



**Board Meeting
Tuesday, November 23, 2021 ♦ 7:00 p.m.
Boardroom/Microsoft Teams**

Members: **Trustees:**
Rick Petrella (Chair), Carol Luciani (Vice-Chair), Cliff Casey, Bill Chopp, Dan Dignard,
Mark Watson, Aidan O'Brien (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)

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 26, 2021

Pages 3-5

Approval of Special Meeting of the Board Minutes – November 1, 2021

Pages 6-7

1.6 Business Arising from the Minutes

2. Presentations

3. Delegations

4. Consent Agenda

5. Committee and Staff Reports

5.1 Unapproved Minutes and Recommendations from the Committee of the Whole Meeting - November 16, 2021

Pages 8-14

Presenter: Carol Luciani, Vice-Chair of the Board

- Capital Planning Update (pgs. 15-27)
- Insurance Renewal (pgs. 28-30)
- Trustee Honoraria (pg. 31)
- OCSTA Annual Membership Fees (pg. 32)

5.2 Draft Financial Statements (August 31, 2021)

Pages 33-62

Presenter: Scott Keys, Superintendent of Business & Treasurer

5.3 Change of the Brant Brantford EDC By-Law

Pages 63-66

Presenter: Scott Keys, Superintendent of Business & Treasurer



- 5.4 Student Trustee Update**
Presenter: Aidan O'Brien, Student Trustee

Page 67

6. Information and Correspondence

7. Notices of Motion

8. Notices of Motion Being Considered for Adoption

- 8.1** Communications with Board Logo

- 8.2** Removal of Masking Outdoors

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 68-69

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



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

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

Board Meeting Tuesday, October 26, 2021 ♦ 7:00 p.m. Boardroom/Microsoft Teams

Members: **Trustees:**
Rick Petrella (Chair), Carol Luciani (Vice-Chair), Cliff Casey, Bill Chopp, Dan Dignard,
Mark Watson, Aidan O'Brien (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)

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

1.3 Approval of the Agenda

Moved by: Dan Dignard

Seconded by: Carol Luciani

THAT the Brant Haldimand Norfolk Catholic District School Board approves the agenda of the October 26, 2021 Board meeting.

Carried

1.4 Declaration of Interest - Nil

1.5 Approval of Board Meeting Minutes – September 28, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the September 28, 2021 Meeting of the Board.

Carried

Approval of Special Board Meeting Minutes – October 12, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the October 12, 2021 Special Meeting of the Board.

Carried

1.6 Business Arising from the Minutes – Nil

2. Presentations - Nil

3. Delegations – Nil



4. Consent Agenda

4.1 Unapproved Minutes of the Committee of the Whole – October 19, 2021

Moved by: Carol Luciani

Seconded by: Dan Dignard

THAT the Brant Haldimand Norfolk Catholic District School Board receives the unapproved minutes of the Committee of the Whole Meeting of October 19, 2021.

Carried

5. Committee and Staff Reports

5.1 Student Trustee Update

Student Trustee O'Brien provided a summary of the virtual forum being held for mental health along with wellness kits that have been distributed to students. Students at Holy Trinity will be celebrating Halloween by hosting costume and door decorating contests. Assumption College has been welcoming back clubs such as Book club and STEM club. Students at St. John's College have organized a dress down day for Halloween and have set up a sponsorship with Tim Horton's to sell cookies to raise funds for breast cancer.

Moved by: Cliff Casey

Second by: Carol Luciani

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

Carried

6. Information and Correspondence

6.1 COVID Update

Director McDonald advised that vaccination clinics are continuing at schools. Second dose clinics are scheduled for the coming week. Staff continue to await an announcement regarding next steps on vaccinations for students aged 5-11.

Moved by: Dan Dignard

Seconded by: Carol Luciani

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

Carried

7. Notices of Motion

Trustee Watson introduced the following Notice of Motion:

THAT the Brant Haldimand Norfolk Catholic District School Board removes the masking for students outdoors mandate.



8. Notices of Motion Being Considered for Adoption

8.1 Communications with Board Logo

Trustee Chopp TABLED the following Notice of Motion:

THAT the Brant Haldimand Norfolk Catholic District School Board directs staff at the Catholic Education Centre, Information Technology, Facilities and St. Mary's Catholic Learning Centre to include the BHNCD SB logo on all internal and external print communications.

9. Trustee Inquiries

Trustee Casey reviewed a parent inquiry regarding spectators at indoor sporting events. Director McDonald outlined the current COVID protocols which do not permit indoor spectators and noted that discussions continue to be held with athletic councils and public health regarding these protocols.

10. Business In-Camera

Moved by: Dan Dignard

Seconded by: Carol Luciani

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

Carried

11. Report on the In-Camera Session

Moved by: Dan Dignard

Seconded by: Carol Luciani

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: Dan Dignard

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board adjourns the October 26, 2021 Board meeting.

Carried



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

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

Special Meeting of the Board Monday, November 1, 2021 ♦ 4:30 pm Microsoft Teams/Boardroom

Trustees:

Present: Rick Petrella (Chair), Carol Luciani (Vice Chair), Cliff Casey, Bill Chopp, Dan Dignard

Regrets: Mark Watson

Senior Administration:

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

1. Opening Business

1.1 Opening Prayer

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

1.2 Attendance

1.3 Approval of the Agenda

Moved by: Dan Dignard

Seconded by: Cliff Casey

THAT the Brant Haldimand Norfolk Catholic District School Board approves the agenda of the November 1, 2021, 2021 Special Meeting of the Board.

Carried

1.4 Declaration of Interest – Nil

2. Committee and Staff Reports

2.1 COVID Protocols Update

Director McDonald recommended updates to current COVID protocols and noted the board's re-opening plan is dynamic and relates to current conditions. Updates and modifications to the protocols included:

- Outdoor cohorting be lifted and all children will be able to interact together regardless of grade level/group.
- Attendance at secondary school indoor sporting events will be permitted but limited to two people per athlete. Screening, proper masking and government proof of double vaccination will be required to enter.
- Community use of Schools will resume gradually in January 2022 and booking information will be available in the near future.

Moved by: Cliff Casey

Seconded by: Bill Chopp

THAT the Brant Haldimand Norfolk Catholic District School Board approves the updated COVID Protocols.

Carried



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

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

3. Business In-Camera - Nil

4. Report on the In-Camera Session - Nil

5. Closing Prayer

The meeting was closed with prayer led by Chair Petrella.

6. Adjournment

Moved by: Cliff Casey

Seconded by: Dan Dignard

THAT the Brant Haldimand Norfolk Catholic District School Board adjourns the November 1, 2021 Special Meeting of the Board.

Carried

Next meeting: Tuesday, November 23, 2021, 7:00 p.m. – Boardroom

RECOMMENDATIONS FOR THE BOARD FROM THE COMMITTEE OF THE WHOLE

November 16, 2021

AGENDA ITEM	MOTION
5.1	THAT the Committee of the Whole refers the actions as outlined in the Capital Planning Update Report to address accommodation pressures in the Board to the Brant Haldimand Norfolk Catholic District School Board for approval.
5.2	THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$145,473, excluding PST.
5.3	THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the Trustee Honoraria for the period December 1, 2021 to November 15, 2022.
5.8	<p>THAT the Committee of the Whole recommends 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 \$48,570.17 for the 2021-22 school year.</p> <p>THAT the Committee of the Whole recommends 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 \$945.20 for the 2021-22 school year.</p> <p>THAT the Committee of the Whole recommends 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 \$55,384.00 for the 2021-22 school year.</p>

RECOMMENDATIONS:

THAT the Brant Haldimand Norfolk Catholic District School Board receives the unapproved minutes of the Committee of the Whole Meeting of November 16, 2021.

THAT the Brant Haldimand Norfolk Catholic District School Board approves the recommendations of the Committee of the Whole Meeting of November 16, 2021.



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

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

**Committee of the Whole
Tuesday, November 16, 2021 ♦ 7:00 pm
Boardroom/Microsoft Teams**

Members: **Trustees:**
Rick Petrella (Chair), Carol Luciani (Vice Chair), Cliff Casey, Bill Chopp, Dan Dignard,
Mark Watson, Aidan O'Brien (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)

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.

1.3 Approval of the Agenda

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 agenda of the November 16, 2021 meeting.

Carried

1.4 Declaration of Interest – Nil

1.5 Approval of Committee of the Whole Meeting Minutes – October 19, 2021

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board approves the minutes of the October 19, 2021 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 Mental Health Steering Committee Meeting - June 10, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Mental Health Steering Committee Meeting of June 10, 2021.

Carried

4.2 Unapproved Minutes from the Special Education Advisory Committee Meeting - September 21, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Special Education Advisory Committee Meeting of September 21, 2021.

Carried

4.3 Unapproved Minutes from the Special Education Advisory Committee Meeting - October 19, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Special Education Advisory Committee Meeting of October 19, 2021.

Carried

4.4 Unapproved Minutes from the Accessibility Committee Meeting – October 25, 2021

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Accessibility Committee Meeting of October 25, 2021.

Carried

4.5 Unapproved Minutes from the Student Transportation Services Brant Haldimand Norfolk Board of Directors Meeting - November 2, 2021.

Moved by: Cliff Casey

Seconded by: Mark Watson

THAT the Brant Haldimand Norfolk Catholic District School Board received the unapproved minutes of the Student Transportation Services Brant Haldimand Norfolk Board of Directors Meeting of November 2, 2021.

Carried

5. Committee and Staff Reports

5.1 Unapproved Minutes and Recommendation from the Accommodations Committee - November 1, 2021

Trustee Dignard, Chair of the Accommodations Committee, reviewed the business of the November 1, 2021 Accommodations Committee of the Whole meeting and brought forward the following recommendation:



- THAT the Committee of the Whole refers the actions as outlined in the Capital Planning Update Report to address accommodation pressures in the Board to the Brant Haldimand Norfolk Catholic District School Board for approval.

Moved by: Bill Chopp

Seconded by: Dan Dignard

THAT the Brant Haldimand Norfolk Catholic District School Board receives the unapproved minutes of the Accommodations Committee Meeting of November 1, 2021.

Carried

Moved by: Bill Chopp

Seconded by: Dan Dignard

THAT the Brant Haldimand Norfolk Catholic District School Board approves the recommendations of the Accommodations Committee Meeting of November 1, 2021.

Carried

5.2 Insurance Renewal

Superintendent Keys reviewed details of the Board's 2022 insurance renewal with the Ontario School Boards' Insurance Exchange (OSBIE). He noted that the rates are adjusted based on the board's experience in the past year and the board will have cyber coverage going forward.

Chair Petrella recommended a discussion regarding cyber security be brought forward to the Information and Technology Governance Committee.

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$145,473, excluding PST.

