)	(368,485)
Proceeds on sale of tangible capital assets	-	4,190,781	3,298,632
<b>Total tangible capital asset activity</b>	(34,243,819)	(8,551,685)	(16,614,639)
<b>Other non-financial asset activity</b>			
Acquisition of prepaid expenses	(638,097)	(638,097)	(835,596)
Use of prepaid expenses	638,097	835,596	643,126
<b>Total other non-financial asset activity</b>	-	197,499	(192,470)
Increase in net debt	(26,226,715)	(2,975,814)	(14,806,041)
Net debt, beginning of year	(249,428,183)	(249,428,183)	(234,622,142)
Ministry adjustment	-	(628,605)	-
	(249,428,183)	(250,056,788)	(234,622,142)
<b>Net debt, end of year</b>	<b>\$ (275,654,898)</b>	<b>\$ (253,032,602)</b>	<b>\$ (249,428,183)</b>

See accompanying notes to consolidated financial statements.



# Waterloo Catholic District School Board

## Notes to Consolidated Financial Statements

Year ended August 31, 2019

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As disciples of Christ, the mission of the Waterloo Catholic District School Board (Board) is to educate and to nurture hope in all learners to achieve their full potential to transform God's world.

### 1. Significant accounting policies:

The consolidated financial statements have been prepared by management in accordance with the basis of accounting described below.

#### (a) Basis of accounting:

The consolidated financial statements have been prepared in accordance with Ontario Regulation 395/11 of the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2.

The Financial Administration Act requires that the consolidated financial statements be prepared in accordance with the accounting principles determined by the relevant Ministry of the Province of Ontario. A directive was provided by the Ontario Ministry of Education within memorandum 2004:B2 requiring school boards to adopt Canadian public sector accounting standards commencing with their year ended August 31, 2004 and that changes may be required to the application of these standards as a result of regulation.

In 2011, the government passed Ontario Regulation 395/11 of the Financial Administration Act. The Regulation requires that contributions received or receivable for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets for use in providing services, be recorded as deferred capital contributions and be recognized as revenue in the statement of operations over the periods during which the asset is used to provide service at the same rate that amortization is recognized in respect of the related asset. The regulation further requires that if the net book value of the depreciable tangible capital asset is reduced for any reason other than depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

The accounting policy requirements under Regulation 395/11 are different from the requirements of Canadian Public Sector Accounting Standards (PSAB). Canadian public sector accounting standards require that:

- government transfers, which contain a stipulation that creates a liability, are deferred and recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with Canadian Public Sector Accounting Standard PS3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with Canadian Public Sector Accounting Standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with Canadian Public Sector Accounting Standard PS3510.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## 1. Significant accounting policies (continued):

### (a) Basis of accounting (continued):

Accordingly, revenue recognized in the statement of operations and certain related deferred revenues and deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

### (b) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Board and which are controlled by the Board.

School generated funds, which include assets, liabilities, revenues and expenses of various organizations, that exist at the school level and which are controlled by the Board, are reflected in the consolidated financial statements.

Student Transportation Services of Waterloo Region (STSWR) is a transportation consortium operated through a partnership agreement between the Board and the Waterloo Region District School Board whereby certain costs are shared. As a result, a proportionate amount of STSWR's assets and liabilities have been consolidated with the Board's financial statements.

### (c) Cash and cash equivalents:

Cash and cash equivalents consist of cash on hand and bank balances.

### (d) Deferred revenue:

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or services performed.

### (e) Deferred capital contributions:

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible assets received or receivable for use in providing services, shall be recognized as deferred capital contributions (DCC) as defined in Ontario Regulation 395/11 of the Financial Administration Act. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized. The following items fall under this category:

- Government transfers received or receivable for capital purposes
- Other restricted contributions received or receivable for capital purposes
- Property taxation revenues which were historically used to fund capital assets

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## 1. Significant accounting policies (continued):

### (f) Retirement and other employee future benefits payable:

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, retirement gratuities, workers' compensation, and long-term disability benefits.

As part of negotiated collective agreements for unionized employees that bargain centrally the OECTA Employee Life and Health Trust (ELHTs) was established in 2016-2017. The following ELHTs were established in 2017-2018: CUPE and ONE-T for non-unionized employees including principals and vice-principals. Unifor unionized employees were transferred to the ELHT in 2018-2019. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to the school board's participation date into the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustee associations and the Government of Ontario. Upon transition of the employee groups' health, dental and life benefits plans to the ELHT, school boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN),

The Board continues to provide health, dental and life insurance benefits for retired OECTA and CUPE individuals.

The Board has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care cost trends, disability recovery rates, long-term inflation rates, and discount rates. In prior years, the cost of retirement gratuities that vested or accumulated over the periods of service provided by the employee were actuarially determined using management's best estimate of salary escalation, accumulated sick days (if applicable) at retirement and discount rates. As a result of the plan change, the cost of retirement gratuities are actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. The changes resulted in a plan curtailment and any unamortized actuarial gains and losses are recognized as at August 31, 2012. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 1. Significant accounting policies (continued):

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as retirement gratuities and life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to past service of employees are amortized over the expected average remaining service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for workers' compensation, long-term disability, and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise;

(ii) The costs of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer defined pension plan benefit, are the employer's contributions due to the plan in the period; and

(iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

### (g) Tangible capital assets:

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Tangible capital assets, except land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Estimated Useful Life in Years
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
First-time equipping	10
Furniture	10
Equipment	5-15
Computer hardware and software	5
Vehicles	5-10
Leasehold improvements, leased buildings	Over the lease term

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## 1. Significant accounting policies (continued):

Assets under construction and assets that related to pre-acquisition and pre-construction costs are not amortized until the asset is available for productive use.

Land permanently removed from service and held for resale is recorded at the lower of cost and estimated net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service cease to be amortized and the carrying value is written down to the lower of carrying value and net realizable value. Tangible capital assets which meet the criteria for financial assets are reclassified as "assets held for sale" on the Consolidated Statement of Financial Position.

### (h) Government transfers:

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

Government transfers for capital that meet the definition of a liability are referred to as DCC. Amounts are recognized into revenue as the liability is depreciated over the useful life of the tangible capital asset. DCC and tangible capital assets will differ by land, which is not depreciated, and items which are not directly supported by the Ministry, such as computer purchases. These unsupported tangible capital assets are funded through operating dollars.

### (i) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government, investment income earned on externally restricted funds such as pupil accommodation, education development charges (EDC) and special education forms part of the respective deferred revenue balances.

### (j) Net debenture debt and capital leases:

Net debenture debt and capital leases are recorded net of related sinking fund balances.

### (k) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the Provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.

### (l) Use of estimates:

The preparation of consolidated financial statements (note 1(a)) in conformity with the basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## 1. Significant accounting policies (continued):

include the carrying amount of tangible capital assets, valuation allowances for receivables, estimating provisions for accrued liabilities and obligations related to employee future benefits.

Actual results could differ from these estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the period in which they become known.

### (m) Property tax revenue:

Under Canadian PSAB guidelines, the entity that determines and sets the tax levy records the revenue in the financial statements. In the case of the Board, this is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as Provincial Grants.

### (n) Adoption of new accounting standards:

The entity has adopted the following new Canadian Public-Sector Accounting Standards, which became effective for fiscal years beginning on or after April 1, 2017. Adoption of these standards has resulted in no retrospective adjustments.

#### (i) PS 2200, Related Party Disclosures

This section defines a related party and identifies disclosures for related parties and related party transactions, including key management personnel, Board members, and close family members. This new section defines a related party and establishes disclosure required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

#### (ii) PS 3420, Inter-entity Transactions

This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

#### (iii) PS 3210, Assets

This section provides guidance for applying the definition for assets set out in PS 1000, financial statement concepts, and establishes general disclosure standards for assets.

#### (iv) PS 3320, Contingent Assets

This section defines and establishes disclosure standards for contingent assets when the occurrence of a confirming future event is likely. Contingent assets are not recorded in the consolidated financial statements.

#### (v) PS 3380, Contractual Rights

This section defines and establishes disclosure standards for contractual rights when rights to economic resources will result in both an asset and revenue in the future.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 2. Accounts receivable:

Accounts receivable consists of the following:

	2019	2018
Province of Ontario	\$ 11,563,354	\$ 2,811,478
Local Municipalities	6,447,489	6,375,662
Other	6,813,271	8,807,007
	<u>\$ 24,824,114</u>	<u>\$ 17,994,147</u>

## 3. Assets held for sale:

As of August 31, 2019, \$nil (2018 - \$2,300,372) related to land, land improvements and buildings were recorded as assets held for sale.

	Balance at August 31, 2018	Additions	Proceeds and transfers	Gain on sale transferred to deferred revenue	Balance at August 31, 2019
Land	\$ 548,174	\$ -	\$ 548,174	\$ -	\$ -
Land Improvements	106,551	-	106,551	-	-
Building	1,645,647	-	4,318,856	2,673,209	-
	<u>\$ 2,300,372</u>	<u>\$ -</u>	<u>\$ 4,973,581</u>	<u>\$ 2,673,209</u>	<u>\$ -</u>

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 4. Accounts receivable - Government of Ontario approved capital:

The Province of Ontario replaced variable capital funding with a one-time debt support grant on August 31, 2010. The Board received a one-time grant that recognized capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt. The Board may also receive yearly capital grants to support capital programs which would be reflected in this accounts receivable balance.

The Board has a receivable balance from the Province of Ontario of \$65,492,355 as at August 31, 2019 (2018 - \$80,712,074) with respect to capital grants.

## 5. Deferred revenue:

Revenues received which have been set-aside for specific purposes by legislation, regulation or agreement, are included in deferred revenue and reported on the Consolidated Statement of Financial Position.

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2019, is comprised of:

	Balance at August 31, 2018	Externally restricted revenue and interest	Revenue recognized	Transferred to DCC	Balance at August 31, 2019
Proceeds of					
disposition	\$ 14,016,915	\$ 4,312,081	\$ 104,223	\$ 4,189,748	\$ 14,035,025
School renewal	1,000,894	3,649,008	466,390	4,183,512	-
Child care retrofit	71,077	-	-	-	71,077
Special education equipment	-	837,659	742,744	-	94,915
Asset held for sale	1,752,201	(1,752,201)	-	-	-
Labour framework	1,128,748	-	35,630	-	1,093,118
Third Party	9,699,555	11,798,271	8,728,121	30,903	12,738,802
Other grants	797,017	2,070,936	2,749,071	-	118,882
	<b>\$ 28,466,407</b>	<b>\$ 20,915,754</b>	<b>\$ 12,826,179</b>	<b>\$ 8,404,163</b>	<b>\$ 28,151,819</b>



# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 6. Deferred capital contributions:

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets in accordance with regulation 395/11 that have been expended by year end. The contributions are amortized into revenue over the life of the asset acquired.

	2019	2018
Deferred capital contributions, beginning of year	\$ 252,489,708	\$ 234,774,358
Add:		
Capital contributions received	12,553,880	31,332,209
Transfers from deferred revenue	8,404,163	3,863,863
Less:		
Revenue recognized in the year	(16,584,755)	(15,728,523)
Disposal and reclassification of tangible capital assets	138,577	(1,752,199)
Deferred capital contributions, end of year	\$ 257,001,573	\$ 252,489,708

## 7. Retirement and other employee future benefits:

Retirement and other employee future benefits as of August 31, 2019 were as follows:

(a) Employee future benefits liabilities:

			2019	2018
Retirement and other employee future benefit liabilities	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Accrued employee future benefit obligations at August 31	\$ 1,568,781	\$ 3,517,603	\$ 5,086,384	\$ 5,173,734
Unamortized actuarial loss/(gain)	(158,977)	61,760	(97,217)	(70,615)
Employee future benefits liabilities	\$ 1,409,804	\$ 3,579,363	\$ 4,989,167	\$ 5,103,119

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 7. Retirement and other employee future benefits (continued):

(b) Employee future benefits expenses:

			2019	2018
Retirement and other employee future benefit liabilities	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ -	\$ 1,124,695	\$ 1,124,695	\$ 1,269,808
Plan amendment	-	245,861	245,861	-
Recognized actuarial loss	14,293	(336,729)	(322,436)	60,853
Interest on accrued benefit obligation	44,713	99,107	143,820	127,091
Employee future benefit expenses	\$ 59,006	\$ 1,132,934	\$ 1,191,940	\$ 1,457,752

Actuarial losses are due to the change in the discount rate used for the retirement gratuity benefits are being amortized over Expected Average Remaining Service Life (EARSL) of 7.66 years. During the year, benefit payments of \$1,306,181 (2018 - \$1,331,369) were made.

Retirement life insurance and health care benefits have been grand-parented for existing retirees and employees who retired on or before August 31, 2013. Effective September 1, 2013, any new retiree accessing retirement life Insurance and health care benefits pays the full premiums for such benefits and will be included in a separate experience pool that is self-funded.

Pension plans:

(i) Ontario Teacher's Pension Plan:

Teachers and certain other employees are eligible to be members of the Ontario Teacher's Pension Plan (OTPP). Employer contributions for these employees are provided directly to OTPP by the Province. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## 7. Retirement and other employee future benefits (continued):

### (ii) Ontario Municipal Employees Retirement System:

Most support staff of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal employee contributions to the plan. During the year ended August 31, 2019, the Board contributed \$3,988,461 (2018 - \$3,895,686) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this plan is included in the Board's consolidated financial statements.

### Retirement benefits:

#### (i) Retirement gratuities:

The retirement gratuity plan entitles employees to a cash payment upon retiring into an OMERS or OTTP pension with 10 or more years of service. The gratuity is the lesser of (i) \$4,000 and (ii) \$40/day up to a maximum of 50% of unused sick leave days as at August 31, 2012.

