



# BRANT HALDIMAND NORFOLK Catholic District School Board

## Agenda

Catholic Education Centre  
322 Fairview Drive  
Brantford, ON N3T 5M8

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### Board Meeting Tuesday, November 24, 2020 ♦ 7:00 p.m. Boardroom

**Members:** **Trustees:**  
Rick Petrella (Chair), Carol Luciani (Vice-Chair), Cliff Casey, Bill Chopp, Dan Dignard,  
Mark Watson, Alex Medeiros (Student Trustee)

**Senior Administration:**  
Mike McDonald (Director of Education & Secretary), Scott Keys (Superintendent of Business & Treasurer), Robert De Rubeis, Kevin Greco, Lorrie Temple (Superintendents of Education)

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#### 1. Opening Business

##### 1.1 Opening Prayer

*Almighty God, bless us as we gather today for this meeting. Guide our minds and hearts so that we will work for the good of our community and be a help to all people. Teach us to be generous in our outlook, courageous in the face of difficulty, and wise in our decisions. We give you praise and glory, Lord our God, for ever and ever. Amen*

##### 1.2 Attendance

##### 1.3 Approval of the Agenda

Pages 1-2

##### 1.4 Declaration of Interest

##### 1.5 Approval of Board Meeting Minutes – October 20, 2020

Pages 3-6

##### 1.6 Business Arising from the Minutes

#### 2. Presentations

##### 2.1 Digital Citizenship

#### 3. Delegations

#### 4. Consent Agenda

#### 5. Committee and Staff Reports

##### 5.1 Unapproved Minutes and Recommendations from the Committee of the Whole Meeting - November 17, 2020

Pages 7-11

Presenter: Carol Luciani, Vice-Chair of the Board

- Insurance Renewal (pgs. 12-13)

##### 5.2 Q4 Financial Report (August 31, 2020)

Pages 14-43

Presenter: Scott Keys, Superintendent of Business & Treasurer

##### 5.3 Student Trustee Update

Page 44

Presenter: Alex Medeiros, Student Trustee



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6. Information and Correspondence
7. Notices of Motion
8. Notices of Motion Being Considered for Adoption
9. Trustee Inquiries
10. Business In-Camera

207. (2) Closing of certain committee meetings. A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves,

- a. The security of the property of the board;
- b. The disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
- c. The acquisition or disposal of a school site;
- d. Decisions in respect of negotiations with employees of the board; or
- e. Litigation affecting the board.

11. Report on the In-Camera Session

12. Future Meetings and Events

Pages 45-46

13. Closing Prayer

*Heavenly Father, we thank you for your gifts to us: for making us, for saving us in Christ, for calling us to be your people. As we come to the end of this meeting, we give you thanks for all the good things you have done in us. We thank you for all who have shared in the work of this Board and ask you to bless us all in your love. We offer this prayer, Father, through Christ our Lord. Amen*

14. Adjournment

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**Next meeting:** Tuesday, December 8, 2020 7:00 p.m. – Boardroom



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Minutes**

Catholic Education Centre  
322 Fairview Drive  
Brantford, ON N3T 5M8

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**Board Meeting  
Tuesday, October 27, 2020 ♦ 7:00 p.m.  
Boardroom**

**Members:** **Trustees:**  
Rick Petrella (Chair), Carol Luciani (Vice-Chair), Cliff Casey, Bill Chopp, Dan Dignard,  
Mark Watson, Alex Medeiros (Student Trustee)

**Senior Administration:**  
Mike McDonald (Director of Education & Secretary), Scott Keys (Superintendent of Business & Treasurer), Rob De Rubeis, Kevin Greco, Lorrie Temple (Superintendents of Education)

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**1. Opening Business**

**1.1 Opening Prayer**

The meeting was opened with prayer led by Vice-Chair Luciani.

**1.2 Attendance**

As noted above. Trustee Watson attended via teleconference.

**1.3 Approval of the Agenda**

Moved by: Cliff Casey

Seconded by: Carol Luciani

THAT the Brant Haldimand Norfolk Catholic District School Board approves the agenda of the October 27, 2020 Board meeting.

**Carried**

**1.4 Declaration of Interest - Nil**

**1.5 Approval of Board Meeting Minutes – February 25, 2020**

Moved by: Carol Luciani

Seconded by: Cliff Casey

THAT the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the February 25, 2020 Meeting of the Board.

**Carried**

**Approval of Board Meeting Minutes – September 22, 2020**

Moved by: Carol Luciani

Seconded by: Cliff Casey

THAT the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the September 22, 2020 Meeting of the Board.

**Carried**

**1.6 Business Arising from the Minutes – Nil**



**2. Presentations**

- 2.1 Presentation of Champion of Inclusion Award to Debbie Dignan
- 2.2 Memorial Statement for Karen Mitchell, Retired Principal, Sacred Heart
- 2.3 Memorial Statement for Ann Marie Smith, Teacher, St. Pius X
- 2.4 St. John's College Alumni Ariela Shares Transformational Faith Experience

**3. Delegations - Nil**

**4. Consent Agenda – Nil**

**5. Committee and Staff Reports**

**5.1 Unapproved Minutes and Recommendations from the Committee of the Whole Meeting – October 20, 2020**

Vice-Chair Luciani reviewed the business of the October 20, 2020 Committee of the Whole meeting and brought forward the following recommendations:

- THAT the Brant Haldimand Norfolk Catholic District School Board approves continued membership with the Ontario Catholic School Trustees' Association and remits the annual fee of \$47,795.00 for the 2020-21 school year;

THAT the Brant Haldimand Norfolk Catholic District School Board approves continued payment of the F.A.C.E levy with the Ontario Catholic School Trustees' Association and remits the annual fee of \$458.33 for the 2020-21 school year; and

THAT the Brant Haldimand Norfolk Catholic District School Board approves GSN funding for Central bargaining with the Ontario Catholic School Trustees' Association and remits the fee of \$43,017 for the 2020-21 school year.

- THAT the Brant Haldimand Norfolk Catholic District School Board approves the purchase of Samsung Tablets and related equipment for permanent Education Assistants.
- THAT the Brant Haldimand Norfolk Catholic District School Board approves the following updated policies:
  - Fundraising and School Generated Funds Policy 700.05
  - School Operating Budget Policy 700.10
  - Police Records Check Policy 300.15
  - Volunteers Policy 300.12
  - Volunteer and Trip Driver Policy 200.21

Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Brant Haldimand Norfolk Catholic District School Board receives the unapproved minutes of the Committee of the Whole Meeting of October 20, 2020.

**Carried**



# BRANT HALDIMAND NORFOLK Catholic District School Board

## Minutes

Catholic Education Centre  
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Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Brant Haldimand Norfolk Catholic District School Board approves the recommendations of the Committee of the Whole Meeting of October 20, 2020.

**Carried**

### 5.2 Student Trustee Update

Student Trustee Medeiros reviewed student feedback on the quadmester schedule. All schools participated in Orange Shirt Day to support the indigenous community. Student Council is also organizing dress down days to raise money for various organizations. An outline of the schools' presidential elections was provided.

Moved by: Bill Chopp

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board receives the Student Trustee Report.

**Carried**

## 6. Information and Correspondence

### 6.1 Our Lady of Providence Daycare

Superintendent Keys advised that the board has finalized the requirements and received approval to begin construction on a new child care centre at Our Lady of Providence Catholic Elementary School.

### 6.2 Strategic Plan

Director McDonald highlighted the day as Dress Purple Day in support of vulnerable children, youth, and families. It was noted as an important initiative that aligns with the board's strategic plan in the areas of belonging and community.

### 6.3 Leadership Program

Director McDonald introduced a new Leadership Program for all staff. The event will take place on November 19, 2020 and will be an introductory to more programs to come.

Moved by: Cliff Casey

Seconded by: Bill Chopp

THAT the Brant Haldimand Norfolk Catholic District School Board receives the information and correspondence items since the last meeting.

**Carried**

## 7. Notices of Motion - Nil

## 8. Notices of Motion Being Considered for Adoption – Nil

## 9. Trustee Inquiries

Trustee Dignard reviewed the 2019-20 Policy Committee dates.