Carried

5.3 Trustee Honoraria

Superintendent Keys reviewed Ontario Regulation 357/06 which outlines the method for calculating the limits on honoraria paid to trustees under section 191 of the Education Act. It was noted that the calculations are established on a base amount, enrolment and Chair/Vice Chair status. For the term of office beginning December 1, 2021 to November 14, 2022, the only change to trustee honoraria will be the impact of enrolment changes. A chart outlining this year's calculations was shared.

Chair Petrella requested staff to review relevant policies.

Moved by: Carol Luciani

Seconded by: Cliff Casey

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the Trustee Honoraria for the period December 1, 2021 to November 15, 2022.

Carried



5.4 Trustee Expenses

Superintendent Keys presented a summary of trustee expenses in the areas of travel, communications, professional development, and 'other' for the 2020-21 school year. As per policy, trustee expenses are to be posted on the Board's website annually.

Moved by: Carol Luciani

Seconded by: Mark Watson

THAT the Committee of the Whole refers the Trustee Expenses Report to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Carried

5.5 Mental Health and Well Being Strategy in BHNCD SB Update

Superintendent Greco provided an outline of the Mental Health and Wellbeing Strategy which is led by the Mental Health and Addictions Strategy Steering Committee. Working groups were created to focus on pillars of the annual action plan including capacity building, programming, equity, system coordination and engagement. Last year the support services team provided support 975 students families throughout the year and provided professional development for staff. The Board created a successful initiative that received provincial recognition. The initiative connects students to kids helpline and teaches them how to use it. It was recognized by School Mental Health Ontario as best practice and shared with other boards.

Moved by: Cliff Casey

Seconded by: Dan Dignard

THAT the Committee of the Whole refers the Mental Health and Wellbeing Strategy Update to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Carried

5.6 EQAO Update

Superintendent Temple shared an update on EQAO. This year the format is an online digital platform and will have Grades 3 and 6 participating in spring. Students in grade 9 have participated recently in early November. The assessment will count for students' overall grade if it does not negatively impact their grade. Graduating grade 12 students do not have to participate in the writing of the OSSLT this year, however, Grades 10 and 11 students need to participate.

Trustee Chopp asked if any issues were encountered during the process. Superintendent Temple advised of some technical issues downloading info which was resolved.

Student Trustee O'Brien noted that some students missed out on computer lab time because of EQAO scheduling. Superintendent Temple will review the feedback and look for methods that my work better.

Moved by: Bill Chopp

Seconded by: Dan Dignard

THAT the Committee of the Whole refers the EQAO Update for the 2021-22 school year to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Carried



5.7 Coding Initiative

Superintendent Temple shared an overview of the revised Math Curriculum for Grades 1 to 8, including coding expectations. She advised that STEM educators have been teaching the coding expectations and providing comments for classroom educators for report card. A three-year plan for support and Professional Development surrounding the coding expectations has been created. Learning for educators will include presentations, virtual learning and support answering questions about expectations and curriculum.

Moved by: Bill Chopp

Seconded by: Dan Dignard

THAT the Committee of the Whole refers the Coding Initiative update for the 2021-22 school year to the Brant Haldimand Norfolk Catholic District School Board for receipt.

Carried

5.8 Ontario Catholic School Trustees Association Annual Membership Fees

Chair Petrella reviewed the fee structure used to determine this year's membership fees with the provincial Trustees' Association.

Moved by: Carol Luciani

Seconded by: Cliff Casey

THAT the Committee of the Whole recommends 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 \$48,570.17 for the 2021-22 school year.

THAT the Committee of the Whole recommends 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 \$945.20 for the 2021-22 school year.

THAT the Committee of the Whole recommends 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 \$55,384.00 for the 2021-22 school year.

Carried

6. Information and Correspondence

6.1 COVID Update

Director McDonald provided notified the Board of the temporary closure of St. Frances Cabrini School. The school was temporarily closed under the director of Haldimand Norfolk Health Unit due to increasing numbers in positive COVID cases affecting multiple cohorts.

Trustee Chopp inquired as to vaccination rates for high school students. Director McDonald advised that public health will hold that specific data.

Trustee Casey requested an update on HEPA units. Superintendent Keys noted that data is measured by particles per million on what it is drawing from the air. The mechanical system as a whole hosts the data. Staff will report back with data.



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

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

Moved by: Carol Luciani

Seconded by: Bill Chopp

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 - Nil

8. Business In-Camera

Moved by: Mark Watson

Seconded by: Dan Dignard

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

Moved by: Bill Chopp

Seconded by: Cliff Casey

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: Carol Luciani

Seconded by: Mark Watson

THAT the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board adjourns the November 16, 2021 meeting.

Carried

Next meeting: Tuesday, January 18, 2022, 7:00 p.m. – Boardroom

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD ACCOMMODATIONS COMMITTEE

Prepared by: Scott Keys, Superintendent of Business & Treasurer
Presented to: Accommodation Committee
Submitted on: November 1, 2021
Submitted by: Mike McDonald, Director of Education & Secretary

CAPITAL PLANNING UPDATE

Public Session

BACKGROUND INFORMATION:

In July 2021, the Accommodation Committee received an enrolment and projection update that identified accommodation pressures throughout the Brant Haldimand Norfolk Catholic District School Board (the “Board”). These areas included:

- Southwest and North Brantford
- Brant County (Paris and St. George)
- Norfolk County (Simcoe and Waterford)
- Secondary Schools

The purpose of this report is to outline the options available for the above areas to address the accommodation pressures currently being experienced and expected in the coming years.

DEVELOPMENTS:

Please refer to **Appendix A** for an update on enrolment, space utilization and accommodation planning updates, which will be presented by Jack Ammendolia of Watson and Associates Economists Ltd.

RECOMMENDATION:

THAT the Accommodation Committee recommends that the Committee of the Whole approves the actions as outlined in the Capital Planning Update report to address accommodation pressures in the Board.



 **Watson
& Associates**
ECONOMISTS LTD.

Capital Planning Update

Brant Haldimand Norfolk Catholic District School Board
Accommodations Committee 16 of 69
November 1, 2021

Agenda



- **Enrolment Projections By School: September Preliminary Numbers Incorporated**
- **Utilization Of Permanent Space: Enrolment Pressures**
- **Attending/Residing Students**
- **Accommodation Planning Updates**
 - **Brantford, Paris/St. George, Caledonia, Simcoe**
- **Education Development Charges Update**

Projected Elementary Enrolment By School: 2021 Update



School Name	On-The-Ground Capacity	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030
St. Basil	484.0	560	654	730	787	846	917	1,005	1,090	1,159
St. Joseph's	446.0	551	553	571	589	603	608	603	603	608
Sacred Heart (Paris)	426.0	476	516	558	597	628	659	695	729	756
St. Gabriel	389.0	399	391	389	394	392	392	404	423	444
St. Leo	314.0	358	380	409	417	432	438	440	451	474
Madonna Della Libera	466.0	352	384	385	391	406	419	429	446	462
Notre Dame (Brantford)	429.0	334	340	332	343	339	337	349	337	338
St Frances Cabrini	317.0	316	324	336	338	336	329	327	315	324
Notre Dame (Caledonia)	400.0	316	353	384	407	432	465	483	506	510
St Pius	337.0	279	283	275	271	283	287	285	289	297
Our Lady of Providence	340.0	268	285	288	296	299	305	317	331	337
St. Bernard of Clairvaux	210.0	268	282	297	308	302	316	324	321	335
St Patrick's (Caledonia)	259.0	264	307	343	373	402	430	467	499	535
St Michael's (Dunville)	233.0	251	253	254	252	258	253	256	254	265
Blessed Sacrament	236.0	232	245	259	273	288	292	297	301	303
Christ the King	187.0	221	232	231	221	224	218	218	213	213
Holy Cross	236.0	214	212	211	207	209	208	214	210	208
Holy Family	164.0	203	219	229	239	253	261	274	276	274
St Theresa	210.0	174	181	183	177	172	166	160	162	163
St. Peter	167.0	170	172	175	179	180	178	184	185	188
St Mary's (Hagersville)	167.0	167	171	176	177	177	179	184	182	179
Sacred Heart (Langton)	294.0	159	159	159	150	154	149	149	150	151
St. Stephen's	199.0	157	163	167	164	168	164	173	179	176
Resurrection	187.0	128	136	137	136	140	146	144	147	157
St Cecilia's	190.0	128	124	128	133	140	149	157	161	163
St Patrick (Brantford)	164.0	121	127	133	139	139	141	140	138	143
St Michael's (Walsh)	164.0	96	94	89	90	86	81	80	79	77
Our Lady of Fatima (Courtland)	141.0	77	72	73	71	74	76	71	71	66
TOTAL ELEMENTARY	7,756.0	7,238	7,611	7,901	8,118	8,362	8,565	8,834	9,052	9,303

Utilization of Permanent Space



School Name	On-The-Ground Capacity	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030
St. Basil	484.0	116%	135%	151%	163%	175%	190%	208%	225%	239%
St. Joseph's	446.0	124%	124%	128%	132%	135%	136%	135%	135%	136%
Sacred Heart (Paris)	426.0	112%	121%	131%	140%	147%	155%	163%	171%	177%
St. Gabriel	389.0	103%	101%	100%	101%	101%	101%	104%	109%	114%
St. Leo	314.0	114%	121%	130%	133%	138%	139%	140%	144%	151%
Madonna Della Libera	466.0	76%	82%	83%	84%	87%	90%	92%	96%	99%
Notre Dame (Brantford)	429.0	78%	79%	77%	80%	79%	79%	81%	79%	79%
St Frances Cabrini	317.0	100%	102%	106%	107%	106%	104%	103%	99%	102%
Notre Dame (Caledonia)	400.0	79%	88%	96%	102%	108%	116%	121%	126%	127%
St Pius	337.0	83%	84%	82%	80%	84%	85%	85%	86%	88%
Our Lady of Providence	340.0	79%	84%	85%	87%	88%	90%	93%	97%	99%
St. Bernard of Clairvaux	210.0	127%	134%	142%	146%	144%	150%	154%	153%	160%
St Patrick's (Caledonia)	259.0	102%	118%	132%	144%	155%	166%	180%	193%	207%
St Michael's (Dunnville)	233.0	108%	108%	109%	108%	111%	109%	110%	109%	114%
Blessed Sacrament	236.0	98%	104%	110%	116%	122%	124%	126%	128%	128%
Christ the King	187.0	118%	124%	123%	118%	120%	117%	117%	114%	114%
Holy Cross	236.0	91%	90%	89%	88%	89%	88%	91%	89%	88%
Holy Family	164.0	124%	134%	139%	146%	155%	159%	167%	169%	167%
St Theresa	210.0	83%	86%	87%	84%	82%	79%	76%	77%	78%
St. Peter	167.0	102%	103%	105%	107%	108%	107%	110%	111%	113%
St Mary's (Hagersville)	167.0	100%	102%	106%	106%	106%	107%	110%	109%	107%
Sacred Heart (Langton)	294.0	54%	54%	54%	51%	52%	51%	51%	51%	51%
St. Stephen's	199.0	79%	82%	84%	82%	85%	83%	87%	90%	88%
Resurrection	187.0	68%	73%	73%	73%	75%	78%	77%	79%	84%
St Cecilia's	190.0	67%	65%	67%	70%	74%	78%	83%	85%	86%
St Patrick (Brantford)	164.0	74%	77%	81%	85%	85%	86%	86%	84%	87%
St Michael's (Walsh)	164.0	58%	57%	55%	55%	52%	49%	49%	48%	47%
Our Lady of Fatima (Courtland)	141.0	55%	51%	52%	50%	52%	54%	51%	51%	47%
TOTAL ELEMENTARY	7,756.0	93%	98%	102%	105%	108%	110%	114%	117%	120%