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

### Other employee future benefits:

#### (i) Workplace Safety and Insurance Board obligation:

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

#### (ii) Long-term disability benefits:

The Board provides long-term disability benefits including partial salary compensation and payment of life insurance premiums and health care benefits during the period an employee is unable to work or until their normal retirement date to employees who are not members of an ELHT. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 7. Retirement and other employee future benefits (continued):

### (iii) Sick leave top-up benefits:

As a result of new changes made in 2013 to the short-term sick leave and disability plan, a maximum of 11 unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$139,809 (2018 - \$113,161).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2019. This actuarial valuation is based on assumptions about future events.

### (iv) Life insurance benefits

The Board provides a separate life insurance benefits plan for certain retirees. The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the subsidization of these retirees under this group plan are included in the Board's consolidated financial statements.

### (v) Health care and dental benefits

The Board sponsors a separate plan for certain retirees to provide group health care and dental benefits. The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the plan are included in the Board's consolidated financial statements.

### Actuarial assumptions:

The accrued benefit obligations for retirement and other employee future benefit plans as at August 31, 2019 are based on actuarial valuations for accounting purposes as at August 31, 2019. The next actuarial valuation will be available for the year ended August 31, 2020. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are management's best estimates of expected rates of:

	2019	2018
Inflation	1.50%	1.50%
Wage escalation	0.00%	0.00%
Dental insurance premium escalation	4.50%	3.75%
Health insurance premium escalation (thereafter down linearly by 0.25% per annum until 4.5% is reached)	7.25%	7.75%
Discount on accrued benefit obligations	2.00%	2.90%

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 8. Net debenture debt and capital leases:

Net debenture and capital lease debt are reported on the Consolidated Statement of Financial Position is comprised of the following:

	2019	2018
CIBC Mellon, interest rate of 7.2%, matures June 9, 2025	\$ 1,596,217	\$ 1,802,403
CIBC Mellon, interest rate of 6.55%, matures October 19, 2026	18,326,723	20,167,154
Region of Waterloo, interest rate of 5.487%, matures November 5, 2023	8,009,559	9,539,684
Ontario Financing Authority, interest rate of 4.560%, matures November 15, 2031	3,496,704	3,700,351
Ontario Financing Authority, interest rate of 4.850%, matures March 3, 2033	1,169,870	1,228,061
Ontario Financing Authority, interest rate of 5.062%, matures March 13, 2034	1,378,131	1,439,329
Ontario Financing Authority, interest rate of 4.762%, matures November 15, 2029	5,004,710	5,364,706
Ontario Financing Authority, interest rate of 5.232%, matures April 13, 2035	1,257,770	1,307,458
Ontario Financing Authority, interest rate of 3.942%, matures September 19, 2025	1,549,135	1,760,040
Ontario Financing Authority, interest rate of 4.833%, matures March 11, 2036	3,073,187	3,189,433
Ontario Financing Authority, interest rate of 2.425%, matures November 15, 2021	2,710,865	3,750,290
Ontario Financing Authority, interest rate of 3.564%, matures March 9, 2037	2,695,902	2,802,698
Ontario Financing Authority, interest rate of 3.799%, matures March 19, 2038	7,767,479	8,045,477
Capital lease obligation (a)	483,556	942,150
Balance as at August 31	\$ 58,519,808	\$ 65,039,234

(a) The Board leases a school under a 25-year lease bearing interest of 10.761%. The lease reverts to the owner at the end of the lease. The term ends on July 31, 2020.

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 8. Net debenture debt and capital leases (continued):

Principal and interest payments relating to net debenture debt and capital leases of \$58,519,808 are due as follows:

	Principal	Capital lease payments	Interest	Total
2019/20	\$ 6,372,915	\$ 483,554	\$ 2,975,076	\$ 9,831,545
2020/21	6,702,487	-	2,602,247	9,304,734
2021/22	6,488,528	-	2,254,153	8,742,681
2022/23	6,273,660	-	1,906,967	8,180,627
2023/24	5,617,797	-	1,546,399	7,164,196
Thereafter	26,580,867	-	5,573,888	32,154,755
	\$ 58,036,254	\$ 483,554	\$ 16,858,730	\$ 75,378,538

Interest on long-term debt amounted to \$3,360,010 (2018 - 3,717,970).

## 9. Debt charges, capital loans and lease interest:

The principal and interest payments for net debentures, capital leases, operating leases, and sinking fund contributions are as follows:

	2019	2018
Principal payments on net debenture debt including contributions to sinking funds	\$ 6,060,832	\$ 5,765,264
Principal payments on capital leases	458,594	396,205
Payments on operating leases	389,853	310,208
Interest payments on net debenture debt	3,243,902	3,539,470
Interest payments on capital leases	116,108	178,500
	\$ 10,269,289	\$ 10,189,647

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 10. Tangible capital assets:

<b>Cost</b>	Balance at August 31, 2018	Additions and transfers	Disposals and transfers	Balance at August 31, 2019
Land	\$ 25,676,040	\$ 4,149,231	\$ -	\$ 29,825,271
Land improvements	3,327,720	636,641	-	3,964,361
Buildings	330,465,904	26,740,711	197,543	357,009,072
Portable structures	7,337,376	-	-	7,337,376
First-time equipping	2,154,172	195,286	-	2,349,458
Equipment – 5 years	697,468	-	-	697,468
Equipment – 10 years	6,370,757	10,994	-	6,381,751
Equipment – 15 years	180,596	44,086	-	224,682
Furniture	523,636	33,483	-	557,119
Computer hardware	6,258,931	1,216,591	-	7,475,522
Computer software	382,516	315,482	-	697,998
Vehicles	349,660	55,934	-	405,594
Leasehold improvements	12,336,521	3,054,950	-	15,391,471
Construction in progress	11,320,853	498,002	11,311,811	507,044
Leased buildings	28,436,520	-	-	28,436,520
Leased computers	473,680	-	-	473,680
Leased vehicles	24,869	-	-	24,869
	<b>\$ 436,317,219</b>	<b>\$ 36,951,391</b>	<b>\$ 11,509,354</b>	<b>\$ 461,759,256</b>

<b>Accumulated Amortization</b>	Balance at August 31, 2018	Additions and transfers	Disposals and transfers	Balance at August 31, 2019
Land improvements	\$ 1,321,973	\$ 341,348	\$ -	\$ 1,663,321
Buildings	117,403,411	12,125,107	93,320	129,435,198
Portable structures	6,446,427	148,776	-	6,595,203
First-time equipping	993,538	218,893	-	1,212,431
Equipment – 5 years	362,462	138,275	-	500,737
Equipment – 10 years	4,665,456	605,611	-	5,271,067
Equipment – 15 years	16,216	14,209	-	30,425
Furniture	114,202	54,038	-	168,240
Computer hardware	3,251,083	1,184,261	-	4,435,344
Computer software	177,159	81,932	-	259,091
Vehicles	243,733	56,874	-	300,607
Leasehold improvements	5,389,426	1,225,916	-	6,615,342
Leased buildings	15,692,501	788,430	-	16,480,931
Leased computers	473,680	-	-	473,680
Leased vehicles	24,869	-	-	24,869
	<b>\$ 156,576,136</b>	<b>\$ 16,983,670</b>	<b>\$ 93,320</b>	<b>\$ 173,466,486</b>

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 10. Tangible capital assets (continued):

Net Book Value	Balance at August 31, 2018	Balance at August 31, 2019	Change
Land	\$ 25,676,040	\$ 29,825,271	\$ 4,149,231
Land improvements	2,005,748	2,301,041	295,293
Buildings	213,062,492	227,573,873	14,511,381
Portable structures	890,949	742,173	(148,776)
First-time equipping	1,160,634	1,137,027	(23,607)
Equipment – 5 years	335,006	196,731	(138,275)
Equipment – 10 years	1,705,301	1,110,684	(594,617)
Equipment – 15 years	164,380	194,257	29,877
Furniture	409,434	388,879	(20,555)
Computer hardware	3,007,848	3,040,178	32,330
Computer software	205,357	438,907	233,550
Vehicles	105,927	104,987	(940)
Leasehold improvements	6,947,095	8,776,129	1,829,034
Construction in progress	11,320,853	507,044	(10,813,809)
Leased buildings	12,744,019	11,955,589	(788,430)
Leased computers	-	-	-
Leased vehicles	-	-	-
	\$ 279,741,083	\$ 288,292,770	\$ 8,551,687

Assets under construction having a value of \$507,044 (2018 - \$11,320,853) have not been amortized. Amortization of these assets will commence when the asset is put into service.

The grants recognized for deferred capital contributions for the year ended August 31, 2019 were \$16,584,773 (2018 - \$15,347,154) and the amortization of tangible capital assets was \$16,584,773 (2018 - \$15,347,154).

## 11. Temporary borrowing:

The Board has lines of credits available to a maximum of \$20 million to address operating requirements and/or to bridge capital expenditures.

Interest on the operating facilities are based on the CIBC's prime lending rate. All loans are unsecured, due on demand and are in the form of bank overdrafts.



# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 12. Expenses by object:

The following is a summary of certain current and capital expenditures reported on the Consolidated Statement of Operations by object:

	2019 Budget (unaudited)	2019 Actual	2018 Actual
<b>Current expenditures:</b>			
Salaries and wages	\$ 205,568,949	\$ 208,034,939	\$ 196,767,342
Employee benefits	33,779,355	35,265,977	30,749,072
Staff development	1,219,694	989,040	1,247,277
Supplies and services	17,788,580	16,907,668	17,304,925
Debt charges and interest	3,254,387	3,254,388	3,618,457
Rental expenditures	435,000	389,853	495,957
Fees and contract services	13,868,685	14,470,164	14,441,030
Other	539,575	536,737	1,962,835
School funded activities	5,297,145	5,619,351	5,398,297
Amortization and loss on disposals	15,316,720	16,688,995	15,347,154
	<b>\$ 297,068,090</b>	<b>\$ 302,157,112</b>	<b>\$ 287,332,346</b>

## 13. Contractual obligations:

At August 31, 2019, the Board is committed to the following contracts for construction:

Weber Street - Board Office	\$ 1,554,027
Blessed Sacrament Elementary School	370,584
St. Gregory Elementary School	302,112
St. Francis Kitchener - Continuing Education	281,808
St. Anne Kitchener Elementary School	246,828
St. Michael Elementary School	239,644
St. David Secondary School	185,055
St. Mary Secondary School	149,117
Resurrection Secondary School	102,667
St. Boniface - Breslau Elementary School	80,725
St. Vincent De Paul Elementary School	68,107
St. Daniel Elementary School	46,450
Other contractual obligations	289,720
	<b>\$ 3,916,844</b>

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 14. Ontario School Board Insurance Exchange (OSBIE):

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$20 million per occurrence.

The premiums over a five-year period are based on the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The rolling five year term is based on July 2014 to June 2019 claims history.

## 15. Contingencies:

The Board has an excess of loss (catastrophe) Workplace Safety and Insurance Board (WSIB) insurance policy of \$10,000,000 per accident, per employee, aggregate for disease, with a \$1,000,000 deductible per employee, per accident. The Board brings this deductible down to \$300,000 by participating in the School Boards' Cooperative Inc.'s Assistance Program. The Board has not provisioned for any possible WSIB claims that are highly likely to occur based on an actuarially determined assessment and that are in excess of the Board's deductible on its excess of loss insurance policy.

Management is in discussion with several employee groups with respect to pay equity. Details regarding the adjustments have not yet been finalized, however it is anticipated that an agreement and/or further details may be available during 2019-2020. Accordingly, there is an amount that management has estimated and accrued in the financial statements related to this issue.

## 16. Accumulated surplus:

At August 31, accumulated surplus consists of the following:

	2019	2018
<b>Surplus:</b>		
Invested in land	\$ 29,825,267	\$ 27,138,562
Employee future benefits payable	(2,847,082)	(3,393,987)
Interest payable	(979,110)	(1,084,732)
Amounts restricted for future use:		
School generated funds	1,899,802	1,724,871
Committed capital	869,185	648,299
Other internally restricted reserves	7,130,203	6,115,485
	<b>\$ 35,898,265</b>	<b>\$ 31,148,498</b>

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

## 17. Student Transportation Services of Waterloo Region Inc.:

Student Transportation Services of Waterloo Region (STSWR) commenced operating activities in June 2008. As at August 31, 2019, the Board has proportionally consolidated 34.7% (2018 – 34.1%) of STSWR's assets and liabilities. The proportionate percentage incorporated into the consolidated financial statements is based on the ridership of each board. Inter-organizational transactions and balances have been eliminated. The consolidated financial statements include the Board's share of the following:

	2019	2018
Financial position:		
Financial assets	\$ 261,767	\$ 444,575
Financial liabilities	(277,036)	(473,207)
Non-financial assets	15,269	28,632
Accumulated surplus	\$ -	\$ -
Operations:		
Revenues	\$ 23,504,866	\$ 22,252,106
Expenses	23,504,866	22,252,106
Annual surplus	\$ -	\$ -

The Board has guaranteed the line of credit of Student Transportation Services of Waterloo Region Inc. up to a maximum of \$2,700,000.

## 18. Budget reconciliation

The budget approved by the Board on June 19, 2018 was not prepared on a Canadian Public Sector Accounting Standards basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require a full accrual basis. As a result, the budget figures presented in the statements of operations and change in net debt represent the budget approved by the Board with adjustments as follows:

	2019 Unaudited
Budgeted annual surplus	\$ -
Add:	
Revenue recognized for land	7,626,611
Other amounts not available for compliance	390,493
Budgeted surplus per statement of operations	\$ 8,017,104

# Waterloo Catholic District School Board

Notes to Consolidated Financial Statements, continued

Year ended August 31, 2019

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## **19. Ministry adjustment**

During the year, the Ministry required the Board to amend the treatment of prior year land transactions filed through the Ministry reporting tool EFIS. As a result, an adjustment was required to ensure that Accumulated Surplus was appropriately stated for 2019. The adjustment was not material to the overall statements.

