



Board of Trustees' Board Meeting

Date: Monday, November 27, 2023.

Time: To follow Inaugural Board Meeting
* Committee of the Whole In Camera, if necessary, will precede or follow the Board Meeting, as appropriate.

Location: 1st floor Board Room, Catholic Education Centre, 35 Weber Street, Kitchener

Attendees: **Board of Trustees:**
Linda Cuff, Kathy Doherty-Masters, Winston Francis, David Guerin, Renee Kraft, Marisa Phillips, Robert Sikora, Conrad Stanley, Tracey Weiler

Student Representatives:
Bryanna Donoghue, Xavier Petrie

Senior Administration:
Tyrone Dowling, Gerald Foran, Shesh Maharaj, Paul Mendonça, Judy Merkel, Kerry Pomfret, Jennifer Ritsma, Annalisa Varano

Special Resource:

Recording Secretary:
Stephanie Medeiros

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

ITEM	Who	Agenda Section	Method & Outcome
3.1 Approval of Minutes of Regular and Special Meetings 3.1.1 Board of Trustees' Meeting Minutes – Oct. 23, 2023 3.1.2 Special Board of Trustees Minutes – Nov 13, 2023 3.2 SEAC Minutes – Oct 4, 2023 3.3 Audit Minutes – Oct 4, 2023 3.4 Governance Minutes – Oct 16, 2023 (Approval of Minutes) 3.5 Governance Minutes – Oct 16, 2023 (Approval of recommendations) 3.6 Director's Report 3.7 French Immersion Update	Board of Trustees Board of Trustees Board of Trustees Board of Trustees Governance Committee Board of Trustees T. Dowling S. Maharaj	pp. 4-7 pp. 8-9 pp. 10-11 pp. 12-13 pp. 14-20 pp. 14-20 pp. 21-23 pp. 24-25	Approval Approval Information Information Approval Approval Information Approval
4. Delegations/Presentation			
4.1 Delegation Presentation 4.2 Delegation Presentation	K. White H. White	pp. 26-28 pp. 29-30	Information Information
5. Advice from the CEO			
5.1 Special Education Update 5.2 Community Planning and Partnerships (CPPG) 5.3 Adult Education Report 5.4 Indigenous Education Update 5.5 ESL 5.6 Financial Statements/Year End Report	G. Foran S. Maharaj A. Varano J. Ritsma P. Mendonça S. Maharaj	pp. 31-36 pp. 37-40 pp. 41-50 pp. 51-62 pp. 63-67 pp. 68-108	Information Information Information Information Information Approval
6. Ownership Linkage (Communication with the External Environment)			
7. Reports from Board Committees/Task Forces			
7.1 Student Trustee Update	B. Donoghue/X. Petrie	pp. 109-112	Information
8. Board Education (at the request of the Board)			
8.1 OCSTA/CCSTA Communications OCSTA/CCSTA Communications Link	Chair	Link	Information
8.2 November Chair's Report	T. Weiler	pp. 113-114	Information
9. Policy Discussion			
10. Assurance of Successful Board Performance			
11. Assurance of Successful Director of Education Performance			
12. Potential Agenda Items/Trustee Inquiry Report (CEO)			
13. Announcements			
13.1 Upcoming Meetings/Events (all scheduled for the Catholic Education Centre unless otherwise indicated): • Dec 6 – SEAC Meeting • Dec 11 – Board of Trustees • Dec 13 – CPIC Meeting • Dec 25, 2023 – Jan 5, 2024 – Christmas Break • Jan 8, 2024 – Committee of the Whole • Jan 10 – SEAC Meeting	Chair	--	Information

ITEM	Who	Agenda Section	Method & Outcome
<ul style="list-style-type: none"> Jan 15 – Governance Committee Jan 19-20 – Trustee Seminar Toronto Jan 22 – Board of Trustees Jan 24 – CPIC Meeting 			
13.2 Pending Items: 13.3 Pending Items for OCSTA Consideration	<u>Committee/Task Force</u>	<u>Due Date</u>	<u>Action Taken</u>
14. Items for the Next Meeting Agenda	Trustees		
December 11, 2023 – Board of Trustees' Meeting <ul style="list-style-type: none"> Equity Action Plan Update MYP Report 2022-2025 CEO's Annual Report Revised Estimates Report Annual Report on Surpluses Board Policy I 001 Ends – Board Policy Provision Board Policy II 005 Consultation Student Trustee Report Chair's Report Director's Report 	Board of Trustees	--	Information
15. Adjournment	Director of Education		
Confirm decisions made tonight			
15.1 Confirm Decisions Made Tonight	Recording Secretary	--	Information
16. Closing Prayer			
17. Motion to Adjourn	Board of Trustees	Motion	Approval

CLOSING PRAYER

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

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

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

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

Grant us the wisdom of your Spirit so that we might always be faithful to our responsibilities.

We make this prayer through Christ our Lord.

Amen

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



Board of Trustees' Board Meeting

A public meeting of the Board of Trustees was held on Monday, October 23, 2023, at 1st floor Board Room, Catholic Education Centre, 35 Weber Street, Kitchener.

Trustees Present:

Linda Cuff, Kathy Doherty-Masters (Vice-chair), David Guerin, Renee Kraft, Marisa Phillips, Robert Sikora, Conrad Stanley, Tracey Weiler (Chair)

Student Trustees Present:

Bryanna Donoghue, Xavier Petrie

Administrative Officials Present:

Tyrone Dowling, Gerald Foran, Shesh Maharaj, Paul Mendonca, Judy Merkel, Kerry Pomfret, Jennifer Ritsma, Annalisa Varano

Special Resources For The Meeting:

Regrets: Julie Molenaar

Recorder:

Stephanie Medeiros, Executive Administrative Assistant

NOTE ON VOTING: Under Board by-law 4.7 all Board decisions made by consensus are deemed the equivalent of a unanimous vote. A consensus decision is therefore deemed to be a vote of 9-0. Under Board by-law 4.11 every Trustee "shall vote on all questions on which the Trustee is entitled to vote" and abstentions are not permitted.

1. Call to Order:

The Chair of the Board called the meeting to order at 6:03 p.m.

1.1 Opening Prayer & Memorials

The opening prayer by Trustee Stanley & blessing was led by Richard Olson, Spiritual Animator for the blessing of the Student Trustees and Trustee Stanley.

1.2 Territorial Acknowledgment

Territorial Acknowledgement declared by Chair Weiler.

1.3 Approval of Agenda

Chair Weiler motioned for approval of the agenda with the following amendments:

- Amendment to section 1, item 1.1 to add Blessing for Student Trustees and Trustee Stanley.
- Amendment to section 1, item 1.5 to add items for action from the In-Camera meeting of October 23, 2023, regarding HRS matters.

2023-89-- It was moved by Trustee Sikora and seconded by Trustee Cuff:

THAT the agenda for Monday, October 23, 2023, be now approved, as amended.

--- Carried by *consensus*.

1.4 Declaration of Pecuniary Interest

1.4.1 From the current meeting – NIL

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

1.5 Items for Action:

Chair Weiler requested a mover and seconder to approve the items for action of the In Camera meeting of October 23, 2023, regarding HRS matters.

2023-90-- It was moved by Trustee Sikora and seconded by Trustee Doherty-Masters:

THAT the items for action of the In Camera meeting regarding HRS matters of Monday, October 23, 2023, be now approved.

--- Carried by consensus.

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

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

3.1 Approval of Minutes of Regular and Special Meetings

3.1.1 Board of Trustee's Meeting – September 25, 2023

3.1.2 Special Board of Trustee's Meeting – October 2, 2023

3.2 SEAC Minutes – September 6, 2023

3.3 Director's Monthly Report

3.4 Audit Committee Annual Report

3.5 Re-Engagement Strategy Update (12/12+)

Chair Weiler requested a mover and seconder for approval of the consent agenda with the following amendments:

- Amendment to the minutes on pages 4 and 8 referencing Board By-laws 5.7 and 5.11 under NOTE ON VOTING. Corrected to reference 4.7 and 4.11 of the By-law.
- Amendment to the footnote on page 21 referencing Board By-law 5.2. Corrected to reference By-law 4.2.

2023-91-- It was moved by Trustee Doherty-Masters and seconded by Trustee Sikora:

THAT the Consent Agenda Board of Trustees and the recommendations contained therein be now approved, as amended.

--- Carried by consensus.

4. Delegations

5. Advice from the CEO

5.1 Well-Being Plan

Superintendent Merkel introduced the Well-Being & Mental Health Update along with presenters Andrea Snyder, Mental Health Lead and Erin Schreiter, Lead Social Worker. The presentation reviewed Tier 1, 2 & 3 mental health supports, data, and service delivery. Trustees provided feedback and asked clarifying questions.

5.2 IT Summer Update

Superintendent Maharaj introduced the IT Summer Update along with presenter Chris Demers, Chief Information Officer. The presentation reviewed safe applications for staff and students to use, modernizing network infrastructure and security and equitable access to technology. Trustees provided feedback and asked clarifying questions.

6. Board Education (at the request of the Board)

7. Reports From Board Committees/Task Forces

7.1 Student Trustee Update

Student Trustees Donoghue and Petrie presented the Student Trustee report and provided an update on events and activities happening in the secondary school community along with Student Trustee Role update for the month of October.

8. Board Education (at the request of the Board)

8.1 Chair Weiler noted OCSTA Communications

Trustee Weiler noted review of OCSTA communications.

8.2 Chair's Report

Chair Weiler provided Chairs report on events attended along with work of the Board for the month of October.

9 Policy Discussion

10 Assurance of Successful Board Performance

10.1 Board Policy Review

10.1.1 Board Policy II 003 Board Job Description. Is there a need to review the Policy?

Trustee Doherty-Masters confirmed review of Board Policy II 003 Board Job Description and confirmed compliance. Refer to Governance for review.

2023-92-- It was moved by Trustee Doherty-Masters and seconded by Trustee Guerin:

THAT the Board of Trustees reviewed Board Policy II 003 Board Job Description and find that the Board is in compliance.

--- Carried by consensus

11 Assurance of Successful Director of Education Performance

12 Potential Agenda Items

12.1 Motion to submit support letter to the Toronto Youth Council

Trustee Doherty-Masters started discussion regarding motions prepared for the Board of Trustees to submit a support letter to the Toronto Youth Council. Trustee Petrie discussed points to support the letter and current wants and needs from the student's perspective. Trustees discussed the benefits and disadvantages of supporting the program. A motion was moved by Trustee Doherty-Masters to direct the Chair of the Board to write a letter in support of a universal breakfast and lunch program for the students of Ontario by show of hands.

2023-93-- It was moved by Trustee Doherty Masters and seconded by Trustee Guerin:

THAT the Board of the Trustees move to direct the Chair of the Board to write a letter in support of the concept of a universal breakfast and lunch program for the students of Ontario.

Student Trustees Donoghue and Petrie requested a non-binding vote. They were both in favour of the motion.

By show of hands:

In Favour: 4

Opposed: 4

--- Motion defeated.

Trustee Doherty-Masters rescinded the second motion.

12.2 Resignation of Trustee Molenaar

On October 12, 2023, Trustee Molenaar forwarded via email a statement to Trustees announcing her intention to resign her seat.

2023-94-- It was moved by Trustee Stanley and seconded by Trustee Cuff:

THAT the Board of Trustees accept the resignation of Trustee Molenaar, effective October 12, 2023.

--- Carried by consensus.

12.3 Trustee Replacement Process

Trustees discussed possible replacement processes for the vacant seat. Director Dowling reviewed details of section 221, Vacancies of the Education Act and WCDSB By-law Article 8.

Chair Weiler opened the floor for discussion. Trustee Cuff requested to have the regional runner up be appointed to the vacant position. Trustees debated on appointing the runner up from Kitchener Wilmot verses appointing the regional runner up in Cambridge. Trustee Cuff moved to have the runner up, Winston Francis from Cambridge be appointed to the vacant Trustee position.

