

**REGULAR BOARD MEETING
AGENDA**

Date: Tuesday, December 1, 2020
Time: 7:30 pm
Location: Catholic Education Centre - Board Room
802 Drury Lane
Burlington, Ontario

	Pages
1. Call to Order	
1.1. Opening Prayer, National Anthem and Oath of Citizenship (K. Kelly)	
1.2. Motions Adopted In-Camera	
1.3. Information Received In-Camera	
2. Approval of the Agenda	
3. Declarations of Conflict of Interest	
4. Elections of the Chair and Vice-Chair of the Board 2020-2021	
4.1. Election of Chair of the Board (P. Daly)	1 - 1
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5. Presentations	
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6. Delegations	
6.1. French Immersion (M. Cruden)	6 - 14
7. Approval of Minutes	
7.1. Minutes of the November 17, 2020 Regular Board Meeting	15 - 25
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8.1. Summary of Outstanding Items from Previous Meetings	26 - 28
9. Action Items	
9.1. Response to Delegation	
9.2. French Immersion 2021-2022 (H. Karabela)	29 - 29
9.3. 2019-20 Draft Audited Consolidated Financial Statements (A. Lofts)	30 - 63

9.4.	Proposed 2021 Facility Renewal Projects (R. Merrick)	64 - 68
10.	Staff Reports	
10.1.	Enrolment Projections and French Immersion Registrations for the 2021-2022 School Year (P. Daly)	69 - 74
10.2.	Food Waste Management Practices (R. Merrick)	75 - 78
11.	Information Items	
11.1.	Student Trustees Update (N. Gubert, K. Kelly, J. Roshdy)	79 - 80
11.2.	Return to School Well-Being Survey (N. Gubert, K. Kelly, J. Roshdy)	81 - 94
11.3.	STEM Extra Curricular Engagement (J. Crowell)	95 - 96
11.4.	Update School Generated Funds (SGF) Overview and Reporting (A. Lofts)	97 - 100
11.5.	2019-20 Treasurer's Investment Report (A. Lofts)	101 - 111
11.6.	2019-2020 Audit Committee Annual Report to the Ministry of Education (A. Lofts)	112 - 113
12.	Miscellaneous Information	
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13.	Correspondence	
13.1.	J. Ferreira	116 - 119
14.	Open Question Period	
15.	In Camera	
16.	Resolution re Absentees	
17.	Adjournment and Closing Prayer (P. Murphy)	



Election of the Chair of the Board 2020-2021	Item 4.1
December 1, 2020	

Resolution#:	Moved by:
	Seconded by:
RESOLVED , that the Halton Catholic District School Board appoint Trustee.....as Chair of the Board beginning December 1, 2020 until the Inaugural Meeting in December 2021.	



Election of the Vice Chair of the Board 2020-2021	Item 4.2
December 1, 2020	

Resolution#:	Moved by:
	Seconded by:
RESOLVED , that the Halton Catholic District School Board appoint Trustee.....as Vice Chair of the Board beginning December 1, 2020 until the Inaugural Meeting in December 2021.	



Regular Board Meeting

Presentation

International Day of People with Disabilities	Item 5.1
December 1, 2020	

Alignment to Strategic Plan

This report is linked to the strategic priorities:

Achieving: Meeting the needs of all learners

Believing: Celebrating our Catholic faith & aspiring to be models of Christ

Belonging: Embracing relationships & sustaining safe, welcoming schools

Purpose

To provide an update to the Board of Trustees regarding the International Day of People (Persons) with Disabilities initiatives that are taking place the week of November 30, 2020.

Background Information

At the October 20, 2020 Regular Board meeting, Trustees considered a motion for the Halton Catholic District School Board (HCDSB) to formally recognize the International Day of People with Disabilities which occurs each year on December 3rd.

Trustees unanimously passed the motion that this day be recognized and celebrated board wide every year as a weeklong initiative and be accompanied by opportunities for awareness and education.

WHEREAS, the Halton Catholic District School Board (HCDSB) is fully committed to initiatives that promote equity and inclusion in keeping with our Catholic values and fostering welcoming environments for all of our staff and students;

WHEREAS, many of our staff and students live with some form of disability or know someone who lives with a disability and will be touched at some point in their life personally by disability;

WHEREAS, people with disabilities come from all races, and creeds and whereas the United Nations has proclaimed International Day of Persons with Disabilities and this day is recognized and celebrated in 70 countries around the world;

BE IT RESOLVED, that the HCDSB formally recognize the International Day of Persons with Disabilities which occurs each year on Dec 3rd;



BE IT FURTHER RESOLVED, that this day be recognized and celebrated board wide every year as a weeklong initiative and be accompanied by opportunities for awareness and education;

BE IT FURTHER RESOLVED, that an International Day of Persons with Disabilities initiative resource kit be created by staff and in consultation with SEAC to help guide the efforts of each school to incorporate activities and curriculum into this day of recognition.

Comments

The International Day of People with Disabilities committee, made up of both SEAC members and HCDSB staff, has developed materials to support the recognition of the event and to further enhance awareness and education across our system.

In collaboration with Strategic Communications, a featured story is posted on all school websites, and social media is being used to promote the week, using the hashtag created by the committee - #HCDSBDiverseAbility, which focuses on the diverse abilities that people have.

Based on the international theme for this year “Not All Disabilities are Visible”, daily themes have been established by the committee for each day of the week that include: Acceptance and Inclusion, Visible and Invisible Disabilities, Seeing Abilities, Celebrating Differences and Removing Systemic Barriers.

A resource kit specific to each panel, Elementary and Secondary, has been developed to support the week of November 30 to December 4, 2020. The resource kit includes for each day of the week, the daily themes with related content, announcements, prayers, a story, image, video, music, and/or quote for daily reflection, connections to the Catholic Social Teachings and the Ontario Catholic Graduate Expectations, as well as cross-curricular student learning opportunities, including activities, extensions, and a multitude of resources. We have also collaborated with Library Services who has provided many resources and featured the week in their newsletter.

In order to highlight December 3, stickers have been provided to schools and the digital image has also been provided for the virtual school to participate. Furthermore, two videos were produced. The first video launches the week with a focus on student voice and is a compilation of student quotes and images from various schools across the system. The second video is a culminating video called “Ability Allies” and it includes over twenty allies speaking to the ways in which they support students and school community members in their various roles, and calls everyone to reflect on how they too can be ability allies.





Conclusion

The HCDSB is fully committed to initiatives that promote equity and inclusion in keeping with our Catholic values. The recognition and celebration of International Day of People with Disabilities is an opportunity to foster welcoming communities and to further enhance ongoing acceptance, awareness, and education.

On the occasion of *International Day of Persons with Disabilities*, we renew our gaze of faith, which sees in every brother and sister the presence of Christ himself, who considers each gesture of love for one of the least of his brothers to be made for himself (cf. *Gospel of Matthew 25:40*). On this occasion, I would like to recall that the promotion of participation rights today plays a central role in fighting against discrimination and fostering the culture of encounter and quality of life. (Pope Francis, December 2019).

Report Prepared by:

Stephany Balogh
Superintendent of Education, Special Education Services

Denise Kollee
Chief Speech Language Pathologist, Special Education Services

Report Submitted by:

Stephany Balogh
Superintendent of Education, Special Education Services

Report Approved by:

Pat Daly
Director of Education and Secretary of the Board



**Delegation by Mary Cruden,
Chair, Canadian Parents for French (Ontario) Advocacy Committee
to the Halton Catholic District School Board (HCDSB)**

December 1, 2020

Thank you, Trustees, for this opportunity to delegate. We appreciate the work that you, administrators, and teachers are doing during the pandemic to support the well-being and achievement of HCDSB students.

Thank you for adding French Immersion classes in September 2020 and for the recent work which extends the pathway for French Immersion students through to grade 12 graduation.

Topics and key ideas in this presentation:

1. Essentials of the guiding document for French Second Language (FSL) education in Ontario:
“A Framework for French as a Second Language in Ontario Schools, Kindergarten to Grade 12”
-shared goal: increase student participation
2. Trends in French Immersion Enrolment in Ontario
-expect continued growth in parent interest in French Immersion
3. Supply, Recruitment and Retention of FSL Teachers
-cyclical issue over last 50 years, current efforts will get us where we need to be
4. From Lottery to Growing the French Immersion Program to Meet Demand
-FI students take the same amount of space as any other student
-meeting demand requires reorganization of existing space, not additional space
5. Mechanics of Growing French Immersion
-add classes at existing sites where possible
-add new sites by dividing existing FI families of schools
-address the simple situations for Sept 2021, then, move on to the complex ones
6. Parent Engagement in FSL
-create FSL Working group with parent representation
7. Recommendations and Conclusion
-create an action plan to grow French Immersion

Appendices to this presentation:

- A. Reference Material
- B. About Canadian Parents for French

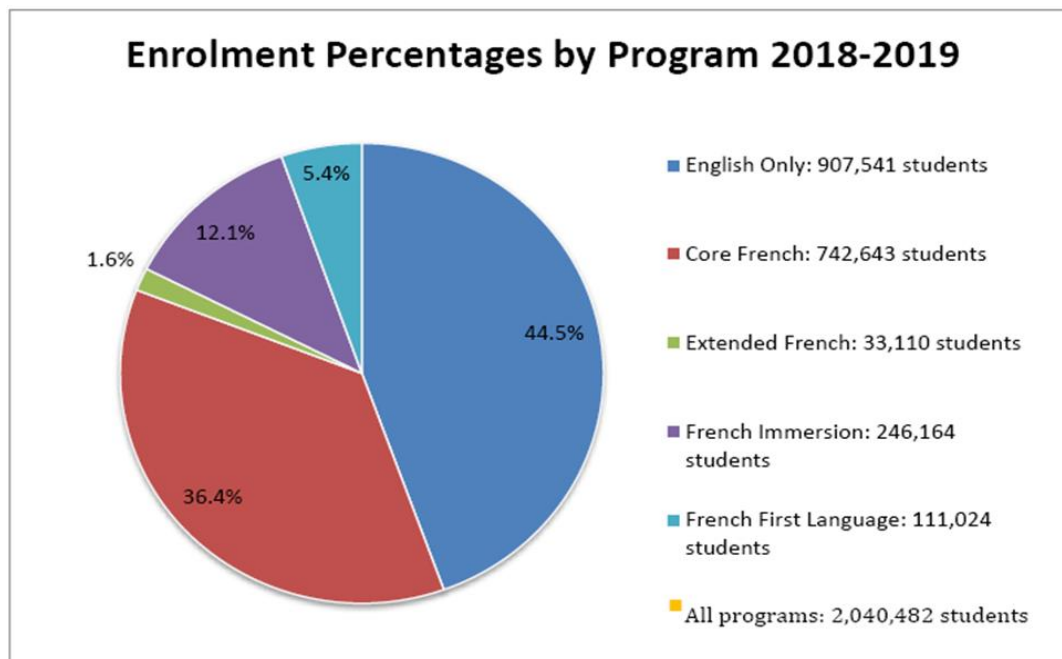
1. The Framework for French as a Second Language (FSL) in Ontario Schools

Ontario Goals for FSL (p.9):

1. Increase student confidence, proficiency, and achievement in FSL,
2. Increase the percentage of students studying FSL until graduation,
3. Increase student, educator, parent, and community engagement in FSL.

2. Trends in French Immersion Enrolment in Ontario

Participation in French Immersion in Ontario has been growing at an average rate of 5.6% annually for the last 14 consecutive years. About 12% of Ontario JK-12 students are in French Immersion:



Graduates of French Immersion programs are now parents themselves. They value the experience. They want it for their children. They provide information and support for their peers who want French Immersion for their children.

We expect that parents at HCDSB will continue to seek opportunities for their children in French Immersion wherever they can find them.

HCDSB can support your families by:

- creating sufficient spots in French Immersion
- continuing to grow and build a quality French Immersion program to grade 12

3. Supply, Recruitment and Retention of FSL Teachers

Over the 50 years of French Immersion in Ontario, we have gone from no French Immersion students to almost 250,000. Having an adequate supply of French teachers has been a cyclical challenge. However, it is a challenge that we have risen to in the past and we are rising to this time.

Most recently, the tipping point was the change from a 1-year Bachelor of Education to a 2-year program. This cut the number of annual teacher graduates in Ontario in half.

The Ontario College of Teachers (OCT) tracks the employment rates of FSL teacher candidates:

2012: 16% could not find employment at graduation

2016: 5% could not find employment at graduation

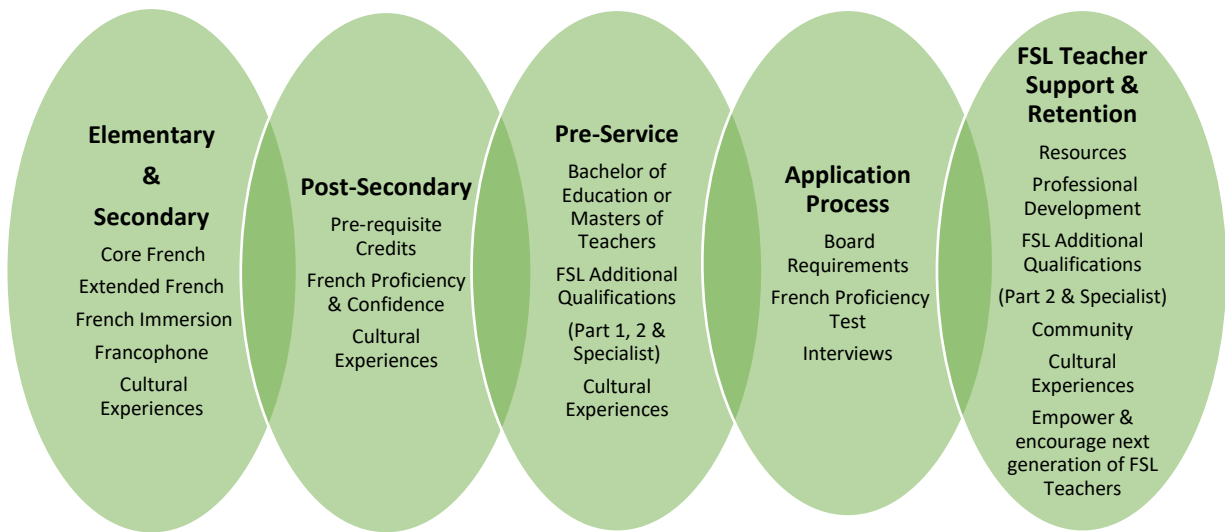
2019: all FSL teacher candidates receive offers of employment, about 1/3 are permanent

During Covid-19, even with this very tight supply situation and increased demand for French teachers, it appears that many Boards are filling vacancies. Fresh attention has been given to effective recruitment and efficient deployment of FSL teachers.

Canadian Parents for French (CPF) is working with all stakeholders to ensure a sufficient supply of FSL teachers for current and future needs:

- Government of Canada
 - \$31 million to support supply, recruitment, and retention efforts across the country
- Ontario Public School Board Association (OBSBA) with its Catholic partners
 - Labour Market Partnership Study on FSL teachers
 - Faculties of Education and professional associations participating
 - funding from the Ontario Ministry of Labour, Training and Skills
- Ministry of Education, Francophone Affairs
 - September 2020 announcement with many actions in place
 - federal and provincial projects including:
 - CPF online portal and campaign to promote FSL teaching careers to young people
 - York University transition courses for internationally trained Francophone teachers

FSL Teacher Life Cycle



The broader challenges inherent in ensuring an adequate supply of qualified teachers are not unique to French. However, many of the specific challenges for FSL can be addressed at school boards by:

- encouraging their FSL students to continue to grade 12 graduation
- discussing FSL teaching as a career with students in Careers and in FSL classes
- creating partnerships, exchange, and intern opportunities with Francophones at your schools

- positioning and promoting their Board as one that is committed to providing FSL programs for all and to growth and excellence in FSL programs
- careful attention to follow up with FSL teacher applicants
- developing relationships with Faculties of Education FSL leaders and teacher candidates
- pooling resources with other school boards to recruit in French beyond Ontario
- helping principals who may not have the French skills themselves to do effective hiring
- pool hiring

- providing support and mentorship for new FSL teachers at their local school and district wide
- efficient deployment of FSL teachers
- providing on-going professional development and support for full-time and occasional FSL teachers and their principals

4. From Lottery to Growing the French Immersion Program to Meeting Demand

First, let's celebrate some great news. Parents are showing their high regard for HCDSB by applying to the French Immersion program.

Now, contrast that with the lottery to get a spot that turns kindergarteners into 'winners' and 'losers'. One of the Moms who recently delegated told you that her eldest was a lottery winner a couple of years ago and this week, her youngest, is at risk of being a 5-year-old lottery loser.

How is that Mom, a member of your caring community, supposed to deal with that?

In 2010, HCDSB adopted a strategic plan that stated that expanding opportunities for students was a system priority. In 2012, the Board followed up by starting early French Immersion which had a very "compelling" level of interest from parents. It still does. French Immersion continues to be the best approach to becoming fluent in both of our Official Languages.

The best, most caring practice in admissions is that every applicant gets a spot. No 'winners' or 'losers'. No child is turned away. It is just the same as regular English schools which expand to meet demand.

Trustees, the very existence of a lottery is a call to action. We need a plan for Sept 2021 and beyond.

At HCDSB, there have consistently been more French Immersion applicants than spots. It does not have to be this way. The tools and data that you use for complex situations, like the Milton boundary review, are available to you to address the simpler challenge French Immersion expansion presents. There is no need to change English boundaries. A French Immersion student occupies the same amount of space as any other student.

There is only one path to eliminating lotteries: reorganize your space to create enough spots.

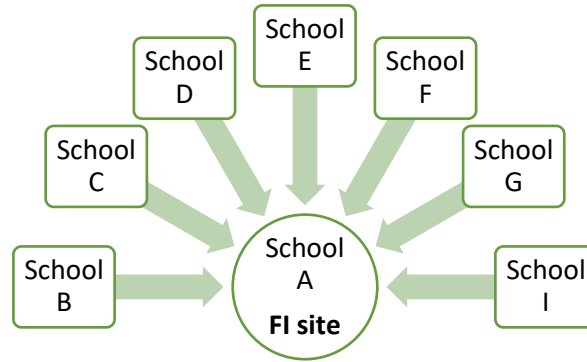
There are two ways to do that:

- add classes at existing sites as was done for September 2020, and/or
- create additional sites

5. The Mechanics of Growing French Immersion

Simple Situation: School A is an FI site with 7 feeder schools. It is overcapacity and unable to add FI classes. School E is under capacity. Some students from School E are going to the FI program at School A.

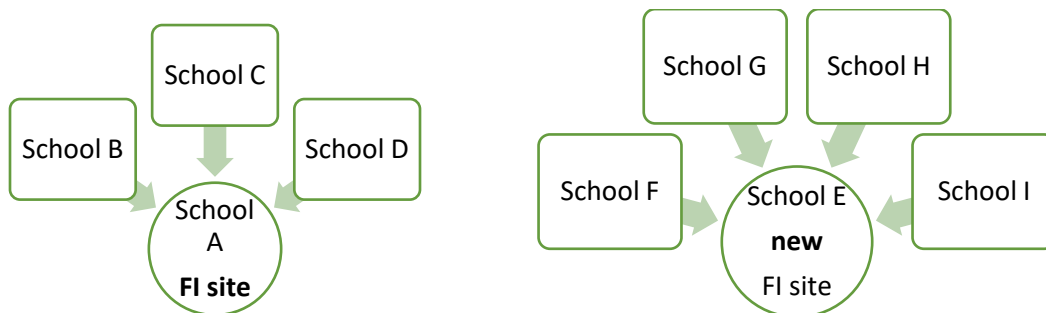
BEFORE: No room to add FI classes at School A



The following steps are taken:

- i. Director selects potential new FI site(s) using existing data: school utilization rates, locations of the feeder schools and what schools the incoming FI students are from. Director is looking for the best match of an underutilized school, interest in FI and a location that makes FI more accessible.
- ii. Do an expedited or modified boundary review with one meeting of the local boundary review committee including parent representatives from the current and potential new site, followed by a public meeting open to all affected schools to get feedback.
- iii. Staff report to Trustees for final approval of new FI site(s).

AFTER: Family of Schools for FI is split between School A and School E



Result: The boundaries for the English home schools do not change. Parents are happy because the new FI site is closer to their home. The addition of the new FI site means more spots in the program and it moves the Board closer to eliminating the lottery.

Siblings: When a new English school is built all grades start at once. Families go to the new school together. However, when you start a new FI program only 1 grade gets added at a time. This creates a difficult situation for families with older children at the original FI site and younger children who have not yet entered the FI program who will be assigned to the new FI site. This is where a sibling rule is needed. It allows families to stay together at the original FI site, should they wish to, while firstborns go to the new FI site. Eventually there is a clean break between the 2 FI sites but it does take some time.

Complex situation: If the overall school population is growing and all schools in an existing FI family of schools are overcapacity, a longer timeline is needed to develop solutions. Ideally, these situations are identified with a plan ready to go in advance of the annual application period and access to the FI program is considered in all English school boundary reviews.

To move forward: Start with the simple situations for September 2021, address the sibling challenge, and then, move on to the complex ones in a phased approach.

6. Ongoing Parent Engagement in FSL

To build strong, effective FSL programs that are accessible to all students, a more in-depth, sustained dialogue is needed between parents, Trustees, and staff. FSL parents want “to work together to develop options and solutions”. (HCDSB Policy No. V-18 Community Engagement & Public Consultation) The “Framework for FSL in Ontario Schools” (p.42) suggests a local FSL working group with parent and community representatives.