**Waterloo Catholic District School Board**  
**2018-2019 Fourth Quarter Financial Report**  
**For the Period Ended August 31, 2019**

Summary of Financial Results				
	Budget	Actual	In-Year Change	
			\$	%
<b>Revenue</b>				
Provincial Grants (GSN)	254,373,620	256,875,563	2,501,943	1.0%
Grants for Capital Purposes	5,389,512	5,383,341	(6,171)	(0.1%)
Other Grants	3,956,930	5,130,850	1,173,920	29.7%
Other Revenues	13,210,787	14,170,791	960,004	7.3%
Amortization of DCC	15,207,317	16,579,597	1,372,280	9.0%
<b>Total Revenue</b>	<b>292,138,166</b>	<b>298,140,142</b>	<b>6,001,976</b>	<b>2.1%</b>
<b>Expenses</b>				
Classroom	203,945,536	204,985,874	1,040,338	0.5%
Non-Classroom	38,047,823	40,895,917	2,848,094	7.5%
Transportation	6,483,795	6,382,244	(101,551)	(1.6%)
Pupil Accommodation	24,838,582	24,311,714	(526,868)	(2.1%)
Capital	3,505,710	3,816,154	310,444	8.9%
Amortization/Writedowns	15,316,720	16,688,995	1,372,275	9.0%
<b>Total Expenses</b>	<b>292,138,166</b>	<b>297,080,898</b>	<b>4,942,732</b>	<b>1.7%</b>
<b>Balance before Accum Surplus</b>	<b>-</b>	<b>1,059,244</b>	<b>1,059,244</b>	<b>-</b>
Accumulated surplus use	-	-	-	-
<b>Surplus/(Deficit) - end of year</b>	<b>-</b>	<b>1,059,244</b>	<b>1,059,244</b>	<b>-</b>

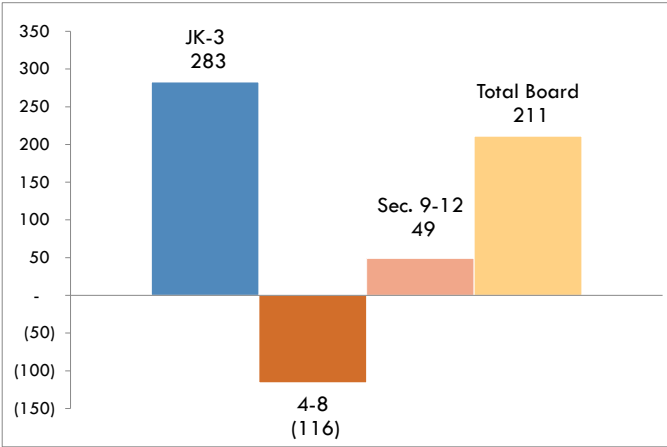
Note: GSN - Grants for Student Needs  
 Note: DCC - Deferred Capital Contribution

- Changes in Revenue**
  - GSN:** Increase due to enrolment and additional ESL learners to the Region
  - Other Grants:** Increase due to additional EPOs since budget announced
  - Other Revenues:** Increase due to Extended Day program and interest revenue anticipated
  - Amortization:** Increase due to the timing of the completion of construction projects
- Changes in Expenses**
  - Classroom:** Increase due to enrolment, labour enhancements and contracts offset by savings due to staffing experience
  - Non-Classroom:** Increase due to labour and program enhancements
  - Pupil Accommodation:** Decrease due to utility savings offset by labour enhancements
  - Amortization:** Increase due to the timing of the completion of construction projects

Summary of Enrolment				
ADE	Budget	Actual	In-Year Change	
			#	%
<b>Elementary</b>				
JK-3	7,754	8,037	283	3.6%
4-8	8,446	8,330	(116)	-1.4%
VISA Students	15	25	10	66.7%
<b>Total Elementary</b>	<b>16,215</b>	<b>16,392</b>	<b>177</b>	<b>1.1%</b>
<b>Secondary &lt;21</b>				
Pupils of the Board	6,510	6,559	49	0.8%
VISA Students	195	180	(15)	-7.7%
<b>Total Secondary</b>	<b>6,705</b>	<b>6,739</b>	<b>34</b>	<b>0.5%</b>
<b>Total</b>	<b>22,920</b>	<b>23,131</b>	<b>211</b>	<b>0.9%</b>

Note: ADE is comprised of actual enrolment reported at October 31, 2018 and March 31, 2019  
 Note: VISA students pay tuition & their enrolment does not affect our GSNs

Changes in Enrolment: Budget vs. Actual

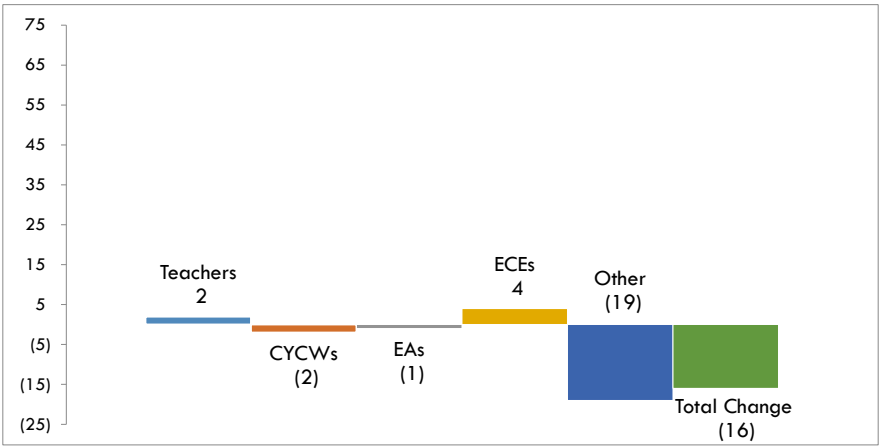


- Highlights of Changes in Enrolment:**
  - Elementary:** Increase is attributed to registration of students of newcomers and the arrival of additional ESL learners to the region
  - Secondary:** Increase is attributed to regional growth

Summary of Staffing				
FTE	Budget	Actual	In-Year Change	
			#	%
<b>Classroom</b>				
Teachers	1,409	1,411	2	0.1%
Child & Youth Care Workers (CYCWs)	47	45	(2)	-4.3%
Educational Assistants (EAs)	368	367	(1)	-0.3%
Early Childhood Educators (ECEs)	163	167	4	2.5%
<b>Total Classroom</b>	<b>1,987</b>	<b>1,990</b>	<b>3</b>	<b>0.2%</b>
<b>Other Support Staff</b>				
School Administration	161	160	(1)	-0.6%
Board Administration	74	74	-	0.0%
Facility Services	195	183	(12)	-6.2%
Consultants/Co-ordinators	30	31	1	3.3%
Paraprofessionals	104	101	(3)	-2.9%
Library & Guidance	65	61	(4)	-6.2%
<b>Total Other Support Staff</b>	<b>629</b>	<b>610</b>	<b>(19)</b>	<b>-3.0%</b>
<b>Total Staffing</b>	<b>2,616</b>	<b>2,600</b>	<b>(16)</b>	<b>-0.6%</b>

Note: FTE is calculated as the average of October 31, 2018 and March 31, 2019

Changes in Staffing: Budget vs. Actual



- Highlights of Changes in Staffing:**
  - Classroom Teachers:** Increase due to enrolment
  - Classroom Support Staff:** Increased ECEs to support enrolment and student needs, offset by CYCWs reduction due to changing student needs and unfilled EA vacancies
  - Other Support Staff - Facility Services:** Decrease due to unfilled vacancies
  - Other Support Staff - Paraprofessionals:** Decrease due to unfilled vacancies
  - Other Support Staff - Library & Guidance:** Reduction due to site based enrolment and unfilled vacancies

**Waterloo Catholic District School Board**  
**2018-2019 Fourth Quarter Financial Report**  
**Revenues**  
**For the Period Ended August 31, 2019**

	Budget Assessment				Material Variance Note
	2018-2019				
	Budget	Actual	Change		
\$ Increase (Decrease)			% Increase (Decrease)		
Grant Revenues					
Pupil Foundation	125,341,014	126,761,172	1,420,157	1.1%	
School Foundation	15,882,972	15,999,556	116,584	0.7%	
Special Education	31,639,813	32,173,463	533,650	1.7%	
Language Allocation	6,165,003	7,286,418	1,121,415	18.2%	
Learning Opportunities	6,274,703	6,303,238	28,535	0.5%	
Adult Education, Continuing Education	3,229,691	3,259,649	29,958	0.9%	
Teacher & DECE Q&E	27,613,233	26,214,675	(1,398,558)	(5.1%)	
Transportation	6,702,701	7,068,727	366,026	5.5%	
Administration and Governance	7,293,114	7,371,057	77,943	1.1%	
School Operations	22,414,171	22,598,218	184,047	0.8%	
Community Use of Schools Grant	305,369	305,369	-	0.0%	
Indigenous Education	440,911	473,974	33,063	7.5%	
Safe Schools Supplement	406,565	409,983	3,418	0.8%	
New Teacher Induction program	223,065	208,769	(14,296)	(6.4%)	
Rural and Northern	43,320	43,320	-	0.0%	
Permanent Financing - NPF	397,975	397,975	-	0.0%	
Regular Operating On-going Grants	254,373,620	256,875,563	2,501,942	1.0%	a.
Grants for Capital Purposes					
School Renewal	344,547	466,390	121,843	35.4%	
Temporary Accommodation	1,583,575	1,583,575	-	0.0%	
Short-term Interest	140,016	54,570	(85,446)	(61.0%)	
Debt Funding for Capital	3,321,374	3,278,806	(42,568)	(1.3%)	
Total Capital Grants	5,389,512	5,383,341	(6,171)	(0.1%)	
Other Grants					
Continuing Education	2,161,670	2,362,708	201,038	9.3%	b.
Extra Programming Grants - Other	1,795,260	2,768,142	972,882	54.2%	c.
Total Other Grants	3,956,930	5,130,850	1,173,920	29.7%	
Other Revenues					
Continuing Education Fees	2,962,569	3,060,671	98,102	3.3%	b.
Rentals	895,222	895,630	408	0.0%	
Interest	200,000	523,300	323,300	161.7%	d.
Tuition Fees	3,756,500	4,235,743	479,243	12.8%	e.
Extended Day Fees	3,501,946	4,063,818	561,872	16.0%	f.
Other International Fees	1,198,250	799,561	(398,689)	(33.3%)	g.
Other	696,300	592,068	(104,232)	(15.0%)	h.
Total Other Revenue	13,210,787	14,170,791	960,004	7.3%	
Deferred Revenues					
Amortization of DCC	15,207,317	16,579,597	1,372,280	9.0%	
Net Deferred Revenue	15,207,317	16,579,597	1,372,280	9.0%	
Total Revenue and Grants	292,138,166	298,140,142	6,001,975	2.1%	

**Explanations of Material Grant Variances**

- a. Increase due to enrolment which includes a high number of ESL learners to the Region
- b. Increase due to additional classrooms needed to support enrolment for ESL and LINC
- c. Increase due to additional EPOs not previously announced and remedy payments not anticipated
- d. Increase due to greater cash on hand from property sales and Education Development Charges (EDCs) collected
- e. Increase due to an additional short term group and Japanese exchange program participation which was not anticipated
- f. Increase due to growth of program
- g. Decrease due to less International students using Board provided homestays than anticipated
- h. Decrease due to capitalization of IT server move project

**Waterloo Catholic District School Board**  
**2018-2019 Fourth Quarter Financial Report**  
**Expenses**  
**For the Period Ended August 31, 2019**

	Budget Assessment				Material Variance Note
	2018-2019				
	Budget	Actual	Change		
			\$ Increase (Decrease)	% Increase (Decrease)	
<b>OPERATING</b>					
<b>Classroom Instruction</b>					
Teachers	146,245,822	146,324,337	78,515	0.1%	a.
Supply Teachers	5,449,496	4,672,738	(776,758)	(14.3%)	
Educational Assistants	17,256,706	17,872,592	615,886	3.6%	b.
Designated Early Childhood Educators	8,595,018	9,292,633	697,615	8.1%	
Classroom Computers	3,164,248	3,061,191	(103,057)	(3.3%)	c.
Textbooks and Supplies	4,257,240	5,077,951	820,711	19.3%	
Professionals and Paraprofessionals	11,402,042	11,737,450	335,408	2.9%	d.
Library and Guidance	5,273,126	5,262,010	(11,116)	(0.2%)	
Staff Development	1,813,791	1,197,001	(616,790)	(34.0%)	e.
Department Heads	488,047	487,971	(76)	(0.0%)	
<b>Total Classroom</b>	<b>203,945,536</b>	<b>204,985,874</b>	<b>1,040,338</b>	<b>0.5%</b>	
<b>Non-Classroom</b>					
Principal and Vice-Principals	9,624,986	9,370,510	(254,476)	(2.6%)	f.
School Office	5,878,161	6,216,119	337,958	5.7%	
Co-ordinators and Consultants	5,113,593	5,502,073	388,480	7.6%	g.
Continuing Education	9,111,646	10,798,748	1,687,102	18.5%	
<b>Total Non-Classroom</b>	<b>29,728,386</b>	<b>31,887,450</b>	<b>2,159,064</b>	<b>7.3%</b>	
<b>Administration</b>					
Trustees	238,146	254,138	15,992	6.7%	h.
Director and Supervisory Officers	1,600,006	1,578,887	(21,119)	(1.3%)	
Board Administration	6,481,285	7,175,442	694,157	10.7%	i.
<b>Total Administration</b>	<b>8,319,437</b>	<b>9,008,467</b>	<b>689,030</b>	<b>8.3%</b>	
<b>Transportation</b>	<b>6,483,795</b>	<b>6,382,244</b>	<b>(101,551)</b>	<b>(1.6%)</b>	
<b>Pupil Accommodation</b>					
School Operations and Maintenance	24,494,036	23,845,324	(648,712)	(2.6%)	j.
School Renewal	344,546	466,390	121,844	35.4%	
Other Pupil Accommodation	3,505,710	3,816,154	310,444	8.9%	k.
Amortization and Write-downs	15,316,720	16,688,995	1,372,275	9.0%	
<b>Total Pupil Accommodation</b>	<b>43,661,012</b>	<b>44,816,863</b>	<b>1,155,851</b>	<b>2.6%</b>	
<b>TOTAL OPERATING</b>	<b>292,138,166</b>	<b>297,080,898</b>	<b>4,942,732</b>	<b>1.7%</b>	