2023-95— It was moved by Trustee Cuff and seconded by Trustee Sikora:

THAT the Board of Trustees move to appoint the regional runner up from Cambridge, Winston Francis, to the vacant Trustee position.

By show of hands:

In Favour: 5

Opposed: 3

--- Motion Carried

13 Announcements

13.1 Upcoming Meetings/Events

Trustees discussed upcoming events.

13.2 Pending Items: N/A

13.3 Pending Items for OCSTA Consideration: N/A

14 Items for the Next Meeting Agenda

Trustees discussed upcoming agenda items.

15 Adjournment – Confirm decisions made tonight.

15.1 Confirm Decisions made tonight.

16 Closing Prayer

17 Motion to Adjourn

2023-96-- It was moved by Trustee Kraft and seconded by Trustee Cuff:

THAT the meeting be now adjourned. The meeting was adjourned by consensus at 8:27 p.m.

Chair of the Board

Secretary



Special Board of Trustees' Board Meeting

A public meeting of the Board of Trustees was held on Monday, November 13, 2023, at 1st floor Board Room, Catholic Education Centre, 35 Weber Street, Kitchener.

Trustees Present:

Linda Cuff, Kathy Doherty-Masters (Vice-chair), Winston Francis, David Guerin, Renee Kraft, Marisa Phillips, Robert Sikora, Tracey Weiler (Chair)

Student Trustees Present:

Bryanna Donoghue, Xavier Petrie

Administrative Officials Present:

Tyrone Dowling, Gerald Foran, Shesh Maharaj, Paul Mendonca, Judy Merkel, Kerry Pomfret, Jennifer Ritsma, Annalisa Varano

Special Resources For The Meeting:

Regrets:

Recorder:

Stephanie Medeiros, Executive Administrative Assistant

NOTE ON VOTING: Under Board by-law 4.7 all Board decisions made by consensus are deemed the equivalent of a unanimous vote. A consensus decision is therefore deemed to be a vote of 9-0. Under Board by-law 4.11 every Trustee "shall vote on all questions on which the Trustee is entitled to vote" and abstentions are not permitted.

1. Call to Order:

The Chair of the Board called the meeting to order at 6:01 p.m.

1.1 Opening Prayer & Memorials

Deferred.

- 1.1.1 Declaration/Oath of Newly Appointed Trustee – W. Francis
Winston Francis recited and signed the declaration and oath.

1.2 Territorial Acknowledgment

1.2 Territorial Acknowledgment by Chair Weiler.

1.3 Approval of Agenda

Chair Weiler requested a mover and seconder for approval of the agenda.

Amendments: n/a

**2023-97-- It was moved by Trustee Phillips and seconded by Trustee Sikora:
THAT the agenda for Monday, November 13, 2023, be now approved.
--- Carried by *consensus*.**

1.4 Declaration of Pecuniary Interest

1.4.1 From the current meeting – NIL

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

1.5 Items for Action

2 Consent Agenda: Director of Education (e.g. day-to-day operational matters from the Ministry of

Education that the board is required to do)

3 Consent Agenda: Board of Trustees (Minutes of meetings)

4 Delegations

5 Advice from the CEO

6. Board Education (at the request of the Board)

7. Reports From Board Committees/Task Forces

8. Board Education (at the request of the Board)

9 Policy Discussion

10 Assurance of Successful Board Performance

11 Assurance of Successful Director of Education Performance

12 Potential Agenda Items

13 Announcements

13.1 Upcoming Meetings/Events

13.2 Pending Items: N/A

13.3 Pending Items for OCSTA Consideration: N/A

14 Items for the Next Meeting Agenda

15 Adjournment – Confirm decisions made tonight.

15.1 Confirm Decisions made tonight.

16 Closing Prayer

17 Motion to Adjourn

2023-98-- It was moved by Trustee Phillips and seconded by Trustee Stanley:

THAT the meeting be now adjourned. The meeting was adjourned by consensus at 6:06 p.m.

Chair of the Board

Secretary



SEAC Committee Meeting Agenda

Date& Time:	October 4, 2023, at 6:00 p.m.
Location (Hybrid):	Online: Via Teams Click here to join the meeting
Next Meeting:	November 1, 2023, at 6:00 p.m.
Committee Members: Kim Murphy, John Gilbert, Cindy Benedetti, Erin Sutherland, Daina Colbourne, Laura Shoemaker, Jeanne Gravelle, Monica Wenzlaff, Bob Sikora, Conrad Stanley	
Administrative Officials: Gerald Foran, Erin Lemak Additional Attendees: Steve Mac Arthur (potential new WRPS representative for January), Tracy Weiler	

1. Opening Prayer Welcome	Erin Lemak
2. Approval of Agenda Motion by: Jeanne Gravelle Seconded: Monica Wenzlaff	
3. Declared Pecuniary Interest N/A	
4. Approval of the September 6th minutes: Motion by: Jeanne Gravelle Seconded: Monica Wenzlaff	
5. School System Operational Business 5.1. Special Education Plan review 5.2. Spec Ed PD Plan for the Year 5.3. Student Services Focus Areas 5.4. SEAC Topic Discussion – monthly schedule for topics	E. Lemak E. Lemak G. Foran Group
6. Ministry Updates (10 min) N/A	
7. SEAC Committee Functions 7.1. CIPC Funds (\$2500) - need to generate ideas for future discussion.	All
8. Policy Advice to the Board none	
9. Updates 9.1. Trustee Update: ➤ WCDSB Board of Trustees Meeting 9.2. WWDSS Update: ➤ It's the 9th year of the WWDSS and One for The Wall Photography collaboration for our calendar and advocacy series.	



<ul style="list-style-type: none"> ➤ Just Ask Me is a series of portraits featuring our members with Down Syndrome, focusing on communication, and the challenges that someone with Down syndrome may face. ➤ Even in this "Just Ask Me" series, caregivers often speak for their loved ones with Down syndrome to help them articulate how they feel. ➤ We welcome you to like, share and comment throughout the series. We love to hear from our community. ➤ Twitter: @WWDSS_WWDSS ➤ Website: wwdss.ca <p>9.3. WRFN Update:</p> <ul style="list-style-type: none"> ➤ IEP Workshop: A big thank you to both WCDSB and WRDSB for their work in facilitating our IEP workshop last week. The event was well attended, and we've received positive feedback from parents. Looking to move forward with more education related workshops in the future. ➤ Celebrate the Holidays Early with WRFN: Celebrate the Holidays Early with WRFN! (mailchi.mp) ➤ Camp Day: Saturday October 14, 2023. CAMP DAY FLYER ➤ The Family Pulse Newsletter: Please find our October edition here: https://mailchi.mp/664f38f39316/oiljhx2xid-15098993?e=368d6e3b57 <p>9.4. Autism Ontario Update:</p> <ul style="list-style-type: none"> ➤ October 2023 Updates Flyer <p>9.5. CADDAC – ADHD Update:</p> <ul style="list-style-type: none"> ➤ October is ADHD Awareness Month Flyer 	
<p>10. Pending Items N/A</p>	
<p>11. Adjournment</p> <p>Motion by: John Gilbert Seconded: Jeanne Gravelle</p>	
<p>12. Action Items Place Holder</p>	

Audit Committee Open Meeting

Date: October 4, 2023
Time: 6:00 p.m.
Location: CEC 109 – St. Mary’s Boardroom
Next Meeting: November 9, 2023

Attendees:

Committee Members:
Marisa Phillips, David Guerin

Community Members:
Jennifer Gruber, Zeynep Danis

Administrative Officials:
Tyrone Dowling, Shesh Maharaj, Laura Isaac, Shane Durham

Guests:
Andrea Eltherington (RIAM)

Regrets:
Robert Sikora

1. Welcome and Opening Prayer
2. Territorial Acknowledgement

3. Approval of Agenda
Motion: David Guerin
Seconded: Zeynep Danis
Carried by consensus

4. Declared Pecuniary Interest
None

5. Approval of the Minutes
 - Meeting of June 7, 2023*Motion: Zeynep Danis*
Seconded: David Guerin
Carried by consensus

6. Discussion Items

6.1 Audit Committee Administration

- Introductions
 - No introductions were necessary
- Election of Chair
 - Shane called for nominations for the Chair of the Audit Committee
 - Jennifer nominated Zeynep; Zeynep nominated Jennifer; both accepted the nomination
 - After discussion and voting, Jennifer was elected to continue as Chair
 - Jennifer accepted the nomination

Motion: To elect Jennifer Gruber as Chair of the Audit Committee for 2023-2024.

Motion: David Guerin

Seconded: Zeynep Danis

Carried by consensus

- 2023-2024 AC Terms of Reference
 - Shane briefly reviewed the Terms of Reference indicating that there is a requirement to review annually. No changes have been made except to revise dates where required.

Motion: That the Audit Committee approve the Terms of Reference, as presented.

Motion: David Guerin

Seconded: Marisa Phillips

Carried by consensus

- Annual Conflict of Interest Declaration
 - Shane has distributed the forms to the committee via paper and electronically, which are required to be declared annually by all members
 - If new members are assigned to the Audit Committee, they will be required to complete the Annual Conflict of Interest
 - Shane noted that he keeps the forms locked in his office
- AC Member Terms
 - Shane reviewed the term tracker for committee awareness

6.2 Regional Internal Audit Team

- October Update
 - Andrea confirmed that the team has continued with their professional development, as required for their designations
 - Andrea indicated that her team should be fully staffed by the end of December

6.3 Audit Committee Closed Session

Motion: That the Audit Committee move into Closed Audit Committee agenda at 6:27pm

Motion: Zeynep Danis

Seconded: Marisa Phillips

Carried by consensus

5 Pending Items

6 Adjournment at 8:05pm

Motion: Zeynep Danis

Seconded: David Guerin

Carried by consensus

Jennifer Gruber



Governance Committee Meeting

Date:	Monday, May 15, 2023
Time:	5:00 p.m.
Location:	CEC – Meeting Room 106 – St. Teresa of Avila
Next Meeting Date(s):	Monday, May 15, 2023
Board of Trustees: Linda Cuff, Kathy Doherty-Masters (Chair of Governance), David Guerin, Tracey Weiler	
Regrets:	
Administrative Officials: Tyrone Dowling	

1. Welcome, Territorial Acknowledgement & Opening Prayer – 5:00 pm

Trustee Doherty-Masters

I (we) would like to begin by acknowledging that the land on which we gather today is the land traditionally cared for by the Haudenosaunee, Anishinaabe and Neutral People. I (we) also acknowledge the enduring presence and deep traditional knowledge, laws and philosophies of the Indigenous People with whom we share this land today.

2. Approval of Agenda

Motioned: Trustee Cuff

Seconded: Trustee Weiler

3. Declared Pecuniary Interest

4. Approval of the Minutes

4.1 March 20, 2023, Governance Minutes – Approved on March 27, 2023, Board Meeting

Review only.

5. Discussion Items

5.1 Board Policy II 013 Cost of Governance

Review Paragraph 3 Compensation

3. The Board will pay an honorarium to its trustees in accordance with the provisions in legislation.

For the term of November 15, 2022 to November 14, 2026, the honorarium will be:

- a. Trustees: A base amount of \$5,900 plus an enrolment amount of \$4,711 = \$10,611 per annum
- b. Vice Chair: A base amount of \$8,400 plus an enrolment amount of \$5,316 = \$13,716 per annum
- c. Chair: A base amount of \$10,900 plus an enrolment amount of \$5,921 = \$16,821 per annum

Motion: To update Board Policy II 013 Cost of Governance as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Weiler

Second – Trustee Cuff

Carried by Consensus



5.2. Board Policy III 005 Monitoring CEO Performance

Policy will be referred to Governance as there are many new Trustees and policy does not address this.

Motion: To update Board Policy III 005 CEO Performance as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Cuff
Second – Trustee Weiler
Carried by Consensus

5.3 Board Policy II 015 Ownership Linkage

Has not been edited in 5 years.