7. Canadian Parents for French (Ontario) recommends that HCDSB

Create an action plan to:

- i. take immediate steps to increase the number of French Immersion spots and add new sites to meet demand for September 2021 and beyond
- ii. report annually to Trustees and the public on enrolment, successes and challenges in FSL programs
- iii. create a standing FSL Working Group with staff, Trustees and parents from all FSL programs
- iv. improve recruitment and hiring practices of FSL teachers
- v. provide FSL focused support and professional development for teachers and principals to support retention of teachers and high-quality French programs

In Conclusion:

Many parents have brought the need for increasing spots in French Immersion to your attention. The Ministry of Education and the Government of Canada support increasing student participation in French Immersion. We can do this by opening new sites and/or classrooms with sufficient spots for all applicants. It requires an action plan.

Thank you for the work that you and HCDSB staff do to support the teaching and learning of French as a Second Language. Canadian Parents for French (Ontario) is looking forward to future collaboration with parents, Trustees, and staff of the Halton Catholic District School Board.

A. REFERENCE MATERIAL – further references available upon request

ON Ministry of Education Documents

A Framework for French as a Second Language in Ontario Schools, Kindergarten to Grade 12;
Including Students with Special Education Needs in French as a Second Language Programs;
Welcoming English Language Learners into French as a Second Language Programs; FSL Curriculum:

<http://www.edu.gov.on.ca/eng/amenagement/FLS.html>

FSL Resources for Ontario Educators

<https://transformingfsl.ca>

ON FSL Enrolment and Program Data, Research

CPF State of FSL Education in Ontario:

<http://on.cpf.ca/research-advocacy/advocacy/the-state-of-fsl-education-in-ontario/>

CPF Research Report – Focus on FSL Programs

<https://cpf.ca/en/files/The-State-of-FSL-Education-in-Canada-2019-1.pdf>

CPF Research Report - Focus on FSL Teachers

<https://cpf.ca/en/files/State-of-FSL-Education-Report-Web.pdf>

Teacher Supply, Recruitment and Retention

Ontario Public School Board Association (OPSBA) Labour Market Partnership

[https://www.opsba.org/SitePages/OUR%20PRIORITIES/French-as-a-Second-Language-\(FSL\).aspx](https://www.opsba.org/SitePages/OUR%20PRIORITIES/French-as-a-Second-Language-(FSL).aspx)

Government of Ontario, Ministry of Education, September 29, 2020

<https://news.ontario.ca/en/release/58586/ontario-working-to-increase-the-supply-of-french-language-teachers-in-the-province>

Government of Canada, Ministry of Canadian Heritage, May 13, 2019

<https://www.canada.ca/en/canadian-heritage/news/2019/05/backgrounder--the-government-of-canada-is-helping-address-the-shortage-of-french-teachers-across-the-country-and-is-supporting-simon-fraser-univers.html>

B. ABOUT CANADIAN PARENTS FOR FRENCH

Canadian Parents for French (CPF) was founded in 1977 with the assistance of Canada's first Official Languages Commissioner. More than 25,000 volunteer parent and stakeholder members across Canada promote and support opportunities for young people to learn French. CPF is the very proud recipient of the Commissioner of Official Languages 2016 Award of Excellence in recognition of outstanding contribution to linguistic duality in Canada. Commissioner Fraser, an Officer of Parliament, stated in his 2016 Annual Report that "Canadian Parents for French has been advocating at the national, provincial and community levels for access to quality French immersion French-second-languages programs in schools" and he adds his congratulations for "its exceptional work in the area of research and promotion" of French as a Second Language.

CPF Ontario is serving on the Minister of Education's Provincial French as a Second Language Working Group and has consulted with the Ministry on the development of many policy and curriculum documents, including the "Framework for French as a Second Language in Ontario Schools, K-12" (2013), the elementary and secondary curriculum for Core, Extended and Immersion French (2013, 2014), "Supporting Your Child's Success in French Immersion/Extended French, K-8 (2014) and "Including Students with Special Education Needs in FSL" (2015).

CPF Ontario has created and implemented many projects supported by Canadian Heritage and the Ministry of Education, including "O Canada" school performances, Pathways to Bilingual Success Conferences for students, parent webinars in support of parents and their children in FSL programs and our web data base www.frenchstreet.ca . Our annual French public speaking contest, Concours d'Art Oratoire is going strong 36 years since its inception and is now renewed with funding from the Ministry, to align with the 2013-14 curriculum, authentic learning in French. Information for parents, data and research on FSL education are shared via our public websites www.cpf.ca and on.cpf.ca .

Mary Cruden is the volunteer chair of the CPF Ontario Advocacy Committee. She has served CPF in her local chapter, as president of CPF Ontario and on national CPF committees. She is a founding member and past parent co-chair of the French Second Language Advisory Committee of the Toronto District School Board. In 2015, she was recognized by the Government of Ontario with the Prix de la Francophonie in recognition of her work to make French Second Language programs in Ontario equitable and effective. In 2018, Mary was recognized by the Ontario Modern Language Teachers' Association (OMLTA) with an Honourary Membership and in 2019, she received the CPF Ontario Mlacak Award for volunteerism in CPF.

Betty Gormley is executive director of CPF Ontario. She has led many projects to assist French Second Language learning and works daily with our partners, such as the OMLTA , Glendon College, Collège Boréal, L'Assemblée de la francophonie de l'Ontario, TFO Éducation (Idélio) and Camp Tournesol. In 2014, OMLTA recognized Betty for her work in advancing French Second Language education in Ontario with an Honourary Membership.

CPF Ontario Contacts: bgormley@cpf.on.ca (905-366-1012 ext 412); mcruden@cpf.on.ca

MINUTES OF THE REGULAR BOARD MEETING

Date: November 17, 2020
 Time: 7:30 p.m.
 Location: Catholic Education Centre
 802 Drury Lane, Burlington

Board Room Attendance: M. Duarte, Vice-Chair of the Board
 B. Agnew
 N. Guzzo
 P. Daly, Secretary of the Board
 J. Roshdy
 A. Swinden, Manager, Strategic Communications
 R. Di Pietro, Recording Secretary

Trustees: P. DeRosa T. O'Brien
 (Electronically) H. Karabela J. O'Hearn-Czarnota
 P. Murphy

Student Trustees: N. Gubert K. Kelly
 (Electronically)

Trustees Excused: V. Iantomasi, Chair of the Board

Senior Staff: E. Bakaic A. Lofts
 (Electronically) S. Balogh C. McGillicuddy
 A. Cordeiro R. Merrick
 J. Crowell L. Naar
 N. Dinolfo J. O'Hara

Also Present: L. Collimore, Chief Officer, Research and Development Services
 (Electronically) B. Cripps, Senior Manager, IT Services
 A. Cross, Senior Manager, Financial Services
 A. Kapur, Parliamentarian
 B. Vidovic, Senior Manager, Planning Services
 M. Witter, Principal, St. Francis of Assisi Catholic Elementary School

1. Call to Order

In Chair Iantomasi's absence, Vice Chair Duarte chaired the meeting.

The Chair called the meeting to order.

1.1 Honouring of Land and Territory, Opening Prayer, National Anthem and Oath of Citizenship (N. Gubert)

The meeting opened at 7:30 p.m. with a prayer led by Student Trustee Gubert.

1.2 Motions Adopted In-Camera

There were no motions adopted in-camera.

1.3 Information Received In-Camera

The following information was received in-camera:

Retirements

Jacqueline Cliffe retiring December 31, 2020. Anna Lukasik retiring December 1, 2020.

Acting Department Head – Assumption Catholic Secondary School

Matthew Inglis appointed as Acting Department Head effective November 16, 2020 to August 31, 2021.

Teacher Hiring

Simone Indelicato hired as a probationary teacher effective November 18, 2020.

2. Approval of the Agenda

The following was added to the agenda:

Information Item 10.8 Notice of Motion - French Immersion for 2021-2022 (H. Karabela)

Information item 10.3 2021-2022 Projected Enrolment at French Elementary Schools (R. Merrick) was moved up to be right after 7.1 – Business Arising from Previous Meetings.

#278/20

Moved by: T. O'Brien

Seconded by: N. Guzzo

RESOLVED, that the agenda be approved as amended.

The Chair called for a vote on **#278/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew	H. Karabela		V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

3. Declarations of Conflict of Interest

There were no conflicts on interest declared.

4. Presentations

There were no presentations.

5. Delegations

5.1 French Immersion (C. Kniaz)

Ms. Kniaz presented her delegation regarding the expansion of the French Immersion Program.

5.2 French Immersion (C. Kelley)

Ms. Kelley presented her delegation regarding the expansion of the French Immersion Program.

6. Approval of Minutes

6.1 Minutes of the November 3, 2020 Regular Board Meeting #279/20

Moved by: B. Agnew

Seconded by: N. Guzzo

RESOLVED, that the minutes of the November 3, 2020 Regular Board Meeting be approved.

The Chair called for a vote on **#279/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

7. Business Arising from Previous Meetings

7.1 Summary of Outstanding Items from Previous Meetings

The Summary of Outstanding Items from Previous Meetings was received as information.

10.3 2021-2022 Projected Enrolment at Elementary French Immersion Schools (R. Merrick)

Trustees provided with an overview of current enrolment and projected 2021-2022 enrolments at elementary schools offering optional French Immersion (FI) programming.

8. Action Items

8.1 Response to Delegations

#280/20

Moved by: P. DeRosa

Seconded by: H. Karabela

RESOLVED, that the Board of Trustees direct the Director of Education and the Secretary of the Board to report back to Trustees at the Regular Board Meeting of December 1, 2020, the registrations, waiting list and enrolments by region for all regions and by school for all schools for the French Immersion Program for 2021-2022.

The Chair called for a vote on **#280/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

8.2 Policy I-04 Cross Boundary Attendance (N. Guzzo) #281/20

Moved by: N. Guzzo

Seconded by: B. Agnew

RESOLVED, that the Halton Catholic District School Board accept the recommendation of the Policy Committee that Policy I-04 Cross Boundary School Attendance, be approved.

The Chair called for a vote on **#281/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

8.3 Policy I-29 School Boundary Review Process (N. Guzzo) #282/20

Moved by: N. Guzzo

Seconded by: B. Agnew

RESOLVED, that the Halton Catholic District School Board accept the recommendation of the Policy Committee that Policy I-29 School Boundary Review Process, be approved.

The Chair called for a vote on **#282/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

8.4 Milton Catholic Secondary School Boundary Review - Ultimate Boundary and Interim Accommodation Recommendations (R. Merrick) #283/20

Moved by: N. Guzzo

Seconded by: B. Agnew

RESOLVED, that the Halton Catholic District School Board direct staff to implement boundaries presented in Option A for the 2021-2022 school year for Milton No. 3 CSS, whereby these changes shall have the effect of altering existing attendance areas by:

1. Re-directing patch V30, V35, V40, and V46 from St. Francis Xavier CSS to Milton No. 3 CSS.
2. Re-directing designated holding areas in principle for Milton No. 10 CES and Milton No. 11 CES, currently identified as patch V50, V56, V58 and V59 from St. Francis Xavier CSS to Milton No. 3 CSS.
3. Re-directing future development in Town of Milton Phase 4 Urban Expansion Lands, located within patch V37 and identified as future Britannia East/West, Agerton and Trafalgar secondary plans, from Bishop P. F. Reding CSS to Milton No. 3 CSS.

RESOLVED, that students currently attending in Grade 9-11 at St. Francis Xavier CSS in the 2020-2021 school year be grandfathered with student transportation.

RESOLVED, that students entering grade 9 starting in the 2021-2022 school year that are within the redirect areas identified attend Milton No. 3 CSS for their secondary school education.

RESOLVED, that Milton No. 10 CES be temporarily established as the Milton No. 3 CSS Holding School for the 2021-2022 school year and until Milton No. 3 CSS is completed.

RESOLVED, that should Milton No. 10 CES not be completed for the 2021-2022 school year, grade 9 students will be temporarily accommodated at Lester B. Pearson HS in Burlington until the completion of Milton No. 10 CES.

The Chair called for a vote on **#283/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
M. Duarte			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

**8.5 North Oakville No. 4 Catholic Elementary School Approval to Proceed with School Capital Planning (R. Merrick)
#284/20**

Moved by: N. Guzzo

Seconded by: T. O'Brien

RESOLVED, that the Halton Catholic District School Board authorize staff to select an architect and proceed with the school capital planning process, for the proposed North Oakville No. 4 Catholic Elementary School Project.

The Chair called for a vote on **#284/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

#285/20

Moved by: N. Guzzo

Seconded by: H. Karabela

RESOLVED, that the Halton Catholic District School Board authorize staff to initiate a school attendance boundary review process for the proposed North Oakville No. 4 Catholic Elementary School, and any other elementary schools as determined by staff that may be impacted by the opening of this new school.

The Chair called for a vote on **#285/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. O'Hearn-Czarnota			
J. Roshdy (non-binding)			

The motion **CARRIED**.

9. Staff Reports

9.1 Proposed 2021 Facility Renewal Projects (R. Merrick)

Trustees presented with the proposed 2021 facility renewal projects.

10. Information Items

10.1 Student Trustees Update (N. Gubert, K. Kelly, J. Roshdy)

The pillars of Achieving, Believing and Belonging were shared.

10.2 Election of Chair and Vice Chair (P. Daly)

The process for voting for the election of Chair and Vice Chair at the December 1, 2020 Regular Board meeting was reviewed.

10.3 2021-2022 Projected Enrolment at Elementary French Immersion Schools (R. Merrick)

This information item was reported on earlier in the meeting.

10.4 Update to Board Room Technology (A. Lofts)

Trustees updated on staff working group discussions regarding various solution options for Boardroom technology.

This is a preliminary report and a more detailed report which aligns with the motion will be brought back to the Board at a later date.

10.5 Construction Report - Bishop P.F. Reding Catholic Secondary School, St. Michael Catholic Elementary School and St. Peter Catholic Elementary School Child Care (R. Merrick)

A construction update was provided.

10.6 2020 Facility Renewal Projects Cost Reconciliation (R. Merrick)

A 2020 facility renewal project was provided.

Trustee O'Hearn-Czarnota left the meeting at 9:56 p.m.

#286/20

Moved by: H. Karabela

Seconded by: T. O'Brien

RESOLVED, that the meeting move past 10:00 p.m.

The Chair called for a vote on **#286/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			J. O'Hearn-Czarnota
M. Duarte			
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. Roshdy (non-binding)			

The motion **CARRIED**.

10.7 Return to School Update (P. Daly)

The Director provided an update on the Secondary Virtual 'turnaround day', standardized testing for the 2020-21 school year, community service hours, operational guidance for schools, COVID19 in schools and storage of student belongings.

10.8 Notice of Motion – French Immersion 2021-2022 (H. Karabela)

BE IT RESOLVED, that the Board of Trustees give direction to the Director of Education and Secretary of the Board to continue growing the French Immersion Program by up to a maximum of two (2) classes in municipalities based on local registration and waitlists and local space availability for the 2021-2022 school year.

11. Miscellaneous Information**11.1 Minutes of the September 29, 2020 CPIC Meeting**

Minutes of the September 29, 2020 CPIC meeting were provided as information.

11.2 Minutes of the October 13, 2020 Policy Committee Meeting

Minutes of the October 13, 2020 Policy Committee meeting were provided as information.

12. Correspondence

There was no correspondence.

#287/20

Moved by: N. Guzzo

Seconded by: B. Agnew

RESOLVED, that the meeting move past 10:30 p.m.

The Chair called for a vote on **#287/20**. The vote was not unanimous therefore the meeting had to adjourn.

POST NOTES:**13. Open Question Period**

The meeting was adjourned.

Question 1

Has there been any further discussion at the Board level about lockers being used over the winter?

In consultation with Halton Public Health, staff have developed a protocol for the use of student lockers by elementary students as we enter the winter season. As always, personal belongings brought to school should be minimized to include only essential items. (e.g., backpack, winter clothing, water bottles, food). Further information will be communicated by the school.

At the secondary school level, bags, shoes, and coats will continue to be stored in the classroom, within the student's personal space.

Question 2

Can we use outside meal providers? TCDSB has started their pizza program using a vendor that delivers individual slices separately packaged.

At this time we are continuing to limit visitors to our HCDSB locations to essential visitors, as a result we are not allowing vendors to provide lunches through the schools. Nutrition programs (e.g. Halton Food For Thought) can continue to operate. All surfaces, bins and containers for food must be disinfected prior to and after use. "Grab and Go" format is preferred.

Question 3

I'm wondering if there has been any discussion about delaying the next transition to the end of January / which is the end of term one in elementary. As it stands the teachers who have had the students for 4 months will not be writing their report card. I think, as a parent of a virtual student, it makes a lot more sense to wait and allow the student to finish the term with the class they started with."

We are currently discussing the next transitions date and will be communicating the process to parents next week.

14. In Camera

The meeting was adjourned. There was no in-camera session.

15. Resolution re Absentees

#288/20

Moved by: N. Guzzo

Seconded by: B. Agnew

RESOLVED, that for personal reasons, Chair Iantomasi be excused from the meeting.

The Chair called for a vote on **#288/20**:

IN FAVOUR	OPPOSED	ABSTAIN	ABSENT
B. Agnew			V. Iantomasi
P. DeRosa			J. O'Hearn-Czarnota
N. Gubert (non-binding)			
N. Guzzo			
H. Karabela			
K. Kelly (non-binding)			
P. Murphy			
T. O'Brien			
J. Roshdy (non-binding)			

The motion **CARRIED**.

16. Adjournment and Closing Prayer (H. Karabela)

The meeting adjourned at 10:32 p.m. with a prayer led by Trustee Karabela.

Secretary of the Board

Chair

BUSINESS ARISING FROM PREVIOUS MEETINGS

DATE OF THE BOARD MEETING	AGENDA ITEM	ACTION REQUIRED	RESPONSIBILITY	STATUS
November 5, 2019	Math Action Plan	BE IT RESOLVED , that in December 2020, the Board of Trustees receive a staff report on the progress made toward achievement of the goals of the Math Action Plan with measurable outcomes using qualitative and quantitative data.	Curriculum	December 2020
November 19, 2019	Response to Delegations	WHEREAS , the Board of Trustees give direction to the Director of Education and Secretary of the Board to present a comprehensive plan to eliminate the waiting list, meet future demand and growth of French Programming for the 2020/2021 school year. BE IT FURTHER RESOLVED , that the Board of Trustees further direct that the Multi year French Teacher Recruitment Plan include those schools identified in the delegation, including but not limited to Laurentian, Sherbrook, Bishops, Concordia, University of Quebec, etc.	Senior Staff	
March 31, 2020	Math & Science Extra Curricular Engagement – Past/Present Initiatives and Future Opportunities	BE IT RESOLVED , that the Board of Trustees give instructions to its Secretary and Director of Education to prepare and present to the Board of Trustees on May 5, 2020 a detailed report outlining the current co-curricular and extra-curricular events being conducted in elementary and secondary math and science. The report should include the level of student participation in local, regional, university, national and international competitions for the past academic year.	Curriculum	It was agreed to establish a Steering Committee consisting of but not limited to HCDSB staff, Trustees representatives and community partners with the following timelines: Draft Terms of Reference for June 2020 Committee Final Terms for September 2020 Initial Staff Report back to the Board of Trustees for the

October 20, 2020		<p>BE IT FURTHER RESOLVED, that subject to the May 5, 2020 report a plan be presented to the Board for review which includes the initiatives that support and encourage participation in local, regional, university, national shows and competitions in math and science, along with STEM initiatives moving forward.</p>		<p>October 20, 2020 Regular Board Meeting</p> <p>A request was made regarding what the costs would be to dedicate staff to this program.</p> <p>A summary of the initial meeting and next steps at the November 17, 2020 meeting. Postponed to December 2020.</p>
March 31, 2020	Update to Board Room Technology	<p>WHEREAS, the boardroom located in the Halton Catholic District School Board's Catholic Education Centre offices, is also the location where public meetings are held and in keeping with Section 208.1 sub sections 1, 2, 3 and 4 of the Education Act which states that access to proceedings be allowed from remote locations to Trustees; and,</p> <p>WHEREAS, current audio, video and data transfer equipment is antiquated and unsatisfactory</p> <p>BE IT RESOLVED, that the Board gives instruction to the Secretary of the Board to investigate and provide at least three (3) costed reports at a regular board meeting, for the purpose of upgrading the current communication system and replace the same so as to allow seamless remote access with the latest technology (such as: speech timing, floor queuing, live streaming, recording, screen sharing, document comparing, etc..) that has the capability of allowing a minimum of 25 remote users by no later than the May 5, 2020 Regular Board meeting; and that this technology be capable of relocation to any board office if required.</p>	A. Lofts	Trustees in agreement that a staff working committee be struck in the Fall of 2020.