## **BRANT HALDIMAND NORFOLK Catholic District School Board**

## **Minutes**

Catholic Education Centre  
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### **10. Business In-Camera**

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board moves to an In-Camera session.

**Carried**

### **11. Report on the In-Camera Session**

The following motion was approved:

THAT the Brant Haldimand Norfolk Catholic District School Board approves the appointment of Glenn Pick to the Audit Committee for the term November 1, 2020 to October 31, 2023.

Moved by: Carol Luciani

Seconded by: Dan Dignard

THAT the Brant Haldimand Norfolk Catholic District School Board approves the business of the In-Camera session.

**Carried**

### **12. Future Meetings and Events**

Chair Petrella drew attention to the upcoming meetings and events.

### **13. Closing Prayer**

The closing prayer was led by Chair Petrella.

### **14. Adjournment**

Moved by: Mark Watson

Seconded by: Bill Chopp

THAT the Brant Haldimand Norfolk Catholic District School Board adjourns the October 27, 2020 Board meeting.

**Carried**

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**Next meeting:** Tuesday, November 24, 2020, 7:00 p.m. – Boardroom

# RECOMMENDATIONS FOR THE BOARD FROM THE COMMITTEE OF THE WHOLE

November 17, 2020

<b>AGENDA ITEM</b>	<b>MOTION</b>
5.2	THAT the Brant Haldimand Norfolk Catholic District School Board approves the 2021 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$141,583, excluding PST.

## **RECOMMENDATIONS:**

THAT the Brant Haldimand Norfolk Catholic District School Board receives the unapproved minutes of the Committee of the Whole Meeting of November 17, 2020.

THAT the Brant Haldimand Norfolk Catholic District School Board approves the recommendations of the Committee of the Whole Meeting of November 17, 2020.



**BRANT HALDIMAND NORFOLK  
Catholic District School Board**

**Minutes**

Catholic Education Centre  
322 Fairview Drive  
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**Committee of the Whole  
Tuesday, November 17, 2020 ♦ 7:00 pm  
Boardroom**

**Members:** **Trustees:**  
Rick Petrella (Chair), Carol Luciani (Vice Chair), Cliff Casey, Bill Chopp, Dan Dignard,  
Mark Watson, Alex Medeiros (Student Trustee)

**Senior Administration:**  
Mike McDonald (Director of Education & Secretary), Scott Keys (Superintendent of Business &  
Treasurer), Rob De Rubeis, Kevin Greco, Lorrie Temple (Superintendents of Education)

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**1. Opening Business**

**1.1 Opening Prayer**

The meeting was opened with prayer led by Vice Chair Luciani.

**1.2 Attendance**

Attendance was as noted above. Trustee Watson attended via teleconference.

**1.3 Approval of the Agenda**

Moved by: Cliff Casey

Seconded by: Carol Luciani

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board approves the agenda of the November 17, 2020 meeting.

**Carried**

**1.4 Declaration of Interest – Nil**

**1.5 Approval of Committee of the Whole Meeting Minutes – October 20, 2020**

Moved by: Dan Dignard

Seconded by: Bill Chopp

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the October 20, 2020 meeting.

**Carried**

**1.6 Business Arising from the Minutes – Nil**

**2. Presentations - Nil**

**3. Delegations – Nil**





**4. Consent Agenda**

**4.1 Unapproved Minutes from the Special Education Advisory Committee Meeting  
– October 20, 2020**

Moved by: Dan Dignard

Seconded by: Bill Chopp

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Special Education Advisory Committee Meeting of October 20, 2020.

**Carried**

**5. Committee and Staff Reports**

**5.1 Catholic Student Leadership Awards Update**

Superintendent Telfer provided an outline of the Catholic Student Leadership Award (CSLA) ceremony. Due to COVID-19 changes were made to the criteria and timeline requirements. A summary of the changes to the 2021 CSLA criteria was provided. The summary noted criteria for both in-person classroom and virtual classroom students. Award recipients will be invited to attend a Virtual Student Recognition Meeting in May 2021 and will receive a certificate. Schools will also acknowledge their winners at the school level.

Moved by: Dan Dignard

Seconded by: Carol Luciani

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board receives the Catholic Leadership Award Update Report.

**Carried**

**5.2 Insurance Renewal**

Superintendent Keys reviewed the 2021 insurance renewal with the Ontario School Board's Insurance Exchange (OSBIE). He noted that the Board is both insured and an owner and also highlighted that the overall improvements in the quality of risk have resulted in a general rate decrease.

Moved by: Dan Dignard

Seconded by: Carol Luciani

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2021 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$141,583, excluding PST.

**Carried**

**5.3 Leadership for All Program 2020-2021**

Director McDonald introduced the Leadership For All Program. The importance of leadership capacity in all work groups was noted. A summary of the three different programs being offered was provided including the Principal Mentorship and Training, Aspiring Leader Program and Mentoring for All Program. The first session will be offered virtually on November 19<sup>th</sup> and has received a high registration rate. The other programs will follow in January and May 2021.



# BRANT HALDIMAND NORFOLK Catholic District School Board

## Minutes

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Moved by: Dan Dignard

Seconded by: Mark Watson

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board receives the "Leadership For All" Staff Development Program 2020-2021 Report as information.

**Carried**

### 5.4 Cash/Equipment Donations

Superintendent Keys reviewed a summary of 2019-20 donations of cash and equipment of a greater value than \$500 in accordance with the Cash/Equipment Donations Policy 700.02.

Moved by: Carol Luciani

Seconded by: Cliff Casey

THAT the Committee of the Whole refers the Cash/Equipment Donations Report to the Brant Haldimand Norfolk Catholic District School Board for receipt.

**Carried**

## 6. Information and Correspondence

### 6.1 COVID Update

Director McDonald provided an update on COVID-19. He advised that there have been nine cases in the board. All the positive cases have been traced back to transmission from the community and not through schools. Staff continue to work closely with Public Health to ensure health & safety measures are in place. Discussion was held regarding a pivot plan should the board need to pivot to a fully virtual school platform.

### 6.2 Self-Regulation Program Update

Superintendent Greco advised that staff are engaging in training to better understand our learners. The program is a project that expands over mental health and safe schools. The Board has had approximately 50 individuals from different areas come together. Areas of focus included learning about the brain and body science that explains why and how students respond to different stressors and therefore better understand why and how they are reacting. Next steps include creating a committee consisting of different working groups to review the information.

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board receives the information and correspondence since the last meeting.

**Carried**

## 7. Trustee Inquiries

Trustee Casey recommended that the Board request auditors to tender for the annual appointment of Board Auditor.



**8. Business In-Camera**

Moved by: Carol Luciani

Seconded by: Bill Chopp

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board moves to an In-Camera session.

**Carried**

**9. Report on the In-Camera Session**

Trustees Casey, Chopp and Dignard declared a conflict of interest in item # 4.1 of the in-camera session and left the room. They did not take part in the consideration or discussion of, or vote on any question with relation to this item.

Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board approves the business of the In-Camera session.

**Carried**

**10. Future Meetings and Events**

Chair Petrella drew attention to the upcoming meetings and events.

**11. Closing Prayer**

The closing prayer was led by Chair Petrella.

**12. Adjournment**

Moved by: Mark Watson

Seconded by: Carol Luciani

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board adjourns the November 17, 2020 meeting.

**Carried**

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**Next meeting:** Tuesday, January 19, 2021, 7:00 p.m. – Boardroom

**REPORT TO THE BRANT HALDIMAND NORFOLK  
CATHOLIC DISTRICT SCHOOL BOARD COMMITTEE OF THE WHOLE**

Prepared by: Scott Keys, Superintendent of Business & Treasurer  
Presented to: Committee of the Whole  
Submitted on: November 17, 2020  
Submitted by: Michael McDonald, Director of Education & Secretary

**INSURANCE RENEWAL**

Public Session

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**BACKGROUND INFORMATION:**

The Board's property and liability insurance is currently covered by the Ontario School Boards' Insurance Exchange (OSBIE), which is a reciprocal cooperative established in 1987. Premiums are established annually based on OSBIE's overall experience. OSBIE insures most school boards and several joint ventures in Ontario.