Motion: To update Board Policy II 015 Ownership Linkages as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Weiler
Second – Trustee Cuff
Carried by Consensus

5.4 Trustee Expenses – II 014

Wording update from Shesh

Motion: To defer Board Policy II 014 Trustee Expenses to the next Governance meeting, requesting additional clarification/information regarding the edits.

Motion – Trustee Cuff
Second – Trustee Weiler
Carried by Consensus

5.5 Length of Board Reports/Presentations

6. Pending Items

7. Recommendations to the Board

Motion: To update Board Policy II 013 Cost of Governance as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Weiler
Second – Trustee Cuff
Carried by Consensus

Motion: To update Board Policy III 005 CEO Performance as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Cuff
Second – Trustee Weiler
Carried by Consensus



Motion: To update Board Policy II 015 Ownership Linkages as per the changes indicated in the Governance Minutes of May 15, 2023.

Motion – Trustee Weiler
Second – Trustee Cuff
Carried by Consensus

Motion: To defer Board Policy II 014 Trustee Expenses to the next Governance meeting, requesting additional clarification/information regarding the edits.

Motion – Trustee Cuff
Second – Trustee Weiler
Carried by Consensus

8. Adjournment

Motioned: Trustee Cuff
Seconded: Trustee Weiler
Time Adjourned: 6:37 pm

Number: II 015
Subject: Ownership Linkage

Approval Date: November 29, 2010
Effective Date: November 29, 2010
Revised: May 27, 2013; May 25, 2015; October 30, 2017

ACCESSIBILITY:

To request this file in large print, please email aoda@wcdsb.ca or call (519) 578-3660.

POLICY STATEMENT:

It is the job of the Board of Trustees of the Waterloo Catholic District School Board to be the link between the organization and the Catholic School ratepayers of Waterloo Region. As such, the Board of Trustees will ensure that opportunities exist for communication with the Catholic School ratepayers for the purposes of determining community values and vision for the school system, demonstrating accountability for what has been achieved, and to build on-going support for Catholic education.

Such opportunities will include, but not be limited to:

1. **An Annual Report:** to be prepared and distributed to the Catholic School ratepayers annually as part of the “Director’s Annual Report”. This report will reflect legislative requirements and demonstrate the progress being made in achieving Board Ends and plans for future work.
2. **Conversation with Committees:** at a minimum of once per year, the Chairs’ of SEAC, CPIC and Audit committees will be invited to a conversation on the work of the committees and how it relates to the work of the Board.
3. **Opportunities for Engagement:** items of deliberation and policy development before the Board of Trustees will include a process for survey/input from the ownershipCatholic School ratepayers to determine ownertheir values on the issue.

Number: III 005
Subject: Monitoring CEO Performance

Approval Date: April 28, 2008
Effective Date: April 28, 2008
Revised: June 24, 2013; December 12, 2016; March 27, 2017

ACCESSIBILITY:

To request this file in large print, please email aoda@wcdsb.ca or call (519) 578-3660.

Policy Statement:

Systematic and thorough monitoring of CEO job performance will be primarily against expected CEO job outputs; organizational accomplishment of board policies on Ends, as connected to the annual priorities identified and mapped to the Multi Year Strategic Plan, as well as organizational operation within the boundaries established in board policies on Executive Limitations.

Accordingly:

1. Monitoring is simply to determine the degree to which board policies are being met. Data which do not do this will not be considered to be monitoring data.
2. the Board will acquire monitoring data by one or more of three methods:
 - a) by internal report, in which the CEO discloses monitoring reports identified in Multi Year Strategic Plan compliance information to the board,
 - b) by external report, in which an external, disinterested third party selected by the board assesses compliance with board policies and
 - c) by direct board inspection, in which ~~a designated member or members of the board~~ Trustees request the CEO to assess compliance ~~with~~using the appropriate policy criteria.
3. In every case, the standard for compliance shall be the board assessing a reasonable interpretation in consultation with the CEO.
4. All policies which instruct the CEO will be monitored at a frequency and by a method chosen by the ~~b~~Bboard. The ~~b~~Bboard can monitor any policy at any time by any method, but will ordinarily depend on a routine schedule as defined in Appendix A.
5. Performance Appraisal Review will take place annually between the Board of Trustees and the CEO, using a mutually agreed upon process

Appendix A WCDSB Monitoring Schedule

	<u>Method</u>	<u>Frequency</u>	<u>Date</u>
<u>I AIMS/ENDS</u>			
• 001 AIMS/ENDS		Annual	
<u>II GOVERNANCE PROCESS</u>			
• 001 General Governance Commitment	Direct Inspect	Annual Review – approval only for changes	June
• 002 Governing Style	Direct Inspect	Annual	September
• 003 Board Job Description	Direct Inspect	Annual	October
• 004 Advocacy and Advertising	Direct Inspect	Annual	November
• 005 Consultation	Direct Inspect	Annual	December
• 006 Celebration of Excellence	Direct Inspect	Annual	January
• 007 Board Members' Code of Conduct	Direct Inspect	Annual	February
• 008 Chairperson's Role	Direct Inspect	Annual	March
• 009 Board Committee Principles	Direct Inspect	Annual	June
• 010 Board Committee Structure	Direct Inspect	Annual	June
• 011 Student Representation on the Board	Direct Inspect	Annual	May
• 012 Student Trustee Role Description	Direct Inspect	Annual	May
• 013 Cost of Governance	Direct Inspect	Annual	March
• 014 Trustee Expenses	Direct Inspect	Annual	March
• 015 Ownership Linkage	Direct Inspect	Annual	April
<u>III BOARD-DIRECTOR RELATIONSHIP</u>			
• 001 Global Governance-Management Connection	Direct Inspect	Annual Review – approval only for changes	May
• 002 Unity of Control	Direct Inspect	Annual	January
• 003 Accountability of the CEO	Direct Inspect	Annual	February
• 004 Delegation to the CEO	Direct Inspect	Annual	February
• 005 Monitoring CEO Performance	Direct Inspect	Annual	March
• 006 CEO Compensation & Benefits	Direct Inspect	Annual	September

<u>IV EXECUTIVE LIMITATIONS</u>				Partially Compliant	Fully Compliant
• 001 General Executive Limitations	Internal	Annual Review	May/June	<input type="checkbox"/>	<input type="checkbox"/>
• 002 Treatment of the Public	Internal	Annual	February	<input type="checkbox"/>	<input type="checkbox"/>
• 003 Treatment of Students	Internal	Annual	February	<input type="checkbox"/>	<input type="checkbox"/>
• 004 Treatment of Staff	Internal	Annual	April	<input type="checkbox"/>	<input type="checkbox"/>
• 005 Hiring and Promotions	Internal	Annual	March	<input type="checkbox"/>	<input type="checkbox"/>
• 006 Legal Responsibilities	Internal	Annual	April	<input type="checkbox"/>	<input type="checkbox"/>
• 007 Financial Planning/Budgeting	Internal	Annual	May/June	<input type="checkbox"/>	<input type="checkbox"/>
• 008 Financial Conditions and Activities	Internal	Quarterly	Nov, Apr, Jun	<input type="checkbox"/>	<input type="checkbox"/>
	External	Annual	November		
• 009 Asset Protection	Internal	Annual	May	<input type="checkbox"/>	<input type="checkbox"/>
• 010 Facilities Accommodations	Internal	Annual	March	<input type="checkbox"/>	<input type="checkbox"/>
• 011 Emergency CEO Replacement	Internal	Annual	Feb	<input type="checkbox"/>	<input type="checkbox"/>
• 012 Communication and Support to the Board	Internal	Annual	March/Apr	<input type="checkbox"/>	<input type="checkbox"/>
• 013 Leadership	Internal	Annual	January	<input type="checkbox"/>	<input type="checkbox"/>



Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: November Director's Report

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

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

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

Executive Limitation IV 012 Communication to Board

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

Policy 1 001 Ends
 Policy IV 013 Leadership

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.



Background/Comments:

During the month of November, we are called to remember. Beginning the month with All Saints Day, proceeding through Remembrance Day, our students have been provided with opportunities to reflect on the examples of, while also remembering the service of those who have sacrificed for us. Our classrooms and schools are approaching the midpoint of first term and semester one. Students have received midterm and progress reports and parents have had the opportunity to conference with their child's teacher about this progress. As a school board we have embarked upon a fundraising campaign in support of the unhoused and shelter insecure in our region.

This month the Deep Learning theme is Communication. As we continue to work on Transferable Skills with students this month the Catholic Graduate Expectations - An Effective Communicator will be highlighted in connection to the Umbrella Skillin of Empathy and the Grandfather Teaching of Honesty.

Some of the regular meetings that were held in November have included:

- Executive Council meetings – once a week
- Academic Council meetings – once a week
- Equity Services meetings – bi-weekly
- Human Resource Services meetings – bi-weekly
- Corporate Services meetings – bi-weekly
- RDO meeting - monthly
- Chairs and Directors of Education Teleconference with Minister Lecce – Tuesday afternoons (bi-weekly)
- MYSP Indicator Review meeting with WCDSB Research – monthly
- Faith, Indigenous and Equity Meeting – monthly
- K-12 Administrators' Meeting - monthly

A few other highlights from this month include:

- Audit Committee
- Committee of the Whole meeting
- Participated in several meetings and conversations with the Chair of the Board
- Equity training with K – 12 administrators
- Human Rights Training
- November 13 Faith PD Day
- Director Visits: Resurrection, Holy Rosary, St. Nicholas, Our Lady of Lourdes, Holy Family, St. Mark, St. Paul, St. Dominic Savio, St. John, St. Josephine Bakhita, St. John Paul II, St. Timothy, St. Bernadette, St. Anne K, Canadian Martyrs, St. Daniel, St. Aloysius
- Met with Administrator Association Co-chairs
- STSWR Board of Directors Meeting
- CCFOWR Board Meeting
- Collaborative Professionalism Meeting
- Leadership Presentation for New Administrators
- Increasing Teacher Diversity Event at Wilfrid Laurier University
- Commissioning of CSAC Chairs, CPIC and Newly Appointed Administrators
- CODE Professional Development Sessions
- City of Kitchener State of the City
- St. Louis Graduation
- Meeting with Mayor of Township of Woolwich
- Meeting with Parents of Black Children Advocacy Group



- SWCODE Meetings
- CCFOWR Trivia & Pasta Event
- Suicide Prevention and Awareness Training
- ECCODE AGM & Conference
- Catholic Leadership Program (Parts 1, 2 & 3) Session 1
- Wellington CDSB Catholic Education Centre Grand Opening
- WLU Senate

Recommendation:

This report is for the information of the Board.

Prepared/Reviewed By: Tyrone Dowling
Director of Education

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





Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: French Immersion Site Expansion

Type of Report: Decision-Making
 Monitoring
 Incidental Information concerning day-to-day operations.

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

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

This report provides Trustees with an update on French Immersion programming for St. Josephine Bakhita CES and contains a recommendation that French Immersion site expansion be put on hold.

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

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
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- Families are aware of and/or use the available resources to assist in navigation of the school system.

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Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Families are engaged as active partners in our students' Catholic education journey.



Background/Comments:

On June 14, 2021, the Board of Trustees approved recommendations to support boundary changes in the South West area of Kitchener. The intent of the recommendations was to establish an attendance boundary for St. Josephine Bakhita CES, to balance enrolment between schools in the review area, and to confirm French Immersion programming would be offered at this site. The approval for French Immersion follows:

2021-96- It was moved by Trustee Gravelle and seconded by Trustee Weiler: That French Immersion be offered at the new Huron Brigadoon CES upon its opening in September 2022, or at such time that the new school opens, starting with grade 1 and growing a grade per year. — Carried by consensus

In the fall of 2022, messaging was provided to Trustees and to families residing in South West Kitchener that a French Immersion program could not be offered at St. Josephine Bakhita CES for 2023-24 as there was an insufficient supply of teaching staff to support the program.

While recruitment activities yielded a sufficient supply of qualified teachers for French Immersion for the 2023-24 school year, hiring projections indicate planned expansion for 2024-25 at St. Josephine Bakhita will not be possible.