October 20, 2020	Board Meeting Time Keeping	<p>WHEREAS, By-law 10.3 speaks to specific time limits around how long a mover, and any member may speak to a motion;</p> <p>WHEREAS, our goal is to ensure efficient board meetings and to afford equitable opportunities to each member of the board to speak on a motion;</p> <p>WHEREAS, multiple other boards utilize some formal method of visible time keeping;</p> <p>BE IT RESOLVED, that the Director of Education procure a digital time keeping mechanism that can be displayed and can be controlled remotely by the chair to be used for bylaw 10.3 and other opportunities such as delegations.</p>	P. Daly	TBD
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OUTSTANDING POLICY ITEMS

DATE OF THE BOARD MEETING	AGENDA ITEM	ACTION REQUIRED	RESPONSIBILITY	STATUS



French Immersion 2021-2022	Item 9.2
December 1, 2020	

The following Notice of Motion was presented at the November 17, 2020 Regular Board meeting:

<p>Moved by: H. Karabela</p> <p>Seconded by:</p> <p><i>BE IT RESOLVED,</i> that the Board of Trustees give direction to the Director of Education and Secretary of the Board to continue growing the French Immersion Program by up to a maximum of two (2) classes in municipalities based on local registration and waitlists and local space availability for the 2021-2022 school year.</p>
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2019-20 Draft Audited Consolidated Financial Statements	Item 9.3
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

To provide the Board of Trustees with the 2019-20 Draft Audited Consolidated Financial Statements for approval.

Background Information

At the Board Meeting of June 2, 2020, the Board received and approved Action Item 8.2 “2019-20 Year-End Audit Planning Report from KPMG”. The report detailed the audit approach (including the areas of focus), audit materiality, required communications and independence. KPMG has provided to Audit Committee its audit findings report for the year ended August 31, 2020. The report provides important information to assist the Board of Trustees in satisfying their governance responsibility related to the review and approval of the annual Financial Statements.

Comments

1. The financial statements have been prepared per the Financial Administration Act supplemented by the Ontario Ministry of Education Memorandum 2004:B2 and Ontario Regulation 395/11 “Accounting Policies and Practices Public Entities” of the Financial Administration Act.
2. The attached 2019-20 Draft Consolidated Audited Financial Statements (“Financial Statements”) are comprised of the following pages:
 - a. Covering Page
 - b. Management’s Responsibility for the Consolidated Financial Statements
 - c. Independent Auditors’ Report
 - d. Consolidated Statement of Financial Position



- e. Consolidated Statement of Operations
 - f. Consolidated Statement of Change in Net Debt
 - g. Consolidated Statement of Cash Flows
 - h. Notes to Consolidated Financial Statements
3. The Financial Statements were prepared by the Business Services staff and have been audited by the Board's External Auditors (KPMG). The form and content of the Financial Statements are primarily prescriptive in nature and present the actual results for the 2019-20 fiscal year. The Board approved the 2019-20 Original Budget on June 18, 2019, and the 2019-20 Revised Budget on January 21, 2020. The 2019-20 Draft Audited Consolidated Financial Statements are the culmination of the annual reporting cycle. The Director of Education and Secretary of the Board and the Chair of the Board are required to sign the approved Financial Statements on behalf of the Board.
 4. The *"Management's Responsibility for the Consolidated Financial Statements"* has remained essentially unchanged from the previous year.
 5. The *"Independent Auditor's Report"* contains four sections: Opinion, Basis for Opinion, Responsibilities of Management and Those Charged with Governance for the Financial Statements and the Auditor's Responsibilities for the Audit of the Financial Statements. The auditor's opinion, which can be found at the beginning of the auditor's report, reflects a "clean" or unmodified audit opinion.
 6. The *"Consolidated Statement of Financial Position"* presents the Board's Financial Assets and Liabilities at a point in time (August 31, 2020). The statement's layout provides two key performance measures: the Board's ability to finance its operations and the Board's ability to deliver future services. The difference between total Financial Assets and Total Liabilities is referred to as Net Debt. The Board's Net Debt balance is \$517.6 million for fiscal 2019-20. Net Debt is added to the Non-Financial Assets (Prepaid Expenses and Tangible Capital Assets) to give the Accumulated Surplus. The total Accumulated Surplus position of the Board is \$157.8 million.

Accounts receivable is \$45 million in 2019-20, an increase of \$26.8 million from 2018-19. The increase is primarily due to the Province of Ontario extending the municipalities' deadlines to pay education property tax to school boards.

The Long-term Accounts Receivable of \$174.5 million consists of \$130.8 million due from the Province over the remaining term of existing capital debt instruments issued to finance approved capital and \$18.1 million due from the Province in early 2020 for capital funded through the new funding model.

Beginning in 2018-19, the Ministry of Education introduced a cash management strategy. As part of the Ministry's strategy, it delayed part of the grant payment to Halton Catholic District School Board. The delayed grant payment reflected in the Financial Statements is \$25,619,910 for fiscal 2019-20 and was included in the long-term receivable – Government of Ontario.



Overall, the Provincial long-term receivable balance increased by \$3.1 million from 2018-19. The increase resulted from an increase in delayed grant payments of \$16.4 million, partially offset by a decrease of \$2.1 million in capital construction grants and \$11.2 million in principal payments made on the retirement of supported debt. Supported debt is old debenture debt through the Ontario School Boards Financing Corporation (OSBFC) and new debenture debt under the Ontario Financing Authority (OFA), both of which were primarily used to provide new pupil places.

Accounts payable increased by approximately \$24.7 million compared to 2018-19. \$24.1 million of the increase represents funds received from the Ministry for cashflow purposes after the Ministry passed a new regulation under the *Education Act* that extends the education tax due dates of June 30, 2020, and September 30, 2020, to September 30, 2020, and December 31, 2020.

The decrease in temporary borrowing of approximately (\$14.1) million is resulting from:

- Decrease in the EDC credit facility of (\$5.0) million, and
- Decrease in line of credit of (\$9.1) million used for capital to be funded by the Province in 2018-19.

The decrease of deferred revenue by approximately \$11.9 million is resulting from:

- (\$14.6) million in proceeds of disposition, and
- (\$0.66) million in deferred revenue relating to international students.

Partially offset by an increase in deferred revenue related to the following:

- 0.47 million in other revenue, including non-GSN programs such as Priorities and Partnerships Fund (PPF),
- \$1.8 million increase in school renewal deferred revenue, and
- \$1.1 million increase in student achievement deferred revenue.

The Employee Future Benefits liability has increased by \$1.4 million due to the actuarial valuation undertaken this year, and changes in discount rates, as explained in Note 6 (pages 12-15) of the Financial Statements.

The decrease in net long-term liabilities of (\$12.3) million results from principal payments made throughout the year.

The Total Accumulated Surplus is broken down in Note 10 (Accumulated Surplus) of the Draft Audited Consolidated Financial Statements, and it is important to note that the non-designated portion (or unappropriated portion) for the 2019-20 year of this Total Accumulated Surplus is an operating surplus of \$1,097,153.

The in-year surplus for 2019-20 has been internally appropriated as follows:

- Transfer of \$0.9 million for retirement gratuities,
- Transfer to the reserve of \$3.1 million for WSIB costs,
- Transfer of \$0.2 million to Operating Reserve,



- Transfer of \$0.5 million to the Reserve for Student Activities,
- Net transfer of \$0.5 million to Facility Capital Reserve,
- Transfer of (\$0.1) million out of the Committed Sinking Fund interest earned,
- Transfer of (\$0.4) million out of the Committed Capital Projects, and
- Transfer \$0.5 million to Other Board Reserves representing budget rollover for items planned/ committed in 2019-20 but expected to be expensed in 2020-21.

Thus, the unappropriated and appropriated surplus reflects an in-year Total Accumulated Surplus Available for Compliance of \$5.3 million. The Revised Estimates approved by the Board on January 21, 2020, outlined an expected in-year deficit available for compliance of (\$2.0) million. The positive impact on the Financial Statements was mainly the result of lower actual salary and benefit costs (\$3.3 million), professional development (\$0.3 million) and supplies and service costs (\$6.3 million) partially offset by increased fees (\$1.4 million) and other expenses (\$1.6 million).

7. The “*Consolidated Statement of Operations*” explains the change in the Board’s accumulated surplus balance from the prior year. The difference between Revenues and Expenses gives the Total Annual Surplus/(Deficit) for the year, which is then added to the opening Total Accumulated Surplus/(Deficit) position to provide the closing Total Accumulated Surplus/(Deficit) position. The annual surplus for the year is \$12.8 million and includes the in-year Available for Compliance Surplus of \$5.3 million and the in-year Unavailable for Compliance Surplus of \$7.5 million. The Unavailable for Compliance Surplus includes \$0.46 million decreases in unfunded Employee Future Benefits, \$0.19 million for accrued interest, \$0.23 million for School Generated Funds and \$6.6 million in EDC revenue.
8. The “*Consolidated Statement of Change in Net Debt*” explains why the Board’s net debt position changed. It highlights the changes due to tangible capital asset (TCA) activities in the year and includes the acquisition of new TCA, amortization of existing TCA, and the sale of TCA if any occurred during the year. An increase in net debt means that more future revenues will be needed to pay for past transactions.
9. The “*Consolidated Statement of Cash Flows*” explains the change in cash and cash equivalents from the prior year and provides information about how the Board generated cash to meet its obligations. The statement presents the Board’s cash flow for the year in three categories: Operating, Capital and Financing Activities. The Board follows the indirect method, starting with the Annual Surplus/(Deficit), adding back non-cash items, and then analyzing the changes in amounts on the other lines in the Statement of Financial Position that affect cash flows.
10. The Ministry’s Education Finance Information System (EFIS) forms were submitted electronically on November 17, 2020; however, staff has received Ministry approval to resubmit following the December 1, 2020 Board meeting, which allows for any required adjustments. The resubmission will include the required signed forms needed to complete the Financial Statement’s package.
11. The Board is compliant with the Ministry’s defined expense enveloping provisions for the Administration and Governance Grant.



12. The grant allocation for Special Education is \$49.4 million, \$2.0 million higher than in 2018-19. Special Education expenses continue to exceed the allocation, and the shortfall for 2019-20 is \$3.7 million. The Special Education deferred revenue balance is \$0.7 million; however, these funds can only be used for Special Equipment Amount expenses.
13. In accordance with Section 252(2) of the Education Act, and the Publication and Notice instructions from the Ministry of Education, the final Audited Financial Statements will be made available on the Board’s website, and a notice indicating the same will be published in the Metroland newspapers throughout the four municipalities in the Region of Halton.
14. Attached is a 2019-20 Year-End Schedule, showing the remaining items to be completed.

Conclusion

Staff has submitted the draft audited financial statements, which include an unqualified audit opinion for approval.

Recommendation

The following recommendation is presented for the consideration of the Board:

<p>Resolution#:</p> <p>RESOLVED that the Halton Catholic District School Board approve the 2019-20 Draft Audited Financial Statements.</p>	<p><i>Moved by:</i></p> <p><i>Seconded by:</i></p>
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- Report Prepared by:** A. Cross
Senior Manager, Financial Services
- Report Submitted by:** A. Lofts
Superintendent of Business and Treasurer of the Board
- Report Approved by:** P. Daly
Director of Education and Secretary of the Board

Halton Catholic District School Board 2019-2020 Year-End Schedule

Date (2020/2021)	Item	Description of Activity
November 26th	Draft Audited Financial Statements	Audit Committee Approval and Presentation of Audit Findings Report
December 1st	Draft Audited Financial Statements	Board Approval
December 3rd	Ministry Memorandum 2020: SB:16	Submission of Ministry Financial Statement Forms (EFIS) & Final Audited Financial Statements (signed)
Est. December 17th	Final Audited Financial Statements	Place on Board's Public Website and Staffnet (signed)
Est. December 17th	Final Audited Financial Statements	Publish notice in local newspapers [in accordance with Section 252(2) of the Education Act]
Est. December 17th	Management Letter (Draft)	Draft Management Letter received from KPMG
Est. January 18th	Management Letter (Final)	Receive Final Management Letter from KPMG
Est. January 25th	Management Letter (Draft)	Present Draft Management Letter with management responses at Administrative Council
Est. February 1st	Management Letter (Final)	Send the Management Letter with management responses to the Audit Committee
Est. February 5th	Management Letter (Final)	Send Final Management Letter to all Principals/Vice-Principals through numbered Business Services Memo
Est. February 5th	Management Letter (Final)	Send the specific Management Letter points to the four selected schools and respective Superintendent

Consolidated Financial Statements of

**HALTON CATHOLIC DISTRICT
SCHOOL BOARD**

And Independent Auditors' Report hereon

Year ended August 31, 2020

DRAFT

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Halton Catholic District School Board are the responsibility of the Board management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act, as described in Note 1 to the consolidated financial statements.

A summary of the significant accounting policies are 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 judgment, 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 Audit Committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Boards approval of the consolidated financial statements.

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

Patrick Daly
Director of Education
and Secretary of the Board

Aaron Lofts
Superintendent of Business Services
and Treasurer of the Board

December 1, 2020



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton ON L8P 4W7
Canada
Tel 905-523-8200
Fax 905-523-2222

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the Halton Catholic District School Board:

Opinion

We have audited the consolidated financial statements of the Halton Catholic District School Board ("the Entity"), which comprise:

- the consolidated statement of financial position as at August 31, 2020
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows and for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies.

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our report.

We are independent of the Entity in accordance with the applicable independence standards, and we have fulfilled our other ethical responsibilities in accordance with these standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

December 1, 2020

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Consolidated Statement of Financial Position

As at August 31, 2020, with comparative information for 2019

	2020	2019
Financial Assets		
Cash and cash equivalents	\$ 25,434,512	\$ 60,857,515
Accounts receivable (notes 2 and 18)	45,031,161	18,202,065
Long-term receivable - Government of Ontario (note 3)	174,475,245	171,328,709
Total financial assets	244,940,918	250,388,289
Financial Liabilities		
Temporary borrowing (note 4)	74,000,000	88,100,000
Accounts payable and accrued liabilities (note 18)	57,356,496	32,664,501
Deferred revenue (note 5)	22,899,613	34,800,985
Retirement and other employee future benefits payable (note 6)	7,364,036	5,941,720
Net long-term liabilities (note 7)	145,881,589	158,222,446
Deferred capital contributions (note 8)	455,074,415	435,239,109
Total financial liabilities	762,576,149	754,968,761
Net debt	(517,635,231)	(504,580,472)
Non-Financial Assets		
Prepaid expenses	457,443	316,113
Tangible capital assets (note 9)	675,011,040	649,351,094
Total non-financial assets	675,468,483	649,667,207
Accumulated surplus (note 10)	\$ 157,833,252	\$ 145,086,735
Contractual obligations and contingent liabilities (note 15)		
Impact of COVID-19 (note 18)		

The accompanying notes are an integral part of these consolidated financial statements.

Patrick Daly,
Director of Education and
Secretary of the Board

Vincent Iantomasi
Chair of the Board

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Consolidated Statement of Operations

For the year ended August 31, 2020 with comparative information for 2019

	2020 Budget (note 16)	2020 Actual	2019 Actual
Revenues:			
Provincial legislative grants (note 11)	\$ 385,459,208	\$ 384,029,644	\$ 384,687,145
Provincial grants – other	1,803,728	4,420,078	5,350,845
	<u>387,262,936</u>	<u>388,449,722</u>	<u>390,037,990</u>
Federal grants and fees	2,592,740	2,484,462	2,424,254
Other fees and revenues	14,188,500	14,576,135	15,930,230
Investment income	100,000	716,527	649,076
School fundraising	13,000,000	8,175,096	12,923,555
Amortization of deferred capital contributions (note 8)	18,446,545	16,283,524	15,420,440
Total revenues	<u>435,590,721</u>	<u>430,685,466</u>	<u>437,385,545</u>
Expenses:			
Instruction	330,251,157	326,436,642	325,571,714
Administration	11,244,095	12,221,392	11,278,814
Transportation	9,644,764	8,891,123	9,045,929
Pupil accommodation	62,892,713	60,602,109	60,469,838
Other	1,725,575	1,838,159	2,041,378
School funded activities	13,000,000	7,949,524	12,885,328
Total expenses (note 12)	<u>428,758,304</u>	<u>417,938,949</u>	<u>421,293,001</u>
Annual surplus	<u>6,832,417</u>	<u>12,746,517</u>	<u>16,092,544</u>
Accumulated surplus, beginning of year	145,086,735	145,086,735	128,994,191
Accumulated surplus, end of year (note 10)	<u>\$ 151,919,152</u>	<u>\$ 157,833,252</u>	<u>\$ 145,086,735</u>

The accompanying notes are an integral part of these consolidated financial statements.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Consolidated Statement of Change in Net Debt

For the year ended August 31, 2020, with comparative information for 2019

	2020 Budget	2020 Actual	2019 Actual
Annual surplus	\$ 6,832,417	\$ 12,746,517	\$ 16,092,544
Acquisition of tangible capital assets	(21,421,742)	(43,262,949)	(85,512,437)
Amortization of tangible capital assets	19,785,672	17,603,003	16,708,148
Proceeds on sale of tangible capital assets	-	-	10,286,446
Gain on sale allocated to deferred revenue	-	-	(10,286,446)
(Use) receipt of prepaid expenses	-	(141,330)	64,316
Change in net debt	5,196,347	(13,054,759)	(52,647,429)
Net debt, beginning of year	(504,580,472)	(504,580,472)	(451,933,043)
Net debt, end of year	\$ (499,384,125)	\$ (517,635,231)	\$ (504,580,472)

The accompanying notes are an integral part of these consolidated financial statements.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Consolidated Statement of Cash Flows

For the year ended August 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 12,746,517	\$ 16,092,544
Items not involving cash:		
Gain transferred to deferred revenue	–	(10,286,446)
Amortization of tangible capital assets	17,603,003	16,708,148
Change in employee future benefits	1,422,316	(78,517)
Amortization of deferred capital contributions	(16,283,524)	(15,420,440)
Change in non-cash assets and liabilities:		
Accounts receivable	(26,829,096)	2,103,959
Accounts payable and accrued liabilities	24,691,995	9,068,134
Deferred revenue	(11,901,372)	(13,997,646)
Prepaid expenses	(141,330)	64,316
Net change in cash from operating activities	1,308,509	4,254,052
Capital Activities:		
Net proceeds on the sale of assets	–	10,286,446
Cash used to acquire tangible capital assets	(43,262,949)	(85,512,437)
Net change in cash from capital activities	(43,262,949)	(75,225,991)
Financing Activities:		
Increase to deferred capital contributions	36,118,830	33,186,800
(Increase) decrease in long-term receivable		
- Government of Ontario	(3,146,536)	5,288,420
Debt principal repayments	(12,340,857)	(11,736,940)
Increase in deferred revenues - capital	–	10,286,446
Net change in cash from financing activities	20,631,437	37,024,726
Net change in cash and cash equivalents	(21,323,003)	(33,947,213)
Cash and cash equivalents, beginning of year	(27,242,485)	6,704,728
Cash and cash equivalents, end of year	\$ (48,565,488)	\$ (27,242,485)

The components of cash and cash equivalents are as follows:

	2020	2019
Cash and cash equivalents	\$ 25,434,512	\$ 60,857,515
Temporary borrowings	(74,000,000)	(88,100,000)
	\$ (48,565,488)	\$ (27,242,485)

The accompanying notes are an integral part of these consolidated financial statements.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2020

1. Significant accounting policies:

The consolidated financial statements of the Halton Catholic District School Board (the "Board") are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the Board are as follows:

(a) Basis of accounting:

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

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 significantly different from the requirements of Canadian public sector accounting standards which requires that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with 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 public sector accounting standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

1. Significant accounting policies (continued):

(a) Basis of accounting (continued):

As a result, revenue recognized in the consolidated 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 the 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.

Consolidated entities:

- School Generated Funds

Proportionately consolidated entities:

- Halton Student Transportation Services

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

(c) Trust funds:

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements, as these funds are not controlled by the Board.

(d) Cash and cash equivalents:

Cash and cash equivalents comprise of cash on hand and short-term investments. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

(e) 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 expenses are incurred, or services performed.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

1. Significant accounting policies (continued):

(f) Deferred capital contributions:

Contributions received or receivable for the purpose of acquiring or developing depreciable tangible capital assets for use in providing services, or any contributions of depreciable tangible assets received or receivable for use in providing services, are recorded as deferred capital contributions when the asset has been acquired as required by Ontario Regulation 395/11. Amounts are recognized as revenue in the statement of operations at the same rate and over the same periods as the related asset is amortized.

(g) Retirement and other employee future benefits:

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, health care benefits, dental benefits, retirement gratuity, worker's compensation and long-term disability benefits. As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-Principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-2017: OECTA. The following ELHTs were established in 2017-2019: EWAO, CUPE, ONE-T for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), and other school board staff. Currently ONE-T ELHT also provides benefits to individuals who are retired prior to the Board's participation date in the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee groups, the Board provides health, dental and life insurance benefits for retired individuals that were previously represented by the following unions/federations: OECTA and CUPE.

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

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

1. Significant accounting policies (continued):

(g) Retirement and other employee future benefits (continued):

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 costs 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 at retirement and discount rates. As a result of the plan change, the cost of retirement gratuities were 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 were 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.

For self-insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as 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.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation and long-term disability, 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.

(i) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employee Retirement System pensions, are the employer's contributions due to the plan in the period;

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

(h) 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 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.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

1. Significant accounting policies (continued):

(h) Tangible capital assets (continued):

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	15 years
Buildings	40 years
Furniture and equipment	5 to 15 years
Computer hardware	5 years
Computer software	5 years
Vehicles	5 to 10 years
Leasehold improvements	Over the lease term

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction and assets that relate 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 sale 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 and held for sale cease to be amortized and are recorded at the lower of carrying value and estimated 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.

(i) 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. If government transfers contain stipulations which give rise to a liability, they are deferred and recognized in revenue when the stipulations are met.

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions (DCC) and recognized as revenue in the consolidated statement of operations at the same rate and over the same periods as the tangible capital asset is amortized.