Legend	
108%	Over 100 %
54%	Under 80%

Projected Secondary Enrolment By School: 2021 Update

Utilization of Permanent Space



School Name	On-The-Ground Capacity	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030
Assumption College School	1,032.0	1,695	1,707	1,775	1,772	1,772	1,836	1,865	1,901	1,978
St. John's College	1,281.0	1,103	1,177	1,244	1,265	1,277	1,344	1,369	1,418	1,445
Holy Trinity Catholic HS	1,089.0	1,036	1,067	1,037	1,015	1,020	1,012	1,046	1,095	1,116
TOTAL SECONDARY	3,402.0	3,834	3,951	4,055	4,052	4,068	4,193	4,280	4,415	4,539

School Name	On-The-Ground Capacity	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030
Assumption College School	1,694.9	164%	165%	172%	172%	172%	178%	181%	184%	192%
St. John's College	1,281.0	86%	92%	97%	99%	100%	105%	107%	111%	113%
Holy Trinity Catholic HS	1,089.0	95%	98%	95%	93%	94%	93%	96%	101%	102%
TOTAL SECONDARY	3,402.0	113%	116%	119%	119%	120%	123%	126%	130%	133%

Attending/Residing Student Data: Are students attending their home schools?



Schools		Residing						
		Notre Dame (Brantford)	Our Lady of Providence	Resurrection	St Leo	St Patrick (Brantford)	Others	Total
Attending	Notre Dame (Brantford)	287	1	8	2	1	33	332
	Our Lady of Providence	3	256	3	9	1	21	293
	Resurrection	3	6	93	10	11	9	132
	St. Leo	29	13	25	216	22	43	348
	St Patrick (Brantford)	3	0	2	2	110	11	128
	Others	27	13	7	7	13		67
	Total	352	289	138	246	158	117	1,300
# of FI/ExtFI		40	14	14	69	15		152

Schools		Residing						
		Notre Dame (Caledonia)	St Mary (Hagersville)	St Michaels (Dunnville)	St Patrick (Caledonia)	St Stephens	Others	Total
Attending	Notre Dame (Caledonia)	231	2	3	30	7	1	274
	St Mary's (Hagersville)	0	128	0	0	0	8	136
	St Michael's (Dunnville)	0	0	233	1	8	3	245
	St Patrick's (Caledonia)	10	0	0	203	4	2	219
	St. Stephen's	2	4	3	0	126	0	135
	Others	0	3	2	2	1		8
	Total	243	137	241	236	146	14	1,017
# of FI/ExtFI		22	1	3	10	5		41

Accommodation Planning Updates



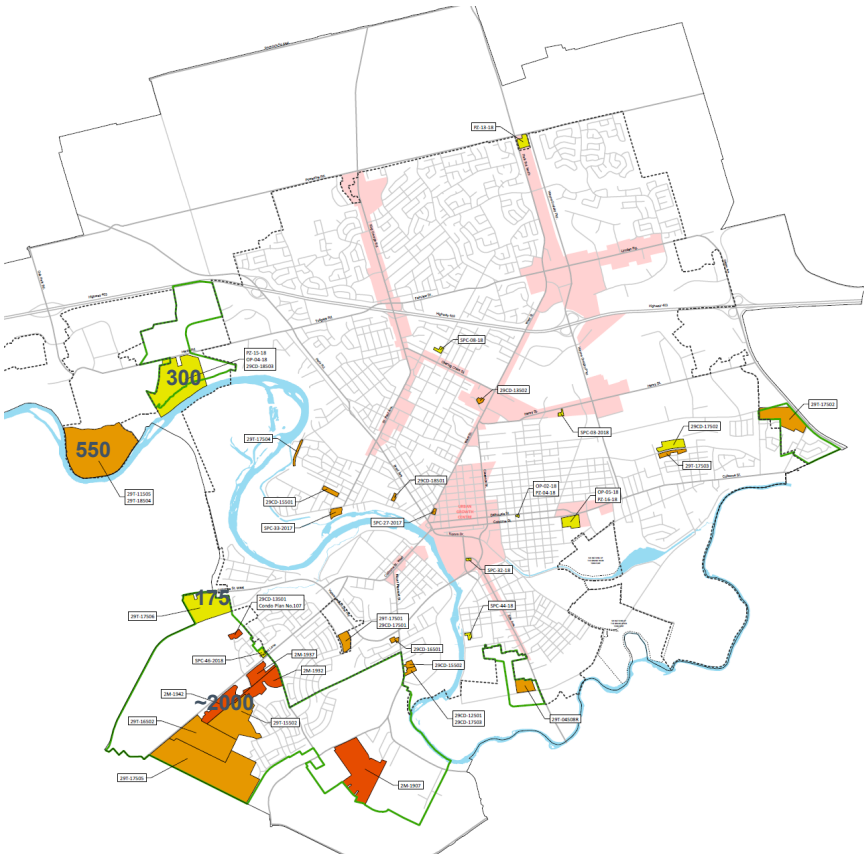
Brantford & Brant County

- The Board plans to build another elementary school in SW Brantford and sites have been identified in the Board's EDC study.
- Board administration is reviewing the possibility of a boundary review in SW Brantford to ensure that short to mid-term enrolments are well matched to school capacities and that future students from residential growth will be accommodated efficiently prior to any new elementary school construction. This may include the examination of holding zones.
- Board administration has had preliminary discussions with the City and a development group regarding future development in the Tutella Heights area of the City. This may result in the need for a future school site or might be a better located school site than the Board's existing option.
- Enrolment increases continues at the Board's Paris schools. Both elementary schools are operating well over capacity and enrolment is projected to continue increasing. Capital accommodation is required – New School in Paris or St. George? Interim Measures?







Haldimand & Norfolk

- The Board continues to await news regarding its business case proposal for funding for a new school in the Empire developments in Caledonia.
- Simcoe's population continues to grow, as does enrolment at St. Joseph's elementary school. Board administration is continuing to review possible accommodation solutions and proposals to alleviate enrolment pressures at this facility.

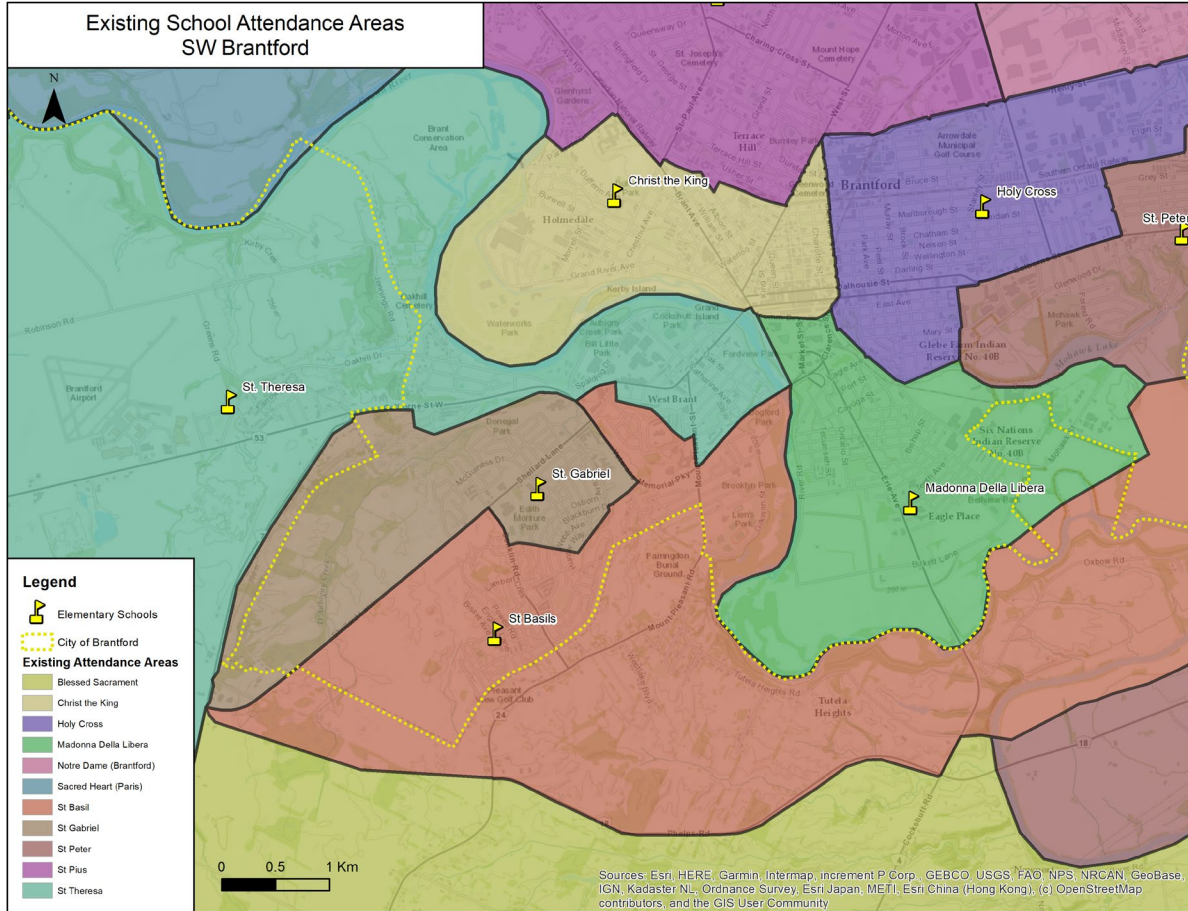
City of Brantford Development Tracking



Legend

	Urban Growth Centre and Intensification Corridor
	Designated Greenfield Area
	Built-Up Area Defined in 2006 by the Growth Plan for the Greater Golden Horseshoe
	Application
	Draft Approved
	Registered