**Explanations of Material Budget Variances**

- a. Decrease due to supply teacher shortage which is offset by labour enhancements
- b. Increase due to additional EPOs since budget announced
- c. Decrease due to the allocation of EPOs due to lack of supply teachers available
- d. Increase due to program enhancements and enrolment
- e. Increase due to additional contracts and consultants required as well as an increase in overall WSIB claims

**Notes:**

1. Budget is the 2018-2019 Estimates Budget as approved by the Board of Trustees in June 2018



**Date:** November 25, 2019  
**To:** Board of Trustees  
**From:** Director of Education  
**Subject:** November Director's Report

**Type of Report:**

- ☐ Decision-Making
- ☐ Monitoring
- ☒ Incidental Information concerning day-to-day operations

**Type of Information:**

- ☐ Information for Board of Trustees Decision-Making
- ☐ Monitoring Information of Board Policy **IV 012**
- ☒ Information only of day-to-day operational matters delegated to the CEO

**Origin: (cite Education Act and/or Board Policy or other legislation)**

Executive Limitation IV 012 Communication to Board

**Policy Statement and/or Education Act/other Legislation citation:**

Policy 1 001 Ends  
Policy IV 013 Leadership

**Alignment to the MYSP:**

**Strategic Priority:** Nurturing Our Catholic Community

**Strategic Priority:** Student Engagement, Achievement and Innovation

**Strategic Priority:** Building Capacity to Lead, Learn and Live Authentically

**Background/Comments:**

The Month of November was a memorable one. It is gratifying to note that Waterloo Catholic has been at the centre of some truly important conversations and events in the region. We can take pride in the collaboration and dedication of our staff who so fully embrace their vocation in Catholic education and who do so much to ensure that at this place and at this time, we are making a difference. Below are a few short highlights since our last Board meeting update that capture some of the more notable events or accomplishments from my work as Director:

- Attended the Twilight retreat with Senior Staff and Board of Trustees, that was facilitated by Fr Joseph de Viveiros and hosted at the Knights of Columbus. Appreciation to trustees for organization and hosting of the event.
- Attended Directors Meeting with Bishop Crosby and discussed a variety of topics of mutual importance and interest.





- Chaired the STSWR meeting / AGM
- Participated in OCSOA Board of Directors meeting
- Met with various senior staff and senior managers on a variety of different topics and issues throughout the month
- Participated in the Secondary Administrators' meeting.
- Participated in the IT Governance Committee Meeting.
- Participated in the Poppy Ceremony Commemoration at Cambridge City Hall, with Chair Conway and Trustee Price, and offered remarks
- Spent a full morning touring co-operative education sites where our students of Monsignor Doyle CSS have placements.
- Attended and participated in regional math hub facilitated at Holy Spirit CES
- Attended Audit committee
- Attended meetings in relation to our Staff Workforce Census survey
- Participated in the School Council Chair and new Administrator Commissioning event at St Anthony Daniel parish
- Attended the SWCODE Directors' meeting in Kingsville
- Attended the Remembrance Day Ceremony at St David's CSS
- Chaired a meeting with the Administrator Association Chairs
- Participated in K-12 Administrators' Meeting and offered Director's Update.
- Participated in (initiated) a discussion with WR Economic Development Manager Matthew Chandy and CYT Chairperson Alison Pearson to look at future possibilities for an Innovation Hub to serve our schools
- Attended a Roundtable discussion at the ICE offices with Catholic Community leaders from a variety of boards, organizations and associations / affiliations – looking at future of Catholic education
- Attended Kings' College Meeting of Catholic partners in London, Ontario
- Participated in interviews for new VP administrators for WCDSB
- Participated in Ministry webinar on (equity) census survey for students
- Attended New Principal Special Education PD meeting
- Dropped the puck at Laurier University Golden Hawks School Day Hockey Game at the Kitchener Auditorium
- Attended CPIC meeting
- Attended Laurier University Curriculum and Assessment dialogue
- Attended the St Louis Graduation Ceremony



**Recommendation:**

This report is for the information of the Board.

**Prepared/Reviewed By:** Loretta Notten  
Director of Education

\*Bylaw 5.2 “where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred.”





**Date:** November 25, 2019  
**To:** Board of Trustees  
**From:** Director of Education  
**Subject:** ESL and ELD at the WCDSB

**Type of Report:** ☐ Decision-Making  
☐ Monitoring  
☒ Incidental Information concerning day-to-day operations

**Type of Information:** ☐ Information for Board of Trustees Decision-Making  
☐ Monitoring Information of Board Policy **XX XXX**  
☒ Information only of day-to-day operational matters delegated to the CEO

**Origin: (cite Education Act and/or Board Policy or other legislation)**

ESL and ELD Programs and Services

**Policy Statement and/or Education Act/other Legislation citation:**

*English Language Learners, ESL and ELD Programs and Services: Policies and Procedures for Ontario  
Elementary and Secondary Schools, Kindergarten to Grade 12 (2007)*  
*School Effectiveness Framework (2013)*  
*Growing Success (2010)*

**Alignment to the MYSP:**

**Priority Area:** Nurturing our Catholic Community

**Strategic Direction:** Promote a culture of belonging and respect, that supports success for all

**Goal:** Equitable access to learning opportunities

**Priority Area:** Student Engagement, Achievement & Innovation

**Strategic Direction:** Foster maximum opportunity for success for all

**Goal:** Improve numeracy achievement

Improve Graduation Rate

Improve Secondary Literacy Achievement



## Background/Comments:

Since its inception, the Waterloo Catholic District School Board has celebrated the contributions of its English Language Learners (ELLs) and worked to meet their needs in a variety of settings. English as a Second Language (ESL) teachers continue to work in all our schools to support staff, students, and families develop language skills necessary for success in a changing society. This report provides current data and trends regarding ESL at the WCDSB.

### Terms:

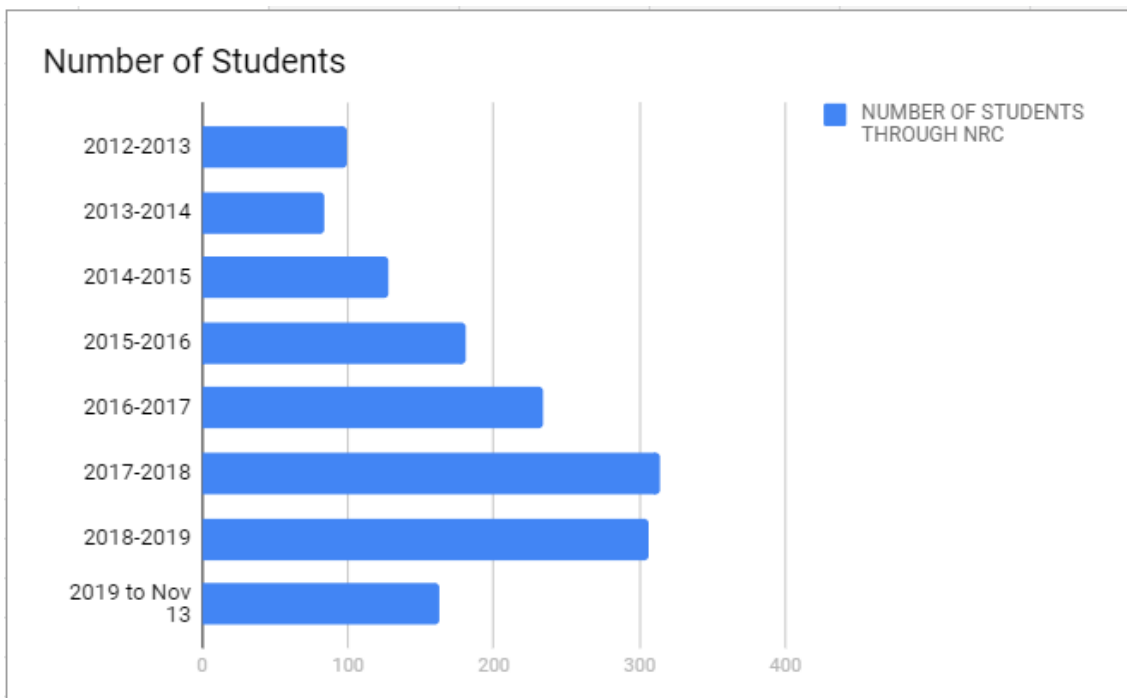
**English Literacy Development (ELD)** programs are for students whose first language is other than English or is a variety of English significantly different from that used for instruction in Ontario schools. Students in these programs are most often from countries in which their access to education has been limited, and they have had limited opportunities to develop language and literacy skills in any language. Schooling in their countries of origin has been inconsistent, disrupted, or even completely unavailable throughout the years that these children would otherwise have been in school. As a result, they arrive in Ontario schools with significant gaps in their education.

**English as a Second Language (ESL)** programs are for students whose first language is other than English or is a variety of English significantly different from that used for instruction in Ontario schools. Students in these programs have had educational opportunities to develop age-appropriate first-language literacy skills.

*English Language Learners/ESL and ELD Programs and Services: Policies and Procedures for Ontario Elementary and Secondary Schools, Kindergarten to Grade 12, 2007, 2.5.1 and 2.3.2.*

### Trends in the number of newcomer students processed through the Newcomer Reception (NRC):

Data indicate a steady increase in the number of students registering at the WCDSB (JK-Grade 12) from various countries all over the world. The vast majority of these have English as an Additional Language Learning needs, at the earliest steps to proficiency. Many students are arriving to us as SIFE (students with interrupted formal education), requiring literacy development and orientation to school life in Ontario.



- Increase in the number of newcomer students was noted in the 2014-2015 academic year; another significant increase occurred in 2017-2018 when the Newcomer Reception Centre (NRC) welcomed over 300 students
- The 2018-2019 school year saw a similar number of students processed through the NRC (306)
- The advent of the current academic year suggests a continuing trend of over 300 student assessments (about 163 students welcomed to the WCDSB through the Newcomer Reception Centre)
- Due to the number of students arriving to the WCDSB, the NRC currently has about 41 students waiting to have their initial assessment (the graph above represents the students already assessed and waiting to be assessed for the 2019-2020 school year)
- The WCDSB has 32 students in fee paying international students in its elementary schools
- International fee-paying students in secondary are excluded from these numbers as they are assessed via RDO
- There has been an increase in the number of students requiring an ELD program in both elementary and secondary; the Resurrection Catholic Secondary catchment has seen the most noteworthy growth

ESL/ELD Learners (Year of Entry)	Sec	Elem	Total
September 1, 2018 to October 31, 2019	129	306	435
September 1, 2017 to August 31, 2018	127	346	473
September 1, 2016 to August 31, 2017	128	320	448
September 1, 2015 to August 31, 2016	90	249	339
<b>Total</b>	<b>474</b>	<b>1221</b>	<b>1695</b>

- The NRC has seen an increase in the number of students requiring ELD program needs as a result of interrupted, formal education in the home country (*i.e.* students from Eritrea and/or Sudan, or via Sudan); often, these learners also require significant settlement support to better understand and integrate into Ontario's school systems and society
- Many ESL teachers are itinerant with instructional time bound by teachers' contractual agreements (*i.e.* 40-minute uninterrupted lunch, 40 minutes of planning, and travel between schools-- being outside of those obligations)
- Newcomer students increasingly register at widely dispersed WCDSB sites, a departure from earlier years when settlement was restricted to a few traditional schools and neighbourhoods. Now, the majority of schools have ELLs requiring support from ESL staff. Increased itinerant travel time, means less teaching time.
- The WCDSB continues to see more students transferring from other boards within the province, as well as students from out of province, in their first years in Canada
- There are more than 600 elementary students at the WCDSB who are in their first two years in Canada and over 1000 students in their first four years in Canada (last board report indicated just under 1000 in their first four years, an increase of about 230 students in the first two years in Canada)
- The increase presence of those students in the first four years in Canada has been noted in the WCDSB's secondary schools (approximately 100 students)



## Conclusion

The WCDSB continues to strive to meet the varied and increased needs of its English Language Learners (ELLs). Staff engage in an ongoing manner with partners and stakeholders throughout the region to ensure that newcomers to Canada experience a transition to school that is as safe and smooth as possible. Some highlights of the WCDSB's considered response:

- ELD sections will open at Resurrection Catholic Secondary School in the 2020-2021 school year. The process of capacity-building among staff members began in October 2018
- NOW (Newcomer Orientation Week) Program will be offered at both Resurrection Catholic Secondary School (new) and St. Mary's High School in August 2020. NOW is offered by our partners in YMCA Immigrant Services, Settlement and Education Partnership Waterloo Region.
- In response to growing needs, there has been an increase (of 2.0 FTE) in ESL staff to 18.5 FTE teachers. Seven of these are assigned in two schools alone (St. John 4.9 FTE, St. Aloysius 2.1 FTE); one is assigned to the Newcomer Reception Centre
- Itinerant ESL teachers have developed their coaching skills thereby allowing them to more effectively impact student learning by acting, when possible, as a resource for classroom teachers who to support ELLs each day.
- Continued provincial leadership via our ESL consultant (*i.e.* co-chair of ESL/ELD Resource Group of Ontario, AQ teacher, etc.)