(j) Investment income:

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

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

1. Significant accounting policies (continued):

(k) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees (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 in conformity with the basis of accounting described in Note 1(a) requires management to make estimates and assumptions that affect the reported amount 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. Actual results could differ from these current estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in net expenses in the periods in which they become known. Significant estimates include assumptions used in estimating the collectability of accounts receivable to determine the allowance for doubtful accounts, in estimating provisions for accrued liabilities and in performing actuarial valuations of employee future benefits liabilities.

(m) Property tax revenue:

Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

2. Accounts receivable:

Accounts receivable consists of the following:

	2020	2019
Government of Canada	\$ 3,279,194	\$ 2,822,924
Government of Ontario	1,823,752	854,154
Local governments	37,378,965	11,629,442
Other	2,549,250	2,895,545
	<u>\$ 45,031,161</u>	<u>\$ 18,202,065</u>

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

3. Long-term receivable - Government of Ontario:

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. The Board received a one-time grant that recognizes capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board will receive this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive yearly capital grants to support capital programs which would be reflected in this account receivable.

The Board has an account receivable from the Province of Ontario of \$148,855,335 as at August 31, 2020 (2019 - \$162,202,440) with respect to this capital grant.

The Ministry of Education introduced a cash management strategy effective September 1, 2019. As part of the strategy, the ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2020 is \$25,619,910 (2019 - \$9,126,269).

4. Temporary borrowing:

To address operating requirements and to bridge capital expenses, the Board has an operating line of credit and short-term loans.

The operating line of credit bears interest at the bank's prime lending rate less 0.85%, is unsecured, is due on demand, and has a maximum limit of \$125,000,000. As at August 31, 2020, the amount drawn under the operating line of credit was \$nil (2019 - \$9,100,000).

The short-term loans bear interest ranging from 1.17% to 1.23%, are unsecured, and are due on dates ranging from September 6, 2020 to October 15, 2020. As at August 31, 2020, the Board has short-term loans of \$74,000,000 (2019 - \$79,000,000).

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

5. Deferred revenue:

Revenues received and that 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, 2020 is comprised of:

	Balance as at August 31, 2019	Externally restricted revenue and investment income	Revenue recognized in the period	Transfer to deferred capital contributions (note 8)	Balance as at August 31, 2020
Special education	\$ 763,736	\$ 49,288,468	\$ (49,351,322)	\$ –	\$ 700,882
Proceeds of disposition	29,711,334	126,783	–	(14,738,023)	15,100,094
Retrofit for childcare	1,032,200	–	–	–	1,032,200
School renewal	–	4,734,425	(900,762)	(2,009,159)	1,824,504
International students' tuition	2,634,250	1,994,725	(2,657,586)	–	1,971,389
Other	659,465	35,330,691	(32,481,060)	(1,238,552)	2,270,544
	\$ 34,800,985	\$ 91,475,092	\$ (85,390,730)	\$ (17,985,734)	\$ 22,899,613

6. Retirement and other employee future benefits:

	Retirement benefits	Other employee future benefits	2020 Total employee future benefits	2019 Total employee future benefits
Retirement and other employee future benefit liabilities				
Accrued employee future benefit obligations at August 31	\$ 2,423,491	\$ 5,118,349	\$ 7,541,840	\$ 6,146,518
Less: Unamortized actuarial loss at August 31	(177,804)	–	(177,804)	(204,798)
Employee future benefits liability at August 31	\$ 2,245,687	\$ 5,118,349	\$ 7,364,036	\$ 5,941,720

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

6. Retirement and other employee future benefits (continued):

Retirement and other employee future benefit expenses	Retirement benefits	Other employee future benefits	2020 Total employee future benefits	2019 Total employee future benefits
Current year benefit expense	\$ 174,284	\$ 2,589,199	\$ 2,763,483	\$ 1,204,046
Interest on accrued benefit obligation	48,824	81,938	130,762	173,595
Employee future benefits expenses	\$ 223,108	\$ 2,671,137	\$ 2,894,245	\$ 1,377,641
Total payments made during the year	\$ (310,775)	\$ (1,161,154)	\$ (1,471,929)	\$ (1,456,158)

Included in the current year benefit expense is income of \$31,687 (2019 - \$349,598) for amortization of net actuarial losses. The unamortized actuarial loss is amortized over the expected average remaining service life of 9.54 years (2019 - 10.54 years) other than sick leave benefits which are amortized in the year. The actuarial gain for the year was \$58,681 (2019 - \$248,118).

Retirement benefits:

(i) Ontario Teacher's Pension Plan:

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

(ii) Ontario Municipal Employees Retirement System:

All non-teaching and support staff employees 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 the employee contributions to the plan. During the year ended August 31, 2020, the Board contributed \$4,961,113 (2019 - \$4,793,183) 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 type of plan is included in the Board's consolidated financial statements.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

6. Retirement and other employee future benefits (continued):

Retirement benefits (continued):

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

The OMERS pension plan had a deficit as at December 31, 2019 based on the actuarial valuation of the pension benefit obligation resulting in the plan being 97.0% funded (2018 - 96.0% funded). Ongoing adequacy of the current contribution rates will need to be monitored and may lead to increased future funding requirements.

(iii) Gratuity benefits:

The Board provides 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 is based on their salary, accumulated sick days, and years of service up to August 31, 2012.

(iv) Retirement life insurance and health care benefits:

The Board provides life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age.

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 provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective September 1, 2013, employees retiring on or after this date, do not qualify for board subsidized premiums or contributions.

Other employee future benefits:

(i) Workplace Safety and Insurance Board obligations:

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. School boards are required to provide salary top-up to a maximum of 4 ½ years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such a provision.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

6. Retirement and other employee future benefits (continued):

Other employee future benefits (continued):

(ii) Long-term disability salary compensation:

The Board provides long-term disability benefits including partial salary compensation during the period an employee is unable to work or until their normal retirement date. 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.

(iii) Sick leave 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 2020 consolidated financial statements as a result of the change in the benefits was \$155,258 (2019 - \$219,608).

The accrued benefit obligations for employee future benefit plans as at August 31, 2020 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2019. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2020	2019
Inflation	1.5%	1.5%
Wage and salary escalation	0.0%	0.0%
Insurance and health care cost escalation	7.25% decreasing by ¼% each year to 4.5%	7.5% decreasing by ¼% each year to 4.0%
Dental cost escalation	4.5% increase per annum	3.5% decreasing by ¼% each year to 3.0%
Discount on accrued benefit obligations	1.4%	2.0%

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

7. Net long-term liabilities:

	2020	2019
OSBFC (2000) – F10, repayable in semi-annual installments of \$959,133 plus interest at 7.20% per annum, maturing June 9, 2025	\$ 7,936,641	\$ 9,214,095
OSBFC (2001) – A3, repayable in semi-annual installments of \$2,515,121 plus interest at 6.55% per annum, maturing October 19, 2026	26,283,800	29,436,734
OFA (2003) – A2, repayable in semi-annual installments of \$189,051 plus interest at 5.80% per annum, maturing November 7, 2028	2,509,230	2,732,058
OFA (2006) – repayable in semi-annual installments of \$23,381 plus interest at 4.56% per annum, maturing November 15, 2031	414,911	441,830
OFA (2007) – A1, repayable in semi-annual installments of \$1,117,034 plus interest at 5.38% per annum, maturing June 25, 2032	20,515,438	21,706,366
OFA (2008) – F02, repayable in semi-annual installments of \$17,597 plus interest at 4.90% per annum, maturing March 3, 2033	331,648	349,917
OFA (2008) – F03, repayable in semi-annual installments of \$26,107 plus interest at 4.83% per annum, maturing March 3, 2033	494,072	521,428
OFA (2009) – repayable in semi-annual installments of \$908,987 plus interest at 5.06% per annum, maturing March 13, 2034	17,918,957	18,796,423
OFA (2009) – A3, repayable in semi-annual installments of \$61,119 plus interest at 5.06% per annum, maturing March 13, 2034	1,204,842	1,263,841
OFA (2010) – F02, repayable in semi-annual installments of \$738,166 plus interest at 5.23% per annum, maturing April 13, 2035	15,151,951	15,809,614
OSBFC (2010) – repayable in semi-annual installments of \$1,294,708, plus interest at 3.94% per annum, maturing September 19, 2025	12,376,536	14,417,530
OFA (2011) – repayable in semi-annual installments of \$719,169 plus interest at 2.43% per annum, maturing November 15, 2021	2,106,226	3,468,658
OFA (2012) – F02, repayable in semi-annual installments of \$357,767 plus interest at 3.56% per annum, maturing March 9, 2037	8,991,142	9,375,917
OFA (2014) – F02, repayable in semi-annual installments of \$1,068,719 plus interest at 4.00% per annum, maturing on March 11, 2039	28,068,262	29,052,481
OFA (2015) – repayable in semi-annual installments of \$53,072 plus interest at 2.99% per annum, maturing on March 9, 2040	1,577,933	1,635,554
	\$ 145,881,589	\$ 158,222,446

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

7. Net long-term liabilities (continued):

Principal payments relating to net debt of \$145,881,589 are due as follows:

	Principal	Interest	Total
2020/21	\$ 12,978,568	\$ 7,227,697	\$ 20,206,265
2021/22	12,932,950	6,554,146	19,487,096
2022/23	12,899,025	5,868,902	18,767,927
2023/24	13,615,031	5,152,896	18,767,927
2024/25	14,372,806	4,395,121	18,767,927
Thereafter	79,083,209	19,362,427	98,445,636
	\$ 145,881,589	\$ 48,561,189	\$ 194,442,778

The expenditure for debt charges includes principal and interest payments as follows:

	2020	2019
Principal payments on long-term liabilities	\$ 12,340,857	\$ 11,736,940
Interest payments on long-term liabilities	7,865,408	8,469,325
	\$ 20,206,265	\$ 20,206,265

8. Deferred capital contributions:

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

	2020	2019
Opening balance, September 1	\$ 435,239,109	\$ 417,472,749
Additions to deferred capital contributions	18,133,096	15,580,719
Transfer from deferred revenue (note 5)	17,985,734	17,606,081
Amortization of deferred capital contributions	(16,283,524)	(15,420,440)
Ending balance, August 31	\$ 455,074,415	\$ 435,239,109

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

9. Tangible capital assets:

Year ended August 31, 2020

	Cost			Accumulated Amortization						Net book value August 31, 2020	Net book value August 31, 2019
	Balance at August 31, 2019	Additions and transfers	Transfers, disposals and write-offs	Balance at August 31, 2020	Balance at August 31, 2019	Amortization	Transfers, disposals and write-offs	Balance at August 31, 2020			
Land	\$ 190,729,545	\$ 2,640,388	\$ 3,009,109	\$ 196,379,042	\$ —	\$ —	\$ —	\$ —	\$ 196,379,042	\$ 190,729,545	
Land improvements	23,294,955	1,878,887	(3,009,109)	22,164,733	9,519,365	1,443,993	—	10,963,358	11,201,375	13,775,590	
Buildings	595,380,517	5,492,747	32,815,615	633,688,879	176,594,388	14,786,508	—	191,380,896	442,307,983	418,786,129	
Construction in progress	21,294,446	32,214,071	(32,815,615)	20,692,902	—	—	—	—	20,692,902	21,294,446	
Furniture and equipment	7,714,579	347,287	(654,323)	7,407,543	4,579,682	754,107	(654,323)	4,679,466	2,728,077	3,134,897	
Computer hardware	2,792,744	595,592	(753,071)	2,635,265	1,487,369	542,801	(753,071)	1,277,099	1,358,166	1,305,375	
Vehicles	218,577	71,381	—	289,958	101,630	50,853	—	152,483	137,475	116,947	
Pre-acquisition costs (PAC)	183,424	22,596	—	206,020	—	—	—	—	206,020	183,424	
Leasehold improvements	473,966	—	(473,966)	—	449,225	24,741	(473,966)	—	—	24,741	
	\$ 842,082,753	\$ 43,262,949	\$ (1,881,360)	\$ 883,464,342	\$ 192,731,659	\$ 17,603,003	\$ (1,881,360)	\$ 208,453,302	\$ 675,011,040	\$ 649,351,094	

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

9. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$20,692,902 (2019 - \$21,294,446) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$nil (2019 - \$nil).

10. Accumulated surplus:

Accumulated surplus consists of the following:

	2020	2019
Available for compliance - unappropriated		
Total operating surplus	\$ 1,097,153	\$ 1,097,153
Available for compliance – internally appropriated		
Retirement gratuities	4,060,660	–
Operating reserve	7,943,549	7,700,000
School budgets	1,043,445	565,935
Facility capital reserve	9,105,113	13,337,193
Capital capacity planning	70,533	70,533
Committed capital interest earned	1,290,845	1,367,227
Committed capital projects	12,770,436	8,457,074
Other programs	1,741,057	1,250,000
	39,122,791	33,845,115
Unavailable for compliance		
Employee future benefit	(3,303,376)	(3,761,594)
Interest accrual	(2,132,854)	(2,319,239)
School generated funds	3,763,538	3,537,966
Revenues recognized for land	120,383,153	113,784,487
	118,710,461	111,241,620
Balance, end of year	\$ 157,833,252	\$ 145,086,735

11. Provincial legislative grants:

Under Public Sector Accounting Standards the entity that determines and sets the tax levy records the revenue in their consolidated financial statements. As a result, property tax revenue received from the municipalities is recorded as part of Provincial legislative grants in the amount of \$94,264,521 (2019 - \$92,616,233).

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

12. Expenses:

The following is a summary of the current expenses reported on the Consolidated Statement of Operations by object:

	2020 Budget Note 1(k)	2020 Actual	2019 Actual
Salary and wages	\$ 287,850,999	\$ 284,886,672	\$ 281,748,337
Employee benefits	47,494,498	48,195,050	46,305,896
Staff development	928,174	735,155	1,112,557
Supplies and services	40,162,598	30,291,275	37,891,859
Interest	7,679,038	7,679,039	8,292,890
Rental expense	5,589,582	4,772,541	6,522,165
Fees and contract services	18,403,313	20,537,260	18,901,928
Other	864,430	3,238,954	3,809,221
Amortization of tangible capital assets	19,785,672	17,603,003	16,708,148
	<u>\$ 428,758,304</u>	<u>\$ 417,938,949</u>	<u>\$ 421,293,001</u>

13. Partnership in Halton Student Transportation Services:

On September 1, 2007, the Board entered into an agreement with Halton District School Board, Le Conseil scolaire de district Catholique du Centre-Sud and Le Conseil scolaire de district du Centre-Sud-Ouest to provide common administration of student transportation services. On February 10, 2009, Service de Transport des Éléves de Halton/Halton Student Transportation Services (HSTS) was incorporated under the Corporations Act of Ontario. A revised agreement dated April 17, 2009 was created in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the School Boards. Each Board participates in the shared costs associated with this service for the transportation of their respective students through HSTS.

Effective September 1, 2013, two school boards have left the partnership and the partnership is supplying services exclusively to Halton District School Board and the Board.

HSTS is proportionately consolidated in the Board's consolidated financial statements whereby the Board's pro-rata share of assets, liabilities, revenues and expenses of the consortium are included in the Board's consolidated financial statements. Inter-organizational transactions and balances have been eliminated.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

13. Partnership in Halton Student Transportation Services (continued):

The following provides condensed financial information:

	2020		2019	
	Total	Board portion	Total	Board portion
Financial Position:				
Financial assets	\$ 236,365	\$ 87,470	\$ 110,642	\$ 41,020
Financial liabilities	(259,244)	(95,936)	(139,424)	(51,690)
Non-financial assets	23,639	8,748	29,542	10,952
Accumulated surplus	\$ 760	\$ 282	\$ 760	\$ 282
Operations:				
Revenues	\$ 24,027,244	\$ 8,891,550	\$ 24,282,296	\$ 9,002,484
Expenses	(24,027,244)	(8,891,550)	(24,282,296)	(9,002,484)
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

14. Ontario School Board Insurance Exchange (OSBIE):

The school 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 \$27,000,000 per occurrence.

The ultimate premiums over a one-year period are based on the reciprocal's and 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 current one-year term expires January 1, 2021.

15. Contractual obligations and contingent liabilities:

- (i) The Board has obligations under operating leases that require annual lease payments in the following amounts:

2020/21	\$ 2,999,180
2021/22	2,431,809
2022/23	2,016,274
2023/24	1,333,126
2024/25 and thereafter	717,109

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

15. Contractual obligations and contingent liabilities (continued):

- (ii) The Board was contingently liable under letters of credit issued to municipalities with respect to construction projects in the amount of \$3,329,853 (2019 - \$2,815,325).
- (iii) The nature of the Board activities is such that there is usually litigation pending or in the prospect at any time. With respect to claims at August 31, 2020, management believes that the Board has valid defenses and appropriate insurance coverage in place. In the event claims are successful, management believes that such claims are not expected to have a material effect on the Board's financial position.
- (iv) The Board, in the normal course of business, enters into commodities contracts, in order to fix the price of commodities to be acquired in the future. The Board has entered into these contracts in conjunction with two consortiums which includes other school boards.

16. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2020 original budget approved by the Board on June 18, 2019.

17. Repayment of "55 School Board Trust" funding:

On June 1, 2003, the Board received \$635,000 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, the 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

As a result of the above agreement, the liability in respect of the NPF debt is not reflected in the Board's financial position.

18. Impact of COVID-19:

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus ("COVID-19") a global pandemic. This resulted in the Province mandating that all Boards close their schools and administrative buildings on March 13, 2020 and moving to online/learn-from-home education format for the remainder of the 2019-2020 school year based on recommendations from Public Health Ontario. For the 2020-2021 school year the schools reopened to students, effective September 2020, with enhanced public health protocols, or the option to continue with online education and at-home distance learning. The Board continues to monitor the situation and plan for potential changes during the fiscal 2021 school year and beyond.

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2020

18. Impact of COVID-19 (continued):

As a result of the pandemic, the Board may experience increased risk exposure in several areas. This includes an increased credit risk exposure on accounts receivable where the risk of default on contractual obligations may increase and continued reduction in international tuition fees.

The Board is actively monitoring cash flow forecasts and budget. Due to the response to COVID-19, the Province of Ontario extended the deadlines for municipalities to pay Education Property Tax (EPT) amounts to the Board. This amount for the Board was \$36,053,320 (2019 – \$11,369,663) and has been included in accounts receivable on the statement of financial position. This amount will be recovered fully by the Board in the following school year. Further, the Province of Ontario extended the deadlines for municipalities to pay Education Property Tax (EPT) amounts to the Board. To mitigate the financial impact of this deferral, the Province adjusted its cash flow through the School Board Operating Grant in July 2020 to pay an additional amount equal to about 25% of the annual education property tax amount as forecasted by the Board in the 2019-20 Revised Estimates. This amount for the Board was \$24,072,106 (2019 - \$nil) and is included in accounts payable and accrued liabilities on the statement of financial position. This amount will be recovered by the Province in 2021.

Subsequent to yearend, the Board received personal protective equipment and cleaning supplies from the Ministry of Education for all teachers, other school board staff and students.

As at August 31, 2020, the Board did not have significant adjustments to reflect the possible future impact of COVID-19. Management has assessed the impact on the Board and believes there are no significant financial issues as the Board has strong working capital available and access to sufficient liquid resources to sustain operations in the coming year. The outcome and timeframe to a recovery from the current pandemic is highly unpredictable, thus it is not practicable to estimate and disclose its financial effect on future operations at this time.



Proposed 2021 Facility Renewal Projects	Item 9.4
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Achieving: Meeting the needs of all learners.**

Purpose

The purpose of this report is to obtain Board approval for the proposed 2021 facility renewal projects and seek approval to proceed.

Background Information

Staff presented the Long-Term Facility Renewal Strategy (LTFRS) as Information Report Item 10.3 at the May 5, 2020, Regular Meeting of the Board. The goal of the LTFRS was to present a comprehensive school renewal plan to improve school facility conditions throughout the board to provide learning environments that support the educational needs of students and staff. The LTFRS focused on a 5-year planning window (2021-2025) and identified school facilities where investment is required to renew facility conditions. The LTFRS speculated on future capital funding allocations and construction costs and was intended to be used as a guideline based on the best data available at the time of report.

Comments

For 2021, it is proposed that renewal needs be addressed in the following four categories:

- **Energy Efficient Lighting Systems** – The current fluorescent lighting systems in certain schools are nearing the end of their useful life cycle and will be upgraded to a more energy efficient LED lighting system. LED lighting upgrades can involve lamp and electrical system replacements, or when combined with a full lighting controls package, including daylight sensors and central monitoring, can further optimize the efficiency of a school’s lighting system. The energy savings from LED lighting systems will directly result in operational cost savings for electricity expenditures.
- **Mechanical Systems** - Heating, ventilating, and air-conditioning (HVAC) systems are a vital component of the school learning environment. A number of HVAC systems throughout the Board are nearing the end of their useful life cycle, and consequently, a number of new



mechanical components require replacement to maintain a proper indoor environment for students and staff. Wherever possible, the new HVAC systems will be upgraded with more energy efficient equipment to help reduce operating expenses.

- **School Refresh** - The Board has many schools that were constructed pre-2000 that now appear dated with many wear and tear items that need to be addressed as they near the end of their useful lifecycles. School Refresh projects seek to update building components to bring the school up to the Board's latest building standards. Exterior doors, lockers, washroom partitions, wall tiles, flooring, stair treads, painting, asphalt, concrete and cladding repairs are some of the items captured by school refresh projects. The scope of the school refresh work at each school will be determined based on the individual needs of the school/site.
- **Turf Replacement** – All of the Board's secondary schools have artificial turf playing fields. Some of these fields appear weathered and need to be replaced. The existing artificial turf will be removed, allowing the base to be repaired, in preparation for the new artificial turf.