Existing Southwest Elementary Schools & Boundaries



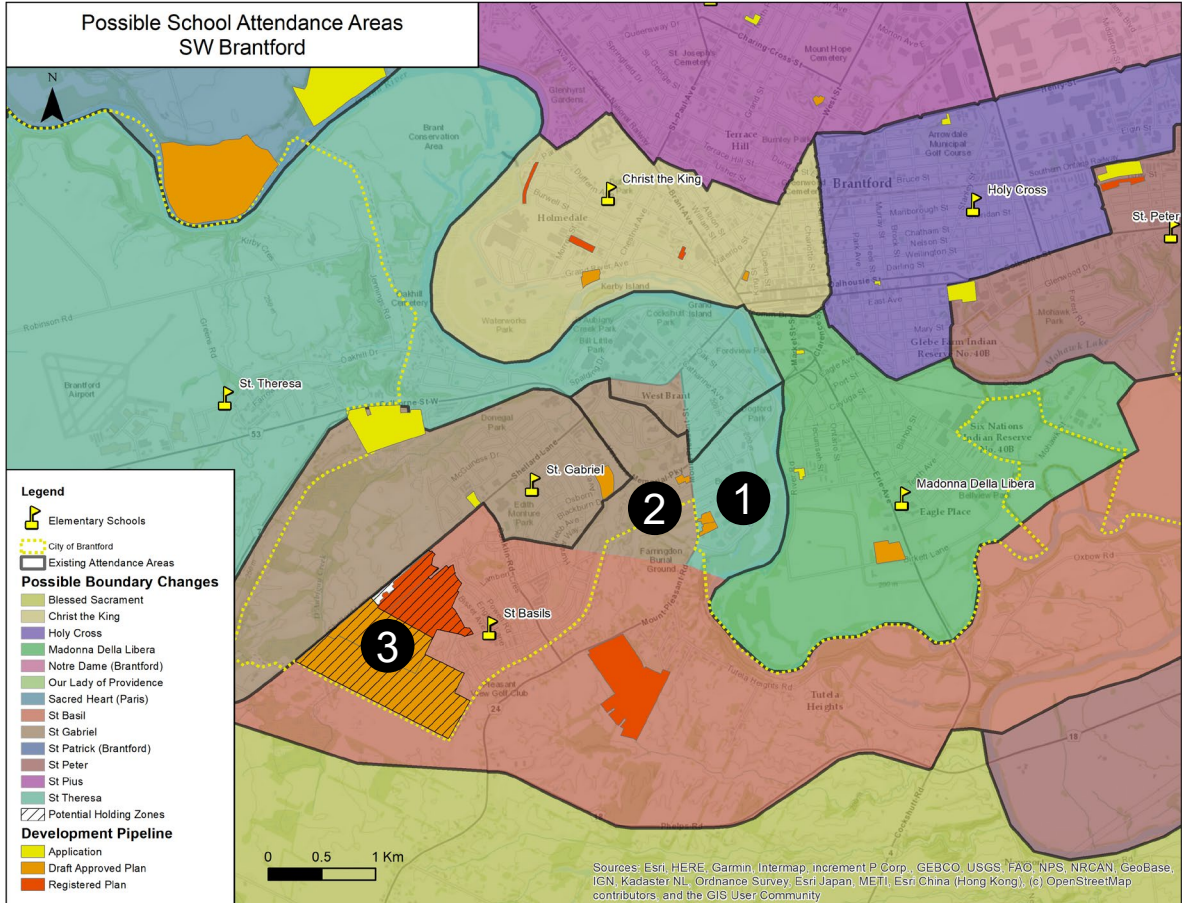
School Name	On-The-Ground Capacity	2021/2022	2025/2026	2029/2030
St. Basil	484.0	560	846	1,159
St. Gabriel	389.0	399	392	444
Utilization of Permanent Space				
St. Basil		116%	175%	239%
St. Gabriel		103%	101%	114%

Schools		Residing			Total
		St. Basil	St. Gabriel	Others	
Attending	St. Basil	499	6	17	522
	St. Gabriel	32	332	38	402
	Others	59	22		81
Total		590	360	55	1,005
# of FI/ExtFI		36	10		46

Note: Attending/residing data based on 2019 enrolment

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri, Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Possible Boundary Options



- 1 Extend St. Teresa catchment into St Basil;
- 2 Extend St. Gabriel catchment into St Basil;
- 3 Develop holding zones where significant development is expected, holding students at schools with existing surplus space.



Education Development Charge Updates: City of Brantford & Brant County Amendment & H-N

- Board to consider passage of the EDC amending bylaw for Brantford/Brant County in November 2021.
 - The charge is proposed to increase from the existing \$912 to \$1,212 for one year and then \$1,408 for the final year of the by-law.

Proposed EDC Phase-In Rates						
Existing Rate 2018/19	Year 1 October 16, 2018 - October 15, 2019	Year 2 October 16, 2019 - October 15, 2020	Year 3 October 16, 2020 - October 15, 2021	Year 4 November 14, 2021 - October 15, 2022	Year 5 October 16, 2022 - October 15, 2023	New Proposed Maximum Rate
\$ 912	\$ 912	\$ 912	\$ 912	\$ 1,212	\$ 1,408	\$ 1,408

- Land values and site needs are being evaluated for Haldimand and Norfolk.
 - Haldimand-Norfolk EDC update in the new year.

QUESTIONS?

**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 16, 2021
 Submitted by: Michael McDonald, Director of Education & Secretary

INSURANCE RENEWAL
Public Session

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. OSBIE insures most school boards and several joint ventures in Ontario.

As of January 1, 2021, OSBIE is in year one of the current five-year Subscription Period, which ends on December 31, 2026.

DEVELOPMENTS:

Based on actuarial estimates, OSBIE was able to provide the following general rate adjustments for 2022:

	General Rate Adjustment (%)	BHNCDSB Rate Adjustment (%)
Liability	-8.2	2.07
Property	0.0	0.60
Boiler and Equipment	0.0	0.00
Crime	0.0	2.07
Automobile	-5.0	-9.09
Cyber	15.0	1.80
Legal Expense	5.0	2.07

Overall premiums are determined by OSBIE’s appointed actuary. Board premium variances from year-to-year, result primarily from general rate adjustments (based on OSBIE’s expected claims for the entire pool), exposure changes and loss experience, which is based on our Board’s last five years of claims experience. In addition to their regular insurance program, OSBIE provides an incentive program to help reduce fees even further.

The Board has recently purchased Cyber and Legal Expense Insurance:

- OSBIE’s cyber insurance policy provides coverage designed to assist school boards in paying for cyber incidents, which involve the unauthorized or accidental release of personal or private data of individuals or when a school board’s data is held hostage by a third party, i.e., security and privacy liability, event management, network interruption, cyber extortion, media content.
- OSBIE’s legal expense insurance policy provides coverage for legal expenses incurred in relation to several types of legal proceedings, which are not typically insured through a standard liability policy, i.e., human rights tribunals, contract disputes, employment disputes (non-union) and property disputes.

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 \$43,730.12 for 2021.

RECOMMENDATION:

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the 2022 insurance renewal premium, payable to the Ontario School Boards' Insurance Exchange, in the amount of \$145,473, excluding PST.

Appendix A

Brant Haldimand Norfolk Catholic District School Board

OSBIE INSURANCE

Insurance Premium Excluding Taxes					
Description	2019	2020	2021	2022	% Increase / Decrease
Property	54,155.00	45,268.00	41,491.00	36,459.00	-12.13
Crime	5,186.00	5,292.00	5,536.00	5,650.00	2.06
Boiler and Equipment	4,465.00	7,017.00	7,010.00	7,003.00	-0.10
Liability	63,137.00	65,637.00	74,861.00	70,380.00	-5.99
Subtotal	126,943.00	123,214.00	128,898.00	119,492.00	
Cyber	n/a	n/a	n/a	5,412.00	n/a
Legal Expense	n/a	n/a	n/a	14,432.00	n/a
Fleet Automobile	6,969.00	7,714.00	7,237.00	6,137.00	-6.18
Total Insurance Premium	133,912.00	130,928.00	136,135.00	145,473.00	

	Coverage	Deductible
Property	Unlimited	\$10,000 per occurrence
Crime	\$1 million	\$500 per occurrence
Boiler and Equipment Breakdown	\$5 million	\$1,000 per occurrence
Auto	\$27 million	\$0
Cyber	\$1 Million	Based on declaration
Legal Expense	\$500,000	\$0

**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 16, 2021
 Submitted by: Mike McDonald, Director of Education & Secretary

TRUSTEE HONORARIA
Public Session

BACKGROUND INFORMATION:

Ontario Regulation 357/06 - *Honoraria for Board Members*, sets out the method for calculating the limits on honoraria paid to trustees under section 191 of the Education Act. The honoraria, in respect of any year of the term in office, consists of the following components: base amount, enrolment amount, and Chair/Vice Chair amounts.

DEVELOPMENTS:

There have been no changes to the base amount for trustee honoraria. For the term of office beginning December 1, 2021 to November 14, 2022, the only change to trustee honoraria will be the impact of enrolment changes.

Trustees are now paid bi-weekly by direct deposit based on 1/26 of the established honorarium.

The calculation for the trustee honoraria for the period December 1, 2021 to November 14, 2022, is detailed in the chart below.

	<u>Chair</u>	<u>Vice-Chair</u>	<u>Trustee</u>
Base Amount	\$5,900	\$5,900	\$5,900
Additional Base Amount (Chair & Vice-Chair)	5,000	2,500	
Enrolment Amount	\$3,105	\$3,105	\$3,105
Additional Enrolment Amount (Chair & Vice-Chair)	532	266	
Total	\$14,537	\$11,771	\$9,005
Trustee Honoraria (prior period)	\$14,168	\$11,429	\$8,690
Increase/(Decrease)	\$369	\$342	\$315

* The enrolment amount is calculated by multiplying the 2020-21 Estimates ADE by \$1.75 and then dividing by the number of trustees (6). The additional enrolment amounts are calculated by multiplying the 2020-21 Estimates ADE by \$0.025 for the Vice-Chair and by \$0.05 for the Chair.

RECOMMENDATION:

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approves the Trustee Honoraria for the period December 1, 2021 to November 15, 2022.

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

Prepared by: Mike McDonald, Director of Education & Secretary
Presented to: Committee of the Whole
Submitted on: October 19, 2021
Submitted by: Rick Petrella, Chair of the Board

**ONTARIO CATHOLIC SCHOOL TRUSTEES' ASSOCIATION –
ANNUAL MEMBERSHIP FEES**

Public Session

BACKGROUND INFORMATION:

The Ontario Catholic School Trustees' Association (OCSTA) continues to be a strong guiding and unifying force for Catholic education in our province, as they are represented at a number of key government tables and work with partner organizations to promote and protect Catholic education. On a yearly basis, the Board has remitted a membership fee.

DEVELOPMENTS:

The annual fee for our Board is calculated on a base amount of \$8,160 plus a cost of \$3.805 per student. Based on our 2020-21 student enrolment of 11,541 ADE (Average Daily Enrolment), the membership fee for this year is \$48,570.17.