Support for ELLs is articulated in the WCDSB's Board Improvement Plan for Student Achievement (BIPSA) as educators are called upon to clearly know the needs of these students and respond to them in a collaborative and effective manner. As well, the Board's Multi-Year Strategic Plan (MYSP) identifies and promotes the use of culturally relevant and responsive pedagogy as a strategy to meet the goals of achievement and well-being. This response, furthermore, is one that is informed and supported by a wide and impressive range of team members (*i.e.* family members, cultural community leaders, translators, health practitioners, employers, faith community leaders, *et al*) who work in a dynamic and collaborative manner.

## Recommendation:

This report is presented to the trustees as information

**Prepared/Reviewed By:** Loretta Notten  
Director of Education  
John Klein  
Superintendent of Learning

\*Bylaw 4.2 "where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred."





**Date:** Monday, November 29, 2019  
**To:** Board of Trustees  
**From:** Director of Education  
**Subject:** Autism Support Plan

**Type of Report:**

- ☐ Decision-Making
- ☐ Monitoring
- ☒ Incidental Information concerning day-to-day operations

**Type of Information:**

- ☐ Information for Board of Trustees Decision-Making
- ☐ Monitoring Information of Board Policy **XX XXX**
- ☒ Information only of day-to-day operational matters delegated to the CEO

**Origin: (cite Education Act and/or Board Policy or other legislation)**

To communicate Waterloo Catholic District School Board's protocol for accessing support services for students with a diagnosis of ASD.

**Policy Statement and/or Education Act/other Legislation citation:**

PPM 140 – Incorporating Methods of Applied Behaviour Analysis (ABA) into Programs For Students With Autism Spectrum Disorders

PPM 156 – Supporting Transitions For Students With Special Education Needs

The Ontario Autism Program Advisory Panel Report – Recommendations for a New Needs-Based Ontario Autism Program (October 2019)

**Alignment to the MYSP:**

**Strategic Direction:**

Everyone is included, respected and welcomed.

**Goals:**

- 1) Intervene in timely and effective ways to assist in accurate identification, programming and support for students with special education needs.
- 2) Improved use of wrap-around support and enhanced partnerships for students with identified needs in all of our learning communities.
- 3) The staff of WCDSB are dedicated to improving student achievement and engagement, using research-based instructional and assessment practices that respond to student learning needs and interests.



## Background/Comments:

Within the Waterloo Catholic District School Board, there are many support services available for students with a diagnosis of Autism Spectrum Disorder (ASD). Collaboratively, the Classroom Teacher works alongside the Special Education Teacher to develop and provide appropriate programming for students diagnosed with ASD. Other school-level support staff involved may include an Educational Assistant and/or Child and Youth Care Worker. Additional supports are also available for students who:

- are arriving from another school or school board
- are transitioning from a preschool setting
- are newly diagnosed
- have updated assessment results that call for a review of strategies
- require Individual Education Plan (IEP) revisions (see Appendix A)
- require the development of an IEP (e.g., students who may be experiencing challenges with transitions).

When necessary, the school team will contact the Special Education Liaison (SEL) to discuss the need for other Student Services support. With parent permission, a student profile will be reviewed at a case conference or at a collaborative team meeting which includes some or all of the following members: Special Education Liaison, Speech-Language Pathologist, Psychoeducational Consultant, Social Worker, BCBA/ABA Facilitator. Through this multi-disciplinary team, further supports may be required from members of Student Services, for example, our Speech-Language Pathologists may complete an assessment and make a recommendation for an iPad with specialized software to augment a student's limited verbal output. The Collaborative Team may also determine that involvement from a BCBA/ABA Facilitator is necessary. This may include providing support for the school team in the use of ABA strategies, identifying skill deficits and skill acquisition difficulty and the recommendation of ABA strategies to help students maintain and generalize new skills. (see Appendix A)

Board Certified Behaviour Analysts (BCBA) and Applied Behaviour Analysis (ABA) Facilitators are a group of dedicated professionals who focus on the application of Applied Behaviour Analysis (ABA) and Universal Supports in the classroom for all students, especially those with a diagnosis of Autism Spectrum Disorder (ASD). Applied Behaviour Analysis uses methods based on scientific principles of learning and behaviour to build useful repertoires of behaviour and reduce problematic ones. Universal Supports are strategies designed for students with Autism Spectrum Disorder. These strategies aid educators in promoting independence, preventing problem behaviours, increasing learning opportunities and assisting student with access to the curriculum.

Our BCBA/ABA Facilitators serve as members of our Family of Schools Collaborative Teams. Including BCBA/ABA Facilitators as part of interdisciplinary Collaborative Teams promotes a holistic, creative and effective approach to supporting all our students, including those diagnosed with Autism Spectrum Disorder.

Employing Universal Supports and the implementation of a variety of evidence-based ABA strategies, BCBA/ABA Facilitators focus on building capacity with school staff. Staff members learn best practices that support student skill acquisition and allow students to increase independence across all school environments, as well as participate with their peers in a socially significant and inclusive manner. Through data collection, review and analysis, BCBA/ABA Facilitators strive to determine the "why" (e.g., the function) behind behaviour. BCBA/ABA Facilitators will make recommendations based on function to assist with decreasing challenging behaviour while teaching socially significant replacement skills and increasing, maintaining and generalizing existing skills and/or teaching new skills. This could include the use of visual supports, reinforcement, prompts and prompt fading, data collection, environmental manipulations, transition supports and coaching/modelling of recommended strategies.

One of the key principles of ABA programming is the collection and analysis of data. Reliable data must be collected and analysed on an ongoing basis to measure student progress in the acquisition of new behaviour and skills and identify skills or behaviours that need to be taught.

Our BCBA/ABA Facilitators also provide a variety of ABA based training and educational opportunities for school staff





and assist in goal setting and measurement goals relevant to student Individual Education Plans. They also develop and deliver training, workshops and resources to school staff. In October 2019, EAs were provided with professional development (a continuation from 2018-2019) about ABA and Universal Supports with a focus on application, a fully hands-on training. In 2019-2020, CYCWs will be participating in a 4-part series centred on Behavioural Skills Training, an evidence-based, 4 step procedure to teach new skills.

In October 2019, all Special Education Teachers, Principals and Classroom Teachers were presented information on the topic of Universal Supports for Executive Functioning. Classroom Teachers were provided with practical tools to guide them in determining and developing universal supports to promote student achievement and well-being.

WCDSB has obtained a supplementary grant to support students with ASD. The Board has hired an additional BCBA to develop and implement lunch-time social skills development programs in all five secondary schools (St. David, Resurrection, Monsignor Doyle, St. Mary, and St. Benedict). The programs will begin in January 2020.

#### How to Access BCBA/ABA Facilitator Services

The school team will contact the Special Education Liaison to discuss the need for Student Services support. With parent permission, a student profile will be reviewed at a case conference that includes some or all of the following members: Special Education Liaison, Speech-Language Pathologist, Psychoeducational Consultant, Social Worker, BCBA/ABA Facilitator and Child & Youth Worker. If deemed appropriate, the Special Education Liaison will direct the school to make an online referral using eLite. Once the BCBA /ABA Facilitator has received the referral, a decision will be made about the level of support required. Such services may include: a review of ABA strategies (e.g., the use of prompts/prompt fading and reinforcement to support independence building), implementing effective strategies for students with ASD to ensure student success in an educational setting, building capacity by offering professional development and training to WCDSB staff for students with ASD and Universal Supports, collaborating with a multi-disciplinary team about students with ASD, assisting in the transition of students with ASD and other behavioural challenges. Recommendations and/or strategies will be provided, which will then be woven into the student's current Individual Education Plan.

#### The Ontario Autism Program Advisory Panel Report, October 2019

In the spring of 2019, the Ontario government engaged in a province-wide public consultation process and appointed a new 20-member Ontario Autism Program (OAP) Advisory Panel. This Panel was comprised of parents with lived experience, autistic adults and experts from a range of disciplines like psychology, behaviour analysis, rehabilitation services, education, developmental pediatrics and research. The Panel met for 18 full days over the summer months. The Panel was tasked with providing recommendations to the government on the design of a needs-based, sustainable OAP that serves as many children and youth as possible within the increased \$600 million funding envelope. To support implementation of a new program, the Panel is recommending that an implementation committee be established consisting of parents, autism self-advocates, clinical and system experts, researchers and community partners. It is also recommended that detailed, family-friendly transition plans be developed to help families understand what the changes to the program will mean for them.

The Panel strongly recommends that the public school system should be a beacon of equity, inclusion and diversity. The recommendations included in the report cover a wide range of options and choices and are intended to help EDU better align services with the OAP and further improve services to students on the autism spectrum in Ontario schools. The Panel believes that these options should be funded by EDU, (pg. 33).

#### **Recommendation:**

This is information for the Board of Trustees.

**Prepared/Reviewed By:** Loretta Notten  
Director of Education  
Laura Shoemaker  
Superintendent of Special Education



\*Bylaw 5.2 “where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred.”

## Appendix A

### Glossary of Terms:

**Applied Behaviour Analysis (ABA):** An effective instructional approach that uses methods based on scientific principles of learning and behaviour to build useful repertoires of behaviour and reduce problematic ones. For example, ABA methods can help a student to develop positive behaviours, learn new skills, and transfer a positive behaviour or response from one situation to another.

**Board Certified Behaviour Analyst (BCBA):** is a graduate-level certification in behavior analysis. Professionals who are certified at the BCBA level are independent practitioners who provide behavior-analytic services. In addition, BCBAs supervise the work of Board Certified Assistant Behavior Analysts, Registered Behavior Technicians, and others who implement behavior-analytic interventions. [www.bacb.com](http://www.bacb.com)

**Individual Education Plan (IEP):** A written plan describing the special education program and/or services required by a particular student, including a record of the particular accommodations needed to help the student achieve his or her learning expectations. An IEP must be developed for a student who has been identified as exceptional by an Identification, Placement, and Review Committee (IPRC), and may also be developed for a student who has special education needs but has not been identified as exceptional. An IEP is a working document that identifies learning expectations that may be modified from or alternative to the expectations given in the curriculum policy document for the appropriate grade and subject or course. It outlines the specific knowledge and skills to be assessed and evaluated for the purpose of reporting student achievement.

**Ontario Autism Program:** A child or youth with a diagnosis of Autism Spectrum Disorder (ASD) from a qualified professional, is eligible to receive services in the Ontario Autism Program (OAP). These services are flexible, individualized and family-centred, and based on a clinical assessment of the child's or youth's unique needs. Services are not defined by the child's age or the severity of their autism. All behavioural services delivered in the OAP are evidence based and integrate best research evidence into the decision making process. Visit [Ontario.ca/Autism](http://Ontario.ca/Autism).

**Tier I, Universal Instruction & Supports** (e.g., general academic and behaviour instruction and support provided to all students in all settings).

**Tier II Targeted, Supplemental Interventions & Supports** (e.g., more targeted instruction/intervention and supplemental support in addition to and aligned with the core academic and behaviour curriculum).

**Tier III Intensive, Individualized Interventions & Supports** (e.g., the most intense (increased time, narrowed focus, reduced group size) instruction and intervention based upon individual student need provided in addition to and aligned with Tier 1 & 2 academic and behaviour instruction and supports).

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**Date:** November 25<sup>th</sup>, 2019  
**To:** Board of Trustees  
**From:** Jessica Perkovic, Chair, Audit Committee  
**Subject:** Annual Report to the Ministry of Education

**Type of Report:**

- ☐ Decision-Making  
☒ Monitoring  
☐ Incidental Information concerning day-to-day operations

**Type of Information:**

- ☐ Information for Board of Trustees Decision-Making  
☒ Monitoring Information of Ontario Regulation 361/10 Audit Committees  
☐ Information only of day-to-day operational matters delegated to the CEO

**Origin:**

Ontario Regulation 361/10 Audit Committees  
Board Policy II 010 Board Committee Structure

**Education Act:**

Ontario Regulation 361/10 *Audit Committees*

15(1) - An audit committee of a board shall submit to the Board on or before a date specified by the Board an annual report that includes,

- (a) any annual or multi-year audit plan of the board's Internal Auditor;
- (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
- (c) a summary of the work performed by the Internal Auditor since the last annual report of the committee, together with a summary of the work the Auditor expected to perform during the period, as indicated in the plan referred to in clause (a);
- (d) a summary of risks identified, and findings made by the Internal Auditor; and
- (e) a summary of any enrolment audits planned by the Internal Auditor.

15(2) – A Board who receives a report under subsection (1) shall submit the information described in clauses (1) (c) and (e) to the Minister in each fiscal year on or before a date specified by the Minister.

**Alignment to the MYSP:**

**Building Capacity to Lead, Learn & Live Authentically**

Investment in global competency development and leading technologies:

- Ensure technology is current and relevant to optimal teaching and learning practices



Nurture the well-being of all students and staff:

- Decrease in staff absenteeism/sick leave usage, and health and safety incidents

**Background/Comments:**

Please refer to the attached Annual Report to the Board of Trustees and the Summarized Annual Report (Appendix C) to be forwarded to the Ministry of Education prepared in accordance with Ontario Regulation 361/10.