Board staff has identified several facility renewals projects for completion in 2021. Appendix 'A' summarizes the renewal projects proposed to be completed in 2021 and indicates the corresponding school location where the work will be completed. A description of the respective facility renewal projects at each identified school can also be found in Appendix 'A'.

It is important to balance renewal works with new construction projects, since these two programs utilize the same staff and trades. Due to the large amount of new construction works projected for the 2020-21 school year, the amount of renewal works proposed is less than in past years.

Note that other facility renewal needs may arise during the remainder of the school year that require attention in the 2020-21 school year. Significant facility renewal projects to be added for summer 2021 will be presented to the Board for approval at a future meeting of the Board, if necessary.

Staff are at various stages of completing the scope of work for the proposed 2021 facility renewal projects and preparing the projects for competitive tender.

FUNDING:

All costs for the proposed 2021 facility renewal projects would be funded through the Board's available capital funding allocations and capital reserves. The Board currently has sufficient funds available to complete the proposed projects, with approximately \$10.8 million in available capital funding sources and the capital reserve to fund future school renewal projects.

Conclusion

Staff has identified a number of facility renewal projects that need to be completed in 2021. The estimated preliminary budget for the proposed 2021 facility renewal projects is \$4,625,000. Staff is in the process of preparing these projects for competitive construction tenders. It is proposed that construction work will occur during summer 2021, so that schools are ready for students and staff in September 2021.



Recommendation

The following resolutions are presented for Trustee consideration and approval:

Resolution#:	<i>Moved by:</i> <i>Seconded by:</i>
Resolved , that the Halton Catholic District School Board authorize staff to proceed with the proposed 2021 facility renewal projects.	
Resolution#:	<i>Moved by:</i> <i>Seconded by:</i>
Resolved , that the Halton Catholic District School Board authorize staff to expense funds from available capital funding and the capital reserve for the proposed 2021 facility renewal projects, and that the expenditures will not exceed \$4,625,000.	

Report Prepared by: C. Abrahams
Senior Manager, Capital Projects
S. Allum
Manager, Energy and Environmental
J. Duffield
Manager, School Capital and Renewal

Report Submitted by: R. Merrick
Superintendent, Facility Management Services

Report Approved by: P. Daly
Director of Education and Secretary of the Board



APPENDIX “A”

School	Lighting Upgrade	Mechanical Systems	School Refresh	Turf Replacement	Estimated Preliminary Budget
Our Lady of Victory	X	X	X		\$ 1,550,000
St. Joseph	X	X	X		\$ 1,400,000
Corpus Christi				X	\$ 750,000
Sub Total					\$ 3,700,000
Contingencies (15%)					\$ 555,000
Professional Fees 10%)					\$ 370,000
Total					\$ 4,625,000



Our Lady of Victory Catholic Elementary School:

- Many wear and tear items throughout the school are at the point where they need to be repaired or replaced. A school refresh will upgrade the interior components of the school site. The upgrades will include the kindergarten classroom flooring, gymnasium flooring, ceramic tile in common areas, washroom fixtures, classroom doors and washroom partitions.
- The current fluorescent lighting system at the school has exceeded its useful life span, which is resulting in higher maintenance repair costs as components. The lighting system will be replaced with an LED lighting system that is more energy efficient and will reduce maintenance costs and electricity consumption.
- The schools heat pumps that supply heating and cooling to the individual rooms were installed in 2000 and have reached their 20-year useful life span. These units are susceptible to failure that could create uncomfortable learning spaces. Replacing all the heat pump units that have exceeded their life expectancy will allow the Board to take advantage of economy of scale pricing and prevent future extended disruptions to the learning environment.

St. Joseph Catholic Elementary School:

- Many wear and tear items throughout the school are at the point where they need to be repaired or replaced. A school refresh will upgrade the interior components of the school site. The upgrades will include the painting of common areas, gymnasium flooring, ceramic tile in common areas, washroom fixtures, classroom doors and washroom partitions.
- The current fluorescent lighting system at the school has exceeded its useful life span, which is resulting in higher maintenance repair costs as components. The lighting system will be replaced with an LED lighting system that is more energy efficient and will reduce maintenance costs and electricity consumption.
- The schools heat pumps that supply heating and cooling to the individual rooms were installed in 2000 and have reached their 20-year useful life span. These units are susceptible to failure that could create uncomfortable learning spaces. Replacing all the heat pump units that have exceeded their life expectancy will allow the Board to take advantage of economy of scale pricing and prevent future extended disruptions to the learning environment.

Corpus Christi Catholic Secondary School:

- The artificial turf field was installed in 2008 and has reached its expected ten-year lifespan. The old turf will be removed, allowing for the base to be repaired and a new turf system will be installed.



Enrolment Projections and French Immersion Registrations for the 2021-2022 School Year	Item 10.1
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Achieving: Meeting the needs of all learners.**

Purpose

The purpose of this report is to provide Trustees with enrolment projections and French Immersion registrations for the 2021-2022 school year.

Background

1. Information Report Item 10.9 “2019 Long-Term Capital Plan Update – Final Report” from the June 18, 2019 Regular Meeting of the Board.
2. Information Report Item 10.3 “2021-2022 Projected Enrolment at Elementary French Immersion Schools” from the November 17, 2019 Regular Meeting of the Board.

Comments

Elementary French Immersion Registrations for the 2021-2022 School Year

Elementary French Immersion Registrations for the 2021-2022 school year closed on November 20th, 2020. Below are the registration numbers for Grade 1 French Immersion by municipality.

Table 1: Elementary Grade 1 French Immersion Registrations for the 2021-2022 School Year

French Immersion		
Municipality	School Name	Number of registrations
Burlington	Sacred Heart of Jesus CES	82
Halton Hills	St. Catherine of Alexandria CES	44
Milton	St. Scholastica CES	134
Oakville	St. Mary CES	116

Overall, the number of registrations for the French Immersion program in the 2021-2022 school year is slightly lower than registration levels in the 2020-2021 school year, in each municipality. Table 2 provides the registration and actual program enrolment numbers for the 2020-2021 school year.



Please note that while these are the current registration numbers, some students may choose to opt out of French Immersion prior to commencing the program.

Based on the registration data for the 2020-2021 school year, 79 students opted out of the optional French programs in Burlington, Halton Hills and Oakville. Milton met the demand to add an additional two (2) full Grade 1 French Immersion classes for the 2020-2021 school year. Additional information regarding demand for the French Immersion program and current class sizes for the 2020-2021 school year can be found in Information Report Item 10.3 “2021-2022 Projected Enrolment at Elementary French Immersion Schools” from the November 17, 2019 Regular Meeting of the Board.

Table 2: Comparison of registrations vs. actual enrolment for the Grade 1 French Immersion program in the 2020-2021 school year

Municipality	School	Registrations for 2020-2021	Actual Grade 1 FI Enrolment for 2020-2021	Number of Grade 1 FI Classes Running for 2020-2021	Percentage of Registered Students Enrolled in Program
Burlington	Sacred Heart of Jesus CES	85	59	3	69%
Halton Hills	St. Catherine of Alexandria CES	56	46	2	82%
Milton*	St. Scholastica CES*	156	92	4	59%
Oakville	St. Mary CES	122	79	3	65%

*The actual enrolment at St. Scholastica CES is due to the program cap for the 2020-2021 school year of four (4) Grade 1 French Immersion classes. Two (2) additional Grade 1 French Immersion classes were added as per the Board resolution #55/20 (as amended) approved at the February 18, 2020, Regular Meeting of the Board.

Preliminary Enrolment Projections for the 2021-2022 School Year

The 2021-2022 school year preliminary projected enrolments for all schools in all regions within the Board’s jurisdiction are attached to this report as Appendix A. Building capacity, portable classroom capacity, site capacity and building utilization statistics are also included for each school, along with regional area totals.

As per standard Board practice, staff will provide a 15-year long-term enrolment projection Information Report for all schools at the December 15, 2020 Regular Meeting of the Board.

French Immersion Program Expansion for the 2021-2022 School Year

Based on the enrolment projections for the 2021-2022 school year, below are potential options to consider for the French Immersion program expansion by municipality:

City of Burlington

Sacred Heart of Jesus CES is projected to have a total of 580 students for the 2021-2022 school year. This will require the school to have 2 portable classrooms on the school site. The school has a maximum portable classroom capacity of 12 units.



Based on demand for the 2021-2022 school year, Sacred Heart of Jesus CES could accommodate up to two (2) additional French Immersion classes for the 2021-2022 school year through additional portable classrooms at the school.

The school will not be able to accommodate the full eight (8) grades of an expanded French Immersion program as total enrolment at the school will approach total site capacity. Staff recommendation is that an alternate location should be explored for future program expansions beyond the 2021-2022 school year. A comprehensive review of long-term enrolment projections will be required by Board staff to determine the feasibility of alternate program locations and may require a school boundary review. A school boundary review may include, but is not limited to, changes to the Regular Track catchment areas and optional Board programs and may result in student relocations without grandfathering of students based on accommodation pressures.

Town of Halton Hills

St. Catherine of Alexandria CES is projected to have a total of 799 students for the 2021-2022 school year. This will require the school to have 8 portables on the school site. The school has a maximum portable classroom capacity of 12 units.

Based on demand for the 2021-2022 school year, the Town of Halton Hills will not require additional Grade 1 French Immersion classes. The existing two (2) Grade 1 French Immersion classes can be maintained at St. Catherine of Alexandria CES over the long-term based on current preliminary enrolment projections for the school, provided that there is sufficient demand for the program.

Town of Milton

St. Scholastica CES is projected to have a total of 878 students for the 2021-2022 school year. This will require the school to have 9 portable classrooms on the school site. The school has a maximum portable classroom capacity of 12 units.

Additional students for the 2021-2022 school year may be accommodated through portable classrooms at the school; however, it will be nearing site capacity. Given that this school is located in a high growth catchment, adding optional programming that would cause enrolment to approach the site capacity should be done with extreme caution, as an increase in enrolment due to growth could put the school in a situation where classroom demand outweighs the supply.

As such, staff recommend that a temporary alternate location be explored for the additional French Immersion classes for Milton until a school boundary review is undertaken. A comprehensive review of long-term enrolment projections will be required by Board staff to determine the feasibility of a temporary alternate program locations. A municipal boundary review will be required prior to long-term French Immersion program expansions in Milton. This may include, but is not limited to, changes to the Regular Track catchment areas and optional Board programs, and may result in student relocations without grandfathering of students based on accommodation pressures.



Town of Oakville

St. Mary CES is projected to have a total of 836 students for the 2021-2022 school year. This will require the school to have 11 portable classrooms on the school site. The school has a maximum portable classroom capacity of 12 units.

Based on demand for the 2021-2022 school year, St. Mary CES will not be able to accommodate up to two (2) additional French Immersion classes for the 2021-2022 school year through additional portable classrooms at the school. The school only has the space to accommodate one (1) additional class as it nears site capacity. If two (2) additional classes are required, from a program staffing and transportation perspective, it may not be efficient to have only one (1) class at an alternate location.

As such, staff recommend that a temporary alternate location be explored for the additional French Immersion classes for Oakville until a school boundary review is undertaken. A comprehensive review of long-term enrolment projections will be required by Board staff to determine the feasibility of a temporary alternate program locations. A municipal boundary review will be required prior to long-term French Immersion program expansions in Oakville. This may include, but is not limited to, changes to the Regular Track catchment areas and optional Board programs and may result in student relocations without grandfathering of students based on accommodation pressures.

Conclusion

Accommodating additional French Immersion classes may be possible at certain schools that currently offer the French Immersion program and at alternative schools, that do not offer the French program, for the 2021-2022 school year only. However, staff will require a comprehensive review of long-term projections to determine at which schools the program could be accommodated.

In addition, expanding the French Immersion program beyond the 2021-2022 school year will require comprehensive boundary reviews in several municipalities. This may include, but is not limited to, changes to the Regular Track catchment areas and optional Board programs and may result in student relocations without grandfathering of students based on accommodation pressures.

Report Prepared by: B. Vidovic
Senior Manager, Planning Services

D. Gunasekara
Planning Officer, Planning Services

Report Submitted by: R. Merrick
Superintendent, Facility Management Services

Report Approved by: P. Daly
Director of Education and Secretary of the Board

PROJECTED ENROLMENT

2021-22 School Year (Preliminary Projections)



ELEMENTARY SCHOOLS

Enrolment by Grade

BURLINGTON	FBC	Port. Cap	Site Cap	JK	SK	GR01	GR02	GR03	GR04	GR05	GR06	GR07	GR08	Total	Utilization
Ascension CES	383	276	659	36	27	38	38	32	36	32	30	27	28	322	84%
Canadian Martyrs CES	409	138	547	40	41	34	47	34	41	46	54	29	45	413	101%
Holy Rosary (B) CES	478	-	478	37	35	36	41	44	41	38	39	47	48	408	85%
Sacred Heart of Jesus CES	547	276	823	22	21	61	80	76	61	72	60	76	51	580	106%
St. Anne CES	622	276	898	68	63	70	87	74	105	84	77	79	69	777	125%
St. Christopher CES	478	276	754	30	31	29	31	26	41	43	39	47	40	356	74%
St. Elizabeth Seton CES	455	276	731	36	29	47	35	42	43	44	42	38	41	396	87%
St. Gabriel CES	547	138	685	49	43	60	55	62	47	77	74	58	57	583	107%
St. John (B) CES	383	46	429	31	23	33	35	30	31	27	26	45	38	318	83%
St. Mark CES	363	276	639	47	49	33	43	51	40	43	29	29	29	393	108%
St. Patrick CES	337	276	613	26	26	23	42	32	28	43	28	21	37	305	91%
St. Paul CES	337	276	613	39	38	31	47	46	38	27	26	38	35	365	108%
St. Raphael CES	346	46	392	32	47	40	34	50	40	42	32	34	41	391	113%
St. Timothy CES	504	276	780	52	60	47	52	67	57	71	47	75	55	582	115%
Total	6,189	2,852	9,041	546	533	582	667	665	648	688	604	643	613	6,188	100%

HALTON HILLS	FBC	Port. Cap	Site Cap	JK	SK	GR01	GR02	GR03	GR04	GR05	GR06	GR07	GR08	Total	Utilization
Holy Cross CES	455	-	455	43	40	42	24	40	55	40	47	48	48	427	94%
St. Brigid CES	573	345	918	66	65	55	71	71	110	91	91	102	110	831	145%
St. Catherine of Alexandria CES	622	276	898	66	67	93	99	106	65	53	79	74	97	799	128%
St. Francis of Assisi CES	363	138	501	42	40	34	41	44	30	45	32	39	31	377	104%
St. Joseph (A) CES	386	184	570	35	32	33	42	31	25	23	38	36	41	334	87%
Total	2,399	943	3,342	252	245	256	275	293	285	252	287	298	326	2,768	115%

MILTON	FBC	Port. Cap	Site Cap	JK	SK	GR01	GR02	GR03	GR04	GR05	GR06	GR07	GR08	Total	Utilization
Guardian Angels CES	723	276	999	74	57	68	77	88	96	90	95	90	104	839	116%
Holy Rosary (M) CES	536	-	536	43	41	50	39	36	51	77	61	83	57	539	101%
Lumen Christi CES	648	276	924	71	71	65	78	69	80	87	99	90	61	771	119%
Our Lady of Fatima CES	648	276	924	53	49	61	53	65	66	112	99	113	78	750	116%
Our Lady of Victory CES	291	276	567	32	35	32	16	25	29	44	32	25	34	303	104%
Queen of Heaven CES	671	276	947	83	80	91	89	120	91	106	100	85	85	931	139%
St. Anthony of Padua CES	723	276	999	88	93	79	79	100	90	105	106	100	94	935	129%
St. Benedict CES	671	276	947	89	84	82	85	73	105	113	91	97	107	923	137%
St. Peter CES	619	276	895	52	40	45	69	46	74	48	82	63	95	612	99%
St. Scholastica CES	671	276	947	89	86	142	153	120	75	53	54	56	52	878	131%
Total	6,201	2,484	8,685	675	636	715	738	742	756	835	818	802	766	7,481	121%

OAKVILLE	FBC	Port. Cap	Site Cap	JK	SK	GR01	GR02	GR03	GR04	GR05	GR06	GR07	GR08	Total	Utilization
Holy Family CES	314	230	544	18	19	24	17	21	22	18	23	28	20	210	67%
Our Lady of Peace CES	478	276	754	38	33	39	42	36	46	51	49	50	38	421	88%
St. Andrew CES	573	276	849	56	51	64	56	67	74	82	96	94	100	738	129%
St. Bernadette CES	504	276	780	24	17	24	23	36	37	59	62	43	64	389	77%
St. Dominic CES	527	276	803	49	49	56	75	67	63	82	62	70	56	629	119%
St. Gregory the Great CES	671	276	947	81	96	85	77	68	85	54	55	48	67	714	106%
St. Joan of Arc CES	547	276	823	31	33	27	34	40	32	67	53	57	45	418	76%
St. John Paul II CES	570	276	846	32	27	29	38	41	49	43	71	62	75	467	82%
St. Luke CES	360	276	636	17	16	17	9	23	22	25	16	19	26	189	52%
St. Marguerite d'Youville CES	504	276	780	22	20	25	24	27	40	50	51	53	63	375	74%
St. Mary CES	599	276	875	45	35	74	117	83	84	90	107	102	101	836	140%
St. Matthew CES	363	138	501	31	32	48	43	52	41	22	43	64	69	443	122%
St. Michael CES	268	184	452	31	24	26	25	26	26	27	26	32	26	269	100%
St. Nicholas CES	527	276	803	49	47	54	50	63	53	63	68	50	72	567	108%
St. Teresa of Calcutta CES	533	276	809	36	41	39	20	42	34	29	36	45	33	354	66%
St. Vincent CES	268	184	452	15	11	12	8	13	18	17	18	19	31	162	60%
Total	7,606	4,048	11,654	575	548	640	658	704	725	776	836	835	885	7,181	94%

BOARD	FBC	Port. Cap	Site Cap	JK	SK	GR01	GR02	GR03	GR04	GR05	GR06	GR07	GR08	Total	Utilization
Elementary Total	22,395	10,327	32,722	2,046	1,961	2,193	2,338	2,403	2,413	2,551	2,545	2,578	2,591	23,618	105%

Notes:

Preliminary enrolment projections as of November 25, 2020.

PROJECTED ENROLMENT

2021-22 School Year (Preliminary Projections)



SECONDARY SCHOOLS

Enrolment by Grade

BURLINGTON	FBC	Port. Cap	Site Cap	GR09	GR10	GR11	GR12	GR12B	Total	Utilization
Assumption CSS	1,041	-	1,041	255	236	302	241	42	1,076	103%
Corpus Christi CSS	1,182	504	1,686	262	265	266	301	40	1,134	96%
Notre Dame CSS	1,113	672	1,785	285	258	298	254	40	1,135	102%
Total	3,336	1,176	4,512	802	758	866	796	122	3,344	100%

HALTON HILLS	FBC	Port. Cap	Site Cap	GR09	GR10	GR11	GR12	GR12B	Total	Utilization
Christ the King CSS	1,350	378	1,728	413	384	386	435	23	1,641	122%
Total	1,350	378	1,728	413	384	386	435	23	1,641	122%

MILTON	FBC	Port. Cap	Site Cap	GR09	GR10	GR11	GR12	GR12B	Total	Utilization
Bishop P. F. Reding CSS	1,542	693	2,235	547	546	581	519	46	2,240	145%
Milton #3 CSS (Holding)	N/A	N/A	N/A	281					281	N/A
St. Francis Xavier CSS	1,437	798	2,235	393	649	638	653	68	2,400	167%
Total	2,979	1,491	4,470	1,221	1,195	1,219	1,172	114	4,921	165%

OAKVILLE	FBC	Port. Cap	Site Cap	GR09	GR10	GR11	GR12	GR12B	Total	Utilization
Holy Trinity CSS	1,245	378	1,623	312	311	340	365	35	1,362	109%
St. Ignatius of Loyola CSS	1,311	672	1,983	348	304	302	335	23	1,312	100%
St. Thomas Aquinas CSS	1,245	210	1,455	288	230	280	273	29	1,100	88%
Total	3,801	1,260	5,061	949	844	922	974	86	3,774	99%

BOARD	FBC	Port. Cap	Site Cap	GR09	GR10	GR11	GR12	GR12B	Total	Utilization
Secondary Total	11,466	4,305	15,771	3,384	3,181	3,393	3,377	344	13,680	119%

Notes:

Preliminary enrolment projections as of November 25, 2020.

Milton #3 CSS students will hold at Milton #10 CES or Lester B. Pearson HS starting in September 2020, depending on the timing of the Milton #10 facility construction.

Excludes enrolment from Thomas Merton ALC.



Food Waste Management Practices	Item 10.2
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements:** Optimizing organizational effectiveness.

Purpose

The purpose of this report is to provide information with regards to the Board’s food waste programs in secondary school serveries and to provide details on waste audits and other pertinent information.

Background Information

1. [Information Report 10.1.1 "Food Waste Management Practices"](#) from the June 16, 2020 Regular Meeting of the Board

At the June 16, 2020 Regular Meeting of the Board, Trustees brought passed the following motion:

BE IT RESOLVED, that a staff report be completed and brought to the December 1, 2020 Regular Board meeting with regards to the Board’s strategy in combatting food waste in secondary school serveries including details on waste audits and other pertinent information;

BE IT FURTHER RESOLVED, that additional details be provided in the report around investigating the possibility of participation in food donation programs and if the Board is currently involved with same.