Another complicating factor is the ability to accommodate students in dedicated French Immersion classes at St. Josephine Bakhita. The school is at capacity in its first year. Portables will be placed on site for 2024-25 to accommodate projected enrolment growth. Placing additional portables on site to support French Immersion is not sustainable given additional classes are added every year as students progress through the program.

Given the sector’s challenges with teacher recruitment and additional complications associated with accommodation, staff are recommending that all planned French Immersion site expansion be put on hold. Site expansion will be considered in a future year when hiring and accommodation no longer present barriers to running a successful program.

Families living in South West Kitchener will continue to be eligible to participate in the St. Anne CES (Kitchener) French Immersion admissions process.

Students in existing programs are not affected by this recommendation.

Subject to Trustee approval, communications will be sent to affected stakeholders outlining this important change.

Recommendation:

That all planned French Immersion site expansion be put on hold due to challenges with teacher recruitment and student accommodations.

Prepared/Reviewed By: Tyrone Dowling
Director of Education

Paul Mendonca
Superintendent of Learning

Kerry Pomfret
Superintendent of Human Resources

Shesh Maharaj
Executive Superintendent, Corporate Services

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



My name is Kevin White, and I worked for the Waterloo Catholic District School Board for approximately eight and a half years as a library technician - or school librarian, as it may commonly be understood - spending a year on the supply list, and seven and a half years working full-time either in a single school or split between two different schools. I submitted my resignation at the end of summer this year and my last day of work for the Board was September 8, 2023 following a series of disappointing and frustrating meetings with senior staff, frustration around advocating for students, staff, and the library program, a corporate culture that I believe generally devalues libraries, and acts of discrimination by the Board. I am here tonight to speak about one of the ways this discrimination continues. I am here to speak simultaneously in support of the staff and students that I cannot help but continue to care about and against a discriminatory policy that restricts student access to library materials.

In the schools I worked at, I worked with children whose families had a great plurality of identities, aspects, and forms. Some students had a mother and father, some had step parents, some lived with grandparents, uncles and aunts, or other relations, some with foster parents, some with single parents, some with divorced parents who lived sometimes with one or the other depending on what week it was, some lived with two dads or two moms, some whose families were facing eviction, some who were experiencing homelessness, some whose families lived in a single apartment with one or two other families in order to be able to have shelter during our ongoing housing crisis, some students were experiencing the loss of a parental figure due to cancer, a car crash, a drug overdose, a heart attack, some students dealt with the death of a classmate, and some students dealt with their parents being in a custody battle over who wouldn't have to care for them. The students, their classmates, and the staff experience this every day in schools and care for each other.

That might seem like a lot. But apparently, there are a few books that are too dangerous or too harmful or simply too much for their young minds to handle. On November first, a WCDSB policy was leaked that mentioned the restriction of four books that are part of the Ontario Library Association's Forest of Reading program. It is painfully frustrating to see this policy of censoring 2SLGBTQ+ books continue, as for multiple years, library staff, myself among them, opposed it. Evidently, our concerns, both personal and professional, have been dismissed or ignored.

Representation matters. We know this. We, as educators, know this. The concept of the library collection being, as Emily Styles put it, "windows and mirrors", and expanded to "windows, mirrors, and sliding glass doors", by multicultural education scholar Rudine Sims Bishop, has existed for more than thirty years.

As author David A. Robertson writes, "Reading books with accurate representation helps us to understand how we see the world and why we see the world the way we do. It allows us to see the world through the eyes of somebody else. This creates a community where we acknowledge our shared humanity and our experiences and respect our differences."

If we had regular representation of queer folks on our elementary school library shelves, perhaps we would see acknowledgement of our shared humanity and experiences and students could respect differences, and maybe we could have avoided some of the abuse

that targeted members of the 2SLGBTQ+ community that occurred in WCDSB high schools last spring.

Instead, the Board has elected to sequester these resources away from the library collections most available to students to a section of the library reserved for staff and professional materials, requiring special permission to access. This tells the student community that the persons represented in the book do not belong with others. That they're different and require special permission to have their existence reflected and respected. That their neighbours are not acceptable. That their families are not acceptable. That their siblings are not acceptable. That the students themselves are not accepted in the school library setting - and indeed, the school community at large.

What is more is that the WCDSB has attempted to justify these restrictions in a recent Toronto Star article by suggesting that they are not curriculum appropriate. What has not been clarified in public reports, however, is that this is strictly from the perspective of a discontinued religious curriculum, as literacy consultants and library staff were not even consulted in developing this policy - nor, presumably, was anyone working in health and wellness or social wellbeing. Additionally, the curriculum being used to justify the restrictions has been discontinued by the publisher following allegations of homophobia and transphobia in its content. I can speak to the fact that the curriculum includes other problematic passages such as "Boys are more prone to sexual imagery, and so it is incumbent on girls not to dress in such a way just to provoke a reaction." If you are as upset as I am about teaching materials that might encourage a "Well, what was she wearing?" defence to justify, to put it politely, unwanted sexual attention, then it should come as further disappointment and upset that the WCDSB has adhered to it so strongly as to host the curriculum documents on its own web servers after the publisher dropped it.

Now, the WCDSB is not alone among Catholic school boards in continuing to use this curriculum. However, it is alone in using it in an attempt to justify a policy that violates the Canadian Charter of Rights and Freedoms and the Ontario Human Rights Code by directly discriminating against 2SLGBTQ+ community members.

School library staff, in both the past and at current, have opposed such policies for this reason, and find that the board is disingenuous in promoting messages of positivity and queer inclusion and flying the Pride flag when, in fact, these policies demonstrate the opposite sentiment.

The Board ought to be embarrassed and ashamed regarding this policy of hiding books from students. It's cowardly and harmful, and disrespectful to the students, and again, a violation of the Ontario Human Rights Code, and the Canadian Charter of Rights and Freedoms, which the WCDSB, as a publicly funded institution, has a requirement to adhere to.

It's not enough to merely remove this policy, but to root out the underlying bias and prejudice and bigotry that created it in the first place. In my work in the elementary school library every day, I was able to connect virtually everything I did with the Board's vision statement: "heart of the community — success for each, a place for all." It's a noble vision. This policy of hiding books is in direct opposition to it. No "heart of the community" could be so exclusive and harmfully discriminatory.

I haven't come here to self-righteously declare how good I was at my job. I came here again to advocate for the students and school communities just as I did when I argued against these policies in years past. I quit my job at this school board. I'll never quit on those kids.

Remove this harmful policy. Reflect on the bigotry that produced it. Do better. The kids and their communities deserve better.

My name is Hannah White and I am a children's programmer at the Kitchener Public Library. I moved to Kitchener when I was 13 years old and have pretty much lived only here ever since. I attended public schools in town, but before moving to Ontario, I lived in both BC and Alberta where my father was a minister, and our church played a very big role in my childhood. Within my family's denomination, Christian education is widely upheld to be a vital component of one's faith journey, and as my father was the minister it was a given that I would attend the local Christian schools with my siblings. Local Christian schools that did not acknowledge being gay as anything but a sin, with "hate the sin, love the sinner" understandings of queerness, and as such they *certainly* did not have queer literature in their libraries. So I never understood that the curious feelings I had about girls were far more than the platonic crushes I grew up believing them to be. But even if I did, to acknowledge those feelings meant I would have people hating a part of who I was just for being authentically me.

I was an elementary school student at a time when queer acceptance was decidedly not the universal experience, and doubly so within my social circles at church and school, so I did not read a book about anyone gay until I was about 20. It was a YA novel about a teen girl who follows her crush to college, only to discover he has a boyfriend. I got it at my public library, and I needed to read it because I'd just had a very similar experience with a crush on a guy friend who opened up to me that he was gay. It helped me understand what my friend was feeling, and it helped me navigate my own complicated feelings. But reading that book also opened my eyes to a language I did not understand because I'd never before had the chance to learn it.

I wish I'd had books in my Christian schools about boys who like boys, girls who like girls, kids who question their gender identity, princesses who have two dads, young girls who have gay uncles, non-binary and gender non-conforming kids who support each other when they're bullied for being queer. I liked girls and boys, but I never had the language for it because I never had access to books about people who were different from what was expected of me. I never had anyone else's experience to compare to my own because my life was so insular, and all I knew was that it was wrong that I liked girls, that I thought boys who wore eyeliner were beautiful, so I should forget that part of me.

The Waterloo Catholic District School Board is mandated to make school resources available to all of its students in an equal and equitable way. This mandate is determined by the public funds the Board receives from taxpayers and by the Ontario Human Rights Code and the Canadian Charter of Rights and Freedoms, both of which guarantee freedom from discrimination based on age, gender, gender identity, sex, and sexual orientation among other identities. And despite their own discomfort at the thought, WCDSB administrators must acknowledge that queer kids exist within the Catholic faith, within ALL faiths, and those students have a right to read books about themselves. ALL students have a right to read books about ALL identities! It is to their benefit to do so. The current policy in place where 2SLGBTQ+ books, books that are age appropriate and have been selected by trained professionals, are relocated to teacher-resource collections that students cannot fairly access is a violation of this right.

I was an eight year-old queer kid at a religious school. I was a nine year-old queer kid at a religious school. I was a ten year-old queer kid, eleven, twelve, but I did not know this because I did not have the words. It's hard to even describe how that feels, to realize something that is so significant to my identity now has always *been* a part of my identity. But I did not have the words, the language, the cultural understanding to know myself because I never had books about kids like me. I am now 34 years old. I see my child self in books about queer and trans kids. I see my adult self in books about bi women and queer men, trans women and trans men, non-binary folks, gay men and lesbians. I'm 34, I'm bi, and I can finally say that comfortably. It is my deepest desire that queer kids can freely express themselves while they're still queer **kids**. They need books to be able to do so.

The point of my story is this. It took thirty years for one queer kid to gather the language to understand she was queer, because she did not have access to queer books. Do not make today's children wait thirty years to understand who they are.



Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: Special Education Update

Type of Report:

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

Type of Information:

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

Origin: (cite Education Act and/or Board Policy or other legislation)
 Regulation 306 Special Education Programs and Services

Policy Statement and/or Education Act/other Legislation citation:
 Policy 1001 - Ends

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.



Background/Comments:

As noted in the WCDSB Equity Plan, in our Catholic/Christian tradition we have a moral imperative to act intentionally to ensure the students we serve are treated with respect and dignity. As an inclusive school board, we strive to create an environment in which all individuals are treated fairly, respectfully and are valued, regardless of their ability. We endeavor to ensure we provide equitable access to opportunities and resources, with a focus on eliminating barriers for students with special needs so they can contribute and participate fully to reach their true potential.

Each discipline group in Student Services has created a logic model highlighting how their respective disciplines can best support student learning. A key overarching theme across all logic models continues to be a focus of building school staff capacity to impact student learning.

Each group has developed strategies and monitoring mechanisms highlighting how their respective discipline can best support the identified needs addressed in this report. These strategies align with both the new Multi-Year Strategic Plan as well as each disciplines' logic model. This report will highlight some of the key areas of focus within Student Services this year.

Monitoring IEPs - Modifications as a Last Resort

Student Services will continue to monitor Individual Education Plan (IEP) development and support schools in creating appropriate programming for students. We will continue our focus of ensuring that curriculum modifications are implemented as a last resort after all other interventions have been exhausted. This focus also aligns with the Ontario Human Rights Commission's Right to Read recommendations and is crucial as modifying a student's program can directly impact the trajectory of their life.

We have done a deep dive into IEP data by analyzing the number of IEPs by grade level, by school and whether they are accommodated, modified, alternative expectations or a combination of the three. In looking at this data, the intention is to reduce the number of students on an IEP in instances where the student could be supported by universal supports or good teaching practices. Similarly, we plan to ensure that students with a Learning Disability will not have modified curriculum expectations unless absolutely necessary. In an effort to reduce the number of modified IEPs, new this year, we have implemented an additional step in the development of an IEP whereby schools will now require Academic Superintendent approval before creating a new IEP with curriculum modifications for a student's program.