As at January 1, 2021, OSBIE is in year five of the current five-year Subscription Period, which ends on December 31, 2021.

**DEVELOPMENTS:**

Based on actuarial estimates, OSBIE was able to provide the following general rate adjustments for 2021:

	<b>General Rate Adjustment (%)</b>	<b>BHNCDSB Rate Adjustment (%)</b>
Liability	+9.0	4.61
Property	+5.2	0.21
Boiler and Machinery	0.0	0.00
Crime	0.0	4.61
Automobile	+3.0	-8.33
Privacy Data Liability	+25.0	4.0

Overall improvements in the quality of risk have resulted in a general rate decrease in Automobile insurance rates. In addition to their regular insurance program, OSBIE provides an incentive program to help reduce fees even further.

As a subscriber of OSBIE, the Board is both an insured and an owner. One of the main benefits of being an owner is that should OSBIE's Capital Reserves exceed certain targets, OSBIE's Board of Governors may issue a premium refund along with associated taxes. As part of OSBIE's value-added service, our Board received a premium refund of \$47,837.84 for 2020.

**RECOMMENDATION:**

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2021 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$141,583, excluding PST.

## Brant Haldimand Norfolk Catholic District School Board

## OSBIE INSURANCE

Insurance Premium Excluding Taxes					
Description	2018	2019	2020	2021	% Increase / Decrease
Property	57,530.00	54,155.00	45,268.00	41,491.00	-8.34
Crime	5,071.00	5,186.00	5,292.00	5,536.00	4.61
Boiler and Machinery	4,592.00	4,465.00	7,017.00	7,010.00	-0.10
Liability	63,636.00	63,137.00	65,637.00	74,861.00	14.05
Subtotal	131,472.00	127,581.00	116,197.00	61,898.00	
Fleet Automobile	6,969.00	6,969.00	7,714.00	7,237.00	-6.18
Privacy Data Liability	3,150.00	3,504.00	3,565.00	4,692.00	31.61
<b>Total Insurance Premium</b>		<b>141,591.00</b>	<b>138,054.00</b>	<b>141,583.00</b>	

	Coverages	Deductibles
Property	Unlimited	\$10,000 per occurrence
Crime	\$1 million	\$500 per occurrence
Boiler and Machinery	\$5 million	1,000 per occurrence
Auto	\$27 million	\$0
Liability	\$27 million	\$0
Privacy Data	\$2 million	\$10,000

# REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Scott Keys, Superintendent of Business & Treasurer  
Presented to: Board of Trustees  
Submitted on: November 24, 2020  
Submitted by: Mike McDonald, Director of Education & Secretary

## Q4 FINANCIAL REPORT (AUGUST 31, 2020)

Public Session

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### **BACKGROUND INFORMATION:**

Interim and year-end financial reports are presented to the Board to assist Trustees in their monitoring of the financial well-being of the school board. Interim reports are presented to the Board of Trustees three times per school year (as of November 30, February 29 and May 31) and a final year-end report (as of August 31) is provided with an external audit report in November.

Annually, the Audit Committee is required to review and recommend to the Board, if the Audit Committee considers it appropriate to do so, that the Board approve the annual financial statements.

Ontario Regulation 395/11 of the *Financial Administration Act* identifies the accounting treatment for revenue received for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets. These are to be recorded as deferred capital contributions and recognized as revenue in the statement of operations over the periods during which the asset is used to provide service and is at the same rate that amortization is recognized for the related assets.

Since this is a deviation of the Canadian Public-Sector Accounting Board standards, the statements are referred to as being prepared in accordance with the *Financial Administration Act* supplemented by the direction from the Ministry of Education.

### **DEVELOPMENTS:**

The draft financial statements for the year ended August 31, 2020, as well as the independent audit report by the Board's external auditor, Millard, Rouse, Rosebrugh LLP, are presented in Appendix A.

A surplus of \$3,524,535 for the fiscal year ending August 31, 2020 is shown in the Statement of Operations. The surplus is attributed to increased enrolment, salary and cost savings resulting from labour action and strike days and reduced expenditures attributed to the COVID-19 school closures (mid-March 2020 – June 2020). These favourable variances were partially offset by the strike savings being returned to the Ministry of Education.

Further details on the revenue and expenses compared to revised budget is presented in the Q4 Financial Dashboard in Appendix B.

It is recommended that the available surplus from 2019-20 be internally appropriated for the expected increase in salaries and costs associated with the COVID-19 pandemic.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of this strategy, the Ministry of Education delays part of the grant payments to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry of Education. The balance of delayed grant payments included in the Board's receivable balance is \$8,890,989.

If the Board of Trustees approve the consolidated financial statements, management will publish the consolidated financial statements as required by s. 252(2) of the Education Act to the Board website.

**RECOMMENDATION:**

THAT the Brant Haldimand Norfolk Catholic District School Board approves the draft financial statements for the year-ended August 31, 2020.

THAT the Brant Haldimand Norfolk Catholic District School Board internally appropriates the available surplus from 2019-20 for the expected increase in salaries and costs associated with the COVID-19 pandemic for 2020-21.

**BRANT HALDIMAND NORFOLK  
CATHOLIC DISTRICT SCHOOL BOARD**

**CONSOLIDATED FINANCIAL STATEMENTS**

**For the year ended August 31, 2020**

Draft



**BRANT HALDIMAND NORFOLK  
CATHOLIC DISTRICT SCHOOL BOARD**

**For the year ended August 31, 2020**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
**Brant Haldimand Norfolk Catholic District School Board**

We have audited the consolidated financial statements of Brant Haldimand Norfolk Catholic District School Board (the 'Board'), which comprise the consolidated statement of financial position as at August 31, 2020, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Board as at August 31, 2020, and its results of operations, its changes in net debt, 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 Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the consolidated financial statements which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated 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 consolidated financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 Board'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 Board'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 Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

November 16, 2020  
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at August 31	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	20,552,688	15,076,226
Accounts receivable		
Municipalities (Note 4)	6,532,579	2,111,837
Government of Ontario - Approved Capital (Note 2)	39,130,334	41,726,930
Other (Note 3)	10,720,334	8,721,129
<b>Total Financial Assets</b>	<b>76,935,935</b>	<b>67,636,122</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 5)	16,448,430	6,720,930
Accounts payable - other School Boards	(4,841)	132,193
Deferred revenue (Note 6)	3,935,512	4,099,136
Accrued vacation pay	714,832	505,562
Post employment/retirement benefits (Note 7)	1,055,388	997,527
Accrued interest on long term liabilities	686,018	739,237
Long term liabilities (Note 12)	39,942,808	42,945,306
Deferred capital contributions (Note 8)	100,798,886	99,201,213
<b>Total Liabilities</b>	<b>163,577,033</b>	<b>155,341,104</b>
<b>Net Debt</b>	<b>(86,641,098)</b>	<b>(87,704,982)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	116,480,878	114,020,227
<b>NET ASSETS</b>	<b>29,839,780</b>	<b>26,315,245</b>
<b>ACCUMULATED SURPLUS (Note 14)</b>	<b>29,839,780</b>	<b>26,315,245</b>

Approved on behalf of the Board

Chair of the Board

Director of Education

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended August 31	Budget 2020 <i>(unaudited)</i>	Actual 2020	Actual 2019
<b>Revenues</b>			
General legislative grants	127,767,523	125,750,043	127,987,783
Provincial grants - other	1,227,359	1,430,197	1,402,049
Federal grants and fees	1,075,894	977,422	1,149,512
Other fees and revenue	484,968	781,088	869,190
Investment income	230,000	276,575	353,273
School funded activities	3,500,000	2,444,973	3,713,283
Other revenue - school boards	357,275	428,611	362,769
	134,643,019	132,088,909	135,837,859
<b>Expenses</b>			
Instruction	101,899,966	97,840,977	100,339,438
Administration	4,399,455	4,423,598	4,400,236
Transportation	5,439,178	5,188,447	5,296,761
School operations and maintenance	19,124,490	18,603,713	19,073,364
Other	236,395	173,704	184,192
School funded activities	3,500,000	2,333,935	3,605,363
	134,599,484	128,564,374	132,899,354
<b>Annual Surplus</b>	43,535	3,524,535	2,938,505
<b>Accumulated Surplus - Beginning of Year</b>	26,315,245	26,315,245	23,376,740
<b>Accumulated Surplus - End of Year</b>	26,358,780	29,839,780	26,315,245