Comments

The Halton Catholic District School Board (HCDSB) relies on a third-party provider to run its secondary school serveries. HCDSB allows a third-party provider to run cafeteria services programs in exchange for a commission on sales and miscellaneous annual bonuses. When entering into a contract with any third-party provider for cafeteria services, HCDSB staff also ensure the provider’s waste reduction and diversion procedures are in alignment with Policy V-15: Environmental Stewardship.



Chartwells Inc., the education division of Compass Group Canada, has been the cafeteria services provider to all nine HCDSB secondary schools and Thomas Merton Centre (Oakville), since September 1, 2017.

From a commercial, and health and safety perspective, Chartwells has an interest in tracking food inventories, and food waste. Chartwells has a corporate obligation to implement various initiatives and programs that help control and reduce food waste. This is part of their corporate commitment to sustainability, but also a wise business practice. Food cost is a major consideration for their operations and as such, they are always looking to ensure that they are not being frivolous with how food and food ware are handled.

The following practices, as provided by Chartwells, are those that they abide by corporately. However, it is important to note that some programs are simply not suitable to some school settings due to location, or availability of resources.

- Food waste is tracked by Chartwells staff and actions are taken regularly to ensure that food waste is avoided. If unserved food exists that cannot be used at the cafeteria, they do encourage their staff to coordinate food donations to local charities through the FoodRescue.ca program with Second Harvest, where food donations are traceable. However, Chartwells rarely has unserved food waste that cannot be used at the cafeteria.
- Chartwells has established a Food Donation Policy to clearly define the conditions under which Compass Group Canada (CGC) can donate un-served food from a foodservice operation managed by CGC.
- Food that is left-over at the end of meal service, such as food left on the plate, food not consumed from a buffet table at a catered event, or food left at the serving line that has not been sold, must not be donated and must be discarded as organic waste for health and safety reasons.
- Chartwells staff are trained in forecasting and production. Logs are kept so that food is prepared to the quantities required to limit left-over and unserved food, and food waste in general.

In addition to the above practices, Chartwells staff offer product samples to ensure students do not purchase something they do not like and ask for feedback to ensure they are serving food that students like and in the quantities needed. Chartwells also encourages ongoing communication with each school community so that supervisors can adjust the menu according to student needs and wants.

Moreover, HCDSB Facility Management Services also evaluates the waste being generated at our schools. As per Ministry guidelines, a single-day audit is regularly performed, during which all waste disposed of in a 24 or 48-hr period is sorted, categorized and a report generated detailing the effectiveness of the current source separation (recycling and composting) program at the school. These reports can be found on the Board's public website.



Historically, secondary schools did not perform as well on these waste audits as elementary schools. Consequently, starting in 2016, Facility Management Services began instituting a waste diversion improvement program at many secondary schools, whereby existing infrastructure has been upgraded, signage updated, and educational sessions arranged with the Halton Region to refresh staff and students on the proper disposal of waste.

Also, as part of the improvement program, the arrangement of recycling and organics bins within the cafeteria and servery are reviewed and optimized, with the help of the cafeteria service provider.

The results of these measures can be found in Appendix A.

Conclusion

The Halton Catholic District School Board relies on a third-party provider to run its secondary school serveries, which has been Chartwells Inc., since September 1, 2017. Chartwells has a corporate obligation to implement various initiatives and programs that help control and reduce food waste and have many programs in place to reduce food waste in HCDSB schools.

Moreover, HCDSB Facility Management Services also evaluates the waste being generated at secondary schools across the Board. While secondary schools did not perform as well on these waste audits as elementary schools, they have shown consistent improvement as new initiatives have been rolled out.

Report Prepared by: D. Tkalcic
Manager, Purchasing Services

S. Allum
Manager, Energy and Environmental

Report Submitted by: R. Merrick
Superintendent, Facility Management Services

Report Approved by: P. Daly
Director of Education and Secretary of the Board



Appendix A – Secondary School Annual Waste Diversion, 5-Year Improvement

SECONDARY SCHOOL	Landfill Diversion Rate ¹ (2015)	Landfill Diversion Rate ¹ (2019)	Annual Garbage Disposed, Per Student ² (2015)	Annual Garbage Disposed, Per Student ² (2019)
<i>Assumption CSS</i>	24%	36%	34.0 kg	25.0 kg
<i>Bishop P.F. Reding CSS</i>	40%	50%	30.4 kg	18.1 kg
<i>Christ the King CSS</i>	38%	50%	29.5 kg	15.6 kg
<i>Corpus Christi CSS</i>	50%	54%	23.8 kg	16.3 kg
<i>Holy Trinity CSS</i>	27%	48%	26.5 kg	19.1 kg
<i>Notre Dame CSS</i>	30%	62%	37.9 kg	25.0 kg
<i>St. Francis Xavier CSS</i>	30%	41%	22.8 kg	8.0 kg
<i>St. Ignatius of Loyola CSS</i>	37%	50%	22.7 kg	15.0 kg
<i>St. Thomas Aquinas CSS</i>	36%	55%	18.5 kg	12.9 kg
AVERAGE	35%	50%	27.3 kg	17.2 kg

¹**Landfill Diversion Rate** is the percent of total school waste diverted away from landfill and is the most common metric used to measure a source separation (i.e. recycling and compost) program's effectiveness. The annualized value is estimated from a single-day waste audit where all school waste is sorted and categorized.

²The weight of **Garbage Disposed per Student** is obtained by HCDSB from the Halton Region on an ongoing, month-by-month basis. As such, it is arguably a more accurate source of data on source separation effectiveness when compared to landfill diversion rate.

Regardless of the metric one favours to evaluate how well waste is being diverted away from landfill, secondary schools at HCDSB have shown marked improvement over the last five (5) years.



Student Trustees Update	Item 11.1
December 1, 2020	

Alignment to Strategic Plan

This report is linked to the strategic priorities:

Achieving: Meeting the needs of all learners

Believing: Celebrating our Catholic faith & aspiring to be models of Christ

Belonging: Embracing relationships & sustaining safe, welcoming schools

Achieving

During the November 24, 2020 Regular Senate Meeting, the vote on the Student Senate Constitution was finally held in which all nine secondary school Senates voting in favour of adopting the Constitution. This came after months of hard work and careful deliberation. On behalf of the Student Trustees, we would like to thank: Director of Education, Mr. Daly, Superintendent of Education, Mr. McGillicuddy, Senate Advisors Mrs. Taylor, Mr. Amatiello, and Mrs. Ellison. Moreover, our predecessors Davin Caratao, Dylex Suan, and Malika Bhambra. We would also like to thank the many Student Senators, and everyone else who played a crucial role in the process.

In addition, the Student Senate has formed a Personal Finance Sub-Committee with the goal of promoting financial literacy skills amongst our students. This Sub-Committee seeks to source & develop resources, contact informational speakers, and promote opportunities – as it pertains to personal finance. There was a tremendous amount of support from our Senators and we look forward to what will be accomplished.

Believing

We will continue to expand opportunities that incorporate our faith for the Student Senators, and our school communities to engage and partake in. We have to believe that we will get through it. As we continue to venture into the unknown it is important we remain devout in our commitment of faith and ensure each decision we make as a board is rooted out of our catholic values. Believing that there is a brighter future is always what we need and that what we are working to provide to every single student. In the past couple of weeks we have realized so many things going through hard times as students to get through the quadmester but we have to believe that we will succeed together.



Belonging

We have released the first episode of the Student's Discussion for the Student Voice Podcast with OSTA-AECO. This podcast episode had one of our Student Trustee representatives as a host and two Halton Catholic District School Board Student Guests, who had discussed systemic racism, as decided by the student body.

Additionally, we have introduced a new General Initiative for the Student Senate to take on during the November 24, 2020 Regular Senate Meeting. The Student Senate has voted to take on the initiative of financial literacy. Although details are currently being worked out, the rough idea is to promote financial literacy among youth.

Report Prepared & Submitted by: N. Gubert
Student Trustee, North Halton

K. Kelly
Student Trustee, Burlington

J. Roshdy
Student Trustee, Oakville

Report Approved by: P. Daly
Director of Education and Secretary of the Board

HCDSB: Return to School Well-being Survey

Student Trustees
December 1, 2020

Overview

1. Introduction
2. Demographics and Geographics
3. Form Questions
4. Wordle
5. General Responses



Disclaimer

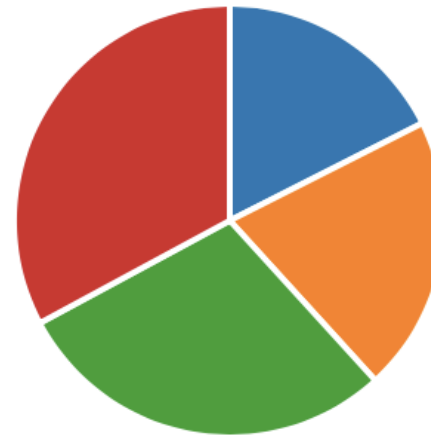
- The survey was distributed to Secondary Students through a variety of methods and was entirely optional.
- The survey ensured anonymity for each student who responded.
- The following data is not a true representation of all Secondary students within the Halton Catholic District School Board. It is simply a sample size, used to gather data from and formulate a general conclusion for research purposes.

Demographics & Geographics

What grade are you currently in?

[More Details](#)

● 9	190	18% (Grade 9)
● 10	223	21% (Grade 10)
● 11	313	29% (Grade 11)
● 12	355	33% (Grade 12)

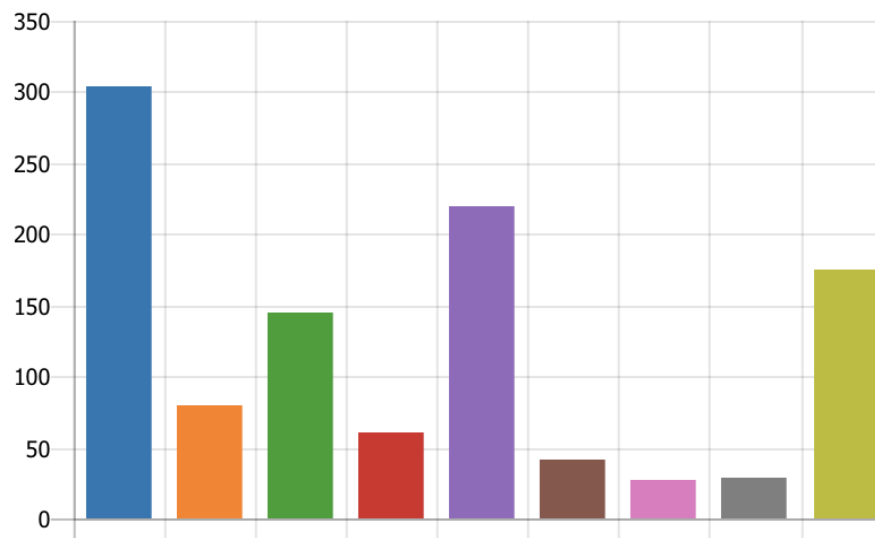


Demographics & Geographics

What school do you currently attend?

[More Details](#)

● Christ the King CSS	304
● St. Francis Xavier CSS	79
● Bishop P.F Reding CSS	145
● Assumption CSS	61
● Notre Dame CSS	220
● Corpus Christi CSS	42
● Holy Trinity CSS	27
● St. Ignatius of Loyola CSS	28
● St. Thomas Aquinas CSS	175

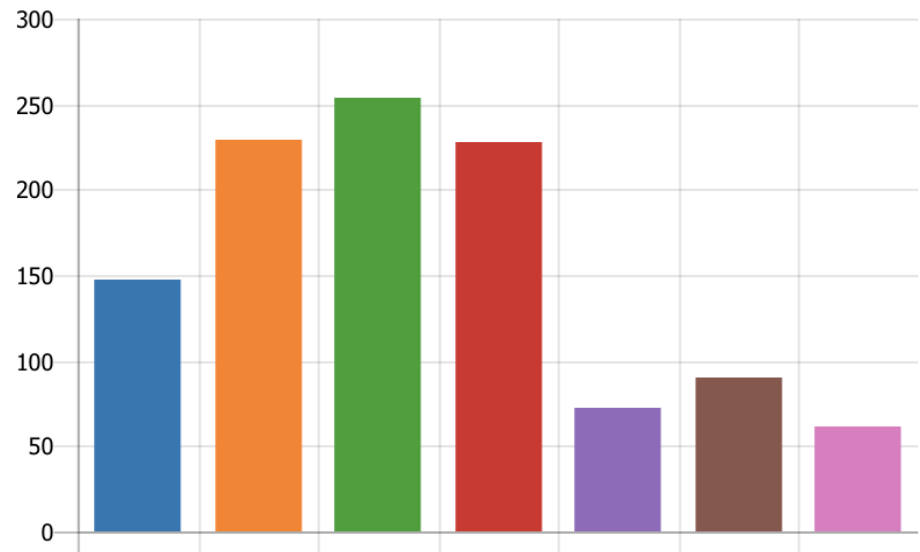


Question 1

How difficult or easy is it for you to try hard on your schoolwork right now?

[More Details](#)

Very difficult	147
Somewhat difficult	229
Slightly difficult	253
Neither difficult, nor easy	228
Slightly easy	72
Somewhat easy	90
Very easy	62

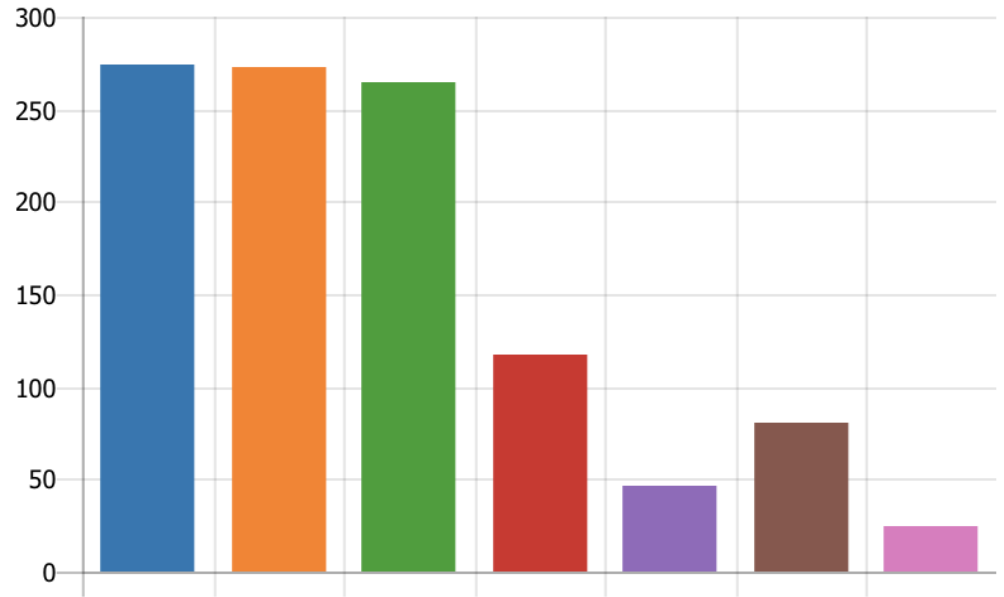


Question 2

How difficult or easy is it for you to stay focused on your schoolwork right now?

[More Details](#)






- Very difficult 274
- Somewhat difficult 273
- Slightly difficult 265
- Neither difficult, nor easy 117
- Slightly easy 47
- Somewhat easy 80
- Very easy 25

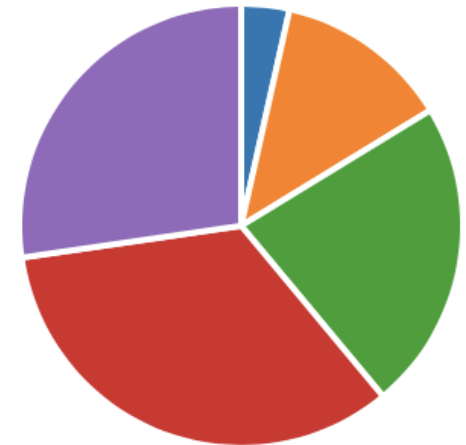


Question 3

During this past week, how often did you feel stressed out?

[More Details](#)

 Almost Never	38	4%
 Once in a while	138	13%
 Sometimes	245	23%
 Frequently	365	34%
 Almost always	295	27%

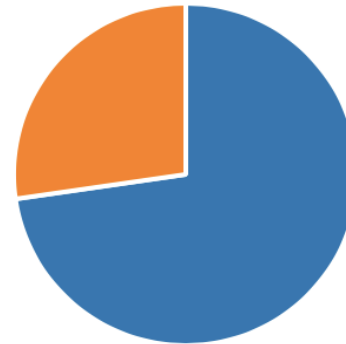


Question 4

Do you have a school teacher or another adult whom you can count on to help you, no matter what?

[More Details](#)

● Yes	786	73%
● No	295	27%



Question 5

ONE word to describe your return to school.

[More Details](#)

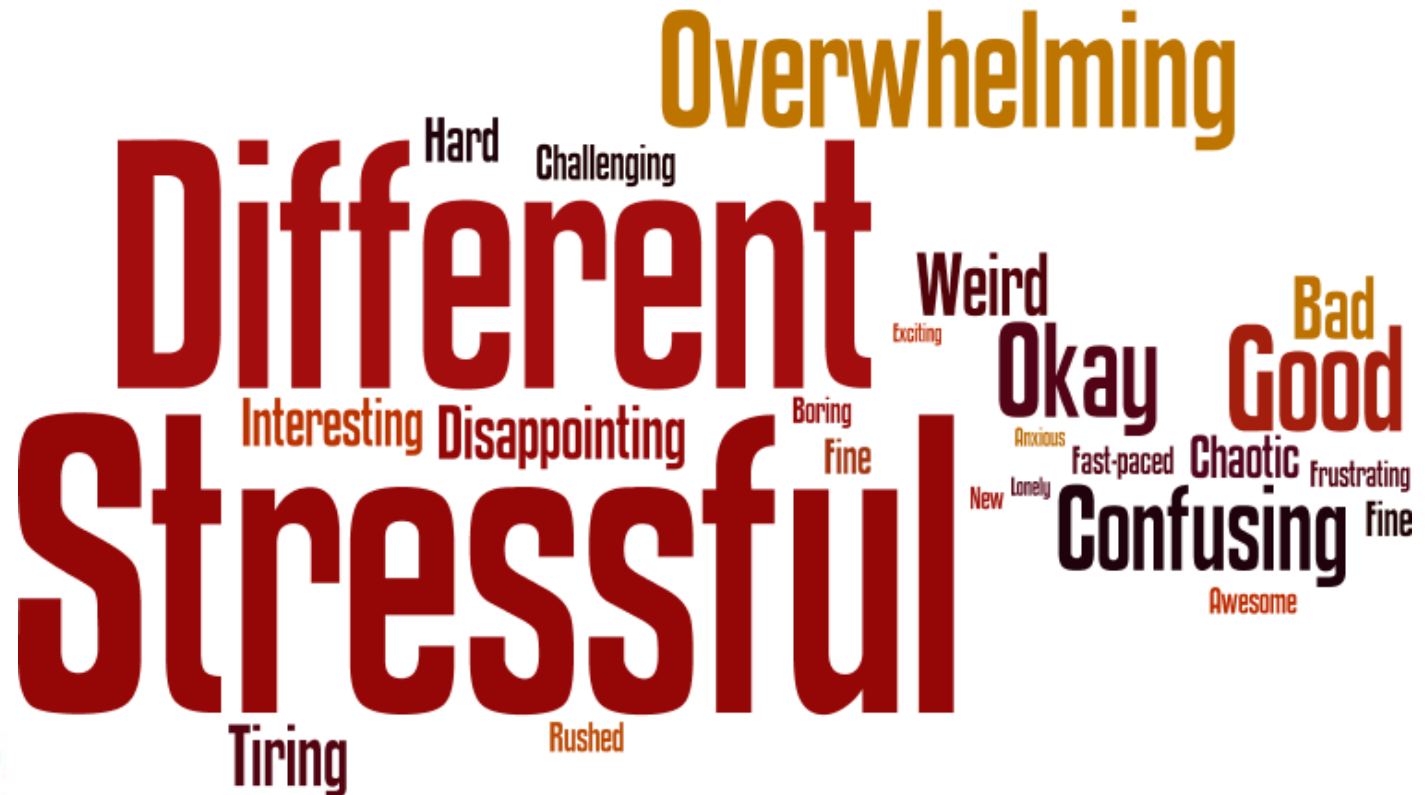
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Responses



Question 5 – Wordle

Disclaimer: A **wordle** is a visual depiction of the words contained in a piece of text. The larger the word, the more frequently students used it in their response. Certain words used in this survey were added together, due to similarity in definition and/or spelling errors.



General Comments

Disclaimer: Some of these comments had grammatical errors, *[sic]* refers to such errors. Additionally some words are added in square brackets for further context.

"[It's] stressful [and] really condensed *[sic]* students need to learn, process, and master course material meant for 1 semester in just 2 months."