Effective & Responsive Multi-disciplinary Teams

Student Services provides a multidisciplinary team (e.g., Special Education Liaison, Speech & Language Therapist, Board Certified Behaviour Analyst, Psychoeducational Consultants, Social Worker) model of support for each family of schools. With our new referral system housing all discipline referrals in one place we can be more responsive to the needs across the system. Schools will continue to be guided in following the Special Education process in accessing support for students. With a focus on early intervention, students will receive timely professional assessments where possible (e.g., SLP, Psych Ed, Vision, Hearing, Behaviour). Furthermore, students will receive appropriate support and resources (e.g., OT, assistive tech...) in order to assist them in reaching their full potential.

Addressing the Achievement Gap

WCDSB is data rich and educators have access to many different forms of data and assessments. We have been using this data to review the achievement gap between students on an IEP and students not on an IEP. Special Education Teachers and Administrators have been provided professional development in reviewing standardized assessment results (e.g., Canadian Cognitive Abilities Test, Canadian Achievement Test) and comparing to current student programming to ensure they are in alignment. In doing this, educators will better understand the learner in



order to provide more precise student programming. As a result, this should assist in decreasing the variance in student achievement for scoring at the provincial standard between students on an IEP and students not on an IEP.

Community & ACTIVE Living Program

Our Community Transition Officer will focus on connecting with high schools to assist in providing students in our ACTIVE and Community Living Programs with increased prospects to experience co-op and experiential learning opportunities. There will be a continued focus on enhancing the programming and implementing consistent practices across all high schools in the use of Special Education sections. In order to achieve this, we will be completing an intentional review at each high school of how sections are being used to support students. Best practices will be shared with possible recommendations or next steps being implemented consistently across all high schools.

Proactive Strategies to Support Skill Building

Consistent and effective use of proactive strategies are a vital part of ensuring the wellbeing of staff and students, as well as promoting inclusion and fostering independence for all our learners. Proactive strategies such as pre-planning meetings with all stakeholders, preparation of evidence-based strategies (e.g., visual supports, reinforcement, communication system etc.) prior to a student's arrival, transition to new school or grade, or when we begin to see the early stages of challenging behaviour (which may appear overtly or be reported by in-school teams as dysregulation/violence e.g., running away, tantrums, crying, yelling, refusing to follow instructions, aggression to towards others etc.) allow in school teams to understand the needs of each learner and put strategies in place as early as possible. Student Services staff have developed and implemented a variety of proactive strategies to support the development of self-regulation skills in students with special education needs. These strategies promote the safety and wellbeing of students and staff. Strategies and recommendations are typically delivered using a tier 2 or 3 approach- meaning, a member of the Collaborative Team will provide direct support to staff and students. Some proactive strategies may include:

- Supporting arrival of new students by following the protocols in place
- Daily incident report review, monitoring and direct follow up within 24-48 hours
- Safety Plan review
- On site BMS refresher
- Environmental Review
- Safety Audit
- Deployment of Personal Protective Equipment (PPE)
- Access to collaborative team member(s) for support
- Coaching/Modeling of behaviour analytic recommendations
- Collaboration with community partners e.g., Sunbeam, KidsAbility, CPRI, Medical practitioners etc.
- Collaboration and planning with families and care givers.

Ongoing support is available via coaching/modeling, monitoring and analyzing data, program development, IEP goal tracking, case conference/collaborative team meetings, incident debrief and temporary additional staffing as a layering of support e.g., temporary CYCW support for a new student with behaviour difficulties transitioning into WCDSB from out of board. In addition to the above supports, Board Certified Behaviour Analysts have also begun training all staff in the understanding of Value Based ABA- moving away from traditional behaviour modification principles and towards “values-based decision making”. On this new path, there is a strong focus on trauma informed practices including programming and plans that prioritize the safety of both students & staff, the televisibility/dignity of all, and the prioritization of strong relationships between students and staff.



Special Education Looking Forward

Child and Youth Care Worker (CYCW) and Educational Assistant (EA) Professional Development

- Behaviour Management Systems (BMS)
- Building Early Communication Skills with Pre-Verbal Students - Part 1 & Part 2
- AAC in the Classroom
- Suicide Prevention/ Life Promotion Training
- D2L
- Values Based Applied Behaviour Analysis (ABA)
- Cultural Curiosity, Humility, and Competence
- Review of previous pre-recorded session available on Vector accounts
- CYCW Led Series (delivered by CYCW)
- How Trauma can Present in Children (CYCW only)
- Effective Delivery of Classwide Supports (CYCW only)
- Social Narratives (CYCW only)
- Boardmaker 101 (CYCW only)
- Building Independence Elementary Focus (CYCW only)
- Building Independence Secondary Focus (CYCW only)

Special Education Teacher Professional Development: Our Special Education Teachers attend monthly professional development opportunities. Some of the topics that we will be digging deeper into this year are:

- Empower Training for new Special Education Teachers
- Empower Refreshers for all Special Education Teachers
- Value Based Special Education Strategies
- Nuts and Bolts of Acadience Screening
- Using CAT4 Data to Inform Student Programming
- Transition Process
- Alternative Programming, including iPad Apps and Self-Regulation

Classroom Teacher Professional Development

- CYCW Led Series (delivered by CYCW)
- EA and CYCW Working in the Classroom
- Values Based ABA

Universal Screener

As a result of the recommendations from the Ontario Human Rights Commission's Right to Read Report and the new Ontario Language curriculum, we will continue our focus on early screening and intervention for struggling readers. Professional development has been created in collaboration with Program Services & Student Services on increasing staff knowledge and awareness of structured evidence-based reading programs.

On August 31, 2023, Professional Development Day, all Kindergarten to Grade 3 teachers received professional development on the Foundations of Universal Screening. Following this, on the October 6, 2023, five Acadience mentors (SLP/ML teacher/SEL/Literacy Consultant and Literacy Support Teacher -completed mentor training in the summer) delivered professional development to all Kindergarten to Grade 3 teachers, DECE, Special Education Teachers and Multi Language Teachers across the system on how to implement the Acadience screener.



WCDSB is currently in the process of purchasing and implementing Acadience licenses for all Kindergarten to Gade 3 Teachers. Screener data will be uploaded to the Encompass data platform to be analyzed and student progress monitored to provide appropriate tiered intervention. With early intervention, structured evidenced-based reading programs and tiered interventions, we hope to see a reduced number of students moving to modified IEPs in Reading.

MLLs Special Education Protocol

In 2010, the Ministry of Education directed school boards to develop a protocol to identify Multi-Language learners (MLLs) that may have special education needs. We have had a protocol in place; however, the feedback from our MLLs & Special education teachers demonstrated it needed to be more user friendly, providing clear direction regarding roles and responsibilities. The new protocol was developed in collaboration with a multidisciplinary team who worked together to ensure it is a responsive, equitable and an effective tool to support our school communities.

There are no assigned timelines for bringing an MLLs forward for a referral. The overall time required to complete an investigation into a student’s lack of progress will vary greatly in length. However, programming must be in place immediately so that students can have their diverse educational needs met directly and effectively. The new protocol outlines the various levels of intervention (T1,T2,T3) as well as supporting resources. All elementary MLLs Teachers and Special Education Teachers were asked to do a joint presentation at their November staff meeting to introduce and highlight the protocol.

Special Education Equipment & Assistive Technology

Through the Ministry of Education Special Equipment Amount Grant (SEA), WCDSB continues to acquire both devices and provide training for staff and students. Devices that have been acquired for students to assist them in accessing the curriculum include the following devices:

Devices	Total to Date Sept – Nov 9, 2023
Chromebook	85
Vision Chromebook	1
iPad	5
IPad for Communication - P2G	5

Training for both staff and students in the effective use of the software includes Read and Write training, Boardmaker, iPad apps and ProloQuo2Go, the communication software.

Training	Total to Date Sept – Nov 9, 2023
Student R&W training	76
Classwide training	21
Staff training on iPad/Boardmaker	11
PD Day A-Tech Training	4

Project SEARCH Waterloo Region

Project SEARCH Waterloo Region has welcomed its second class of interns for the 2023-2024 school year. We currently have 8 students in this 10-month employment preparation program for students with a primary diagnosis of an intellectual or developmental disability who are in their final year of secondary school. Project SEARCH



Waterloo Region (in partnership with WCDSB, St. Mary's General Hospital, and KWHabilitation) combines real-life work experience with training in employability and life skills, and employment planning and support.

WCDSB applied to the Ministry of Education for funding and approval to explore the viability of an additional Project Search site with community partners in the Waterloo region. We have secured KW Habilitation as a community partner and are actively in the process of searching for a potential host site.

Psychoeducational Consultants Update

Last year, the Psychology department had a very productive year with the addition of a new Psychologist enabling more psychological support in the form of assessment and consultation to WCDSB schools. Their extensive training in child development, psychopathology, and psychometrics enables them to bridge the gap between mental health and achievement. Whether students struggle with learning or social-emotional challenges, they investigate, disseminate and integrate the many contributing factors. This analysis helps school staff, parents and students understand student strengths and challenges and navigate a path forward. Most importantly, psychoeducational assessments include recommendations to inform programming through the IEP and determine next steps to help all students achieve success. The team was involved in various initiatives to increase the capacity of our Administrators, Special Education Teachers and Classroom Teachers in the areas of literacy, learning disabilities, standardized testing/interpretation, mental health, and multilingual learners with special education needs.

For the 2023-2024 school year, the Psychology department continues to grow by offering a Psychology Practicum for Ph.D. students in School Applied Child Psychology under the leadership of the Board's Psychologist. Practicums provide additional psychoeducational assessments and consultation for WCDSB students, and WCDSB contributes to the development of the next generation of school psychologists. The psychology department continues to support many board-wide initiatives, including literacy screener training for the primary division, standardized testing/interpretation, suicide prevention/life promotion training, the revised MLL/special education protocol, and the revised fetal alcohol syndrome referral process.

Recommendation:

For informational purpose.

- Prepared/Reviewed By:**
- Tyrone Dowling
Director of Education

 - Gerald Foran
Superintendent of Learning

 - Erin Lemak
Principal of Student Services

 - Tee Battistella
Senior Manager of Student Services

 - Erin Schreiter
Lead Social Worker

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



Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: 2023 Community Planning and Partnership Report

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

Type of Information: Information for Board of Trustees Decision-Making
 Monitoring Information of Board Policy **Community Planning & Facility Partnerships – APF012**
 Information only of day-to-day operational matters delegated to the CEO

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

The [Community Planning and Partnerships Guideline](#) (CPPG) (Ontario Ministry of Education, March 2015) requires that Boards hold at least one meeting per year to discuss potential planning and partnership opportunities with the public and community organizations.

The guideline focuses on opportunities to share facilities with community partners when:

- Building new schools
- Undertaking significant renovations
- Considering the use of unoccupied space in schools
- Considering properties associated with schools that may close
- Sites that may be considered for future disposition.

Further to the provincial guideline, [APF012 Community Planning and Facility Partnerships](#) provides a framework to work with community organizations to benefit the board, students, and the community. The board must hold at least one meeting per year to discuss potential partnership opportunities.

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

IV 010: Facilities/Accommodations

“...The CEO shall not...

3. Initiate or enter into projects that involve material changes to facilities without exploring available financing options and public sector partnerships.”

Alignment to the MYSP:

- Awaken to Belong**
- Every student can see themselves reflected in their learning.
 - Staff experiences a positive, healthy, and inclusive workplace.

Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

It is the role of management to determine which facilities are suitable for partnerships and which entities are suitable as partners. These decisions are made in a way that is well-informed, well-coordinated, transparent, and consistent with the goals and priorities of the [Multi-Year Strategic Plan](#), the board's Catholic values and social teachings, as well as student achievement, well-being, and safety.