In 2013-14, a special F.A.C.E. levy for promoting and protecting Catholic education was introduced and this levy will continue for 2020-21. The levy is calculated at 8.9 cents per pupil (reduced by $\frac{1}{3}$ using reserves due to many events cancelled due to COVID-19) for a total of \$945.20. HST does not apply to either the Membership Fees or the F.A.C.E. Levy.

Under the School Boards Collective Bargaining Act OCSTA continues to serve as the designated bargaining agent for its 29 Catholic District School Boards. The fee is set out in Regulation 206/15 and was included in the GSN allocation. The amount for the 2021-2022 school year is \$55,384.00.

RECOMMENDATION:

THAT the Committee of the Whole recommends 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 \$48,570.17 for the 2021-22 school year.

THAT the Committee of the Whole recommends 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 \$945.20 for the 2021-22 school year.

THAT the Committee of the Whole recommends 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 \$55,384.00 for the 2021-22 school year.

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 23, 2021
Submitted by: Mike McDonald, Director of Education & Secretary

DRAFT FINANCIAL STATEMENTS (AUGUST 31, 2021)

Public Session

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 28 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, 2021, 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 \$982,427 for the fiscal year ending August 31, 2021 is shown in the Statement of Operations. The surplus is attributed to additional technology and targeted COVID-19 funding, one-time stabilization funding provided for the unexpected drop in enrolment in 2020-21 due to COVID-19, and reduced expenditures attributed to the COVID-19 school closures (January to mid-February and mid-April to June). These favourable variances were partially offset by the unexpected reduction in secondary average daily enrolment.

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

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 \$11,185,052.

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, 2021.

**BRANT HALDIMAND NORFOLK
CATHOLIC DISTRICT SCHOOL BOARD**

CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

Draft

**BRANT HALDIMAND NORFOLK
CATHOLIC DISTRICT SCHOOL BOARD**

For the year ended August 31, 2021

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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, 2021, 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, 2021, 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.

Date approved
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at August 31	2021	2020
FINANCIAL ASSETS		
Cash and cash equivalents	15,174,315	20,552,688
Accounts receivable		
Government of Ontario - Approved Capital (Note 2)	40,303,515	39,130,334
Other (Note 3)	13,585,830	10,720,334
Municipalities (Note 4)	1,479,559	6,532,579
Total Financial Assets	70,543,219	76,935,935
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	8,502,670	16,448,430
Accounts payable - other School Boards	-	(4,841)
Deferred revenue (Note 6)	6,727,471	3,935,512
Accrued vacation pay	708,265	714,832
Post employment/retirement benefits (Note 7)	1,572,121	1,055,388
Accrued interest on long term liabilities	629,490	686,018
Long term liabilities (Note 12)	36,845,186	39,942,808
Deferred capital contributions (Note 8)	103,762,512	100,798,886
Total Financial Liabilities	158,747,715	163,577,033
Net Debt	(88,204,496)	(86,641,098)
NON-FINANCIAL ASSETS		
Supplies inventory	90,388	-
Tangible capital assets	118,936,315	116,480,878
NET ASSETS	30,822,207	29,839,780
ACCUMULATED SURPLUS (Note 14)	30,822,207	29,839,780

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 2021 <i>(unaudited)</i>	Actual 2021	Actual 2020
Revenues			
General legislative grants	134,925,354	134,239,509	125,750,043
Provincial grants - other	850,388	4,993,165	1,430,197
Federal grants and fees	905,535	960,070	977,422
Other fees and revenue	792,763	973,611	781,088
Investment income	250,000	139,573	276,575
School funded activities	3,500,000	1,227,446	2,444,973
Other revenue - school boards	366,935	415,116	428,611
	141,590,975	142,948,490	132,088,909
Expenses			
Instruction	106,538,792	108,980,044	97,840,977
Administration	5,113,968	4,613,608	4,423,598
Transportation	6,184,612	5,916,235	5,188,447
School operations and maintenance	20,107,208	20,143,668	18,603,713
Other	146,395	884,229	173,704
School funded activities	3,500,000	1,428,279	2,333,935
	141,590,975	141,966,063	128,564,374
Annual Surplus	-	982,427	3,524,535
Accumulated Surplus - Beginning of Year	-	29,839,780	26,315,245
Accumulated Surplus - End of Year	-	30,822,207	29,839,780

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT

For the year ended August 31	2021	2020
Annual Surplus	982,427	3,524,535
Amortization of tangible capital assets	5,878,914	5,268,407
Acquisition of tangible capital assets (net of transferred CIP)	(8,334,351)	(7,729,058)
Change in supplies inventory	(90,388)	-
Change in Net Debt	(1,563,398)	1,063,884
Net Debt - Beginning of Year	(86,641,098)	(87,704,982)
Net Debt - End of Year	(88,204,496)	(86,641,098)

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended August 31	2021	2020
Cash Flows From Operating Activities		
Annual surplus	982,427	3,524,535
Non-cash Charges to Operations		
Amortization of tangible capital assets	5,878,914	5,268,407
Amortization of deferred capital contributions	(5,354,611)	(4,810,164)
Deferred revenue transferred to deferred capital contributions	2,382,112	4,189,275
Supplies inventory	(90,388)	-
	3,798,454	8,172,053
Sources (Uses) of Cash:		
Accounts receivable - Municipalities	5,053,020	(4,420,742)
Accounts receivable - Government of Ontario, Approved capital	(1,173,181)	2,596,596
Accounts receivable - other	(2,865,496)	(1,999,205)
Accounts payable and accrued liabilities	(7,945,760)	9,727,500
Accounts payable - other School Boards	4,841	(137,034)
Deferred revenues	2,791,959	(163,624)
Accrued vacation pay	(6,567)	209,270
Post employment/retirement benefits	516,733	57,861
Accrued interest on long term liabilities	(56,528)	(53,219)
	(3,680,979)	5,817,403
Cash Flows From Capital Activities		
Acquisition of tangible capital assets (net of transferred CIP)	(8,334,351)	(7,729,058)
Cash Flows From Financing Activities		
Debenture and loan repayments	(3,097,622)	(3,002,498)
Capital grants received	5,936,125	2,218,562
	2,838,503	(783,936)
Net Decrease in Cash and Cash Equivalents	(5,378,373)	5,476,462
Opening Cash and Cash Equivalents	20,552,688	15,076,226
Closing Cash and Cash Equivalents	15,174,315	20,552,688

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	3
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.

The useful life for computer hardware was revised from five years to three years based upon new information related to the actual life of the assets. There was no impact from this change, as these assets were already fully amortized.

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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021

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 \$40,303,515 as at August 31, 2021 (2020 - \$39,130,334) 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, 2021 is \$11,185,052 (2020 - \$8,890,989).

3. ACCOUNTS RECEIVABLE - OTHER	2021	2020
Other school boards	90,583	62,049
Government of Ontario	12,718,968	9,907,425
Government of Canada	519,679	394,849
Other	256,600	356,011
	13,585,830	10,720,334

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 in the prior year. This amount for the Board was \$Nil (2020 - \$4,313,878) and has been included in accounts receivable on the statement of financial position. The amount was fully recovered by the Board in the 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 in 2020. 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 in 2021 was \$NIL (2020 - \$4,611,304). The 2020 amount was fully 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, 2021

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, 2021 is comprised of:

	Balance at August 31, 2020	Externally restricted revenue and interest	Revenue recognized	Transferred to DCC	Balance at August 31, 2021
Proceeds of disposition Education	561,067	-	-	192,254	368,813
development charge	1,516,803	1,103,332	45,693	-	2,574,442
Legislative grants - capital	66,365	8,126,124	5,323,464	1,783,046	1,085,979
Legislative grants - operating	1,359,553	18,552,768	18,655,340	-	1,256,981
Other education grants	297,564	365,402	10,017	-	652,949
Other grants	134,160	734,593	80,446	-	788,307
Other ministry grants	-	406,812	-	406,812	-
	3,935,512	29,289,031	24,114,960	2,382,112	6,727,471

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

7. POST EMPLOYMENT / RETIREMENT BENEFITS

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2021 are based upon actuarial assumptions of future events determined for accounting purposes as at August 31, 2021 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 \$152,686 (2020 - \$45,070).

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, 2021 and is based on the average daily salary and banked sick days of employees as at August 31, 2021.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

7. POST EMPLOYMENT / RETIREMENT BENEFITS (Continued)

Retirement and Other Employee Future Benefit Liabilities					2021	2020
	Retirement Benefits	Long term disability and compensated absences	Workers Compensation	Total Employee Future Benefits	Total Employee Future Benefits	
Accrued benefit at August 31	231,218	120,432	1,220,471	1,572,121	1,055,388	

Retirement and Other Employee Future Benefit Expenses					2021	2020
	Retirement Benefits	Long term disability and compensated absences	Workers Compensation	Total Employee Future Benefits	Total Employee Future Benefits	
Current year benefit cost	-	120,432	732,773	853,205	310,079	
Interest on accrued benefit obligation	3,894	-	13,189	17,083	17,707	
Recognized Actuarial (gains) / losses	(30,591)	32,254		1,663	(25,992)	
Benefit payments	(40,500)	(112,344)	(202,374)	(355,218)	(243,933)	
Employee Future Benefits Expenses	(67,197)	40,342	543,588	516,733	57,861	

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

8. DEFERRED CAPITAL CONTRIBUTIONS

	2021	2020
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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	100,798,886	99,201,213
Additions to capital contributions (net)	5,936,125	2,218,562
Revenue recognized in the period	(5,354,611)	(4,810,164)
Transfers from deferred revenue	2,382,112	4,189,275
Ending balance	103,762,512	100,798,886

9. ONTARIO MUNICIPAL EMPLOYEES RETIREMENT SYSTEM

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, 2021, the Board contributed \$1,896,078 (2020 - \$1,529,735) 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

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

Trust funds administered by the Board amounting to \$340,136 (2020 - \$341,581) 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, 2021

12. LONG TERM LIABILITIES

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

	2021	2020
4.9% debenture payable, semi-annual payments of \$58,141 including principal and interest, maturing March 2033.	1,032,440	1,095,795
6.5% debenture payable, semi-annual payments of \$772,885 including principal and interest, maturing October 2026.	7,043,503	8,076,885
3.799% debenture payable, semi-annual payments of \$201,402 including principal and interest, maturing March 2038.	4,976,963	5,184,753
2.425% debenture payable, semi-annual payments of \$160,409 including principal and interest, maturing November 2021.	158,488	469,790
4.867% debenture payable, semi-annual payments of \$375,851 including principal and interest, maturing March 2029.	4,932,227	5,425,789
4.56% OFA debenture payable, semi-annual payments of \$114,507 including principal and interest, maturing November 2031.	1,894,057	2,031,968
5.062% OFA debenture payable, semi-annual payments of \$85,137 including principal and interest, maturing March 2034.	1,591,915	1,678,312
5.384% OFA debenture payable, semi-annual payments of \$462,624 including principal and interest, maturing May 2034.	8,571,223	9,016,920
5.232% PCS Stage 1 loan payable, semi-annual payments of \$52,483 including principal and interest, maturing April 2035.	1,028,050	1,077,287
5.232% GPL Stage 4 loan payable, semi-annual payments of \$32,797 including principal and interest, maturing April 2035.	642,433	673,202
5.232% PTR Phase 2 loan payable, semi-annual payments of \$253,921 including principal and interest, maturing April 2035.	4,973,887	5,212,107
	36,845,186	39,942,808

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

12. LONG TERM LIABILITIES (Continued)

Of the net long term liabilities outstanding of \$36,845,186, principal and interest payments are payable over the next five years as follows:

	Principal	Interest Payments	Total
2022	3,101,006	1,877,273	4,978,279
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
2026	3,662,551	1,156,945	4,819,496
thereafter	20,224,420	4,398,357	24,622,777
	36,845,186	12,033,853	48,879,039

Interest paid on long-term debt amounted to \$1,993,824 (2020 - \$2,145,800).