"Very bad. Switch back to 4 courses a semester please. Having 2 courses is too stressful especially with assignments having shorter due dates and 4 lessons worth of homework everyday"

"Hard, too fast paced. I cant *[sic]* keep up or actually learn much if I want to do well, which is also much harder to do online because of how condensed it all it *[sic]* it's too much curriculum to know in too little time"

"Tiring, I don't like the 3 hour class period "

"Not enough in-class time"



General Comments Con't

"I truly wanted to enjoy the return to school [and] remote learning thing [sic]. I thought it would benefit me doing hybrid learning but it did not.

The quadmester thing [sic] is so stupid and stressful and its [sic] TOO fast-paced. I dropped out of AP in grade 9 (2018) for this exact reason. Now I'm in academic chemistry and I know I could have been able to do better if it weren't for the hybrid school thing [sic]. I want to go back to 100% in school [sic] so that the quadmester thing is discarded, but I understand the risks of COVID. I'm conflicted for [sic] doing just remote learning because even though its less risk of COVID [sic], I can't learn! School is about learning, and I'm not learning except [sic] how to google the answers to all my test questions because the course is going by so fast I can't digest any info. Whoever had the bright idea to do the quadmester thing [sic] is the reason why I'm failing chemistry and [why I] am not going to have a future. Thanks."

"so stressful, [it's] making my anxiety worse, depression worse [sic] to [sic] much work"



Thank you.



STEM Extra Curricular Engagement	Item 11.3
December 1, 2020	

Alignment to Strategic Plan

This report is linked to the strategic priorities: **Achieving: Meeting the needs of all learners**

Purpose

The purpose of this report is to update Trustees on plans to support and encourage the participation of students in local, regional, university, national activities and competitions in math and science, along with other STEM initiatives.

Background Information

On April 27, 2020 the Halton Catholic District School Board (HCDSB) Research group compiled a report entitled, “HCDSB Participation in Math and Science Events” that was submitted to the board. This report focused on optional and extracurricular opportunities for student participation in STEM initiatives. On June 2, 2020 Curriculum Services followed up with a report outlining the connections between STEM related subjects and the Ontario Curriculum at both the elementary and secondary levels.

At the June 2, 2020 meeting a motion was passed to further this work by establishing a Steering Committee consisting of but not limited to HCDSB staff, Trustee representatives and community partners to enhance the promotion of STEM-related extra and co-curricular activities at both the elementary and secondary levels.

At the September 15, 2020 meeting, draft terms of reference for the Committee were presented, and representation was sought for the committee.

At the October 20th, 2020 meeting, a further update was given to the Board with plans for our first meeting.



Comments

Our first meeting took place on November 18, 2020, which included trustees, our Director of Education, elementary and secondary teachers, representatives of our elementary and secondary OECTA units, elementary and secondary administrators and other members of our Curriculum and Student Success teams. Future meetings will involve a staff representative from McMaster University; we are still looking to increase our membership to include others that will be able to help fulfill the mandate of this committee.

During the meeting, the mandate of the Steering Committee was reviewed, and there was lengthy discussion about current STEM initiatives already going on in HCDSB schools, goals for the committee's work (both short- and long-term), and discussion of what barriers to success might exist and how to address these going forward. Committee members were asked to complete a follow-up survey and given reading to review in preparation for our next meeting, which will take place during the week of December 6, 2020.

Conclusion

A report on the goals that have been set and next steps will be brought to the Board at a future Board meeting in January.

Report Prepared & Submitted by: Jeff Crowell
Superintendent of Education, Curriculum Services

Report Approved by: Pat Daly
Director of Education and Secretary of the Board



Update School Generated Funds (SGF) Overview and Reporting	Item 11.4
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

This report provides trustees with further details on 2019-20 school generated funds per Resolution #144/20, which was passed at the June 16, 2020, Regular Board Meeting.

Background Information

1. Staff Report Item 9.1 “School Generated Funds Overview and Reporting“ from the Regular Board Meeting on September 15, 2020.

Comments

School Generated Funds (SGF)

An updated summary report for the years ending 2018-19 and 2019-20 (see attached) has been provided now that the audit of the board’s financial statements for 2019-20 is complete.

While the resolution also requested SGF budgets by school for the 2020-21 fiscal year, the individual schools’ annual SGF plans were not due until November 30. As a result, a summary is not yet available. These plans are to be posted publicly on each school’s website following *Ontario Regulation 612/00: School Councils and Parent Involvement Committees*. Schools are currently in the process of meeting this requirement.

As previously noted, as part of Halton Catholic District School Board’s (“HCDSB”) 2020-21 Budget that was approved at the July 29, 2020, Special Meeting of the Board, the overall SGF revenue and expenses were both budgeted at \$10 million based on historical information and taking into account the reduced ability of each school to fundraise during the current COVID-19 pandemic. Given that



these amounts net to zero, the overall impact of SGF revenue and expenses on HCDSB's budget is \$nil.

Bank Balances

Bank reconciliations are performed monthly and reviewed and signed off by the school Principal. All August 31, 2020 bank reconciliations were received and reviewed as part of HCDSB's overall financial year-end close process.

Resolution #144/20 requested that the cash balances as of August 31, 2020, also be reported to the Board by September 15, 2020. As discussed at the September 15, 2020 Regular Board Meeting, this section of the resolution was deferred until the completion of HCDSB's 2019-20 annual financial audit. The cash balances as of August 31, 2020 by school are attached as part of this report. Please note that an elementary school had a negative cash balance as of August 31, 2020. This negative balance is the result of a timing difference regarding a refund.

Conclusion

Staff has submitted the subsequent report with the outstanding items as requested.

Report Prepared by:

A. Cross
Senior Manager, Financial Services

Report Submitted by:

A. Lofts
Superintendent, Business Services and Treasurer of the Board

Report Approved by:

P. Daly
Director of Education and Secretary of the Board

**Halton Catholic District School Board
School Generated Funds Summary**

Category Type	2018-2019 School Year				2019-2020 School Year			
	Opening Balance	Revenue	Expenses	Ending Balance	Opening Balance*	Revenue	Expenses	Ending Balance
Administration	\$824,547	\$1,420,027	\$1,533,903	\$710,671	\$841,143	\$1,064,856	\$1,074,626	\$831,373
Athletics	\$174,829	\$1,348,790	\$1,391,365	\$132,254	\$196,371	\$1,011,848	\$1,039,730	\$168,488
Clubs	\$25,204	\$121,357	\$146,784	(\$224)	\$20,923	\$72,167	\$75,041	\$18,048
Activity Fees	\$656,038	\$983,307	\$879,243	\$760,101	\$706,511	\$761,378	\$561,834	\$906,055
Commissions	\$119,731	\$289,330	\$203,300	\$205,761	\$141,827	\$172,939	\$157,459	\$157,307
Culture of Life	\$2,476	\$18,828	\$20,606	\$698	\$3,361	\$2,010	\$2,751	\$2,620
Departments	\$173,525	\$716,521	\$767,488	\$122,559	\$197,127	\$360,439	\$412,751	\$144,815
External Charities	\$63,382	\$279,599	\$275,664	\$67,316	\$45,294	\$248,688	\$216,516	\$77,466
Field Trips/Excursions	\$102,963	\$2,353,163	\$2,346,729	\$109,397	\$111,703	\$1,008,867	\$1,149,139	(\$28,569) **
Halton Food for Thought	\$72,759	\$268,184	\$312,385	\$28,558	\$82,509	\$237,592	\$210,323	\$109,778
I.B. Programme	\$238,286	\$163,916	\$158,621	\$243,581	\$243,111	\$119,727	\$117,207	\$245,630
Other	\$299,272	\$590,706	\$681,641	\$208,337	\$230,809	\$394,858	\$377,564	\$248,103
School Council	\$65,181	\$73,475	\$29,111	\$109,545	\$70,230	\$41,430	\$29,410	\$82,250
School Fundraising	\$443,231	\$3,358,387	\$3,108,097	\$693,521	\$417,578	\$2,326,503	\$2,012,114	\$731,967
Special Events	\$130,436	\$877,026	\$962,502	\$44,960	\$128,540	\$289,120	\$474,110	(\$56,450) **
Student Activities and Resources	\$115,717	\$60,940	\$67,888	\$108,769	\$108,769	\$62,675	\$38,950	\$132,494
Total:	\$3,507,576	\$12,923,555	\$12,885,327	\$3,545,804	\$3,545,804	\$8,175,097	\$7,949,524	\$3,771,376

Notes

* The 2019-20 opening balances by category may not align to the 2018-19 ending balances due to transfers between categories.

** Several field trips and special events took place after March break in which schools incurred upfront costs to pay vendors with the intention of collecting final payments in the spring. Final payments either were not collected from students or refunds were issued.

The budget for each of the 2018-19 and 2019-20 School Years was \$13,000,000.

Category Type	Category Type Description
Administration	HST rebates, agendas, software & credit card fees, bank charges, bank interest, school photos, yearbooks (elementary only)
Athletics	Secondary schools only: athletic fees, various team fees, tournament fees, team uniforms & spirit ware
Clubs	Elementary athletics, health & wellness clubs, public speaking clubs, music programs, drama programs
Activity Fees	Secondary schools only: agendas, yearbooks, guest speakers, angel fund, various clubs, stage crew, student council
Commissions	Secondary schools only: cafeteria, vending machines, school photos, school uniforms
Culture of Life	Pro-life activities: materials, guest speakers, field trips
Departments	Various departments within schools, ex. chaplaincy or library
External Charities	Raising funds and payments to registered charities
Field Trips/Excursions	Raising funds and payments for trips outside school property
Halton Food for Thought	Registered charity which helps provide meals/snacks to both elementary and secondary students
I.B. Programme	St. Thomas Aquinas only: funds raised and expenses related to International Baccalaureate program
Other	Miscellaneous items, ex. donations or HCCEF
School Council	Secondary schools only: parent council, used uniform sales
School Fundraising	Parent council for elementary schools, funds raised and expenses related to raising money for all schools, ex pizza days, milk programs, dance-a-thons et
Special Events	One-time school events: plays, concerts, communions, confirmations
Student Activities and Resources	Adult Learning Centre only: international language classes

SGF Cash Balances

School Name	Bank Balance as of August 31, 2020
Thomas Merton / Adult Learning Centre	201,337.34
Ascension	19,117.62
Assumption Secondary	181,867.87
Bishop Reding Secondary	299,008.47
Canadian Martyrs	11,650.17
Christ the King Secondary	87,288.14
Corpus Christi Secondary	262,469.12
Guardian Angels	24,306.51
Holy Cross	33,099.30
Holy Family	29,715.63
Holy Rosary (B)	36,525.46
Holy Rosary (M)	(2,273.72)
Holy Trinity Secondary	220,430.22
Lumen Christi	28,890.01
Notre Dame Secondary	182,105.91
Our Lady of Victory	8,109.37
Our Lady of Fatima	48,292.92
Our Lady of Peace	39,636.75
Queen of Heaven	60,236.75
Sacred Heart of Jesus	43,976.29
St. Andrew	28,162.22
St. Anne	18,881.80
St. Anthony of Padua	99,962.87
St. Benedict	55,077.54
St. Bernadette	22,244.18
St. Brigid	80,521.23
St. Catherine of Alexandria	239.35
St. Christopher	15,893.66
St. Dominic	64,565.77
St. Elizabeth Seton	45,561.89
St. Francis of Assisi	24,861.47
St. Francis Xavier Secondary	241,479.92
St. Gabriel	50,995.74
St. Gregory the Great	20,697.98
St. Ignatius of Loyola Secondary	119,255.97
St. Joan of Arc	20,037.70
St. John Paul II	26,460.73
St. John Burlington	19,263.18
St. Joseph Acton	57,713.17
St. Luke	39,058.85
St. Marguerite d'Youville	8,262.03
St. Mark	38,301.34
St. Mary	67,730.94
St. Matthew	35,562.08
St. Michael	15,669.36
St. Nicholas	38,243.90
St. Patrick	8,015.57
St. Paul	27,773.50
St. Peter	56,105.30
St. Raphael	7,149.40
St. Scholastica	32,471.73
St. Teresa of Calcutta	27,711.32
St. Thomas Aquinas Secondary	517,053.62
St. Timothy	15,191.92
St. Vincent	9,408.84
Total School Generated Fund Balance	3,771,376.20



2019-2020 Treasurer's Annual Investment Report	Item 11.5
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

To provide the Board of Trustees with the 2019-20 investment report, per Ontario Regulation (O. Reg.) 41/10 Board Borrowing, Investing, and Other Financial Matters, made under the Education Act.

Background Information

- 1) Action Report Item 9.3 "2019-20 Draft Audited Financial Statements" from the December 1, 2020, Regular Meeting of the Board.

Comments

As prescribed under O.Reg. 41/10, the Board may invest in the following securities, as outlined in Part IV of the regulation, subsections 1 to 5 (outlined in Appendix A):

1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by,
 - i. Canada or a province or territory of Canada,
 - ii. an agency of Canada or of a province or territory of Canada,
 - iii. a municipality in Canada, or
 - iv. the Municipal Finance Authority of British Columbia.

2. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if,
 - i. the bond, debenture or other evidence of indebtedness is secured by the assignment to a trustee, as defined in the Trustee Act, of payments that Canada or a province or territory of Canada has agreed to make or is required to make under a federal, provincial or territorial statute, and
 - ii. the payments referred to in subparagraph i are sufficient to meet the amounts payable under the bond, debenture or other evidence of indebtedness, including the amounts payable at maturity.



3. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments, the terms of which provide that the principal and interest shall be fully repaid no later than two years after the day the investment was made, that are issued, guaranteed or endorsed by,
 - i. a bank listed in Schedule I or II of the Bank Act (Canada),
 - ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act, or
 - iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

4. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments, the terms of which provide that the principal and interest shall be fully repaid more than two years after the day the investment was made, that are issued, guaranteed or endorsed by,
 - i. a bank listed in Schedule I or II of the Bank Act (Canada),
 - ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act, or
 - iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

5. Bonds, debentures, evidences, or long-term indebtedness issued by an institution listed in paragraph 4.

Further to O. Reg. 41/10, Board Operating Policy I-10 Banking, Investment and Borrowing (attached in Appendix B), sets out the Board's investment goals, which require Management to invest any surplus cash, accumulated surplus or deferred revenue in securities eligible under O. Reg. 41/10, that provide a positive rate of return, while limiting fiscal exposure of risk of loss.

To reduce the Province's borrowing costs, the Ministry has implemented a Delayed Grant Payment methodology resulting in a reduction in the Board's cashflow. Based on the 2020-21 budget estimates submission, the Board's estimated delayed grant payment expected as of September 1, 2020, is \$21,917,000.

During the 2019-20 fiscal year, the Board had one existing GIC that matured in the school year 2019-20. The following table outlines the investment date, maturity date, term, interest rate, and interest received.

Principal	Issue Date	Maturity Date	Due on Maturity	Rate	Term	Int Received to Aug 31, 2020
\$ 10,200,000	December 7, 2018	September 4, 2019	\$ 10,393,115	2.55%	271	\$ 193,115
TOTAL INTEREST RECEIVED						\$ 193,115



The above term deposit is an eligible investment under O. Reg. 41/10 and complies with Board Operating Policy I-10.

Conclusion

Per O. Reg. 41/10 Board Borrowing, Investing and Other Financial Matters and Board Operating Policy I-10 Banking, Investment and Borrowing, investments matured in 2019-20 fiscal year, resulting in additional interest income of \$193,115.

Report Prepared by: A. Lofts
Superintendent, Business Services and Treasurer of the Board

Report Submitted by: A. Lofts
Superintendent, Business Services and Treasurer of the Board

Report Approved by: P. Daly
Director of Education and Secretary of the Board

Français

Education Act**ONTARIO REGULATION 41/10****BOARD BORROWING, INVESTING AND OTHER FINANCIAL MATTERS****Consolidation Period:** From May 11, 2011 to the [e-Laws currency date](#).

Last amendment: 163/11.

Legislative History: 337/10, 163/11.

*This is the English version of a bilingual regulation.***PART I****NON-PERMANENTLY FINANCED DEBT OF DISTRICT SCHOOL BOARDS****Definitions****1.** In this Part,

“assignee” means the trustee of a trust or another person to whom a portion of a legislative grant is assigned by a district school board under an agreement prescribed by this Part; (“cessionnaire”)

“non-permanently financed debt” means, in respect of a district school board, the amount as of August 31, 2001 that is listed in Column (e) under the heading “Not Permanently Financed” opposite the name of the board in Table 2, “Capital Related Debt Eligible for Funding Support, by District School Board”, in the document entitled *School Board Capital Related Debt (June 17, 2002)*, published by the Ministry; (“dette sans financement permanent”)

“participating board” means a district school board that enters into an agreement prescribed by this Part with an assignee; (“conseil participant”)

“refinanced debt” means the debt incurred by the assignee in respect of the financing arranged to refinance the non-permanently financed debt of district school boards; (“dette refinancée”)

“unreimbursed costs” means the costs, expenses or liabilities for which an assignee that is a trustee of a trust is held to be personally liable in connection with administering the trust or arranging for the financing to refinance the non-permanently financed debt. (“frais non remboursés”) O. Reg. 41/10, s. 1.

Prescribed instrument

2. (1) An agreement that contains the following is prescribed for the purposes of clause 247 (3) (f) of the Act as an instrument that may be executed by a district school board:

1. The agreement provides for the irrevocable assignment by the board to the assignee named in the agreement of the portion of each legislative grant that is paid under the Act in respect of,
 - i. the board’s non-permanently financed debt, other than amounts referred to in clause 37 (1) (b) of Ontario Regulation 154/01 (Student Focused Funding — Legislative Grants for the 2001-2002 School Board Fiscal Year) made under the Act or clause 37 (1) (b) of Ontario Regulation 156/02 (Student Focused Funding — Legislative Grants for the 2002-2003 School Board Fiscal Year) made under the Act as those regulations read immediately before they were revoked, or
 - ii. the portion of the refinanced debt attributable to the board.
2. The agreement requires the board to give a direction to the Minister to pay the assigned portion of each legislative grant directly to an account specified in the agreement.
3. The agreement requires the assignee to,
 - i. assume the board’s liability to pay its non-permanently financed debt,
 - ii. arrange financing to refinance the non-permanently financed debt of the board and other participating boards by,
 - A. creating and issuing, pursuant to one or more trust indentures, bonds, debentures or other evidences of the refinanced debt,
 - B. entering into one or more underwriting agreements in respect of the bonds, debentures or other evidences of the refinanced debt,

- C. obtaining ratings of the bonds, debentures or other evidences of the refinanced debt from one or more nationally recognized rating agencies, and
 - D. causing an offering document to be prepared in respect of the bonds, debentures or other evidence of the refinanced debt and making it available to underwriters and other potential purchasers of the bonds, debentures or other evidences of the refinanced debt,
- iii. out of the proceeds of the refinanced debt, pay the board's non-permanently financed debt, and
 - iv. obtain from the holder of the non-permanently financed debt a receipt for the payment of the board's non-permanently financed debt.
4. If the assignee is the trustee of a trust, the agreement requires the board to do the following:
- i. indemnify the trustee in its personal capacity for all unreimbursed costs, if any, to the extent that the assets of the trust out of which the trustee is entitled at law or in equity to be indemnified for the unreimbursed costs are insufficient to satisfy the unreimbursed costs, and
 - ii. make just and equitable contribution to satisfy the claims giving rise to the unreimbursed costs in an amount that is in the same proportion to the aggregate of the unreimbursed costs that the board's non-permanently financed debt bears to the sum of the non-permanently financed debt of all the participating boards and the amount of fees paid to the trustee, if the indemnity referred to in subparagraph i is for any reason held by a court to be unenforceable.
5. The agreement provides that if the board is required, pursuant to a provision in an agreement described in paragraph 4, to indemnify the trustee or make just and equitable contribution to satisfy the claims giving rise to the unreimbursed costs, the liability of the board under the rights of indemnity or contribution,
- i. shall be several and not joint, and
 - ii. shall not exceed the amount by which the board's non-permanently financed debt exceeds the cumulative amount of the legislative grants in respect of the principal amount of the refinanced debt paid to the account referred to in paragraph 2 established by the board. O. Reg. 41/10, s. 2 (1).

(2) An agreement is prescribed for the purposes of clause 247 (3) (f) of the Act if it satisfies the requirements of subsection (1) and it contains provisions that are not inconsistent with the requirements of subsection (1). O. Reg. 41/10, s. 2 (2).

Board to provide copy to the Minister

3. If a district school board enters into an agreement prescribed by this Part, it shall give a written direction described in paragraph 2 of subsection 2 (1) and a copy of the agreement to the Minister. O. Reg. 41/10, s. 3.

**PART II
RISK MANAGEMENT BY BOARDS IN RESPECT OF ENERGY PRICES**

Commodity price hedging agreements

4. (1) A board may enter into commodity price hedging agreements under this Part in order to hedge the risks associated with the fluctuations in the prices of the natural gas, electricity and other energy commodities that are required by the board to operate its schools, other properties and vehicles. O. Reg. 41/10, s. 4 (1).

(2) The agreement must fix, directly or indirectly, or enable the board to fix the price or range of prices to be paid by the board for the future delivery of some or all of a commodity described in subsection (1) or the future cost to the board of an equivalent quantity of the commodity. O. Reg. 41/10, s. 4 (2).

(3) A board shall not sell or otherwise dispose of the commodity price hedging agreement or any interest of the board in the agreement. O. Reg. 41/10, s. 4 (3).

Report on commodity price hedging agreements

5. (1) If a board has any subsisting commodity price hedging agreements in a fiscal year, the treasurer of the board shall prepare and present to the board as part of the annual financial report to the board for the fiscal year a detailed report on all of those agreements. O. Reg. 41/10, s. 5 (1).