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

<b>For the year ended August 31</b>	<b>2020</b>	<b>2019</b>
<b>Annual Surplus</b>	3,524,535	2,938,505
Amortization of tangible capital assets	5,268,407	4,837,153
Acquisition of tangible capital assets (net of transferred CIP)	(7,729,058)	(7,984,439)
<b>Change in Net Debt</b>	1,063,884	(208,781)
<b>Net Debt - Beginning of Year</b>	(87,704,982)	(87,496,201)
<b>Net Debt - End of Year</b>	(86,641,098)	(87,704,982)

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended August 31	2020	2019
<b>Cash Flows From Operating Activities</b>		
Annual surplus	3,524,535	2,938,505
<b>Non-cash Charges to Operations</b>		
Amortization of tangible capital assets	5,268,407	4,837,153
Amortization of deferred capital contributions	(4,810,164)	(4,447,286)
Deferred revenue transferred to deferred capital contributions	4,189,275	2,319,768
	8,172,053	5,648,140
<b>Sources (Uses) of Cash:</b>		
Accounts receivable - Municipalities	(4,420,742)	(101,620)
Accounts receivable - Government of Ontario, Approved capital	2,596,596	3,743,104
Accounts receivable - other	(1,999,205)	(8,028,318)
Accounts payable and accrued liabilities	9,727,500	(728,827)
Accounts payable - other School Boards	(137,034)	(184,648)
Deferred revenues	(163,624)	(875,922)
Accrued vacation pay	209,270	(4,135)
Post employment/retirement benefits	57,861	234,300
Accrued interest on long term liabilities	(53,219)	(50,429)
	5,817,403	(5,996,495)
<b>Cash Flows From Capital Activities</b>		
Acquisition of tangible capital assets (net of transferred CIP)	(7,729,058)	(7,984,439)
<b>Cash Flows From Financing Activities</b>		
Debenture and loan repayments	(3,002,498)	(2,855,557)
Capital grants received	2,218,562	3,991,773
	(783,936)	1,136,216
<b>Net Increase in Cash and Cash Equivalents</b>	5,476,462	(7,196,578)
<b>Opening Cash and Cash Equivalents</b>	15,076,226	22,272,804
<b>Closing Cash and Cash Equivalents</b>	20,552,688	15,076,226

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES

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

#### a) Basis of Accounting

The consolidated financial statements have been prepared in accordance with 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 require 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.

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



# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### **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:  
Transportation Consortium  
School Generated Funds

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 they are not controlled by the Board.

#### **d) Cash and Cash Equivalents**

Cash and cash equivalents are comprised of cash on hand, demand deposits 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 expenditures are incurred, or services are performed.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### f) Deferred Capital Contributions

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

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

#### g) Retirement and Other Employee Future Benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include life insurance, extended health care, 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 2016-17: Ontario Secondary School Teachers' Federation (OSSTF), and Ontario English Catholic Teachers' Association (OECTA). The Ontario Non-union Education Trust (ONE-T) ELHT was established in 2017-2018 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 retired prior to the school 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 continues to provide health, dental and life insurance benefits for certain retired individuals.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### **g) Retirement and Other Employee Future Benefits (Continued)**

The Board provides future benefits to specified employee groups. These benefits include non-vesting accumulated sick leave benefits and subsidized post-retirement health, dental and life insurance for certain retirees. In 2012, changes were made to the Board's non-vesting accumulating sick leave plan and retiree health, life and dental plan. The Board has adopted the following policies with respect to accounting for these employee benefits:

(i) For self insured non-vesting accumulating sick leave plans and the retiree health, life and dental plan, 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, long-term disability and life insurance and health care benefits for those on disability leave, for those employees who are not yet members of an ELHT, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

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

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

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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 resale is recorded at the lower of cost and estimated net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service and held for resale 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.

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### 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 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.

#### k) Long-term Debt

Long-term debt is recorded net of related sinking fund asset balances.

#### l) Budget Figures

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

#### m) Use of Estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in Note 1a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include accruals, pension and post retirement benefits and deferred revenue. Actual results could differ from these estimates.

#### n) Property Tax Revenue

Under Canadian Public Sector Accounting Standards, the Board 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.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 2. ACCOUNTS RECEIVABLE - GOVERNMENT OF ONTARIO

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

The Board has accounts receivable from the Province of Ontario of \$39,130,334 as at August 31, 2020 (2019 - \$41,726,930) with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. 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 \$8,890,989 (2019 - \$5,792,498).

3. ACCOUNTS RECEIVABLE - OTHER	2020	2019
Other school boards	62,049	362,769
Government of Ontario	9,907,425	7,828,915
Government of Canada	394,849	351,322
Other	356,011	178,123
	10,720,334	8,721,129

### 4. ACCOUNTS RECEIVABLE - MUNICIPALITIES

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 \$4,313,878 (2019 - \$Nil) and has been included in accounts receivable on the statement of financial position. The amount will be recovered fully by the Board in the following school year.

### 5. ACCOUNTS PAYABLE - GOVERNMENT OF ONTARIO

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. 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 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 \$4,611,304 (2019 - \$Nil). This amount will be recovered by the Province in 2021.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 6. 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 at August 31, 2019	Externally restricted revenue and interest	Revenue recognized	Transferred to DCC	Balance at August 31, 2020
Proceeds of disposition	1,657,252	-	-	1,096,185	561,067
Education development charge	703,073	882,649	68,919	-	1,516,803
Legislative grants	798,647	7,452,522	5,091,714	3,093,090	66,365
Special education	595,906	18,250,572	17,486,925	-	1,359,553
Other education grants	167,415	166,469	36,320	-	297,564
Other grants	176,843	95,106	137,789	-	134,160
	4,099,136	26,847,318	22,821,667	4,189,275	3,935,512

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 7. POST EMPLOYMENT / RETIREMENT BENEFITS

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#### **Actuarial Assumptions**

The accrued benefit obligations for employee future benefit plans as at August 31, 2020 are based upon actuarial assumptions of future events determined for accounting purposes as at August 31, 2020 and adjusted for census and changes to the actuarial assumptions.

The assumptions used in the current valuation are as follows:

- i) Health costs are assumed to increase by 7.25% for 2019-20, 7.00% for 2020-21, reducing by .25% in each subsequent year to an ultimate rate of 4.5%.
- ii) Dental costs are assumed to increase by a flat rate of 4.5%.
- iii) Participation rates are assumed to be 100% of early retirement employees.
- iv) Discount rate was assumed to be 1.4% per annum.
- v) Inflation rate was assumed to be 2%

#### **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. Staff retired after August 2005 pay actual retiree rates, if they chose to stay in the plan.

#### **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 1/2 years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such provision.

#### **Sick Leave Top-Up Benefits**

A maximum of 11 unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$45,070 (2019 - \$86,213).

For accounting purposes, the valuation for the accrued benefit obligation for the sick leave top-up is based on an actuarial assumptions about future events determined as at August 31, 2020 and is based on the average daily salary and banked sick days of employees as at August 31, 2020.



# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 7. POST EMPLOYMENT / RETIREMENT BENEFITS (Continued)

<b>Retirement and Other Employee Future Benefit Liabilities</b>					<b>2020</b>	<b>2019</b>
	Retirement Benefits	Long term disability and compensated absences	Workers Compensation	Total Employee Future Benefits	Total Employee Future Benefits	
Accrued benefit at August 31	298,415	80,090	676,883	1,055,388	946,220	
Unamortized actuarial gains/(losses) at August 31	-	-	-	-	51,307	
	298,415	80,090	676,883	1,055,388	997,527	

<b>Retirement and Other Employee Future Benefit Expenses</b>					<b>2020</b>	<b>2019</b>
	Retirement Benefits	Long term disability and compensated absences	Workers Compensation	Total Employee Future Benefits	Total Employee Future Benefits	
Current year benefit cost	8,963	80,090	221,026	310,079	418,720	
Interest on accrued benefit obligation	4,951	-	12,756	17,707	20,029	
Recognized Actuarial gains (losses)	9,028	(35,020)		(25,992)	(1,631)	
Cost of (gain on) plan amendments	-	-	-	-	44,793	
Benefit payments	(37,808)	(37,731)	(168,394)	(243,933)	(247,611)	
Employee Future Benefits Expenses	(14,866)	7,339	65,388	57,861	234,300	

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 8. DEFERRED CAPITAL CONTRIBUTIONS 2020 2019

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

Beginning balance	99,201,213	97,336,958
Additions to capital contributions (net)	2,218,562	3,991,773
Revenue recognized in the period	(4,810,164)	(4,447,286)
Transfers from deferred revenue	4,189,275	2,319,768
<hr/>		
Ending balance	100,798,886	99,201,213

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### 9. ONTARIO MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

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All non-teaching 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 \$1,529,735 (2019 - \$1,687,934) 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.

The OMERS pension plan has a deficit. If actuarial surpluses are not available to offset the existing deficit and subsidize future contributions, increases in contributions may be required in the future.

### 10. ONTARIO TEACHER'S PENSION PLAN

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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 a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

### 11. TRUST FUNDS

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Trust funds administered by the Board amounting to \$341,581 (2019 - \$337,366) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 12. LONG TERM LIABILITIES

Debtenture debt, capital loans and obligation under capital leases reported on the Consolidated Statement of Financial Position comprises the following:

	2020	2019
4.9% debenture payable, semi-annual payments of \$58,141 including principal and interest, maturing March 2033.	1,095,795	1,156,157
6.5% debenture payable, semi-annual payments of \$772,885 including principal and interest, maturing October 2026.	8,076,885	9,045,767
3.799% debenture payable, semi-annual payments of \$201,402 including principal and interest, maturing March 2038.	5,184,753	5,384,868
2.425% debenture payable, semi-annual payments of \$160,409 including principal and interest, maturing November 2021.	469,790	773,678
4.867% debenture payable, semi-annual payments of \$375,851 including principal and interest, maturing March 2029.	5,425,789	5,896,179
4.56% OFA debenture payable, semi-annual payments of \$114,507 including principal and interest, maturing November 2031.	2,031,968	2,163,799
5.062% OFA debenture payable, semi-annual payments of \$85,137 including principal and interest, maturing March 2034.	1,678,312	1,760,497
5.384% OFA debenture payable, semi-annual payments of \$462,624 including principal and interest, maturing May 2034.	9,016,920	9,439,556
5.232% PCS Stage 1 loan payable, semi-annual payments of \$52,483 including principal and interest, maturing April 2035.	1,077,287	1,124,046
5.232% GPL Stage 4 loan payable, semi-annual payments of \$32,797 including principal and interest, maturing April 2035.	673,202	702,422
5.232% PTR Phase 2 loan payable, semi-annual payments of \$253,921 including principal and interest, maturing April 2035.	5,212,107	5,438,337
3% promissory note payable to the Roman Catholic Episcopal Corp., payable at \$40,000 per year plus interest, maturing May 2020.	-	40,000
Interest free note payable to the Roman Catholic Episcopal Corp., payable at \$20,000 per year, maturing May 2020.	-	20,000
	39,942,808	42,945,306

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 12. LONG TERM LIABILITIES (Continued)

Of the net long term liabilities outstanding of \$39,942,808, principal and interest payments are payable over the next five years as follows:

	Principal	Interest Payments	Total
2021	3,097,624	2,042,690	5,140,314
2022	3,101,006	1,878,899	4,979,905
2023	3,107,695	1,711,801	4,819,496
2024	3,282,380	1,537,116	4,819,496
2025	3,467,134	1,352,361	4,819,495
	<u>16,055,839</u>	<u>8,522,867</u>	<u>24,578,706</u>

Interest paid on long-term debt amounted to \$2,145,800 (2019 - \$2,300,253).

As of August 31, 2020, the Board had \$310,384 (2019 - \$331,900) in letters of credit outstanding related to ongoing construction projects.

### 13. EXPENDITURES BY OBJECT

	Budget 2020 <i>(unaudited)</i>	Actual 2020	Actual 2019
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The following is a summary of current expenditures reported on the Consolidated Statement of Operations by object:

**Current expenditures:**

Salary and wages	90,826,430	88,563,650	89,095,868
Employee benefits	14,889,402	14,606,957	14,703,326
Staff development	403,700	268,200	334,795
Supplies and services	12,733,043	9,770,006	13,057,847
Interest on long term debt	2,201,018	2,145,800	2,300,253
Rental expenditures	19,080	19,648	19,255
Fees and contract services	8,243,574	7,672,094	8,340,952
Other	275,195	249,612	209,905
Amortization	5,008,042	5,268,407	4,837,153
	<u>134,599,484</u>	<u>128,564,374</u>	<u>132,899,354</u>

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

### 14. ACCUMULATED SURPLUS (DEFICIT)

Accumulated surplus (deficit) consists of the following:

	2020	2019
<b>Surplus (Deficit):</b>		
Invested in non-depreciable tangible capital assets	6,677,353	6,677,353
Employee future benefits to be covered in the future	(1,055,388)	(997,527)
School generated funds	1,959,488	1,848,450
Other	22,258,327	18,786,969
	<b>29,839,780</b>	<b>26,315,245</b>

### 15. TRANSPORTATION CONSORTIUM

On October 1, 2008, the Board entered into an agreement with Grand Erie District School Board and CSC MonAvenir in order to provide common administration of student transportation in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of Student Transportation Services of Brant Haldimand Norfolk are shared. No partner is in a position to exercise unilateral control.

On October 14, 2010, Student Transportation Services of Brant Haldimand Norfolk was incorporated.

Below provides condensed financial information for the consortium.

	2020		2019	
	Total	Board Portion	Total	Board Portion
<b>Financial Position</b>				
Financial Assets	178,129	166,250	104,750	32,113
Liabilities	178,129	166,250	104,750	32,113
<b>Accumulated Surplus</b>	-	-	-	-
<b>Operations</b>				
Revenues	17,351,583	5,106,259	18,111,438	5,184,770
Expenses	17,351,583	5,106,259	18,111,438	5,184,770
<b>Annual Surplus</b>	-	-	-	-

This entity 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.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

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The Board is involved from time to time in litigation, which arises in the normal course of business. Where the potential liability is likely and able to be estimated, management records its best estimate of the potential liability. In other cases, the ultimate outcome of the claims cannot be determined at this time. Any additional losses related to claims will be recorded in the year during which the liability is able to be estimated or adjustments to any amount recorded are determined to be required.

### 17. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)

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The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27 million per occurrence.

The ultimate premiums over a five-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 five-year term expires December 31, 2021.

### 18. REPAYMENT OF "55 SCHOOL BOARD TRUST" FUNDING

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On June 1, 2003, the Board received \$1,965,017 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 no longer reflected in the Board's financial position.

### 19. COMPARATIVE FIGURES

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Certain prior year figures, provided for the purpose of comparison, have been reclassified to conform with current year presentation.

# BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2020

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### 20. COVID-19

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In March 2020, the World Health Organization characterized the outbreak of a new strain of coronavirus (“COVID-19”) as a pandemic, based on the rapid increase in exposure globally. As a result of the COVID-19 outbreak, in March 2020, all school boards were closed in Brant, Haldimand, and Norfolk Counties and schools remained closed until September 2020. As the impacts of COVID-19 continue, there could be further impacts on the Board, its students, and its funding sources. Management is actively monitoring the effect on the Board’s financial condition, operation, suppliers, and workforce. Given the daily changes in the COVID-19 outbreak and the global responses to curb its spread, the Board is not able to fully estimate the future effects of the COVID-19 outbreak on its financial results or condition.