APF012 identifies parameters for the determination of suitable space for partnerships together with criteria for the selection of partners. The [2023 Long Term Accommodation Plan](#) identified enrolment and facility utilization and strategic priorities.

It is staff's practice to bring an annual report to the Board of Trustees each fall outlining the requirements, process, and any opportunities that may exist and to allow for inquiries directly from Trustee as well as questions from existing or prospective community partners.

Staff invited entities on the Approved Partner List of this public meeting of the Board of Trustees and have shared the information provided herein. Interested entities are invited to submit a proposal or initiate discussions with staff to determine suitability and fit of future projects.

The board continues to embrace its role as the heart of our community. Developing complementary partnerships is an important way to serve the needs of our students and families and to support our role as effective stewards of public resources.

PARTNERSHIP OPPORTUNITIES

Suitable space for sharing with a partner, is defined by APF012 as:

- 200 surplus pupil places, or school utilization (enrolment to On the Ground capacity ratio) at or below 70% and this trend is expected to continue
- No accommodation review within the next 3 years
- Space not required for school resources or other board programming
- Size and configuration of the available space
- Ability to separate the partnership space from student areas
- Availability of separate exterior entrance
- Adequate parking for both the school and partner needs
- Site use restrictions
- Facility condition including the adequacy of utilities
- Municipal zoning bylaw restrictions

- Other criteria as appropriate

In accordance with the criteria for determining suitable space, three facilities were deemed suitable in the LTAP for further consideration based on available pupil places or utilization during the period from 2022/23 to 2032/33, as shown in Table 1.

Table 1 - Identification of Partnership Opportunities

School	Actual 2022/23		Actual 2023/24 ¹		Projected 2027/28		Projected 2032/33	
	Surplus Pupil Places	Utilization	Surplus Pupil Places	Utilization	Surplus Pupil Places	Utilization	Surplus Pupil Places	Utilization
Blessed Sacrament	0	104%	74	79%	107	70%	28	92%
Our Lady of Fatima	121	76%	125	75%	154	69%	60	88%
St. Gregory	105	57%	101	58%	119	51%	81	66%

Meets Criteria	
Does Not Meet Criteria	

Blessed Sacrament CES may meet the utilization threshold within 5 years, however, there are not 200 or more surplus pupil places, nor is the utilization rate expected to remain at or below 70% for the duration of the forecast period. The school is not considered suitable for partnerships.

The utilization of Our Lady of Fatima CES is measured against the total enrolment and ministry rated On the Ground (OTG) capacity and does not reflect the impact of French Immersion dual track programming. The functional capacity of the school is 458 pupil places vs. 504 OTG, which increases the forecasted utilization of the school over the forecast period and is not suitable for partnership.

A Capital Priorities funding request was submitted in October for an addition to St. Gregory CES. The addition would support higher enrolment expected as part of a future boundary review between St. Gregory and St. Augustine. The school's utilization is projected to improve over time and the school is not suitable for partnership.

CO-BUILD OPPORTUNITIES

Proposed new schools, additions and significant renovations are identified in the LTAP. Ideally, the board would identify partnership opportunities one to three years in advance of any potential construction start date.

Capital priorities submissions were filed on October 20, 2023, for those Immediate Term Priorities identified by the LTAP. The submitted projects were:

- St. Gregory CES Addition (Cambridge)
- St. Boniface CES Addition (Breslau)
- New North Cambridge CES and Child Care (Cambridge)
- St. Brigid CES Addition (Ayr)
- St. Paul CES Addition (Kitchener)
- St. Mark CES Addition (Kitchener)

¹ October 31, 2023 enrolment.

Only the New North Cambridge CES project presented an opportunity for co-building. Including a child care centre in the submission was endorsed by the Region of Waterloo. Site constraints, or the presence of existing child care centres limited the opportunity to consider other partnerships in the remaining projects.

The LTAP identifies future new builds in the following areas of the district. These future school projects would be considered suitable for considering co-build partnerships:

- Beaver Creek Meadows, Waterloo
- Doon South, Kitchener
- Dundee North, Kitchener
- West Rosenberg, Kitchener

Recommendation:

This report is provided as information to the Board.

Prepared/Reviewed By: Tyrone Dowling
Director of Education

Jennifer Passy
Manager of Planning

Shesh Maharaj
Executive Superintendent of Corporate Services

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



Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: St. Louis Adult Learning and Continuing Education

Type of Report:

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

Type of Information:

- Information for Board of Trustees Decision-Making
- Monitoring Information of Board Policy
- Information only of day-to-day operational matters delegated to the CEO

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

Board of Governance Policy I:001 Ends
 Ontario Catholic School Graduation Expectations (OCSGE, 2011): [Institute for Catholic Education]
 PPM No. 159 Collaborative Professionalism

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

Ontario's Education that Works for You (2019)
 Ontario Credit Education Strategy (2019)
 Ontario's Equity and Inclusive Education Strategy (2009)
 Ontario's Well-Being Strategy for Education: Discussion Document (2016)
 Ontario's Equity Action Plan (2017)

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
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Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

About Adult & Continuing Education



A primary goal of Ontario Secondary School Diploma (OSSD) achievement is to support training, further education, and sustainable employment, yet we know for many learners the path is neither linear, nor without barriers along the way. For a variety of reasons, we also know that many learners choose to return to school after earning an OSSD, certification from another country or from post-secondary institutions. St. Louis exists to help learners of all ages with their individual goals to achieve success and become lifelong learners. Holding firm to our motto of providing *Hope, Opportunity and Success for All*, some critical groundwork has been laid that will meet several goals captured within St. Louis' first formalized whole school improvement and equity plan. The plan centers on the guiding statement: *Respond to student voices and individual identities and offer support to improve achievement of individualized pathway goals, including but not limited to academic, social /emotional and employment goals.*

(A.T. 2022 St. Louis graduate with daughter)

Year 36 – 2022-2023

St. Louis has evolved into a complex learning community that strives to meet the needs of learners as young as six months and as old as 93. As we responded to an increasing flow of direct student inquiries, and referrals from community service providers, employers, and employment agencies, students chose from among [22 programs and services](#) offered at 3 St. Louis campuses, 2 partner locations, and 30 satellite WCDSB schools (after the regular instructional day / and in summer).

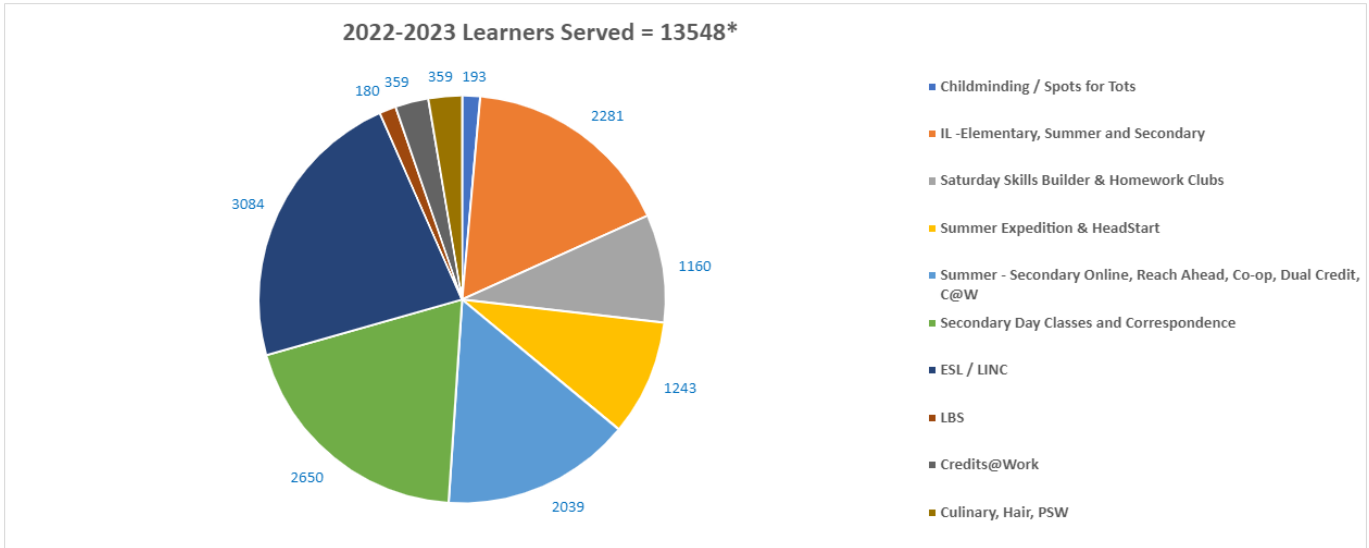
A critical piece to setting and monitoring our SIEP and to respond to student needs, was to develop and execute a forum for gathering feedback.

The 2022-23 year saw the development of a survey shared throughout St. Louis programs, as well as several other student voice and student achievement data source analyses. Student surveys were conducted during and/or at the end of each adult and elementary program.

From our whole school survey, we learned that over 96% of adult students felt welcomed and 98% would recommend St. Louis to others. Further to this, 95% of adults and 92% of school aged learners reported being on track to meet their goals.

This data was also reflected in the increased registration and attendance during in-person learning across all program areas. St. Louis served over 13,500* learners in 2022-2023.





As we have seen for decades, adult learners are highly motivated and focused to achieve their goals; however, adult learners have complex lives. The survey asked students to outline barriers to their learning, attendance, and program completion. The barriers identified are often multi-faceted and include family, work, scheduling challenges, transportation, motivation, learning gaps and health and medical needs. Through conversations with guidance, administrators, program managers and teaching staff, we heard their stories, goals, and barriers and will take their valuable feedback and will continue to collect more feedback, which will focus our efforts in 2023-2024 to continue to support students to reduce these barriers to achievement.

While improvements to curriculum, program delivery, engagement and student support are our top priority, we are grateful that finishing touches were completed to the Main Campus this past school year after two summers of extensive renovations to enhance the school’s functionality and aesthetics.

Behind-the-scenes improvements included a repair, re-organization and refresh of the St. Louis Main Campus basement. Sections of the basement were repurposed to create and increase proper storage for all programs and allow IT Services to have a dedicated flow-through space for equipment and other hardware to support the high number of staff and students linked to our programs and campuses. Another efficiency that came about because of changes to funding parameters, space availability and students’ needs, was the closure of our St. Louis programs at the Emmanuel and St. Benedict’s campuses in 2022-23. These changes affected ESL and Core Essentials classes and were replaced with online or in-person options through other, existing St. Louis campuses.

To celebrate all these improvements, a school community art project and equity statement were also unveiled last February.



Moving forward, 2023-2024 will be a year to reflect on our diverse student community and understand the need to have our student population reflected in the environment in which



they attend programming. Focused efforts will include installing inclusive artwork and messaging in hallways and classrooms, ensuring culture-rich materials are available to all and supporting teachers' and instructors' capacity as they teach through a culturally responsive lens.

St. Louis Adult Learning and Continuing Education Centres 2022-23 Highlights by Program Area:

Secondary School Credits (SSC)

Secondary School Credits (SSC) are offered through nine different delivery models and funded by the Ministry of Education (MOE) under a Continuing Education funding model.

- Teacher-directed day classes – in several subjects including Math, Science, English, and Social Science
- International Languages in the evening or on Saturday
- Self-study, online learning through the Correspondence program
- In-class skills training and Co-operative Education (Co-op) placements through three School-to-Work (STW) options, including Hairstyling, Culinary and Personal Support Worker (PSW) programs
- Prior Learning Recognition and Assessment (PLAR) process that recognizes previous work and informal education to grant credits
- Credits@Work where a person can earn Co-op credits for the hours worked in their current job
- Adult Dual Credit whereby adult learners simultaneously earn a secondary school and a college credit
- Summer Learning opportunities.