As of August 31, 2021, the Board had \$310,384 (2020 - \$310,384) in letters of credit outstanding related to ongoing construction projects.

13. EXPENDITURES BY OBJECT

	Budget 2021 <i>(unaudited)</i>	Actual 2021	Actual 2020
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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	94,789,795	97,720,331	88,563,650
Employee benefits	15,783,610	16,925,492	14,606,957
Staff development	427,584	261,004	268,200
Supplies and services	12,817,234	9,274,341	9,770,006
Interest on long term debt	2,095,689	1,993,824	2,145,800
Rental expenditures	19,255	21,445	19,648
Fees and contract services	9,623,754	8,926,989	7,672,094
Other	268,035	963,723	249,612
Amortization	5,766,019	5,878,914	5,268,407
	141,590,975	141,966,063	128,564,374

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2021

14. ACCUMULATED SURPLUS (DEFICIT)

Accumulated surplus (deficit) consists of the following:

	2021	2020
Surplus (Deficit):		
Invested in non-depreciable tangible capital assets	6,677,353	6,677,353
Employee future benefits to be covered in the future	(1,572,121)	(1,055,388)
School generated funds	1,758,656	1,959,488
Other	23,958,319	22,258,327
	30,822,207	29,839,780

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.

	2021		2020	
	Total	Board Portion	Total	Board Portion
Financial Position				
Financial Assets	269,346	262,666	178,129	166,250
Liabilities	269,346	262,666	178,129	166,250
Accumulated Surplus	-	-	-	-
Operations				
Revenues	19,268,092	5,855,472	17,351,583	5,106,259
Expenses	19,268,092	5,855,472	17,351,583	5,106,259
Annual Surplus	-	-	-	-

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, 2021

16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

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)

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

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. IN-KIND TRANSFERS FROM THE MINISTRY OF GOVERNMENT AND CONSUMER SERVICES

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind value of these transfers is \$591,780 with expenses, based on use of \$501,392. The remaining net impact of \$90,388 has been recorded as an asset.

20. COMPARATIVE FIGURES

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, 2021

21. COVID-19

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 pandemic, all schools were closed in Brant, Haldimand, and Norfolk Counties in January 2021 and remained closed from April 2021 to September 2021. In addition for the 2020-2021 school year students were given the option to enroll in virtual learning. 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 pandemic 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.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended August 31, 2021

	Land & Land Improvements	Building (40 years)	Portable structures	Equipment (5 years)	Equipment and Furniture	Computer hardware	Computer software	Vehicles	Construction in progress	Total 2021	Total 2020
Cost											
Balance, beginning 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
Additions during the year	823,797	3,506,560	294,951	-	223,730	1,251,139	13,383	-	2,279,345	8,392,905	10,033,552
Disposals during the year	-	-	-	-	-	-	-	-	(58,554)	(58,554)	(2,304,494)
Balance, end of year	11,251,448	163,884,714	9,677,410	35,503	3,505,159	5,860,603	581,697	366,891	2,429,274	197,592,699	189,258,348
Accumulated Amortization											
Balance, beginning 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
Amortization during the year	256,003	4,959,939	344,456	-	111,894	172,280	4,461	29,881	-	5,878,914	5,268,407
Balance, end of year	615,523	65,858,768	3,995,740	35,503	3,036,645	4,264,903	572,775	276,527	-	78,656,384	72,777,470
Net book value of tangible capital assets	10,635,925	98,025,946	5,681,670	-	468,514	1,595,700	8,922	90,364	2,429,274	118,936,315	116,480,878

Brant Haldimand Norfolk Catholic District School Board
2020/2021 Fourth Quarter Financial Report
For the Period Ended August 31, 2021

Summary of Financial Results

	Revised Budget	Actual	In-Year Change	
			\$	%
Revenue				
Grants for Student Needs (GSN)	108,319,208	108,162,424	(156,784)	-0.1%
Local Taxation	18,445,218	17,510,162	(935,056)	-5.1%
Priorities and Partnership Funds (PPF)	3,615,187	4,083,512	468,325	13.0%
Other Revenue	11,913,163	11,964,946	51,783	0.4%
School Generated Funds	3,500,000	1,227,446	(2,272,554)	-64.9%
Total Revenue	145,792,777	142,948,490	(2,844,287)	-2.0%
Expenses				
Classroom Instruction and Learning	115,749,191	110,128,249	(5,620,942)	-4.9%
School Operations/Maintenance	21,223,789	21,390,209	166,420	0.8%
Student Transportation	6,126,612	5,916,235	(210,377)	-3.4%
Board Administration	5,129,835	4,531,370	(598,465)	-11.7%
Total Expenses	148,229,427	141,966,063	(6,263,364)	-4.2%
Surplus/(Deficit) before Accum Surplus	(2,436,650)	982,427	3,419,077	100.0%
Draw on Accumulated Surplus	2,436,650	-		
Surplus/(Deficit), end of year	-	982,427	3,419,077	100.0%

Changes in Revenue:

GSN: Reduction in revenue as a result of lower secondary ADE, offset by a change in teacher/ECE qualification factor, and stabilization funding.

Local Taxation: Decrease resulting from less tax revenue received from municipalities, offset by a GSN adjustment.

PPF: Additional PPF received resulting from targeted technology and COVID-19 support.

School Generated Funds: As a result of COVID-19 and school closures, many school-based activities were cancelled.

Changes in Expenses:

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

School Operations: Increase due to additional projects undertaken funded through federal or provincial programs, change in computer amortization policy, and several projects classified as capital and amortized over their useful life.

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

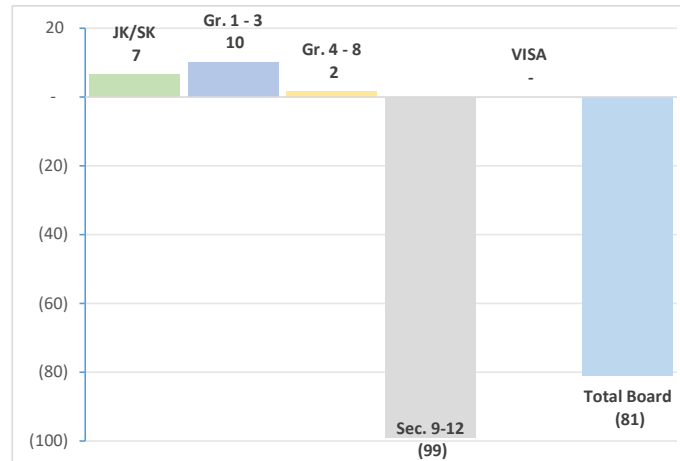
Board Administration: Decrease as a result of costs not incurred from school closures (office supplies, mileage, PD, technology replacements). Additional supports were delayed until next year.

Summary of Enrolment

ADE	Revised Budget	Actual	In-Year Change	
			#	%
Elementary				
JK/SK	1,332	1,339	7	0.5%
Gr. 1 - 3	2,103	2,113	10	0.5%
Gr. 4 - 8	3,466	3,467	2	0.0%
VISA Students	-	-	-	0.0%
Total Elementary	6,900	6,918	18	0.3%
Secondary				
Pupils of the Board	3,621	3,522	(99)	-2.7%
VISA Students	17	17	-	0.0%
Total Secondary	3,638	3,539	(99)	-2.7%
Total	10,538	10,457	(81)	-0.8%

Note: ADE is comprised of actual enrolment reported at October 31, 2020 and March 31, 2021

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



Changes in Enrolment: Revised Budget vs Actual

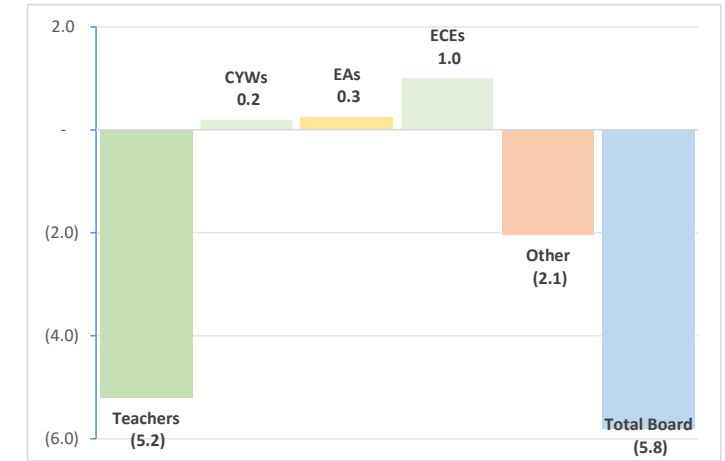
Elementary: Increase attributed to families transferring from other boards

Secondary: Decrease associated with increase in attrition in second semester and impact of COVID-19.

Summary of Staffing

FTE	Revised Budget	Actual	In-Year Change	
			#	%
Classroom				
Teachers	723.8	718.6	(5.2)	-0.7%
CYW's	9.1	9.3	0.2	2.2%
EAs	153.7	153.9	0.3	0.2%
ECEs	56.0	57.0	1.0	1.8%
Total Classroom	942.6	938.8	(3.8)	-0.4%
Other Support Staff				
School Administration	96.9	95.5	(1.4)	-1.4%
Board Administration	32.3	31.3	(1.0)	-3.1%
Facility Services	102.3	103.3	1.0	0.9%
Consultants/Coordinators	14.0	14.0	-	0.0%
Paraprofessionals	41.1	41.3	0.1	0.4%
Library & Guidance	13.0	12.3	(0.8)	-5.8%
Total Other Support Staff	299.6	297.6	(2.1)	-0.7%
Total Staffing	1,242.2	1,236.4	(5.8)	-0.5%

Note: FTE is comprised of actual FTE reported on October 31, 2020 and March 31, 2021.