Draft

## BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

### SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended August 31, 2020

	Land & Land Improvements	Building (40 years)	Portable structures	Equipment (5 years)	Equipment (10 years)	Computer hardware	Computer software	Vehicles	Construction in progress	Total 2020	Total 2019
<b>Cost</b>											
Balance, beginning of year	9,524,584	154,986,773	7,632,327	35,503	3,246,819	4,092,623	568,314	303,773	1,138,574	181,529,290	173,544,851
Additions during the year	903,067	5,391,381	1,750,132	-	34,610	516,841	-	63,118	1,374,403	10,033,552	11,932,632
Disposals during the year	-	-	-	-	-	-	-	-	(2,304,494)	(2,304,494)	(3,948,193)
Balance, end of year	10,427,651	160,378,154	9,382,459	35,503	3,281,429	4,609,464	568,314	366,891	208,483	189,258,348	181,529,290
<b>Accumulated Amortization</b>											
Balance, beginning of year	168,777	56,218,535	3,381,196	35,503	2,814,727	4,092,623	568,314	229,388	-	67,509,063	62,671,910
Amortization during the year	190,743	4,680,294	270,088	-	110,024	-	-	17,258	-	5,268,407	4,837,153
Balance, end of year	359,520	60,898,829	3,651,284	35,503	2,924,751	4,092,623	568,314	246,646	-	72,777,470	67,509,063
Net book value of tangible capital assets	10,068,131	99,479,325	5,731,175	-	356,678	516,841	-	120,245	208,483	116,480,878	114,020,227



**Brant Haldimand Norfolk Catholic District School Board**  
**2019/2020 Fourth Quarter Financial Report**  
**Comparative Revenue Summary**  
**For the Period Ended August 31, 2020**

	<b>Comparative Revenue Summary</b>				
	2019-2020 Revised Budget	2019-2020 Actual	In-Year Change		Variance Note
			\$	%	
<b>Grants for Student Needs (GSNs)</b>					
Pupil Foundation	53,886,996	52,315,508	(1,571,488)	-2.9%	a
School Foundation	8,546,235	8,621,375	75,140	0.9%	b
Special Education	16,970,154	17,196,966	226,812	1.3%	b
Language Allocation	1,842,640	1,882,770	40,130	2.2%	
Indigenous Education	337,904	300,442	(37,462)	-11.1%	
Rural and Northern Education Fund	1,519,423	1,525,025	5,602	0.4%	
Learning Opportunities	1,429,212	1,408,822	(20,390)	-1.4%	
Safe and Accepting Schools	220,210	222,977	2,767	1.3%	
Adult & Continuing Education	423,246	662,367	239,121	56.5%	c
Teacher DECE Q&E	13,628,419	13,907,231	278,812	2.0%	b
New Teacher Induction Program	109,242	37,576	(71,666)	-65.6%	e
Student Transportation	5,561,323	5,470,217	(91,106)	-1.6%	f
Administration & Governance	4,752,995	4,730,026	(22,969)	-0.5%	
School Operations	10,968,921	10,654,591	(314,330)	-2.9%	g
Community Use of Schools Grant	146,889	146,889	-	0.0%	
Permanent Financing - NPF	146,395	146,395	-	0.0%	
<b>Total Operating Grants</b>	<b>120,490,204</b>	<b>119,229,177</b>	<b>(1,261,027)</b>	<b>-1.0%</b>	
<b>Grants for Capital Purposes</b>					
School Renewal	846,093	396,349	(449,744)	-53.2%	h
Temporary Accommodation	-	-	-	0.0%	
Short-term Interest	20,196	9,968	(10,228)	-50.6%	
Debt Funding for Capital	2,064,110	2,064,110	-	0.0%	
<b>Total Capital Grants</b>	<b>2,930,399</b>	<b>2,470,427</b>	<b>(459,972)</b>	<b>-15.7%</b>	
<b>Total Grants for Students Needs (GSNs)</b>	<b>123,420,603</b>	<b>121,699,604</b>	<b>(1,720,999)</b>		
Note: Total GSNs includes taxation revenue received from municipalities					
<b>Priorities &amp; Partnership Funding (PPFs)</b>	<b>1,058,143</b>	<b>1,040,744</b>	<b>(17,399)</b>	<b>-1.6%</b>	
<b>Other Revenue</b>					
Other Non-GSN Grants	304,651	260,762	(43,889)	-14.4%	i
Tuition Fees	1,190,381	1,205,324	14,943	1.3%	
Rentals	174,829	109,250	(65,579)	-37.5%	j
Interest	230,000	276,575	46,575	20.3%	k
Other Revenue	572,592	1,044,255	471,663	82.4%	l
Amortization of DCC	4,656,289	4,810,164	153,875	3.3%	h
Deferred Revenues	206,656	(802,741)	(1,009,397)	-488.4%	m
<b>Total Other Revenue</b>	<b>7,335,398</b>	<b>6,903,589</b>	<b>(431,809)</b>	<b>-5.9%</b>	
<b>School Generated Funds</b>	<b>3,500,000</b>	<b>2,444,972</b>	<b>(1,055,028)</b>	<b>-30.1%</b>	n
<b>Total Grants and Revenues</b>	<b>135,314,144</b>	<b>132,088,909</b>	<b>(3,225,235)</b>	<b>-2.4%</b>	

Note: Revised Budget is the 2019-2020 Revised Estimates Budget presented to the Board of Trustees in January 2020

**Explanations of Revised Budget Variances**

- a Reduction as a result of strike savings being returned to the MEDU, offsetting reduction in expenses. Pupil foundation also positively impacted from an increase in ADE and benchmark salaries from central agreements.
- b Increased revenue from a increase in ADE and benchmark salaries from central agreements.
- c Additional e-learning credits offered through continuing education with a offsetting reduction in summer school programming (COVID19).
- e PD programming was not offered during school closures.
- f Fuel escalator funding was returned to MEDU as transportation was not required during school closures.
- g Correction with respect to Section 23 funding for Sprucedale, offset by an increase in ADE and benchmark salaries.
- h A number of projects qualified as capital and are being amortized over their useful life.
- i Reduced programming (SCWI/SWAC and OYAP) resulting from school closures.
- j Community permits were not approved during school closure period.
- k Higher average balances on hand.
- l Increase primarily related to prior year GSN adjustments by the MEDU, increase in operational costs of shared facilities, and miscellaneous revenue.
- m Although revenue has been received, due to enveloped funding and school closures, amounts have been deferred to 2020-21.
- n As a result of labour sanctions and school closures many school based activities were cancelled.

**Summary of Financial Results**

	Revised Budget	Actual	In-Year Change	
			\$	%
<b>Revenue</b>				
Grants for Student Needs (GSNs)	104,975,385	102,183,855	(2,791,530)	-2.7%
Local Taxation	18,445,218	19,515,749	1,070,531	5.8%
Priorities and Partnership Funds (PPFs)	1,058,143	1,040,744	(17,399)	-1.6%
Other Revenue	7,335,398	6,903,589	(431,809)	-5.9%
School Generated Funds	3,500,000	2,444,972	(1,055,028)	-30.1%
<b>Total Revenue</b>	<b>135,314,144</b>	<b>132,088,909</b>	<b>(3,225,235)</b>	<b>-2.4%</b>
<b>Expenses</b>				
Classroom Instruction and Learning	106,020,486	100,071,070	(5,949,416)	-5.6%
School Operations/Maintenance	19,368,343	18,934,856	(433,487)	-2.2%
Student Transportation	5,439,178	5,188,447	(250,731)	-4.6%
Board Administration	4,486,137	4,370,001	(116,136)	-2.6%
<b>Total Expenses</b>	<b>135,314,144</b>	<b>128,564,374</b>	<b>(6,749,770)</b>	<b>-5.0%</b>
<b>Surplus/(Deficit) before Accum Surplus</b>	<b>-</b>	<b>3,524,535</b>	<b>3,524,535</b>	<b>100.0%</b>
Draw on Accumulated Surplus				
<b>Surplus/(Deficit), end of year</b>	<b>-</b>	<b>3,524,535</b>	<b>3,524,535</b>	<b>100.0%</b>

**Changes in Revenue:**

**GSN:** Reduction in revenue as a result of strike savings being returned to the MEDU and offset by an increase in ADE and benchmark salaries.