**Recommendation:**

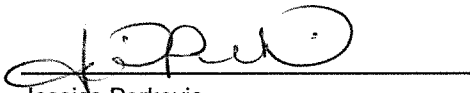
1. This report is provided as monitoring information for the Board of Trustees, and
2. That the Board of Trustees authorizes the Chair of the Audit Committee to submit Appendix C to this report to the Ministry of Education on behalf of the Board of Trustees.

**Prepared By:**



Shane Durham  
Internal Audit Officer

**Reviewed By:**



Jessica Perkovic  
Chair, Audit Committee

\*Bylaw 5.2 "where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred."

## Annual Report to the Board of Trustees for the year ended August 31, 2019

This report summarizes the audit committee's actions for the year ending August 31<sup>st</sup>, 2019

### Audit Committee Members

The Audit Committee consisted of 6 members listed below:

- Jessica Perkovic (Community Member) – Chair
- Wendy Price, Brian Schmalz (departed; January 31, 2019), Kevin Dupuis, and Greg Reitzel – Trustees
- Philip Silveira – Community Member

In addition, regular attendees at the Committee meetings were:

- Loretta Notten – Director of Education
- Shesh Maharaj – Executive Superintendent of Corporate Services and Chief Financial Officer
- Laura Isaac – Senior Manager, Financial Services
- Shane Durham – Internal Audit Officer
- Jenny Baker – Regional Internal Audit Manager

### Assessment

At the beginning of the year and in accordance with recommended good practice, various administrative tasks were completed. These included:

- Election of the Chair
- Reviewed and recommended to the Board of Trustees, the Audit Committee Terms of Reference
- Review and approval of the Regional Internal Audit Mandate
- Review and approval of the WCDSB Internal Audit Mandate
- Performed the annual Audit Committee Self-Evaluation
- Reviewed and approved the 2018-19 WCDSB Internal Audit Work Plan
- Developed and approved the 2018-19 Audit Committee meeting schedule and agendas

### Meetings

It was agreed to hold 4 meetings throughout the year, with a 5<sup>th</sup>, specific purpose meeting in November. All meetings were held as planned.

The members in attendance at each meeting were as follows:

Member's Name	September 26, 2018	November 7, 2018	January 31, 2019	April 2, 2019	June 13, 2019
Greg Reitzel	✓	✓	✓	✓	✓
Wendy Price	✓	✓	✓	✓	✓
Brian Schmalz	X	✓	N/A	N/A	N/A
Kevin Dupuis	N/A	N/A	✓	✓	✓
Philip Silveira	✓	✓	✓	✓	✓
Jessica Perkovic	✓	✓	✓	✓	✓

### Governance

The Audit Committee operated throughout the fiscal year. All members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

### External Auditors

The relationship with the external auditors has been very good and private meetings have been held during the year. The external auditors, PricewaterhouseCoopers (PWC) presented their audit plan including the scope and extent of their work for the 2018-19 fiscal year to the committee for approval. The committee reviewed and approved PWC's audit plan at the meeting held on April 2<sup>nd</sup>, 2019. PWC confirmed their independence in a letter dated November 5<sup>th</sup>, 2018. The audit committee recommended the approval of the 2017-18 audited financial statements and recommended the reappointment of PWC for the next fiscal year during the meeting held on November 7<sup>th</sup>, 2018.

## Internal Auditors

The audit committee reviewed the 2018-2019 internal audit plan. Prepared by the internal audit officer, it was developed with consideration of the Regional Internal Audit Team (RIAT) risk assessments and coordinated with the RIAT audit plan to produce a risk-based internal audit plan. The audit committee reviewed and endorsed internal audit strategies and annual plan for the Board and has received regular reports on the outcome of audit work and recommendations made.

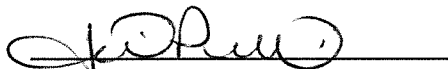
## Summary of the Work Performed

In addition to the items noted above, the following outlines further work performed by the audit committee during the 12 months ended August 31<sup>st</sup>, 2019:

- Reviewed the quarterly dashboard reports from management;
- Monitored the Fraud and Accountability Line;
- Reviewed the 2017-2018 audited financial statements and recommended approval to the Board of Trustees;
- Received and reviewed the 2017-2018 annual Internal Audit Report;
- Prepared and reviewed the Audit Committee Annual Report to the Ministry of Education;
- Reviewed the following RIAT audit reports:
  - a. 2017-2018 Special Education Audit Report,
  - b. WCDSB IT Vulnerability Audit Report;
  - c. WCDSB Health & Safety Audit Report;
- Reviewed the following WCDSB Internal Audit reports:
  - a. School Generated Funds (SGF) Special Audit Report - Resurrection,
  - b. 2017-18 SGF Audit Report
  - c. 2017-18 Trustee Expenses Audit Report and Statement of Trustee Expenses,
  - d. Director's Office Expenses Audit Report,
  - e. Q1, Q2, & Q3 Internal Audit Plan Status Reports,

By the signature noted below, we attest that we have discharged our duties and responsibilities respecting Ontario Regulation 361/10.

On behalf of the audit committee



Jessica Perkovic  
Chair, Audit Committee



**Appendix C**  
**Annual Report to the Board of Trustees and Forwarded**  
**To the Ministry of Education**  
**For the year ended August 31, 2019**

**District School Board Name:** Waterloo Catholic District School Board

**Fiscal Year:** 2018/19

**Re:** Annual audit committee report to the Ministry of Education as per Ontario Regulation 361/10

The following audits or audit follow ups were approved in the 2018/19 audit plan and were completed in the 2018/19 fiscal year:

Audits:

1. Information Technology Security and Vulnerability Assessment
2. Health and Safety


Audit Follow-ups

1. Back-up, Disaster and Recovery
2. Attendance Support and Data Visualization

The Payroll Audit follow-up was deferred until the 2019/20 year at the request of management.

Based on the internal audit plan, we are not expecting any enrolment audits to be performed.

11/5/2019  
Date

  
Signature

Jessica Perkovic  
Audit Committee Chair







**Waterloo Catholic  
District School Board**  
Quality, Inclusive, Faith Based Education

**Date:** November 25, 2019

**Subject:** Student Trustee Report

**To:** The Board of Trustees

**From:** Meghan Cymbron, Rori Schaefer

November was an exciting month for both our secondary and elementary schools. Closer to the start of the month, each secondary school had a day dedicated to the grade 8s within their family of elementary schools known as grade 8 day. This gave students the opportunity to visit their respective high schools. There were tours of the different departments including english, science, mathematics, technology, religion, geography, arts, and many more. Some secondary schools even offered the opportunity for students to experience “a day in the life of a high school student” where upon their entry, grade 8 students would ‘register’ and get their timetables. Each timetable had four classes and students had the opportunity to select two of their classes beforehand through an online program whereas the other two were selected by staff. LINK Crew also played an important role as they lead discussions and activities alongside teachers. As this was a full day event, secondary schools provided pizza lunches for grade 8 students, teachers, and any other staff members and students involved. Merchandise was also given as prizes during lunchtime activities.

Some secondary schools also hosted a grade 8 night where parents were welcomed to join in on the fun. As opposed to grade 8 day where students were given classes and a timetable, students and staff lead tours for both parents and students to participate in. LINK Crews, student councils, and other current secondary students were present to speak about their experiences while staff discussed the plethora of opportunities available in each of our schools.

The past school week was belonging week. The events held were spearheaded by the student councils. The goal of this week was to accentuate the sense of belonging in our schools and create an environment where students feel motivated and safe to step out of their comfort zones to participate in events and some cultural specific activities. There was everything from a scavenger hunt and music playing in the morning to guest speakers and presentations. This week has been well received and made an outreach to all members of the student body.

The arts department at two of our secondary schools, Resurrection and St. David, have been very busy planning and orchestrating musical performances since the beginning of the school year. This year, Resurrection will be showing their version of The Little Mermaid whereas St. David will be performing their bi-yearly show ‘Celtics on Broadway’ which features music from Broadway musicals and popular movies. Both students and staff members have been working diligently over the past three months to orchestrate jaw dropping performances. There



are actors, singers, stage hands, tech crews, band members and so many other talented students in our board involved and practicing tirelessly. The elementary schools in both family of high schools will be invited to attend matinee performances in addition to two public performances held on the 28th and 29th of November. Tickets are currently available and board members are highly encouraged to attend.

Closer to the start of November, the leaders of all grades within our secondary schools attended the Ontario Student Leadership Conference (OSLC) held in Niagara Falls. Highlights of the conference include speakers who discussed a wide variety of topics including working effectively with a team, how to organise successful events within your schools, personal struggles and how to overcome them, and more. This was an opportunity for students within our board to not only network with each other but to also converse with students outside of the board and discuss initiatives in their respective schools. Overall, the event was fun, energetic, and students returned home inspired with plans to implement new initiatives and ideas. Your Student Trustees have also been working very diligently to organize a similar, annual event at St. Jerome's University on Tuesday, December 10th known as SAC Unity. All members of our student councils will be attending and given the opportunity to meet and network. It will begin at 9:30 am and end a little after 4:00pm. Board members and Superintendents are more than welcome to visit and observe.

This month, in light of remembering our troops and respecting their perpetual fight for freedom, St. David's hosted a Remembrance Day Mass and encouraged board members to attend. The mass reflected on Waterloo Catholic's appreciation for the fallen soldiers who fought and died for the freedom of Canadians and other individuals globally. Overall, it was a great way to unify the different members of the community in respect and love.

At St. Benedict, students also had the opportunity to attend reconciliation where they could speak to a priest about their past regrets and shameful actions. Through this opportunity, students could gain peace with their sins and were encouraged to move forward in the steps of Christ. Reconciliation was hosted in the school chapel and there were many ambassadors ready to assist individuals who may be unfamiliar with this sacrament. It was a great opportunity for students from all faith backgrounds to feel forgiven.

In addition to being provided with the opportunity to have their sins forgiven, students at St. Benedict also were inspired to become stronger leaders in their community through guest speaker, Juan Bendana. During periods 1 and 2, Juan spoke to the grade 9 and 10 students about the importance of getting involved and making the most of life's opportunities. In addition, in the afternoon, Juan hosted a workshop for the individuals in leadership positions at the school. Students eligible to attend the workshop were members of LINK, SAC, and business leadership.

Resurrection also invited keynote speaker, Fahd Alhattab, to speak to the leaders in their school community. Similar to St. Benedict, in the morning, Fahd Alhattab spoke to the students about being a leader in one's everyday environment and then lead a workshop with the

members of SAC, LINK crew, and ESS. At the workshop, the leaders brainstormed ideas on how to encourage involvement in school activities. Students were provided with pizza, juice boxes, and cookies.

This month, our secondary schools began forming relationships with their elementary student senates. Although not all schools have hosted their meetings yet, St. Davids and Resurrection had a chance to begin to get to know the members of their senate. These schools hosted engaging meetings where they spoke about the various qualities of the leader and how to become **ACTIVE** in their individual communities. With the help of the powerpoint that was created by the 10 co-presidents, the leaders of the meetings were able to spark interesting and inspiring conversations amongst the groups about the importance of leading in diverse areas.

Monsignor Doyle and Resurrection used the month of November to reach out to the members of their communities. The co-presidents of Monsignor Doyle attended their parent council meeting where they spoke about what SAC is doing and the upcoming events occurring in their school. It was a great opportunity for the co-presidents to network with the members of their school's parent council.

Resurrection hosted an event for the Gift of Life Project to help bring awareness to organ donation. Students, staff, family members and members of the surrounding community were invited to the event. The event consisted of various guest speakers, networking and break out sessions to educate people on organ donation and motivate people to become organ donors.

Monsignor Doyle, St. Benedict, and St. David's hosted unique and fun activities to further engage students and encourage a positive high school experience. The athletic leadership class at Monsignor Doyle hosted an event called 'Dunks for Doyle' during periods 3 and 4. Students paid a fee of \$5.00 to create a team and then all the teams competed against each other for the winning title. Participants were encouraged to dress up and create creative team names. All the money collected from the event was donated to charity.

St. David's and St. Benedict chose to host a Dodgeball Tournament. Similar to Monsignor Doyle, students were able to create teams after paying a fee of \$5.00 and then competed against other teams within the school.

In light of the upcoming Christmas season, the student council at St. Benedict and Monsignor Doyle decided to welcome the holiday through the exciting tradition of Deck The Halls. Each year, the student councils are responsible for decorating their school campus with snowflakes, wrapping paper, and other Christmas decor. This year, St. Benedict carried on the tradition of setting up their 12 foot Christmas tree in their atrium for all students to see. This event is always fun for the participants and staff members are always encouraged to join.



**Date:** November 25, 2019  
**To:** Board of Trustees  
**From:** Chair of the Board  
**Subject:** Chair's Report for November 2019

**Type of Report:** ☒ Incidental Information  
**Type of Information:** ☒ Information only of the activities of the Board Chair

**Policy Statement and/or Education Act/other Legislation citation:**

Policy I 001 Ends  
Policy II 003 Board Job Description  
Policy II 004 Advocacy and Advertising

**Background/Comments:**

The following are highlights of the chair's activity during the month of November 2019

- Attended Remembrance Day Poppy Installation kick-off at Cambridge City Hall by Monsignor Doyle and St. Anne students with Trustee Price and Director Notten (Nov. 4)
- Attended Board Self-Assessment Review Committee meeting (Nov. 4)
- Attended Catholic School Advisory Council Chairs & Newly appointed Administrators Commissioning (Nov. 9)
- Attended Nutrition for Learning Breakfast with Trustee Van Alphen, Trustee Price, Trustee Schmalz, Superintendent Ivankovic, Superintendent Shoemaker (Nov. 8)
- Attended Remembrance Day ceremony at Galt Cenotaph (City of Cambridge) laid wreath on behalf of the board (Nov. 11)
- Attended Laurier/University of Waterloo Hockey Game as part of student day with Director Notten (Nov. 20)
- Attended Muriel Unveiling at Kinbridge Community Association by students of Monsignor Doyle (Nov. 21)
- Attended St. Louis Graduation of PSW students with Trustee Van Alphen, Trustee Price, Trustee da Silva Director Notten (Nov. 22)

**Recommendation:**

This report is for the information of the Board.