(2) The report must contain the following information and documents:

- 1. A statement about the status of the agreements during the period of the report, including a comparison of the expected and actual results of using the agreements.
- 2. Such other information as the board may require.
- 3. Such other information as the treasurer considers appropriate to include in the report. O. Reg. 41/10, s. 5 (2).

**PART III
BORROWING FOR PERMANENT IMPROVEMENTS**

Borrowing for permanent improvements

6. A board that, under subsection 247 (1) or (2) of the Act, borrows money or incurs debt for permanent improvements shall do so only in accordance with this Part. O. Reg. 41/10, s. 6.

Permitted loans

7. (1) A board may by by-law borrow money for permanent improvements by way of a loan with an initial maturity of more than one year from the Ontario Financing Authority. O. Reg. 41/10, s. 7 (1).

(2) To obtain a loan described in subsection (1), a board shall make a loan application to the Ontario Financing Authority in accordance with any applicable policies, procedures or terms set by the Ontario Financing Authority. O. Reg. 41/10, s. 7 (2).

(3) If the Ontario Financing Authority approves a board's loan application and the board can demonstrate to the satisfaction of the Minister that another entity would provide a loan with the same terms and conditions as the Ontario Financing Authority but at a lower cost, the board may by by-law borrow money for permanent improvements by way of a loan with an initial maturity of more than one year from that other entity if it is one of the following:

1. A bank listed in Schedule I or II of the *Bank Act* (Canada).
2. A loan corporation or trust corporation registered under the *Loan and Trust Corporations Act*.
3. A credit union or league to which the *Credit Unions and Caisses Populaires Act, 1994* applies.
4. A municipality in Canada. O. Reg. 41/10, s. 7 (3).

(4) A board that obtains a loan described in this section shall ensure that the proceeds of it are used for permanent improvements. O. Reg. 41/10, s. 7 (4).

(5) Despite the lifetime of a permanent improvement for which a loan described in this section is made, the loan shall be payable over a term not exceeding 25 years. O. Reg. 41/10, s. 7 (5).

**PART IV
ELIGIBLE INVESTMENTS**

Eligible investments

8. A board does not have the power under section 241 of the Act to invest in a security other than a security prescribed under this Part. O. Reg. 41/10, s. 8.

Eligible investments

9. The following are prescribed, for the purposes of subsection 241 (1) of the Act, as securities that a board may invest in:

1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by,
 - i. Canada or a province or territory of Canada,
 - ii. an agency of Canada or of a province or territory of Canada,
 - iii. a municipality in Canada, or
 - iv. the Municipal Finance Authority of British Columbia.
2. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if,
 - i. the bond, debenture or other evidence of indebtedness is secured by the assignment to a trustee, as defined in the *Trustee Act*, of payments that Canada or a province or territory of Canada has agreed to make or is required to make under a federal, provincial or territorial statute, and
 - ii. the payments referred to in subparagraph i are sufficient to meet the amounts payable under the bond, debenture or other evidence of indebtedness, including the amounts payable at maturity.
3. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments, the terms of which provide that the principal and interest shall be fully repaid no later than two years after the day the investment was made, that are issued, guaranteed or endorsed by,
 - i. a bank listed in Schedule I or II of the *Bank Act* (Canada),
 - ii. a loan corporation or trust corporation registered under the *Loan and Trust Corporations Act*, or
 - iii. a credit union or league to which the *Credit Unions and Caisses Populaires Act, 1994* applies.

4. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments, the terms of which provide that the principal and interest shall be fully repaid more than two years after the day the investment was made, that are issued, guaranteed or endorsed by,
 - i. a bank listed in Schedule I or II of the *Bank Act* (Canada),
 - ii. a loan corporation or trust corporation registered under the *Loan and Trust Corporations Act*, or
 - iii. a credit union or league to which the *Credit Unions and Caisses Populaires Act, 1994* applies.
5. Bonds, debentures or evidences or long-term indebtedness issued by an institution listed in paragraph 4. O. Reg. 41/10, s. 9; O. Reg. 163/11, s. 1.

Rating of certain eligible investments

10. (1) A board shall not invest in a security under paragraph 4 or 5 of section 9 unless the bond, debenture, promissory note or evidence of indebtedness is rated,

- (a) by DBRS Limited as “AA(low)” or higher;
- (b) by Fitch Ratings as “AA–” or higher;
- (c) by Moody’s Investors Services Inc. as “Aa3” or higher; or
- (d) by Standard and Poor’s as “AA–” or higher. O. Reg. 41/10, s. 10 (1).

(2) If an investment made under paragraph 4 or 5 of section 9 falls below the standard required under subsection (1), the board shall sell the investment within 90 days after the day the investment falls below the standard. O. Reg. 41/10, s. 10 (2).

Restriction: securities expressed or payable in foreign currency

11. (1) A board shall not invest in a security that is expressed or payable in any currency other than Canadian dollars. O. Reg. 41/10, s. 11 (1).

(2) Subsection (1) does not prevent a board from continuing an investment, made before this Regulation comes into force, that is expressed and payable in the currency of the United States of America or the United Kingdom. O. Reg. 41/10, s. 11 (2).

Restriction: investment of money in securities

12. A board shall not invest money in a security unless,

- (a) the money is made repayable on or before the day on which the board requires the money; or
- (b) any interest or other earnings from the investment are credited to the account from which the money was invested. O. Reg. 337/10, s. 1.

Statement of investment policies and goals

13. (1) Before a board invests in a security prescribed under this Part, the board shall, if it has not already done so, adopt a statement of the board’s investment policies and goals. O. Reg. 41/10, s. 13 (1).

(2) In preparing the statement of the board’s investment policies and goals under subsection (1), the board shall consider,

- (a) the board’s risk tolerance and the preservation of its capital;
- (b) the board’s need for a diversified portfolio of investments; and
- (c) obtaining legal advice and financial advice with respect to the proposed investments. O. Reg. 41/10, s. 13 (2).

Investment report

14. (1) If a board has an investment in a security prescribed under this Part, the board shall require the treasurer of the board to prepare an investment report as part of the treasurer’s annual financial report to the board. O. Reg. 41/10, s. 14 (1).

(2) The investment report referred to in subsection (1) shall contain,

- (a) a statement about the performance of the portfolio of investments of the board during the period covered by the report;
- (b) a description of the estimated proportion of the total investments of the board that are invested in its own long-term and short-term securities to the total investment of the board and a description of the change, if any, in that estimated proportion since the previous year’s report;
- (c) a list of any investments of the board that are not eligible investments under this Part or that fall below the prescribed ratings, and a description of the plans for disposing of those investments;
- (d) a statement by the treasurer as to whether or not, in his or her opinion, all investment were made in accordance with the investment policies and goals adopted by the board;

- (e) a record of the date of each transaction in or disposal of its own securities, including a statement of the purchase and sale price of each security; and
- (f) such other information that the board may require or that, in the opinion of the treasurer, should be included. O. Reg. 41/10, s. 14 (2).

Ineligible investments

15. (1) Despite this Regulation, if on the day this Regulation comes into force, a board holds an investment that is not prescribed under this Regulation, the board shall sell the investment within 90 days after the day this Regulation comes into force. O. Reg. 41/10, s. 15 (1).

(2) Despite subsection (1), if the sale of the investment would result in the board realizing an amount below the net book value of the investment, the board may retain the investment, but only until it has an opportunity to realize an amount equal to the net book value of the investment, at which time it shall sell the investment. O. Reg. 41/10, s. 15 (2).

16. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 41/10, s. 16.

Français

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Banking, Investment and Borrowing	
Adopted: February 21, 2012	Last Reviewed/Revised: March 3, 2020
Next Scheduled Review: 2022-2023	
Associated Policies & Procedures: VI-91 Banking, Investment and Borrowing VI-26 Cheque Requisitions	

Purpose

To define the Halton Catholic District School Board's ("the Board") policy with regard to the selection and/or retention of the Board's banker, signing authorities, investing and borrowing, in accordance with the Education Act.

Application and Scope

This policy applies to all Halton Catholic District School Board (the Board) employees and trustees having financial stewardship responsibilities.

References

[Education Act, Ontario Regulation 41/10](#)

[Bank Act \(Canada\) Loan and Trust Corporations Act](#)

[Credit Unions and Caisses Populaires Act](#)

Principles

- Financial operations support the overall goals, priorities, strategic directions and accountability measures established by the Board.
- Providing financial stewardship requires taking care of the Board's financial resources and ensuring they are used for the purpose intended.
- Effective and efficient financial management practices ensure:
 - the prudent use of the Board's fiscal and tangible capital assets;

- an annual budget that is linked to Board-approved goals and priorities and complies with legal and statutory requirements; and
- The Board's assets are safeguarded for the use of future generations of students by limiting fiscal exposure to risk.
- The Board strives to optimize the utilization of its cash resources within statutory limitations and its primary fiduciary responsibility to protect and preserve capital while maintaining liquidity to meet ongoing financial requirements.
- The Board shall maintain and foster high ethical standards, integrity and respect for all stakeholders in conducting the Board's business.

Requirements

- All investments of surplus cash and/or accumulated surplus and/or deferred revenue are made by Management in accordance with the Education Act, Ontario Regulation 41/10. All investments must be in accordance with the following investment goals:
 - To provide a positive rate of return on funds invested, in accordance with this policy, and consistent with the Board's governing values, mission, and vision.
 - To utilize self-financing where practical and possible.
 - To limit fiscal exposure to risk or loss.
- All Board borrowing will be as instructed in the Education Act, Ontario Regulation 41/10 and follow the Board's By-Laws.
- The banking agent for the Board shall be limited to, but maybe any bank to which the *Bank Act (Canada)* applies or any trust company to which the *Loan and Trust Corporations Act* applies or any credit union to which the *Credit Unions and Caisses Populaires Act*.
- Signing authorities for Halton Catholic District School Board's operating, capital and US banks are as follows:
 - Cheques over \$100,000 must be signed by one of two signatures (Chair of the Board; or Vice-Chair of the Board) and one of three signatures (Secretary of the Board, Treasurer of the Board, or Senior Administrator, Financial Services).
 - Cheques under \$100,000 must be signed by the Secretary of the Board and one of four signatures (Treasurer of the Board; Senior Administrator, Financial Services; Chair of the Board; or Vice-Chair of the Board).
 - The Board's payroll cheques require two of three signatures (Secretary of the Board; Treasurer of the Board; Senior Administrator, Financial Services).



Policy No. I-10 | Banking, Investment and Borrowing

APPROVED: Regular Meeting of the Board

AUTHORIZED BY: _____

Chair of the Board



2019-20 Audit Committee Annual Report to the Ministry of Education	Item 11.6
December 1, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

To provide the Board of Trustees with the 2019-20 Audit Committee Annual Report to the Ministry of Education.

Comments

On September 7, 2017, the Ministry released Memo 2017: SB26 Audit Committee Annual Report which provides direction and templates for Audit Committee Annual Report requirements. The template was used to develop the attached Annual Report of the Audit Committee to the Board of Trustees for Forwarding to the Ministry of Education for the year ended August 31, 2020. The Ministry requires a list of the work performed by the internal auditors in order to monitor the use of the internal audit funding allocation in the fiscal year and a list of the planned enrolment audits so as to coordinate the enrolment audits performed by the Ministry and the regional internal audit teams across the province.

The 2019-20 Audit Committee Annual Report to the Ministry of Education was approved at the Audit Committee Meeting of November 26, 2020 and will be submitted to the Ministry on December 2, 2020.

Report Prepared by: A. Lofts
 Superintendent of Business and Treasurer of the Board

Report Submitted by: A. Lofts
 Superintendent of Business and Treasurer of the Board

Report Approved by: D. Morton
 Chair, Audit Committee

**Annual Report to the Board of Trustees and Forwarded
To the Ministry of Education
For the year ended August 31, 2020**

District School Board Name: Halton Catholic District School Board

Fiscal Year: 2019-20

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 2019-20 audit plan and were completed in the 2019-20 fiscal year:

Audits:

1. Privacy (Report presented at September 2020 meeting)

Follow-up Audits:

1. Continuing Education

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

On behalf of the Audit Committee,



D. Morton, Audit Committee Chair

11/26/20
Date

MINUTES OF THE AUDIT COMMITTEE MEETING

Date:	September 17, 2020
Time:	7:00 pm
Location:	Teleconference
Committee Members Present:	J. Fahrer (Electronically) D. Morton (Electronically) P. Murphy (Electronically) V. Iantomasi (In-Person) P. DeRosa (In-Person)
Committee Members Excused:	N/A
HCDSB Staff Present:	P. Daly (Electronically) A. Lofts (In-Person) A. Cross, Senior Manager, Financial Services (In-Person)
RIAT Staff Present:	J. Baker, Manager, Regional Internal Audit Team (RIAT) (Electronically)
Invited Guests:	M. Fisher, External Auditor, KPMG (Electronically)
Recording Secretary:	K. Jones (In-Person)

1. **Call to Order**

The Chair called the meeting to order.

1.1 **Opening Prayer**

The meeting opened at 7:06 pm with a prayer led by P. DeRosa.

2. **Approval of the Agenda**

Moved By: D. Morton

Seconded By: P. Murphy

RESOLVED that the agenda be accepted as amended.

The Chair called for a vote, and it **UNANIMOUSLY CARRIED**.

3. **Election of Chair**

A. Lofts conducted the Election of the Chair.

V. Iantomasi nominated D. Morton. Seconded by P. DeRosa.

D. Morton accepted the nomination.

D. Morton was acclaimed.

4. RIAT Mandate

J. Baker explained that as per *School Business Support Branch memo, 2016: SB31: 'Update on Regional Internal Audit Consistency Measures'* requires that this mandate be re-signed when there are changes in the make-up of the committee so that all parties understand the role and mandate of the regional internal audit team.

Moved By: P. Murphy

Seconded By: P. DeRosa

RESOLVED that since there has been a change in the Chair of the HCDSB Audit Committee, that RIAT Mandate be signed.

5. Declaration of Conflict of Interest

None.

6. Approval of Minutes

V. Iantomasi requested that voting be recorded going forward.

Moved By: V. Iantomasi

Seconded By: P. DeRosa

RESOLVED that the minutes of the May 26, 2020 meeting be accepted as presented.

The Chair called for a vote, and it **UNANIMOUSLY CARRIED**.

7. Business Arising from Previous Meetings

None.

8. Action Items

None.

9. Discussion Items

9.1 RIAT Status Report (RIAT)

J. Baker explained that each September RIAT confirms their compliance to International standard and assert continuing education requirements have occurred for the designations that they hold.

10. Motion to Adjourn

Moved By: P. DeRosa

Seconded By: V. Iantomasi

RESOLVED that the meeting adjourned at 7:30 pm

The Chair called for a vote, and it **UNANIMOUSLY CARRIED**.

From: Julie Ferreira [REDACTED]
Sent: November 26, 2020 10:07 PM
To: DiPietro, Rosie <DiPietroR@hcdsb.org>
Cc: 'Julie Ferreira' [REDACTED]
Subject: [<EXTERNAL>] Milton Catholic High School Boundary Review correspondence "revised"

Dear Mr. Daly,

I'm writing to you to express my concern, disappointment and frustration with the board's recent Milton Catholic Secondary School Boundary results.

My husband and I voted ***against*** Lester B Pearson and here we are being forced to send my child there. This is extremely frustrating.

I understand that EC Drury pulled out as an option however the other option was St Francis of Xavier. Another option could possibly be Bishop Reding since it's currently under expansion.

Guardian Angels was always a feeder school to St Francis of Xavier. We are a family of schools and have been for many years. When I check the HCDSB website, GA still falls under St Francis of Xavier family of schools. GA has basically been pushed out of St. Francis of Xavier and even worse pushed out of Milton. I'm a resident of Milton for the past 14 years, supporting the town and my faith based community however I feel as we've been failed by our board and government. We are Miltonians and expect that our children continue their education here.

GA is now assigned to Milton Catholic Secondary School #3 which is non-existent at this time. How is this even possible?

Another problem is St Francis of Xavier is busting at the seams, out of town, cross boundary students and non-Catholics are registering for this catholic high school. My question is why is this even happening? I understand that catholic high schools are open to all students however Catholic feeder schools should have priority over non-Catholics/ cross-boundary students for entrance. There should be an exception for at least 3 MORE years; until the new catholic high school is ready. My child doesn't have a high school to attend in Milton and we do not want to de-register from the catholic system and put my child in the public system to simply stay in Milton. But it seems as though that's the only option. We WANT a faith based learning and environment. We have since the beginning. We have contributed via our property taxes for many years. There's no need to send me the " components of the funding system". I am addressing this as a tax payer and parent perspective. We are not simply attending for the uniform or convenience like many. My children have made their sacraments over the years, walked in faith with Jesus, attending mass and know proper etiquette when it comes faith based school and prayer. My children understand that the catholic faith is taught within social studies, history and their geography classes. This is what THEY KNOW. I'm also certain that if another faith based school existed in Milton other than Catholic, St Francis of Xavier would not have this issue. Just stating a fact. It is also very disheartening to learn from current high school students that non-Catholics want to be exempt from religion classes. That's a whole other issue.

GA students have to wait 3 years for a new high school and we are advised that a new catholic elementary school will break ground and it will be used as a holding school. Problem is: 1. ground hasn't broken yet for this elementary holding school. What's the delay? Will this pandemic delay it even more? 2. shipping these students to Lester B Pearson in Burlington for 3-4 months until completion of holding school is simply not feasible for many parents.

Let me stress over "out of town education" when it comes to post secondary education, not now. These are children.

Major concerns are:

1. What if the child misses the bus? We have no connecting city transportation. I can't fathom the fact that my 13 or 14 year old will miss class because they simply don't have the transportation to get down there or much worse, miss the bus at the end of the day and be left stranded in Burlington. Staying in Milton would be a 10 minute city bus ride along "one" street or they can simply ride a bike or walk to school.
2. What if there's an emergency at school? For example, my son has a medical condition. 25 minute drive is far too long in the occasion he needs help. As a parent, I have anxiety just thinking of this as does my child.
3. These students will be missing out on the whole high school experience and the wonderful programs, mentorships and sports high school offers. These students are being robbed of this experience.
4. Lester B Pearson is closed. What state is this school building in? Does it require maintenance? How's the air quality? So many things I question.
5. Another issue is many families have their children in extra curricular activities. Speaking for my family, we encourage our kids to stay healthy and active and be good and respectful citizens. My husband and I work hard and do our best to keep our children in competitive sports in hopes for a scholarship for post secondary education. School in Burlington would mean immense pressure, eating unhealthy, insufficient time for studies and possibly withdrawal from sports which we've invested thousands of dollars in and lastly, simply no rest for these growing bodies and minds. There are many other families heavily involved in other sports and activities who feel the same way. There simply will not be time. These students will be stressed out. Far from what I want my 13 year old to experience at the start of his secondary educational career.

Furthermore, I spoke to our Halton Catholic District School Board Milton trustee, Mr. Marvin Duarte. He advised to email our MPP Mr. Parm Gill to push for approval to proceed with the new catholic elementary school immediately. I'm trying to gather an army of parents to bombard him with emails, which many have already. However, many parents emailed him in the past and matters were apparently left to deaf ears. We can't have this happen. I have written to him and recently received this response:

Good afternoon Julie,

On behalf of MPP Gill, thank you for sharing your concern with our office. We hope all is well.

I want to assure you, this matter has the attention of our office – we are working closely with the Ministry of Education and the Catholic School Board on the #10 elementary school. Since 2018, we are proud to have approved 5 new schools for Milton, and we look to continuing on with this success.

As our work continues, I will do my best to keep you informed.

Sincerely,

Evan



Evan Holt | Executive Assistant & Office

Manager

Office of MPP Parm Gill, Milton
400 Main Street East, Suite 206
Milton, Ontario L9T 4X5
Tel: 905.878.1729 | Fax: 905.878.5144
Email: evan.holt@pc.ola.org

This response is not very promising. A fellow parent received the same response. This is an urgent matter but its not taken seriously. Why is our town failing us?

I implore your help with this matter.

PLEASE either:

1. Allow GA students priority entrance OVER non-Catholics as an exception for at least 3 more years at St Francis of Xavier until maximum capacity. I say this because there are public high schools available for non-Catholics. Also, students from Bishop Reding are applying for special programs at STFX and given permission to attend however we are simply **fighting** for a spot at education. It is very disheartening to think that our own catholic board is pushing us out of our catholic system and much worse, our town. OR,
2. Immediately demand for approval to proceed with the catholic elementary holding school in Milton and ensure it is ready for August 2021. All we need is a building to begin education. That's it. OR,
3. Bishop Reding is the cross boundary catholic secondary school in Milton. It is currently under expansion. Allow exception for GA students to attend until catholic high school # 3 is ready.

These students need a place to learn in Milton.

This cohort has had the worst luck. The last several months have been terrible. Covid being a factor but the lack of understanding from the board also. These students were provided with STFX option sheets to find out they are not going there. Very misleading. All grade 7 and 8 trips cancelled, graduation trip cancelled, no visit to a local high school, no high school mentorship, no proper high school preparation, no school photos to celebrate their last year of elementary school, no proper graduating ceremony and mass and NOW major high school disappointment. This can possibly be a key factor to mental health instability. As parents, that's our biggest fear and concern.

Please help us.

Please allow exceptions for our GA students.

It truly saddens me that I can't keep my child in our own faith based school system within our own town.

This is a predicament I never imagined.

Sincerely,

Concerned Guardian Angels School mom

Julie Ferreira