**Local Taxation:** Increase resulting from additional tax revenue received from municipalities.

**Other Revenue:** Decrease resulting from amounts deferred to 2020-21 and offset by MEDU adjustment to prior year revenue.

**School Generated Funds:** Decrease as a result of labour sanctions and school closures many school based activities were cancelled.

**Changes in Expenses:**

**Classroom Instruction:** Decrease due to strike savings, cancelled PD, budget efficiencies and costs not incurred from school closures. Offset by paid sick leaves and hiring LTOs to cover supervision during labour sanctions.

**School Operations:** Decrease due to costs no incurred from closures and reduction in insurance costs and strike savings. Offset by a number of projects qualified as capital and being amortized over their useful life.

**Student Transportation:** Variable transportation costs were not incurred during school closure.

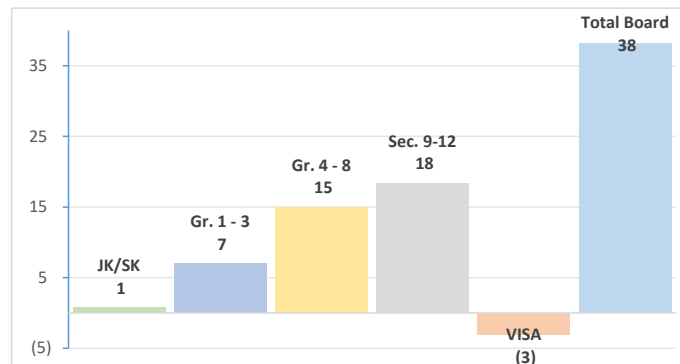
**Board Administration:** Decrease as a result of various budget efficiencies identified and costs not incurred from closures. Offset by increased legal fees and contractual services.

**Summary of Enrolment**

ADE	Revised Budget	Actual	In-Year Change	
			#	%
<b>Elementary</b>				
JK/SK	1,322	1,323	1	0.1%
Gr. 1 - 3	2,078	2,085	7	0.3%
Gr. 4 - 8	3,457	3,472	15	0.4%
VISA Students	2	-	(2)	-100.0%
<b>Total Elementary</b>	<b>6,859</b>	<b>6,880</b>	<b>21</b>	<b>0.3%</b>
<b>Secondary</b>				
Pupils of the Board	3,510	3,528	18	0.5%
VISA Students	18	17	(1)	-5.6%
<b>Total Secondary</b>	<b>3,528</b>	<b>3,545</b>	<b>17</b>	<b>0.5%</b>
<b>Total</b>	<b>10,387</b>	<b>10,425</b>	<b>38</b>	<b>0.4%</b>

Note: ADE is comprised of actual enrolment reported at October 31, 2019 and March 31, 2020

Note: VISA students pay tuition and their enrolment do not affect our GSNs



**Changes in Enrolment: Revised Budget vs Actual**

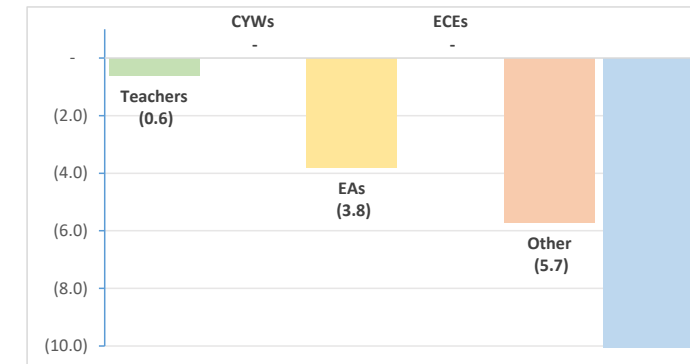
**Elementary:** Increase attributed to families transferring from other boards

**Secondary:** Increase associated with less attrition in second semester.

**Summary of Staffing**

FTE	Revised Budget	Actual	In-Year Change	
			#	%
<b>Classroom</b>				
Teachers	633.5	632.9	(0.6)	-0.1%
CYW's	7.0	7.0	-	0.0%
EAs	150.0	146.2	(3.8)	-2.5%
ECEs	51.0	51.0	-	0.0%
<b>Total Classroom</b>	<b>841.5</b>	<b>837.1</b>	<b>(4.4)</b>	<b>-0.5%</b>
<b>Other Support Staff</b>				
School Administration	90.6	91.0	0.4	0.4%
Board Administration	29.7	27.3	(2.4)	-8.1%
Facility Services	90.3	87.1	(3.2)	-3.5%
Consultants/Coordinators	14.0	14.0	-	0.0%
Paraprofessionals	39.1	39.1	-	0.0%
Library & Guidance	13.0	12.5	(0.5)	-3.8%
<b>Total Other Support Staff</b>	<b>276.7</b>	<b>271.0</b>	<b>(5.7)</b>	<b>-2.1%</b>
<b>Total Staffing</b>	<b>1,118.2</b>	<b>1108.1</b>	<b>(10.1)</b>	<b>-0.9%</b>

Note: FTE is comprised of actual FTE reported on March 31, 2020



**Changes in Staffing: Revised Budget vs Actual**

**Classroom Teachers:** Decrease as a result of adjustments in second semester timetables.

**Classroom Support Staff:** Decrease due to timing of filling vacancies and minimal interview pool.

**School Administration:** Clerical time required due to increase in demand for Summer School.

**Board Administration:** Decrease due to timing of hiring of vacancies and reallocation of FTE.

**Facility Services and Other Support Staff:** Decrease due to timing of hiring of vacancies

**Brant Haldimand Norfolk Catholic District School Board**  
**2019/2020 Fourth Quarter Financial Report**  
**Comparative Expense Summary**  
**For the Period Ended August 31, 2020**

	<b>Comparative Expenditure Summary</b>					
	2019-2020	2019-20	2019-2020	In-Year Change		Variance Note
	Revised Budget	Actual	% of Spend	\$	%	
<b>Classroom Instruction</b>						
Teachers	65,923,757	64,510,442	97.86%	(1,413,315)	-2.1%	a
Supply Teachers	3,000,640	1,991,296	66.36%	(1,009,344)	-33.6%	b
Educational Assistants	8,468,554	8,435,763	99.61%	(32,791)	-0.4%	
Early Childcare Educators	2,659,487	2,641,008	99.31%	(18,479)	-0.7%	
Classroom Computers	2,152,114	961,464	44.68%	(1,190,650)	-55.3%	c
Textbooks & Supplies	2,893,212	2,303,848	79.63%	(589,364)	-20.4%	d
Professionals and Paraprofessionals	3,512,612	3,514,820	100.06%	2,208	0.1%	
Library and Guidance	2,044,575	2,036,210	99.59%	(8,365)	-0.4%	
Staff Development	895,491	375,467	41.93%	(520,024)	-58.1%	e
Department Heads	237,583	249,184	104.88%	11,601	4.9%	
School Generated Funds	3,500,000	2,333,935	66.68%	(1,166,065)	-33.3%	f
<b>Total Classroom Instruction &amp; Learning</b>	<b>95,288,025</b>	<b>89,353,437</b>		<b>(5,934,588)</b>	<b>-6.2%</b>	
<b>School Management</b>						
Principals & Vice Principals	5,555,730	5,627,853	101.30%	72,123	1.3%	g
School Office	3,206,043	3,074,230	95.89%	(131,813)	-4.1%	a
Co-ordinators and Consultants	1,636,887	1,539,188	94.03%	(97,699)	-6.0%	a
Continuing Education	333,801	476,362	142.71%	142,561	42.7%	h
<b>Total School Management</b>	<b>10,732,461</b>	<b>10,717,633</b>		<b>(14,828)</b>	<b>-0.1%</b>	
<b>Total Classroom Instruction and Learning</b>	<b>106,020,486</b>	<b>100,071,070</b>		<b>(5,949,416)</b>	<b>-5.6%</b>	
<b>School Operations and Maintenance</b>						
School Operations and Maintenance	11,336,814	10,858,922	95.78%	(477,892)	-4.2%	i
School Renewal	846,093	577,153	68.21%	(268,940)	-31.8%	j
Interest of Capital Debt	2,348,283	2,056,670	87.58%	(291,613)	-12.4%	k
Amortization	4,837,153	5,442,111	112.51%	604,958	12.5%	j
<b>Total School Operations and Maintenance</b>	<b>19,368,343</b>	<b>18,934,856</b>		<b>(433,487)</b>	<b>-2.2%</b>	
<b>Student Transportation</b>	<b>5,439,178</b>	<b>5,188,447</b>	<b>89.13%</b>	<b>(250,731)</b>	<b>-4.6%</b>	<b>l</b>
<b>Board Administration</b>						
Trustees	125,933	105,496	83.77%	(20,437)	-16.2%	
Director and Supervisory Officers	984,684	1,019,304	103.52%	34,620	3.5%	
Board Administration	3,375,520	3,245,201	96.14%	(130,319)	-3.9%	m
<b>Total Board Administration</b>	<b>4,486,137</b>	<b>4,370,001</b>		<b>(116,136)</b>	<b>-2.6%</b>	
<b>Total Expenses</b>	<b>135,314,144</b>	<b>128,564,374</b>	<b>95.01%</b>	<b>(6,749,770)</b>	<b>-5.0%</b>	