**Prepared/Reviewed By:** Bill Conway. Chair of the Board

\*Bylaw 5.2 "where the Board of Trustees receives from the Director of Education a monitoring report that flows from a responsibility delegated to the Director under Board Policy – **except where approval is required by the Board of Trustees on a matter delegated by policy to the Board** – the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the Director, subject in all instances to what otherwise actually occurred."





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Trustees' Association



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Beverley Eckensweiler, *President*  
Michelle Griepsma, *Vice President*  
Nick Milanetti, *Executive Director*

November 18, 20219

**To:** All Catholic Trustees, Ontario CDSBs  
**From:** Sharon McMillan, Director of Communications  
**Re:** Catholic Trustees on Catholic Education – 90<sup>th</sup> Anniversary Project



## Catholic Trustees on Catholic Education

OCSTA is pleased to announce that in celebration of the Association's 90th Anniversary in 2020, we will be highlighting the insight, experience and aspirations of our Catholic trustee members in a yearlong series of profiles.

The series “Catholic Trustees on Catholic Education” focuses on the theme of our 2020 OCSTA AGM and Conference – *Celebrating our Legacy, Embracing our Future*. To participate in this project, we ask that trustees respond to the following two questions:

1. **What singular experience as a trustee at your CDSB can you share that can serve to illustrate the positive impact of Catholic schools in the community?**
2. **What current Good News story about students/Catholic schools at your CDSB would you like to share?**

The response to each question should ideally be no more than 200 words (so a maximum of 400 words for both questions). We also ask that you provide a jpeg file containing your headshot photo and please include your full name, CDSB name and contact information.

Please send your submission to Sharon McMillan at OCSTA - [smcmillan@ocsta.on.ca](mailto:smcmillan@ocsta.on.ca) / 416-932-9460. OCSTA will publish submissions in the OCSTA Newswire and on the Association website and social media platforms (Twitter and Facebook).

Trustees are encouraged to submit responses before December 20. The Association will begin publishing profiles in January.

Thank you.



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Beverley Eckensweiler, *President*  
Michelle Griepsma, *Vice President*  
Nick Milanetti, *Executive Director*

November 15, 2019

**TO:** Chairpersons and Directors of Education  
- All Catholic District School Boards

**FROM:** Nick Milanetti, Executive Director

**SUBJECT:** **Catholic Education Week – May 3 – May 8, 2020**  
**“Catholic Education: Igniting Hope”**

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*“May the God of hope fill you with all joy and peace in believing, so that you may abound in hope by the power of the Holy Spirit.” Romans 15:13*

As we approach the Advent season, we are reminded that publicly funded Catholic education is a call to service. Regardless of our position or our responsibilities within Catholic education, our role is a call, birthed in our Baptism to bring the saving message of Jesus Christ into the lives of those students whom it is our privilege to serve. This reality elevates our duties and responsibilities to another plane. Left to our own strengths and abilities, the task seems and is very challenging, but we are not alone in this task. Jesus promised us the abiding strength of the Holy Spirit to be with us always – not just for a century or two at the church’s beginning, but always. But the promise is predicated on our faithful and faith-filled response to that call to service following the example of Jesus who said, “I am in the midst of you as one who serves.” (Luke 22:27)

Catholic Education Week begins on Sunday, May 3, 2020. This year’s Catholic Education Week theme is “Igniting Hope.” The theme for CEW 2020 was inspired by three sources:

- The recent Papal Exhortation, *Christus Vivit*, by Pope Francis following the 2018 Synod of Bishops on Young People, the Faith and Vocational Discernment
- The recent Ontario Bishops’ pastoral letter, *Renewing the Promise* (2018)
- The *Ontario Catholic School Graduate Expectations* by the Institute for Catholic Education (2019)

Attached, please find the Advance Kit for Catholic Education Week. I would like to thank our team of educators from our English and French Catholic boards for their work involved in preparing this resource.

***We ask that you please forward this resource to your school and board staff who are responsible for overseeing materials related to CEW 2020.***

*Attachment*

**Catholic Education Week 2020**  
*Prayer Services and Reflection Activities for 2019-2020*

**ADVANCE KIT**



*“May the God of hope fill you with all joy and peace in believing, so that you may abound in hope by the power of the Holy Spirit.” Romans 15:13*

*<<Que le Dieu de l’espérance vous remplisse de toute joie et de paix dans la foi, afin que vous débordiez d’espérance par la puissance de l’Esprit Saint.>> Romains, 15, 13*



**Catholic Education Week**  
**May 3 – May 8, 2020**  
[www.goodnewsforall.ca](http://www.goodnewsforall.ca)



# **Catholic Education Week 2020**

## **Catholic Education: *Igniting Hope***

### **L'éducation catholique: *Allumer la flamme de l'espérance***

#### **May 3 – May 8, 2020**

### **Guidelines for Using the Advance Kit**

#### *What is Catholic Education Week?*

Each year the Catholic community of Ontario engages in a week-long celebration of the unique identity and distinctive contributions of Catholic education during Catholic Education Week.

#### *What is the theme of Catholic Education Week?*

This year's celebration entitled, "**Catholic Education: *Igniting Hope***" is scheduled for the week of May 3 – May 8, 2020. The scriptural passage that guides our theme is, "*May the God of hope fill you with all joy and peace in believing, so that you may abound in hope by the power of the Holy Spirit.*" Romans 15:13

#### *What is the Catholic Education Week Resource Kit?*

For a number of years, OCSTA has developed and distributed a school-based Resource Kit of activities, prayer services and suggested resources based on the theme of the particular year. The Resource Kit is sent to Catholic school communities early in the new year to assist them in their Catholic Education Week activities.

#### *What is the Catholic Education Week Advance Kit?*

In order to help all Catholic educational partners engage in prayer and dialogue in preparation for Catholic Education Week 2020, OCSTA has prepared an Advance Kit of prayer services and reflection activities. Unlike the Resource Kit that is designed for students, the Advance Kit, sent early in the school year, is designed to help adult groups (trustees, school board staff, school staff groups, parent groups, parish groups, associations, etc.) reflect on the theme of Catholic Education Week with prayer services and reflection activities beginning in Advent and concluding in the month before Catholic Education Week.

#### *What are the sub-themes of Catholic Education Week?*

The Advance Kit has five prayer and reflection activities for the five months preceding Catholic Education Week, each activity reflecting one of the five sub-themes of Catholic Education Week:

<b>Advent:</b>	<b><i>Our Hope in Christ ... Notre espérance, c'est le Christ</i></b>
<b>January:</b>	<b><i>The Hope Within Us ... L'espérance en nous</i></b>
<b>February:</b>	<b><i>The Hope Among Us ... L'espérance au milieu de nous</i></b>
<b>March:</b>	<b><i>Hope for the World ... L'espérance pour le monde</i></b>
<b>April:</b>	<b><i>A Future Full of Hope ... Un avenir rempli d'espérance</i></b>

*How can the Advance Kit be used in a local Catholic educational community?*

Each service may be used to begin a meeting or gathering, or to provide an opportunity for the adult partners in a local Catholic education community to discuss the themes. Each prayer service includes:

- Prayers that reflect the theme
- A scripture reading that connects with the theme\*
- A personal reflection related to the scripture reading
- A theme-related reading taken from the contemporary Catholic spiritual writings
- Questions for discussion or reflection based on that reading

*Does the format of these prayer services always have to be followed?*

The Advance Kit is a gift to be adapted and utilized in whatever way suits the needs of your local community. Feel free to use all, or any part of the kit, in the five months prior to Catholic Education Week 2020, beginning in Advent 2019.

*What approach should be taken to the discussion?*

The Advance Kit is designed in Catholic education to help adult groups to sit down together to pray and reflect. In discussing the reflection questions found in this Advance Kit, it is important to allow for the divergent views and experiences that may emerge. Reflection sharing or discussions should be conducted in a gospel atmosphere of respect. Conflicting points of view should be heard and accepted without feeling the need for them to be resolved.

*How can we help prepare for future Catholic Education Week activities?*

OCSTA encourages all its partners to let us know about your group's use of this Advance Kit by sending an email to OCSTA at the following email address: [ocsta@ocsta.on.ca](mailto:ocsta@ocsta.on.ca).

The Catholic Education Week Committee would also be pleased to receive your feedback on this Advance Kit as well as suggestions to improve its value to our partners in Catholic education. These and all other Catholic Education Week materials are available on the OCSTA website at: [www.goodnewsforall.ca](http://www.goodnewsforall.ca).

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\*Note that the scriptural reading has been provided for your convenience, however, scripture should normally be read from a Bible or Lectionary.





## **Advent 2019**

### ***“Our Hope in Christ”***

#### **SUGGESTED OPENING SONGS**

- *Spark* ~ The City Harmonic ([https://www.youtube.com/watch?v=hVzrCGM\\_ill](https://www.youtube.com/watch?v=hVzrCGM_ill))
- *The Light of Christ* ~ Donald Fishel
- *Christ, Be Our Light* ~ Bernadette Farrell

#### **OPENING PRAYER**

Loving God,

Who created light in the beginning and fashioned the solar system, so we may be reminded of lengthening nights, help us trust once more in the power of the birth of your Son.

May Jesus' birth ignite hope in our lives again!

Amen. +

#### **READING: A Reading from the Prophet Isaiah**

The people who walked in darkness have seen a great light. For those who lived in a land of deep shadows – light! Sunbursts of light! You repopulated the nation, you expanded its joy. Oh, they're so glad in your presence! Festival joy! The joy of great celebration, sharing rich gifts and warm greetings.

The Word of the Lord. **R. Thanks be to God.**

#### **QUESTIONS FOR PERSONAL REFLECTION**

Which line in the reading ignites hope within you?

Do you live in deep shadows or great light?

#### **READING AND GUIDED REFLECTION QUESTIONS**

*Christ is alive! He is our hope, and in a wonderful way he brings youth to our world, and everything he touches becomes young, new, full of life. The very first words then, that I would like to say to every young Christian, are these: “Christ is alive and he wants you to be alive!”*

Pope Francis, Post-Synodal Apostolic Exhortation *Christus Vivit* to young people, 2019, #1

Has Christ touched you, are you young at heart and full of life?

Do your words ignite hope in youth with whom you interact?

### **CLOSING PRAYER**

Spirit of Jesus,

Bring calm to my mind, peace to my heart and silence to my soul.

In the silence may I hear your voice.

In the peace may I see your face.

And in the calm may I know your love for me.

Amen. +

### **SUGGESTED CLOSING SONGS**

- *Go Make A Difference* ~ Steve Angrisano & Tom Tomaszek
- *All That is Hidden* ~ Bernadette Farrell
- *My Soul in Stillness Waits* ~ Marty Haugen



## January 2020

### *“The Hope Within Us”*

#### SUGGESTED OPENING SONGS

- *You Say* ~ Lauren Daigle ([https://www.youtube.com/watch?v=xD\\_s4U5AAAw](https://www.youtube.com/watch?v=xD_s4U5AAAw))
- *The Rising* ~ Bruce Springsteen (<https://www.youtube.com/watch?v=tmWYg4W9CaY>)

#### OPENING PRAYER

Lord our God,

You strengthen us with a hope that is always before us in the love of Jesus and in our caring for our fellow human beings.

You bring us hope in our darkest despair.

The gift of your Son is our ever present source of hope.

We thank you for this hope that is manifest in the world; especially in the love of people for each other.

May humanity continue to grow in hope through its service to one another.

Keep us ever mindful of your love and the hope that dwells among us.

We ask this through your Son, Jesus Christ.

Amen. +

#### READING: A Reading from the Book of Isaiah (Isaiah 40:31)

Have you not known? Have you not heard? The Lord is the everlasting God, the creator of the ends of the earth. He does not faint or grow weary; his understanding is unsearchable. He gives power to the faint, and strengthens the powerless. Even youths will faint and be weary, and the young will fall exhausted; but those who wait for the Lord shall renew their strength, they shall mount up with wings like eagles, they shall run and not be weary, they shall walk and not faint.

The Word of the Lord. **R. Thanks be to God.**

#### QUESTIONS FOR PERSONAL REFLECTION

Singer/Songwriter, Bruce Springsteen, has many religious images and references in his lyrics. In 2002, he released a song in reaction to the terrorist attacks in New York on 9/11. He was prompted to write the song in reaction to the tragedy when a stranger said, “We need you now.” Songwriting is an art form that is often a voice of hope in despair. In the lyrics of this song, we

think of the hope that comes with the Resurrection of Jesus. Mr. Springsteen wrote to bring a message of hope to victims and responders who suffered in this moment of tragedy.

<https://www.youtube.com/watch?v=tmWYg4W9CaY>

Listen to the above recording of Sting singing *The Rising* at the Kennedy Awards in honour of the artist, Bruce Springsteen several years ago. Read the lyrics and consider the theme, “*The Hope Within Us*.”