Changes in Staffing: Revised Budget vs Actual

Classroom Teachers and School Administration: Decrease as a result of adjustments in third and fourth quadmester, timing of filling vacancies and supply of potential candidates.

Library and Guidance Staff: Staff vacancies throughout year.

Brant Haldimand Norfolk Catholic District School Board
2020/2021 Fourth Quarter Financial Report
Comparative Revenue Summary
For the Period Ended August 31, 2021

	Comparative Revenue Summary				
	2020-2021 Revised Budget	2020-2021 Actual	In-Year Change		Variance Note
			\$	%	
Grants for Student Needs (GSNs)					
Pupil Foundation	59,262,330	58,794,563	(467,767)	-0.8%	a
School Foundation	8,861,009	8,813,157	(47,852)	-0.5%	a
Special Education	17,636,995	17,580,642	(56,353)	-0.3%	a
Language Allocation	1,749,183	1,895,632	146,449	8.4%	b
Indigenous Education	331,419	320,642	(10,777)	-3.3%	
Rural and Northern Education Fund	1,540,085	1,548,949	8,864	0.6%	
Learning Opportunities	1,491,624	1,430,292	(61,332)	-4.1%	a
Mental Health & Well Being	465,259	462,815	(2,444)	-0.5%	
Adult and Continuing Education	488,756	391,416	(97,340)	-19.9%	c
Teacher and DECE Q and E	8,826,778	9,021,034	194,256	2.2%	d
New Teacher Induction Program	131,581	34,380	(97,201)	-73.9%	e
Student Transportation	5,677,884	5,421,139	(256,745)	-4.5%	f
Administration & Governance	4,032,641	4,076,940	44,299	1.1%	
School Operations	10,966,216	10,877,517	(88,699)	-0.8%	a
Community Use of Schools	150,638	150,638	-	0.0%	
Supports for Students	1,130,786	1,130,786	-	0.0%	
Program Leadership	904,964	904,413	(551)	-0.1%	
Permanent Financing - NPF	146,395	146,395	-	0.0%	
Support for COVID-19	188,793	188,111	(682)	-0.4%	
Total Operating Grants	123,983,337	123,189,461	(793,876)	-0.6%	
Grants for Capital Purposes					
School Renewal	846,093	546,721	(299,372)	-35.4%	g
Temporary Accommodation	-	-	-	0.0%	
Short-term Interest	15,000	16,408	1,408	9.4%	
Debt Funding for Capital	1,919,996	1,919,996	-	0.0%	
Total Capital Grants	2,781,089	2,483,125	(297,964)	-10.7%	
Total Grants for Students Needs (GSNs)	126,764,426	125,672,586	(1,091,840)		
Note: Total GSNs includes taxation revenue received from municipalities					
Priorities & Partnership Funding (PPFs)	3,615,187	4,083,512	468,325	13.0%	h
Other Revenue					
Other Non-GSN Grants	523,254	982,653	459,399	87.8%	i
Tuition Fees	1,148,451	1,083,856	(64,595)	-5.6%	
Rentals	125,650	145,962	20,312	16.2%	
Interest	250,000	139,573	(110,427)	-44.2%	j
Other Revenue	927,700	998,535	70,835	7.6%	
Deferred Revenue	786,481	(37,617)	(824,098)	-104.8%	k
Amortization of DCC	4,616,891	4,608,092	(8,799)	-0.2%	
Stabilization Funding	3,534,736	4,043,892	509,156		l
Total Other Revenue	11,913,163	11,964,946	51,783	0.4%	
School Generated Funds	3,500,000	1,227,446	(2,272,554)	-64.9%	m
Total Grants and Revenues	145,792,777	142,948,490	(2,844,287)	-2.0%	

Note: Revised Budget is the 2020-2021 Revised Estimates Budget presented to the Board of Trustees in December 2020.

Explanations of Revised Budget Variances

- a Reduction as a result of lower secondary ADE and offset by an increase in stabilization funding.
- b Increase in ESL eligible students, offset by a reduction in french language instruction with less secondary students.
- c Reduction in Summer School programming (COVID-19).
- d Additional teacher/ECE hires resulted in increased qualifcaitons and experience funding.
- e Reduced PD opportunities resulting from school closures. Funded at actual expenses.
- f Fuel escalator funding was returned to MEDU as most transportation was not required during school closures.
- g Many projects qualified as capital and are being amortized over their useful life.
- h Additional PPF received throughout the year realted to technology and COIVD-19 supports.
- i Reduction in top-up funding received for staff benefits, offset by prior grant adjustments.
- j Lower average balances on hand combined with lower interest rates.
- k Although revenue has been received, due to enveloped funding and school closures, amounts have been deferred to 2020-21.
- l One-time stabilization funding provided for unexpected drop in enrolment in 2020-21 due to COVID-19.
- m As a result of COVID-19 and school closures, many school-based activities were cancelled.

Brant Haldimand Norfolk Catholic District School Board
2020/2021 Fourth Quarter Financial Report
Comparative Expense Summary
For the Period Ended August 31, 2021

	Comparative Expenditure Summary					
	2020-2021	2019-20	2020-2021	In-Year Change		Variance
	Revised Budget	Actual	% of Spend	\$	%	Note
Classroom Instruction						
Teachers	73,027,975	73,233,411	100.28%	205,436	0.3%	a
Supply Teachers, EA, ECE	2,880,924	1,743,205	60.51%	(1,137,719)	-39.5%	b
Educational Assistants	9,002,180	9,140,422	101.54%	138,242	1.5%	a
Early Childcare Educators	2,903,530	2,931,360	100.96%	27,830	1.0%	
Classroom Computers	2,149,354	1,409,745	65.59%	(739,609)	-34.4%	c
Textbooks & Supplies	3,316,338	2,115,865	63.80%	(1,200,473)	-36.2%	d
Professionals and Paraprofessionals	3,977,531	4,047,653	101.76%	70,122	1.8%	e
Library and Guidance	2,083,749	1,967,419	94.42%	(116,330)	-5.6%	f
Staff Development	855,417	264,916	30.97%	(590,501)	-69.0%	g
Department Heads	264,900	255,599	96.49%	(9,301)	-3.5%	
School Generated Funds	3,500,000	1,428,279	40.81%	(2,071,721)	-59.2%	h
Total Classroom Instruction & Learning	103,961,898	98,537,873	94.78%	(5,424,025)	-5.2%	
School Management						
Principals & Vice Principals	6,015,797	6,188,080	102.86%	172,283	2.9%	i
School Office	3,454,137	3,345,959	96.87%	(108,178)	-3.1%	d
Co-ordinators and Consultants	1,782,110	1,612,885	90.50%	(169,225)	-9.5%	d
Continuing Education	535,249	443,451	82.85%	(91,798)	-17.2%	
Total School Management	11,787,293	11,590,376	98.33%	(196,917)	-1.7%	
Total Classroom Instruction and Learning	115,749,191	110,128,249	95.14%	(5,620,942)	-4.9%	
School Operations and Maintenance						
School Operations and Maintenance	12,660,822	12,970,749	102.45%	309,927	2.4%	k
School Renewal	846,093	546,721	64.62%	(299,372)	-35.4%	l
Interest of Capital Debt	2,013,901	1,993,824	99.00%	(20,077)	-1.0%	
Amortization	5,702,973	5,878,916	103.09%	175,943	3.1%	m
Total School Operations and Maintenance	21,223,789	21,390,209	100.78%	166,420	0.8%	
Student Transportation	6,126,612	5,916,235	96.57%	(210,377)	-3.4%	n
Board Administration						
Trustees	121,100	86,268	71.24%	(34,832)	-28.8%	
Director and Supervisory Officers	1,050,525	941,415	89.61%	(109,110)	-10.4%	o
Board Administration	3,958,210	3,503,687	88.52%	(454,523)	-11.5%	o
Total Board Administration	5,129,835	4,531,370	88.33%	(598,465)	-11.7%	
Total Expenses	148,229,427	141,966,063	95.77%	(6,263,364)	-4.2%	

Note: Revised Budget is the 2020-2021 Revised Estimates Budget presented to the Board of Trustees in December 2020.

Explanations of Budget Variances

- a Increase resulting from maternity leave top-ups and sick leaves not planned for.
- b Decrease as a result of limited release time, school closures, and occasional teacher availability.
- c Several technology purchases were capitalized and being amortized over their useful life.
- d Reduction driven by various budget efficiencies and costs not incurred from school closures (program supplies, field trips, mileage printing costs).
- e Increase from additional expenditures through COVID-19 funding.
- f Reduction driven by staff vacancies and various budget efficiencies from school closures.
- g Reduced PD opportunities resulting from COVID-19 and school closures.
- h As a result of COVID-19 and school closures, many school-based activities were cancelled.
- i Increased due to sick leaves and additional assistance from retired principals.
- j International languages was not offered due to COVID-19 and school closures.
- k Additional projects undertaken funded through federal or provincial programs (i.e. CVRIS, COVID-19).
- l A number of projects qualified as capital and are being amortized over useful life.
- m Increase resulting from projects qualifying as capital and being amortized over useful life, combined with a change in amortization policy of computer hardware from 5 years to 3 years.
- n Variable transportation costs were not incurred during school closure.
- o Decrease as a result of costs not incurred from school closures (office supplies, mileage, PD, technology replacements). Additional supports were delayed to next year.

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 23, 2021
Submitted by: Mike McDonald, Director of Education & Secretary

EDUCATION DEVELOPMENT CHARGES

Public Session

BACKGROUND INFORMATION:

In October 2018, the Brant Haldimand Norfolk Catholic District School Board (the “Board”) passed Education Development Charges (“EDC”) By-law No. 2018-A3. The education development charge was frozen at \$912.00 per residential unit, in accordance with Ontario Regulation 438/18, at that time. This EDC by-law applies to residential development in the City of Brantford and the County of Brant.

In the Spring of 2019, the Province enacted further EDC legislative changes, which eliminated the freeze on EDC rate increases and permitted a provisional phase-in of proposed EDC rates. School boards could annually increase existing residential EDC rates by \$300.00 or by 5% of the existing rate, whichever was greater.

DEVELOPMENTS:

The Board engaged an independent appraiser to review the value of land in the City of Brantford and Brant County. The appraiser identified that the price of land exceeded the estimates and escalation rates found in the 2018 EDC background study and estimated that the price of land had increased by approximately 30%.

The proposed maximum EDC rate of \$1,408.00 (compared to the current rate of \$912.00) would be phased-in over the next two years as permitted under Ontario Regulation 438/18 and subject to a \$300.00 per year maximum increase:

- November 28, 2021 – October 20, 2022 (Year 4 of By-Law): \$1,212 per residential unit
- October 21, 2022 – October 20, 2023 (Year 5 of By-Law): \$1,408 per residential unit

In addition to amending the permitted annual increases to the residential EDC, Ontario Regulation 371/19 also implemented several mandatory exemptions from the payment of EDCs. The new exemptions are outlined in the proposed amending by-law.