2022-2023 Highlights:

- 3368 students registered for one or more of several SSC options September through June
- An additional 2039 students enrolled in summer credit courses online, in-person reach ahead programs, Dual Credit, Summer Co-op and Credits@ Work
- Our guidance and registration staff connect with most of the students counted above either online or in person. As part of this process guidance counselors work through eligibility for PLAR credits, student goals, pathway planning and available learning options
- In addition to the credits that students registered for, 694 credits were earned by students who completed the PLAR process. These could be anywhere from 1-26 credits per student dependent on previous education and life experience. In addition to St. Louis students earning PLAR credits, our guidance department head supported students from the 5 WCDSB secondary schools and their guidance teams to process PLAR credits for 18 students
- 309 St. Louis students earned an OSSD in the last school year. Our Graduation Ceremony is held the following November every year and is a school highlight
- Of the total SSC students, 359 were enrolled in Credits@Work to leverage the demanding lives of working adult learners towards OSSD attainment. A new partnership with the Royal Canadian Navy program added 32 secondary school students who earned 60 credits through Credits@Work program support.

Next Steps:

- An evaluation of current processes and strategies to identify gaps and barriers to improve achievement of student goals (e.g., earn secondary credits, OSSD, upgrade for post-secondary or training program acceptance etc.)
- Development and delivery of new correspondence courses and in-person elective credits in 2023-2024 school year to meet student needs and interests



- Leveraging coaching conversations with students to address identified barriers that impact course completion and attendance
- Facilitating professional development focused on teaching strategies to foster the development of transferrable skills, student voice, universal design and differentiated instruction to meet the needs of all learners, particularly intentionally multi-language learners and students with identified learning needs.

School to Work Programs

Personal Support Worker (PSW)

The Personal Support Worker program is an affordable eight-month skills training program that certifies adults to become PSW's and earn up to seven elective secondary school credits with placements in both long-term care and community settings. The Province of Ontario continues to recognize the unique challenges surrounding PSW recruitment. For a second year, funding was provided to our September and February PSW classes that covered learning materials, instructional supplies, and some expenses. In addition, students were paid a stipend for placement hours worked. The Ontario government paused this funding in April 2023 and is currently reforming it. On Aug 30th, the Ontario government agreed to continue supporting the PSW student materials and instructional supplies fees with more support to students and the program, which is yet to be announced.

2022-2023 Highlights:

- 164 PSW students registered
- PSW completion and certification rates of 72%, with job placement rates after graduation remaining very high
- Several long-standing long-term care home and community partners remain eager to support our placement needs
- Representatives from the Ministry of Long-Term Care visited the Fairview Mennonite Home and Main Campus classes to discuss the strengths and needs of the PSW program and living classroom model
- A successful hiring event was held in the Main Campus cafeteria with 12 Health Care Community Partners for students to learn more about available employment opportunities as PSW's and other non-PSW roles within their organizations. 223 students at St. Louis attended the event with many receiving employment offers on-site.

Hairstyling / Barbering

Hairstyling and Barbering is an affordable, 8-month skills training program that prepares adults to become hairstyling apprentices recognized by the Ontario College of Trade (OCOT), while earning up to 8 elective secondary school credits, including 2 Co-op credits to begin earning apprenticeship hours.

2022-2023 Highlights:

- 95 hairstyling students were enrolled in 3 terms moving through Level 1 and 2 classes followed by their co-op placement, this number is comparable to 2019 numbers
- With a new state-of-the-art salon teaching space, motivation and student engagement remained high
- Opportunities for cross-curricular teaching with PSW occurred, including a visit to a long-term care facility to perform manicures

Culinary Arts



In 2022-23 the Culinary Training program was redesigned as a term by term, single credit model. Students responded very well to this practical, hands-on, elective credit option among secondary school credit course offerings.

2022-2023 Highlights:

- 152 students enrolled in cooking, baking, nutrition and hospitality courses from Sept to June resulting in 134 credits achieved collectively. In the former program training model of 2021, 40 credits were earned by 10 students
- 5 students chose to pursue multiple single credit culinary classes and OYAP co-op credits to earn a St. Louis culinary training certificate
- Culinary students were exposed to the field of catering and service, completing many catering functions for various board and community meetings and functions, increasing the overall profile of our student strengths and employability skills.

School to Work Program Next Steps:

- Targeted guidance review process to identify and create a plan with students in the Hair and PSW programs who are candidates for OSSD through program credits, PLAR and compulsory credit attainment
- Continue to promote the option to enroll in ESL or LBS programs prior to beginning the Hair or PSW program during the intake process for optimal student success
- Foster partnership between St. Louis and the Ontario Skills Trade as they look to re-introduce Red Seal Certification as part of Hairstyling Licensing. St. Louis could be a possible practical testing site that would support the community and previous St. Louis graduates
- The PSW Living Classroom model at our Long-Term Care partner, Fairview Mennonite Homes and through the Main Campus PSW lab, will increase hands-on learning opportunities woven throughout the 7-credit program
- Continue successful single credit culinary elective with option to package 4 or more with 2 Co-op credits to earn a culinary certificate.

Core Essentials – Literacy and Basic Skills (LBS)

The Ontario Literacy and Basic Skills (LBS), an Employment Ontario program, funded by the Ministry of Labour, Immigration, Training and Skills Development, helps adults to achieve skills for success, develop and apply communication, numeracy, interpersonal and digital skills to achieve their goals. The LBS program serves learners who have goals to successfully transition to employment, secondary school, postsecondary, apprenticeship, and/or increased independence. The program includes learners who may have experienced a range of barriers to learning. St. Louis is one of several local literacy partners providing programs that focus on supporting students working toward earning secondary school credits.

2022-23 Highlights:

- 180 Core Essentials learners were served, plus an additional 154 PSW students participated in a 2-day study skills workshop by Core Essentials instructor
- The program delivery and staffing model was re-visioned, including the addition of online or supported remote learning options for students. This was in response to supporting learners in our Cambridge site after the in-person option was removed due to low enrollment. Overall, 25-30% of active Core students chose online synchronous learning and 15-20% chose supported remote learning – leaving approximately 50% who chose in-person
- Increase in staff capacity building through participation in professional development on diverse topics including thinking classrooms, engagement strategies and documentation.



Next Steps:

- Implementation of an intermediate Digital skill-building course (Digital Essentials) designed for learners who intend to pursue computer-dependent academics or learners who need intermediate-level digital skills for their career path. The purpose of this program is to minimize the barriers faced by individuals who have not had the means, nor the opportunity, to develop the computer competencies needed to succeed in the 21st-century digital learning environment including under-represented groups such as first-generation immigrants, women, persons with a history of broken or interrupted education, indigenous populations, older workers (50-65), transient youth, lower-income families, individuals that are unhoused and/or individuals that have not had daily access to computerized devices
- Increase in staff capacity building through dedicated participation in professional development on diverse topics including thinking classrooms, equity and inclusion, universal supports, transferrable skills, and documentation.

English Language Programs (Language Instruction for Newcomers to Canada – LINC and English as a Second Language - ESL)

English language programs are funded federally (LINC) by Immigration, Refugees, and Citizenship Canada (IRCC) and provincially (ESL) by the Ministry of Labour, Immigration, Training and Skills Development (MLITSD). The programs provide language development and settlement support to newcomers and citizens whose first language is not English. LINC/ESL follow Canadian Language Benchmarks (CLB) and use a task-based Portfolio Based Language Assessment (PBLA) tools as directed by the Ministries.

2022-2023 Highlights:

- At the start of the school year, MLITSD funding for ESL programming was reduced overall and confirmed only from September to March 31. April to August was committed to in early Spring and this top-up was spent to reintroduce ESL summer school online. MLITSD is currently communicating a year-to-year funding model. With 20% less ESL funding overall for the year, we saw an 18% decrease in ESL class offerings overall totaling 365 fewer students than the year before. It was a tumultuous year for ESL and earnest efforts were made to maintain student learning options and retain staff
- The federally funded LINC program was able to open more classes to accommodate an additional 248 eligible English language learners to meet student needs and fill gaps due to the reduced funding
- A total of 2773 (1208 LINC and 1565 ESL) unique learners were registered, resulting in an overall 5% decrease from the previous year, with an additional 311 students participating in summer online classes in July
- Highland Baptist Church continued to be an overflow partner location and due to low demand at this site and staffing shortages, childminding services was closed in January
- Due to funding cuts, long-standing Emmanuel United Church partner location was permanently closed for ESL classes.

Next Steps:

- ESL priorities include offering a combination of in-person and online classes in Summer School, based on learning needs of the level of language acquisition
- Partner with existing St. Louis programming and ESL staff to support the increased need for Digital Literacy for students in the ESL program
- Provide professional development and support to transition class documentation to the Avenue.ca platform funded by IRCC for tech-based, in-person learning.



Childminding (Care for Newcomer Children – CNC) and Licensed Child Care

St. Louis offers two types of onsite childcare services. Childminding is free childcare for children ages 6 months to 4 years exclusively funded for newcomer parents enrolled in LINC classes at St. Louis Kitchener Main, St. Francis and Highland campuses. Licensed childcare, Spots for Tots at Main Campus, is an affordable, often subsidized, childcare option available to children ages 2-4 years for parents who are students attending any St. Louis program and requiring onsite childcare.

2022-2023 Highlights:

- A total of 193 children were cared for (down almost 10% from the year previously, due to childcare staff shortages)
- The programs primarily serviced LINC/ESL families; 19 Secondary Credit or School-to-Work program families were also provided care and programming for their children – a life-changing onsite option for these adult students.

Next Steps:

- Recent confirmation of pay equity for childcare staffing should improve recruitment and retention of such staff, thereby increasing accessibility to childcare spots
- Implementation of the Ages and Stages tool for childcare staff to help in the early detection of any developmental delays
- Exploring and implementing evidence-based practices on the early learning benefits of reading aloud to children of all ages.

International Languages – Elementary (IL)

The International Language Elementary program is a Ministry of Education (MOE) language program offered to children Junior Kindergarten to Grade 8, outside of the regular instructional day, including evenings, Saturdays and a summer program in the month of July.

2022-2023 Highlights:

- 19 different languages were offered with the return of in-person learning after 2 years of remote learning
- From September to June, a total of 1829 students attended the program
- Summer Fun with Languages offered in July 2023 almost doubled from the year prior with 682 students registered for 9 languages

Next Steps:

- Staff development opportunities will be shared through a variety of modalities. These opportunities will support new and returning staff with program delivery and development, classroom management, and language acquisition and engagement strategies
- Growth management is the priority as the teaching spaces, program support demands, and staffing will continue to determine capacity for International Languages Elementary.

Literacy & Numeracy, Continuing Education

Literacy and Numeracy programs offered through Continuing Education are separately funded under the Learning Opportunities Grant (LOG) through the MOE. St. Louis currently uses these funds to offer four value-added literacy and numeracy supportive programs for Grades 7-10 students outside the regular instructional day. These programs are before and after school homework help (Grades 7-10), additional



instruction on Saturdays and Summer (Grades 7 and 8), and preparatory transition from Grade 8 to Grade 9. Instruction is provided by WCDSB teachers with Intermediate qualifications.

2022-2023 Highlights:

- Total students served in 2022-23 by program: Saturday Skills Builder (Gr. 7&8)- 65; Homework Clubs (Gr. 7&8) – 610; Homework Clubs (Gr. 9&10) – 485; Summer Expedition (Gr. 7,8&9) – 126; HeadStart to Grade 9 (Gr. 8) - 1117

Next Steps:

- Continue to be a value-added support to fill literacy and numeracy gaps through fostering student engagement, STEM and transferable skills outside of the instructional day across the WCDSB
- Evaluate and review the growth of the HeadStart program to meet the needs of students entering Catholic Secondary Schools
- Continue to facilitate the collection and review of data on a set monitoring schedule to ensure we are valuing student voice and adjusting programming as needed
- Increase in linkages with Board supports (D2L fair, STEM guest speakers, Innovation) to foster learning goals and connection for our learners.