Note: Revised Budget is the 2019-2020 Revised Estimates Budget presented to the Board of Trustees in January 2020

**Explanations of Budget Variances**

- a Decrease primarily as a result of strike saving. Expected to be returned to the MEDU.
- b Decrease as a result of less supply teachers through school closures, offset by additional 10.0 LTOs for supervision from job sanctions.
- c Reduction driven by budget efficiencies identified and deferred technology replacements from school closures, and decrease in the number of minor tangible assets qualifying as operational.
- d Reduction driven by various budget efficiencies and costs not incurred from school closures (program supplies, field trips, and printing costs).
- e Decrease resulting from cancelled PD due to strike days, labour sanctions, and school closures.
- f As a result of labour sanctions and school closures many school based activities were cancelled.
- g Reallocation of teaching time of VPs to classroom instruction and learning.
- h Additional e-learning credits offered through continuing education with a offsetting reduction in summer school programming (COVID19).
- i Decrease due to costs no incurred from closures (utilities, PD, mileage) and reduction in insurance costs and strike savings. Offset by additional maintenance and operational supplies and contractual services.
- j A number of projects qualified as capital and are being amortized over useful life.
- k Timing of payments and interest owing
- l Variable transportation costs were not incurred during school closure.
- m Decrease as a result of various budget efficiencies identified (office supplies, administrative maintenance costs, technology replacements), costs not incurred from closures (mileage, PD). Offset by increased legal fees and contractual services.

**REPORT TO THE BRANT HALDIMAND NORFOLK  
CATHOLIC DISTRICT SCHOOL BOARD**

Prepared by: Alex Medeiros, Student Trustee  
Presented to: Board of Trustees  
Submitted on: November 24, 2020  
Submitted by: Mike McDonald, Director of Education & Secretary

**STUDENT TRUSTEE REPORT**

Public Session

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**BACKGROUND INFORMATION:**

The second quadmester began on Monday November 16<sup>th</sup>, and the transition was smooth at all three schools. Students have gotten used to this scheduling, and there were no problems with the earlier exams.

**DEVELOPMENTS:**

All schools had ample participation during Halloween. Students had the opportunity to show their spirit by coming dressed in their costumes, tie-dye, or orange/black getup. Assumption student council has stopped holding virtual meetings and instead, is choosing to post any relevant information to their group Facebook page. St. Johns and Holy Trinity are continuing to hold their meetings in person and over zoom.

Holy Trinity is comprising a student council retreat that will be outdoors in order to adhere to public health guidelines. They are hoping to create an opportunity to get to know the newer members and bond more as a council. Once they decide on a retreat, the other two councils will most likely mimic it.

A topic of discussion was the creation of a school point system. This has been done at St. Johns and has proven to be successful. The school is divided by grade and they compete for points (the grade with the most points is rewarded). Points are accumulated by participating in school run activities and fundraising. Holy Trinity and Assumption are thinking of adopting this tactic to increase student involvement.

**SCHOOL NEWS:**

Assumptions annual pennies for heaven campaign is being run differently this year due to COVID. Rather than hosting a marketplace, every Wednesday from the 11<sup>th</sup> of November to the 16<sup>th</sup> of December will be a dress down day. The proceeds will go towards buying Christmas items and essentials for Assumptions less fortunate families. All other Christmas events have been cancelled for all three schools. There has been a slight increase of students migrating to online learning this quad. This is specific to Assumption and St. Johns.

**RECOMMENDATION:**

THAT the Brant Haldimand Norfolk Catholic District School Board receives the Student Trustee Report.

**2020-21**  
**Trustee Meetings and Events**

<b>Date</b>	<b>Time</b>	<b>Meeting/Event</b>
<b>December 1, 2020</b>	<b>7:00 pm</b>	<b>Annual Board Meeting</b>
December 2, 2020	5:00 pm	Executive Council
December 3, 2020	3:00 pm	Policy Committee
<b>December 8, 2020</b>	<b>7:00 pm</b>	<b>Board Meeting</b>
December 10, 2020	9:00 am	Mental Health Steering Committee
December 15, 2020	1:00 pm	Special Education Advisory Committee
<i>December 21, 2020 - January 1, 2021</i>		<i>CHRISTMAS BREAK</i>
January 7, 2021	3:00 pm	Policy Committee
January 13, 2021	5:00 pm	Executive Council
January 16, 2021	9:00 am	OCSTA Trustees Seminar
<b>January 19, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
January 20, 2021	7:00 pm	Regional Catholic Parent Involvement Committee
<b>January 26, 2021</b>	<b>7:00 pm</b>	<b>Board Meeting</b>
February 4, 2021	3:00 pm	Policy Committee
February 10, 2021	3:00 pm	Executive Council
<b>February 16, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
<b>February 23, 2021</b>	2:00 pm <b>7:00 pm</b>	Student Transportation Services Brant Haldimand Norfolk Board of Directors <b>Board Meeting</b>
March 4, 2021	3:00 pm	Policy Committee
March 10, 2021	5:00 pm	Executive Council
March 11, 2021	9:00 am	Mental Health Steering Committee
<i>March 15-19, 2021</i>		<i>MARCH BREAK</i>
<b>March 23, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
<b>March 30, 2021</b>	<b>7:00 pm</b>	<b>Board Meeting</b>
April 8, 2021	3:00 pm	Policy Committee
April 14, 2021	5:00 pm	Executive Council
<b>April 20, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
April 21, 2021	7:00 pm	Regional Catholic Parent Involvement Committee
<b>April 27, 2021</b>	<b>7:00 pm</b>	<b>Board Meeting</b>
April 29 - 30, 2021	TBD	Ontario Catholic School Trustees' Association AGM
<i>May 2 - May 7, 2021</i>		<i>Catholic Education Week</i>
May 6, 2021	3:00 pm	Policy Committee
May 12, 2021	3:00 pm	Executive Council
<b>May 18, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
<b>May 25, 2021</b>	9:00 am <b>7:00 pm</b>	Student Transportation Services Brant Haldimand Norfolk Board of Directors <b>Board Meeting</b>
June 3 - 5, 2021	TBD	Canadian Catholic School Trustees' Association AGM
June 3, 2021	3:00 pm	Policy Committee
June 9, 2021	5:00 pm 7:00 pm	Executive Council Regional Catholic Parent Involvement Committee
June 10, 2021	9:00 am	Mental Health Steering Committee
<b>June 15, 2021</b>	1:00 pm <b>7:00 pm</b>	Special Education Advisory Committee <b>Committee of the Whole</b>
June 21, 2021	5:00 pm	Audit Committee
<b>June 22, 2021</b>	<b>7:00 pm</b>	<b>Board Meeting</b>
TBD	TBD	Assumption College Graduation

Date	Time	Meeting/Event
TBD	TBD	Holy Trinity Graduation
TBD	TBD	St. John's College Graduation

Meetings scheduled at the Call of the Committee Chair: Accommodations Committee, Audit Committee, Budget Committee, Catholic Education Advisory Committee, Communications and Information Technology Advisory Committee, Legal Expenses Review Committee, Policy Committee