Notice of the proposed amendments to EDC By-law No. 2018-A3 was sent to the appropriate parties and also posted on the Board’s website.

The proposed EDC By-Law amendment would come into effect five (5) days after it is passed. If passed, the collection of charges for the updated EDC will commence on November 29, 2021.

RECOMMENDATION:

THAT the Brant Haldimand Norfolk Catholic District School Board approves the amendment to the Education Development Charge By-Law No. 2018-A3; with an implementation date of November 28, 2021.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

EDUCATION DEVELOPMENT CHARGE AMENDING BY-LAW (2021)

A by-law to amend Education Development Charges By-law No. 2018-A3

WHEREAS the Brant Haldimand Norfolk Catholic District School Board enacted Education Development Charges By-law No. 2018-A3 on October 16, 2018;

AND WHEREAS Section 257.70 of the Education Act, R.S.O. 1990, c. E.2 (the “Act”), provides for amendments to education development charges by-laws;

AND WHEREAS the Brant Haldimand Norfolk Catholic District School Board requires amendments to Education Development Charges By-law No. 2018-A3;

AND WHEREAS in accordance with the Act, the background study for Education Development Charges By-law No. 2018-A3 has been made available to the public;

AND WHEREAS the Brant Haldimand Norfolk Catholic District School Board has made available to the public sufficient information to allow the public to understand the proposed amendments to Education Development Charges By-law No. 2018-A3;

AND WHEREAS the Brant Haldimand Norfolk Catholic District School Board has given notice of the proposed amendments to Education Development Charges By-law No. 2018-A3 in accordance with the Act and Ontario Regulation 20/98;

AND WHEREAS an opportunity was given to interested parties to provide comments and submissions to the Brant Haldimand Norfolk Catholic District School Board in respect of this amending by-law;

NOW THEREFORE, THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

1. Section 4 of Education Development Charges By-law No. 2018-A3 is hereby repealed and replaced with the following:
 - (a) Subject to subsections 4(b) to (e), this by-law applies to all lands in the corporate limits of the City of Brantford except for the lands referred to as the “Development Charges Exemption Area” in Schedule “A” to By-law No. 32-2019 of the Corporation of the City of Brantford passed March 26, 2019, and applies to all lands in the corporate limits of the County of Brant except the First Nations reserve known as Six Nations Reserve Number 40 and the First Nations reserve known as the Mississauga of the New Credit Number 40A.
 - (b) This by-law shall not apply to lands that are owned by and are used for the purposes of:

- (i) a municipality or a local board thereof;
 - (ii) a district school board;
 - (iii) every place of worship and land used in connection therewith, and every churchyard, cemetery or burying ground, if they are exempt from taxation under section 3 of the *Assessment Act*;
 - (iv) a farm building;
 - (v) an Indian reserve under the *Indian Act*, R.S.C. 1985, c.1-5.
- (c) Subject to subsection 4(d), an owner shall be exempt from education development charges if a development on its lands would construct, erect, or place a building or structure, or make an addition or alteration to a building or structure for one of the following purposes:
- (i) a private school;
 - (ii) a long-term care home, as defined in the *Long-Term Care Homes Act, 2007*;
 - (iii) a retirement home, as defined in the *Retirement Homes Act, 2010*;
 - (iv) a hospice or other facility that provides palliative care services;
 - (v) a child care centre, as defined in the *Child Care and Early Years Act, 2014*;
 - (vi) a memorial home, clubhouse or athletic grounds owned by the Royal Canadian Legion.
- (d) If only a portion of a building or structure, or an addition or alteration to a building or structure, referred to in subsection 4(c) will be used for a purpose identified in that subsection, only that portion of the building, structure, addition or alteration is exempt from an education development charge.
- (e) An owner shall be exempt from education development charges if the owner is,
- (i) a college of applied arts and technology established under the *Ontario Colleges of Applied Arts and Technology Act, 2002*;
 - (ii) a university that receives regular and ongoing operating funds from the Government of Ontario for the purposes of post-secondary education;
 - (iii) an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institutes Act, 2017*.
-

2. Section 9 of Education Development Charges By-law No. 2018-A3 is hereby repealed and replaced with the following:

Subject to the provisions of this by-law, an education development charge per dwelling unit shall be imposed upon the designated residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure. The education development charge per dwelling unit shall be in the following amounts for the periods set out below:

- (i) October 21, 2018 to November 27, 2021 - \$912.00;
 - (ii) November 28, 2021 to October 20, 2022 - \$1,212.00;
 - (iii) October 21, 2022 to October 20, 2023 - \$1,408.00.
3. For greater certainty, Education Development Charges By-law No. 2018-A3 remains in full force and effect subject to the amendments thereto described in Sections 1 and 2 of this amending by-law.
 4. This amending by-law shall come into force on November 28, 2021.

ENACTED AND PASSED this 23rd day of November, 2021

Chairperson

Director of Education and Secretary

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

Prepared by: Aidan O'Brien, Student Trustee
Presented to: Board of Trustees
Submitted on: November 17, 2021
Submitted by: Mike McDonald, Director of Education & Secretary

STUDENT TRUSTEE REPORT
Public Session

BACKGROUND INFORMATION:

I recently attended a general meeting held by the Ontario Student Trustees' Association (OSTA-AECO). While at this meeting, Nancy Naylor, the Deputy Minister of Education, spoke about increasing student involvement in Boards, as well as OSTA-AECO's role in the implementation of providing menstrual products in schools. Representatives from Bleed the North, an organization that worked to provide menstrual products in schools, also spoke at the meeting. While at the meeting, I met many other Student Trustees and learned about other school Boards and their various policies. I also attended an OSTA-AECO vision plan presentation, as well as a presentation titled "Student Trustee: Today and Tomorrow." These presentations explored how I can be a better Student Trustee by becoming an active voice in my school community and reaching out to the students in our schools. In addition, I became involved with the OSTA-AECO communication outreach group.

DEVELOPMENTS:

As a Student Senate, we are hoping to reach out to the community and do some volunteer work. We are currently investigating volunteering opportunities at the local St. Vincent de Paul charity.

SCHOOL NEWS:

Assumption College School student council held a Halloween costume contest on Friday, October 29th. The school also held a canned food drive during Halloween week to earn an extra dress down day. The school also hosted a coffee house on November 17th. Limited tickets were sold in advance to maintain social distancing. The students are excited to hold more social events at the school this year. The junior girl's basketball team won the AABHN championship.

Holy Trinity held a Halloween Spirit Day complete with a door-decorating contest, costume contest, and a coffee house. The student council have a retreat planned for Tuesday, November 30th. The school will participate in 12 days of Christmas activities, but no longer hosting a turkey lunch. The school is proud to announce that they are the football champions for the first time in Holy Trinity school history.

St. John's College had a Halloween spirit wear day which included a virtual pep rally. They also had a breast cancer cookie fundraiser that was a success. The school has several Christmas plans to be organized.

RECOMMENDATION:

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

2021-22
Trustee Meetings and Events

Date	Time	Meeting/Event
November 24, 2021	7:00 pm	Regional Catholic Parent Involvement Committee
December 7, 2020	7:00 pm	Annual Board Meeting
December 8, 2021	3:00 pm	Executive Council Meeting
December 9, 2021	3:00 pm	Policy Committee
December 14, 2021	3:00 pm	Budget Committee
December 14, 2021	7:00 pm	Board Meeting
December 21, 2021	1:00 pm	Special Education Advisory Committee
<i>December 20-31, 2021</i>		<i>CHRISTMAS BREAK</i>
January 11, 2022	3:00 pm	Executive Council Meeting
January 12, 2022	3:00 pm	Policy Committee
January 14-15, 2022		OCSTA Trustees' Seminar
January 18, 2022	1:00 pm	Special Education Advisory Committee
January 18, 2022	7:00 pm	Committee of the Whole
February 22, 2022	9:00 am	Student Transportation Services BHN
February 23, 2022	7:00 pm	Regional Catholic Parent Involvement Committee
January 25, 2022	7:00 pm	Board Meeting
February 9, 2022	3:00 pm	Executive Council Meeting
February 10, 2022	3:00 pm	Policy Committee
February 15, 2022	1:00 pm	Special Education Advisory Committee
February 15, 2022	7:00 pm	Committee of the Whole
February 22, 2022	7:00 pm	Board Meeting
February 28, 2022	1:00 pm	Accessibility Steering Committee
March 9, 2022	3:00 pm	Executive Council Meeting
March 10, 2022	3:00 pm	Policy Committee
March 15, 2022	1:00 pm	Special Education Advisory Committee
<i>March 14-18, 2022</i>		<i>MARCH BREAK</i>
March 22, 2022	7:00 pm	Committee of the Whole
March 24, 2021	1:00 pm	Faith Advisory Committee
March 29, 2022	7:00 pm	Board Meeting
April 13, 2022	3:00 pm	Executive Council Meeting
April 14, 2022	3:00 pm	Policy Committee
April 19, 2022	1:00 pm	Special Education Advisory Committee
April 19, 2022	7:00 pm	Committee of the Whole
April 21-23, 2022		OCSTA AGM & Conference
April 25, 2022	3:00 pm	Budget Committee
April 26, 2022	7:00 pm	Board Meeting
April 27, 2022	7:00 pm	Regional Catholic Parent Involvement Committee
<i>May 1 - May 6, 2022</i>		<i>Catholic Education Week</i>
May 11, 2022	3:00 pm	Executive Council Meeting
May 12, 2022	3:00 pm	Policy Committee
May 17, 2022	1:00 pm	Special Education Advisory Committee
May 17, 2022	7:00 pm	Committee of the Whole
May 19, 2021	1:00 pm	Faith Advisory Committee
May 24, 2022	9:00 am	Student Transportation Services BHN
May 24, 2022	7:00 pm	Board Meeting
May 25, 2022	7:00 pm	Regional Catholic Parent Involvement Committee
May 30, 2022	1:00 pm	Accessibility Steering Committee
June 2-4, 2022		CCSTA AGM
June 9, 2022	3:00 pm	Policy Committee
June 14, 2022	3:00 pm	Budget Committee
June 15, 2022	3:00 pm	Executive Council Meeting

Date	Time	Meeting/Event
June 20, 2022	5:00 pm	Audit Committee
June 21, 2022	1:00 pm	Special Education Advisory Committee
June 21, 2022	7:00 pm	Committee of the Whole
June 23, 2022	TBD	St. John's College Graduation
June 28, 2022	7:00 pm	Board Meeting

Meetings scheduled at the Call of the Committee Chair: Accommodations Committee, Audit Committee, Budget Committee, Faith Advisory Committee, Policy Committee