### **The Rising by Bruce Springsteen**

Can't see nothin' in front of me  
Make my way through this darkness  
Lost track of how far I've gone  
On my back's a sixty pound stone  
Come on up for the rising  
Come on up for the rising  
Left the house this morning  
I was wearin' the cross of my calling  
Come on up for the rising  
Come on up for the rising  
There's spirits above and behind me  
May their precious blood bind me

Li, li, li, li, li, li, li, li – Li, li, li, li, li, li, li, li – Li, li, li, li, li, li, li, li

I see you Mary in the garden  
There's Holy pictures of our children  
May I feel your arms around me  
A dream of life comes to me  
Sky of blackness and sorrow (a dream of life)  
Sky of glory and sadness (a dream of life)  
Sky of memory and shadow (a dream of life)  
Sky of longing and emptiness (a dream of life)

Can't see nothin' coming up behind  
I can't feel nothing but this chain that binds me  
How far I've gone, how high I've climbed  
On my shoulder a half mile of line  
Come on up, lay your hands in mine  
Come on up for the rising tonight  
Bells ringing filled the air  
On wheels of fire I come rollin' down here  
Come on up, lay your hands in mine  
Come on up for the rising tonight  
Faces gone black, eyes burnin' bright  
Lord, as I stand before your fiery light

In the garden of a thousand sighs  
Dancin' in a sky filled with light  
May I feel your blood mix with mine  
Like a catfish dancin' on the end of my line  
Sky of love, sky of tears (a dream of life)  
Sky of mercy, sky of fear (a dream of life)  
Your burnin' wind fills my arms tonight  
Sky of fullness, sky of blessed life

Who's voice is reflected in the beginning lyrics of the song?

What symbols of faith do you see referenced in the lyrics?

How is faith a source of hope in such darkness?

Why do you think this sky that has been empty is described as “blessed life?”

### **QUESTIONS FOR DISCUSSION**

Throughout the world, many people bring hope through compassion and assistance in times of crisis and hardship.

Can you think of organizations that you are aware of that are a source of hope among us?  
Consider the verse in the Isaiah scripture passage, *“He gives power to the faint, and strengthens the powerless...”* Where do you see this source of hope in our world today?

### **CLOSING PRAYER**

Loving God,

Continue to strengthen us to be a source of hope.

You are the hope that dwells among us in the form of endless love and compassion.

May we bring this to others.

Amen. +



## February 2020

### *“The Hope Among Us”*

#### **SUGGESTED OPENING SONGS**

- *Christ, Be Our Light* ~ Bernadette Farrell (Gather Hymnal #590)
- *We are the Light of the World* ~ Jean Anthony Greif (Spirit & Song, Volume 6)
- *They'll Know We are Christmas* ~ Peter Scholtes (Gather Hymnal #735)
- *Send Me, Jesus/Thuma Mia* ~ Traditional South African Hymn (Gather Hymnal #674)
- *We are Many Parts* ~ Marty Haugen (Gather Hymnal #512)

#### **OPENING PRAYER**

God of hope and light,  
Fill us with your love.

Illuminate our path so that we may discern the dreams and plans you have for us.

Guide our journey of faith.

Sustain us amidst the twists and turns, the bumps and detours.

Remind us that we do not travel alone.

Teach us to accompany one another in ways that encourage and inspire.

Empower us to see the hope among us that emerges when we are able to trust you, ourselves, and one another.

We ask this through Christ our Lord.

Amen. +

#### **READING:**

**A Reading from the First Letter of St. Paul to the Thessalonians (1 Thessalonians 5:5, 9-11)**

For you are all children of light and children of the day; we are not of the night or of darkness.

For God has destined us not for wrath, but for obtaining salvation through our Lord Jesus Christ, who died for us, so that whether we are awake or asleep, we may live with him. Therefore, encourage one another and build each other up, as indeed you are doing.

The Word of the Lord. **R. Thanks be to God.**

## QUESTIONS FOR PERSONAL REFLECTION

God calls us to gather in community so that we can enable each other to grow in faith and love. Each one of us has gifts to offer and is important to God's work in our midst. In this reading, we are called to use our gifts to *"encourage one another and build each other up."*

What gifts do I possess that bring out the best in others?

How does God call me to encourage and offer hope to others in my school community?

Do others perceive me as someone who is open and receptive to the ideas of others?

Am I an attentive and supportive listener?

Do I use words that are positive and that build people up?

Who is someone I can turn to if I am in need of encouragement and "building up?"

What qualities do they possess that enable them to bring hope to others?

## READING AND GUIDED REFLECTION QUESTIONS

*Today, amid so much darkness, we need to see the light of hope and to be men and women who bring that hope to others. To protect creation, to protect every man and every woman, to look upon them with tenderness and love, is to open up a horizon of hope; it is to let a shaft of light break through the heavy clouds; it is to bring the warmth of hope!*

Pope Francis, Inaugural Mass, 2013

*The Saints are not perfect models, but people through whom God has passed. We can compare them to the church windows, which allow light to enter in different shades of colour. The Saints are our brothers and sisters who have welcomed the light of God in their heart and have passed it on to the world, each according to his or her own "hue." This is life's purpose: to enable God's light to pass through; it is the purpose of our life too.*

Pope Francis, Solemnity of All Saints Mass, 2017

In the readings above, Pope Francis uses light as a symbol of the hope among us. Light is a powerful image; it penetrates and illuminates all things. Light brings warmth and energy. Note that we do not need to be perfect in order for God's light to shine through us. We do need to share openly and honestly about our struggles and our triumphs. We need to be willing to offer words of blessing, appreciation, kindness, forgiveness, and grace. And we need to ensure that we are loving in our actions, as well as our words.

How do I "let my light shine" and share hope with the people I encounter each day (family members, friends, colleagues, students, and other members of the community)?

Are there ways I can improve my own vision so that I am able to see and recognize Christ in everyone?

What is one new gift, talent, or skill that I can nurture in myself, so that I might take further action to spread messages of hope and reflect the light of God for the world?

### **CLOSING PRAYER**

God of compassion,

Open our hearts to the warmth of your radiant light.

Grant us courage and wisdom, humility and grace, so that we may be sources of hope for one another.

Guide us to be the loving people you call us to be, as we work together to build your kingdom, here on earth.

We make this prayer in the name of Jesus.

Amen. +

### **SUGGESTED CLOSING SONGS**

- *Go Make A Difference* ~ Steve Angrisano & Tom Tomaszek (Gather Hymnal #664)
- *Siyahamba/We are Marching* ~ John A. Behnke (<https://www.youtube.com/watch?v=yn16ABWn20c>)
- *You are the Voice* ~ David Haas (Catholic Book of Worship III #576)
- *We are Called* ~ David Haas (Gather Hymnal #710)
- *You are the Light of the World* ~ Stephen Schwartz (Godspell, <https://www.youtube.com/watch?v=doSC1G8pmlE>)





## March 2020

### *“Hope for the World”*

#### **SUGGESTED OPENING SONGS**

- *Canticle of the Sun* ~ Marty Haugen (CBW III #542)
- *Morning has Broken* (CBW III #651)
- *Behold a Broken World We Pray* (CBW III #538)
- *They'll Know We are Christians* ~ Peter Scholtes (Gather #735)

#### **OPENING PRAYER**

God of the universe,

We praise and bless you.

Teach us how to be people of prayer and bring us together as disciples who believe that love is stronger than death.

Give us wisdom and courage to be messengers of hope to our world.

May we continue to dream that one day, our entire world will rejoice in hope.

We make this prayer in the name of Jesus, the light of the world.

Amen. +

#### **READING: A Reading from the Letter of Paul to the Romans**

I consider that the sufferings of this present time are not worth comparing with the glory about to be revealed to us. For the creation waits with eager longing, for the revealing of the children of God; for the creation was subjected to futility, not of its own will, but by the will of the one who subjected it, in hope that the creation itself will be set free from its bondage to decay, and will obtain the freedom of the glory of the children of God. We know that the whole creation has been groaning in labour pains until now; and not only the creation, but we ourselves, who have the first fruits of the Spirit, groan inwardly while we wait for adoption, the redemption of our bodies. For in hope we were saved.

The Word of the Lord. **R. Thanks be to God.**

#### **QUESTIONS FOR PERSONAL REFLECTION**

How do you think that creation, including humanity, is subject to futility?

In what ways do you see creation (the world) in bondage to decay?

What is the “groaning in labour” happening in our world today, that is a portent or sign of the coming liberation of that bondage?

Where do you find signs of hope that creation will be redeemed?

## **READING AND GUIDED REFLECTION QUESTIONS**

*In the homily at his papal inauguration, Pope Francis said,*

*“In Paul’s letter to the Romans, St. Paul speaks of Abraham, who, ‘hoping against hope, believed.’ Hoping against hope! Today too, amid so much darkness, we need to see the light of hope and to be men and women who bring hope to others. To protect creation, to protect every man and every woman, to look upon them with tenderness and love, is to open up a horizon of hope; it is to let a shaft of light break through the heavy clouds; it is to bring the warmth of hope! For believers, for us Christians, like Abraham, like St. Joseph, the hope that we bring is set against the horizon of God, which has opened up before us in Christ. It is a hope built on the rock which is God.”*

Pope Francis, Inaugural Mass, 2013

This mass took place on the feast of St. Joseph, and Pope Francis talked about St. Joseph as a protector, not only of Mary and Joseph, but of the whole church. How are we called to be protectors of the world?

How does this mission of being a protector of the world, manifest itself in our Ontario Catholic School Graduate Expectations?

## **CLOSING PRAYER**

Lord Jesus,

Help us to reach beyond our comfortable boundaries to those who long for your love and justice. In times of despair and doubt, bring us back to the Gospel.

Let us be marked with integrity in our vocation to be protectors of your world, and living signs of your joyful hope.

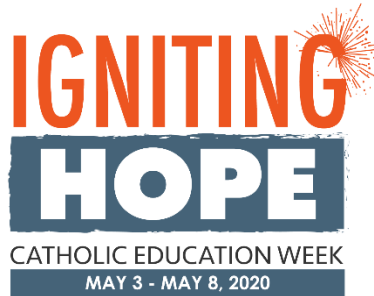
May we speak for our beautiful but wounded planet as caring family members, responsible citizens, and stewards of creation.

We pray in the name of your Father, the Creator, and your sustaining Spirit.

Amen. +

## **SUGGESTED CLOSING SONGS**

- *God Created Earth and Heaven* (CBW III #512)
- *Go Make a Difference* ~ (Gather Comprehensive #664 / Spirit & Song #213)
- *Christ be Our Light* ~ Bernadette Farrell (Gather Hymnal #590)
- *Spirit Blowing Through Creation* (CBW III #415)
- *Stewards of the Earth* ~ (CBW III #634)



## April 2020

### *“A Future Full of Hope”*

#### SUGGESTED OPENING SONGS

- *Spark* ~ The City Harmonic ([https://www.youtube.com/watch?v=hVzrCGM\\_ill](https://www.youtube.com/watch?v=hVzrCGM_ill))
- *Pushing Back the Dark* ~ Josh Wilson (<https://www.youtube.com/watch?v=WhSbqu7yvV8>)
- *It Only Takes a Spark* (<https://www.youtube.com/watch?v=tadZ8nCLBsI>)

#### OPENING PRAYER

Jesus, brother and friend,  
You have made us Easter people through your resurrection.  
We can sing Alleluia with our full voice.  
Help us to spread hope and joy every day.  
We celebrate in faith.  
Amen. +

#### READING: A Reading from the Prophet Jeremiah

I have it all planned out – plans to take care of you, not abandon you; plans to give you the future you hope for. When you call on me, when you come and pray to me, I’ll listen. When you come looking for me, you’ll find me. Yes, when you get serious about finding me, and want it more than anything else, I’ll make sure you won’t be disappointed.

The Word of the Lord. **R. Thanks be to God.**

#### QUESTIONS FOR PERSONAL REFLECTION

Do you believe that God has plans for you, plans of peace and hope?

Do you call on the Lord, search for the Lord?

#### READING AND GUIDED REFLECTION QUESTIONS

*Do not be afraid to set your sights higher, to allow yourself to be loved and liberated by God. Do not be afraid to let yourself be guided by the Holy Spirit. Holiness does not make you less human, since it is an encounter between your weakness and the power of God’s grace. For in the words of León Bloy, when all is said and done, “The only great tragedy in life is not to become a saint.” Gaudete et Exsultate – Pope Francis, page 22*

To what is God calling you?

Do you believe that your weakness and the power of God's grace are enough?

### **CLOSING PRAYER**

God of Easter joy,

We thank you for your Son, the light of the world.

May he reveal to us, the way to you, and may his light shine through us.

Heavenly Father, nurture us as we grow in your love.

Strengthen our faith to proclaim your glory.

Empower us to give witness, so that others may know your love.

Let us always remember our Baptismal call.

We ask this through Christ our Lord.

Amen. +

### **SUGGESTED CLOSING SONGS**

- *Go Make a Difference* ~ (Spirit & Song #213)
- *Everlasting God* (Spirit & Song #286)
- *Blessed be Your Name* (Spirit & Song #206)

**Number: II 004**  
**Subject: Advocacy and Advertising**

**Approval Date:** September 29, 2008.

**Effective Date:** September 29, 2008.

**Revised:**

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**Policy Statement:**

The Board of Trustees has a responsibility to act as advocates on behalf of the owners. Advocacy involves telling our story with the purpose of soliciting support for our students, system and Catholic Education. As per Ministry of Education directive, advocacy activities will not use students, report cards or annual reports as vehicles for Board or school advocacy to the public, education partners or government. The Board will not expend Board funds for specific political party events, recruit students from other boards, provide inaccurate information, or use paid advertising or communications with parents, teachers, or students for the sole purpose of advocating the government or other education partners.

Action however may, result from the activities of the members of the Board of trustees directly, or indirectly through supporting the activities of groups like the Ontario Catholic School Trustees Association (OCSTA), the Ontario Catholic Supervisory Officers Association (OCSOA) or the Ontario Catholic School Business Officials (OCSBOA).