Overall Next Steps:

- Continue to create welcoming, inclusive, and responsive spaces and processes throughout our programs and campuses to meet individual and community needs
- Analyze survey and program data, alongside program managers to identify trends and gaps in service, including registration trends, funding models, student feedback and needs to influence program development and course offerings
- To build staff capacity through dedicated professional development across all program areas including but not limited to, transferrable skills, student voice, equity, universal design and differentiated instruction to meet the needs of all learners, particularly intentionally multi-language learners and students with identified learning needs
- Complete an environmental scan of all St. Louis campuses to ensure we are instilling a space that reflects our diverse student population.

Much like a well-connected transportation network, St. Louis offers a diverse range of educational programs that cater to individuals at any stage of their learning journey. This inclusive approach provides accessible pathways, numerous opportunities, and the flexibility to pivot toward personal, academic, and career goals promptly. You will find a compelling visual representation of the learning journey through St. Louis that looks much like a subway map, highlighting the array of current choices available (see Appendix A).

Our guiding principle is encapsulated in our motto: 'Hope, Opportunity, and Success for All.' This image serves as a vivid representation of the extensive range of programs essential to embodying this motto. The way each learner engages with these opportunities is as diverse and unique as the thousands of learners we serve annually. The image portrays the lifelong commitment of our programs and the seamless support offered to learners within the WCDSB and WRDSB school systems throughout their journey from JK to Success. Furthermore, it underscores the imperative of welcoming and assisting adults as they enter, re-enter, and transition between our programs in pursuit of their academic, personal, and career aspirations.



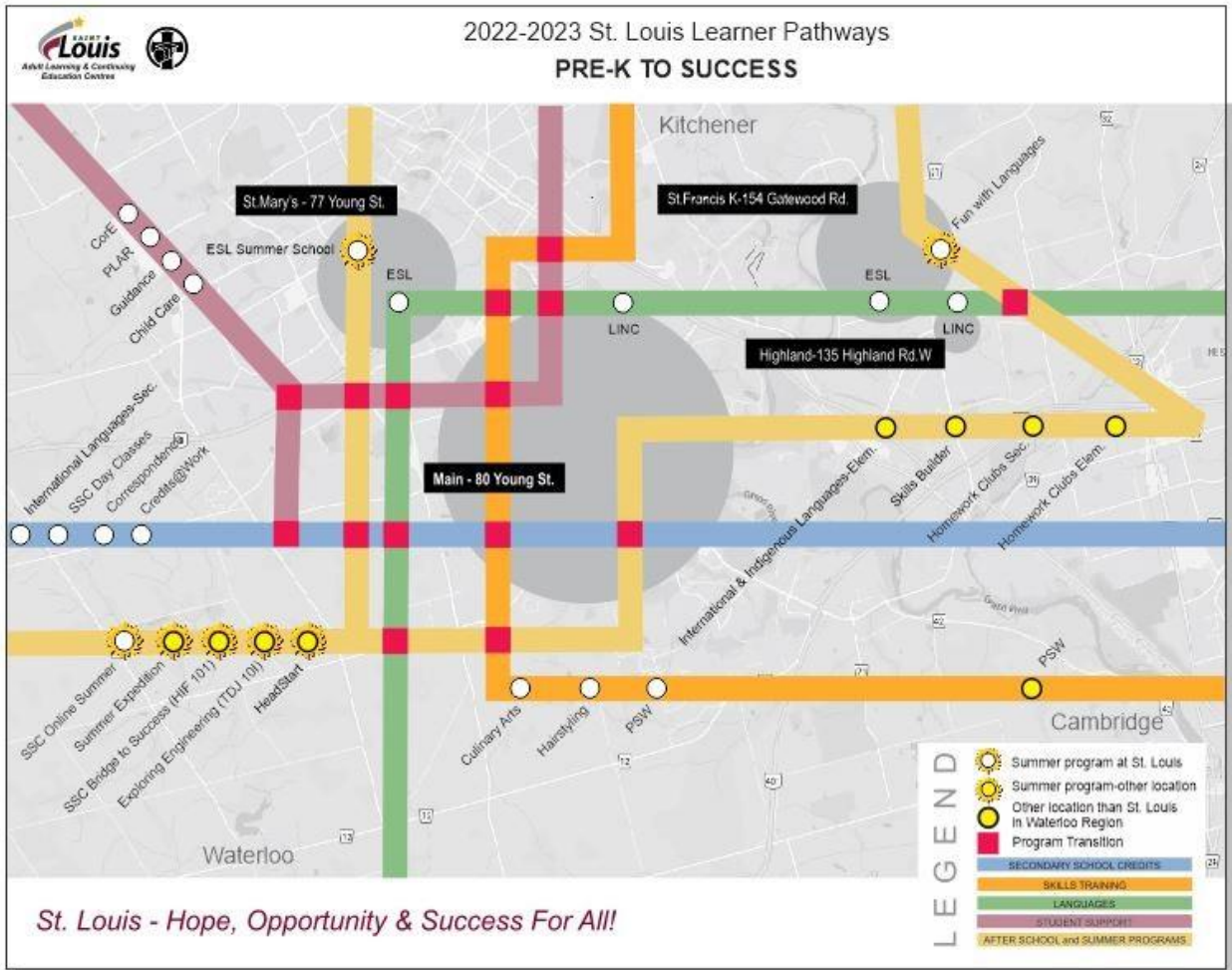
Recommendation: This report has been prepared for the information of the Board.

Prepared/Reviewed By:

Tyrone Dowling Director of Education	Annalisa Varano Superintendent of Learning
Lisa Mackay Principal	Michele Breault Program Manager
Heather Papp Vice-Principal	James Rodrigue Vice-Principal

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

APPENDIX A





Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: Indigenous Education Report

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

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

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

Board Governance Policy I:001 Ends
Ontario Catholic School Graduate Expectations (OCSGE, 2011): [Institute for Catholic Education]

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

Ontario First Nation, Métis and Inuit Education Policy Framework (2007)
Ontario First Nations, Métis and Inuit Policy Framework (2014)
Truth & Reconciliation Commission – Calls to Action (2016)
APC037: Equity and Inclusive Education Policy
Ontario's Well-Being Strategy for Education: Discussion Document (2016)
Ontario Ministry of Education Equity Action Plan (2017)
Anti-Racism Act (ARA 2019)
Ontario Ministry of Education issued the Policy/Program Memorandum 165 (2021)

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.



Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

Over the past few years, the Indigenous Peoples of Canada have been forefront in our news and social media not only in Canada, but around the Globe. Several events have led to this increased awareness of Indigenous issues in our country.

In December 2015, the TRC released its entire 6-volume final report. All Canadians are encouraged to read the summary or the final report to learn more about the terrible history of Indian Residential Schools and its sad legacy. The investigation brought forth 94 Calls to Action, “actionable policy recommendations meant to aid the healing process in two ways: acknowledging the full, horrifying history of the residential school system, and creating systems to prevent these abuses from ever happening again in the future.” (<https://www.reconciliationeducation.ca/what-are-truth-and-reconciliation-commission-94-calls-to-action>)

Of all these Calls to Action, we at WCDSB are impacted by numbers 62 & 63, which call upon our governments and school board to make a commitment to Indigenous education.

On September 13th, 2007, the United Nations General Assembly adopted the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). This declaration affirmed and set out a broad range of collective and individual rights that constitute the minimum standards to protect the rights of Indigenous peoples and to contribute to their survival, dignity and well-being as well as the need to promote their rights set out in treaties and other agreements. Catholic Bishops and other Catholic organizations in Canada supported this Declaration and believe that its spirit can point a way forward to reconciliation between Indigenous and non-Indigenous people in Canada. The Government of Canada began working on implementing these human rights through the Declaration on the rights of Indigenous Peoples Act. This Act received Royal Assent and came into force in 2021. Our government must develop an action plan and take measures to ensure our laws are consistent with the UN Declaration.

In May 2021, Canadians became aware that as many as 215 Indigenous children were buried in unmarked grave sites at the former Kamloops Indian Residential School. Since this time, First Nations across Canada have located evidence of the remains of more than 2300 children in suspected unmarked graves at or near former residential schools.

In response to the unfolding of a greater national conversation on the tragic history of residential schools, the Catholic Bishops of Canada were “profoundly saddened by the residential school legacy and remained fully committed to working with Indigenous Peoples and communities across the country to support healing and reconciliation. They also sorrowfully acknowledged the historical and ongoing trauma and the legacy of suffering and challenges faced by Indigenous Peoples that continue to this day.

In keeping with this a Delegation to Rome was announced. The Canadian Bishops and Indigenous Partners agreed upon the theme, “*Indigenous Peoples and the Church: Walking Together Toward Healing and Reconciliation*”.

The Holy Father participated in private meetings with First Nations, Inuit, and Métis delegates respectively to hear their personal stories of the lasting legacy of residential schools. Delegates also had the opportunity to speak with the Holy Father about their hopes and expectations for his eventual



pilgrimage to Canada. The journey of which would engage the principles of mutual trust, respect and a shared desire to move forward for a more hopeful future.

The Holy Father expressed “sorrow and shame” for the abuse and lack of respect for Indigenous identities, culture, and spiritual values in the residential school system. He said, “I ask for God’s forgiveness, and I want to say to you with all my heart: I am very sorry. And I join my brothers, the Canadian bishops, in asking your pardon.”

His Holiness, Pope Francis, completed his apostolic journey to Canada from July 24th – July 30th, 2022. On this “pilgrimage of penance”, he made a series of public statements regarding Indigenous reconciliation and healing and again apologized for the “evil committed by so many Christians against the Indigenous peoples.”

The Canadian Conference of Catholic Bishops (CCCB), the Canadian Catholic Aboriginal Council and other Catholic organizations have been reflecting on the concepts of the Doctrine of Discovery and terra nullius for some time. As early as 2016 a public statement was released that rejected the assertion that lands could be taken from its Indigenous inhabitants because of the absence of European cultural practices. On March 3, 2023, Pope Francis issued a statement. “In no uncertain terms, the Church’s magisterium upholds the respect due to every human being. The Catholic Church therefore repudiates those concepts that fail to recognize the inherent human rights of indigenous peoples, including what has become known as the legal and political “doctrine of discovery”.

Why do I mention these key events? Many believe that the history of Indigenous peoples in Canada is just that, history. That may be true, but the effects of these events have had a profound influence on the lives of Indigenous people that continue today. As Christians we believe that we are all children of God, and we are one human family created in the image of God. Our teachings say that the life and dignity of Indigenous peoples should always be protected in the same way that the life and dignity of every human being should be protected.

The inclusion of Indigenous education expectations in our curriculums, as mandated by our Ontario Government gives us the opportunity to meet the Calls for Action, respect the culture and history of the Indigenous people in this land, to recognize their rights as laid out by the United Nations, to apologize and walk with Indigenous people on their road to healing from atrocities committed to them. In the Teaching about Reconciliation, our students are given the opportunity to engage in social justice, to recognize the dignity of all human beings and to understand that this is our duty as People of God.

As a Catholic learning community, we are inspired and guided by the Gospel in our pursuit of equity and justice as a value rooted in our faith. In our Catholic/Christian tradition, we have a moral imperative to act intentionally to ensure those we serve – staff, students, and communities – are treated with respect and dignity as brothers and sisters in Christ. To achieve this vision, we use the following as our guiding, spiritual principles: collaboration, equity, excellence and accountability, holism, life-long learning, reflection, and reconciliation.

In response to the Truth & Reconciliation Commission of Canada’s Calls to Action 62 and 63, school boards across Ontario have and are implementing mandatory Indigenous curriculum expectations and courses. The WCDSB has committed to these Calls to Action. The initiatives contained in this report as well as future initiatives reflect that commitment.

New Ministry Curriculum documents aim to ensure that all students in Ontario will have knowledge and appreciation of contemporary and traditional First Nations, Métis, and Inuit histories, cultures, perspectives, and contributions. To move forward on our culturally relevant learning journey, students must have a solid understanding of where we have been as a province and a country. Ontario is committed to ensuring that First Nations, Métis, and Inuit survivors and communities bring their perspectives to students’ learning



about our shared history. With their new understanding, students will be able to challenge commonly held but often erroneous knowledge and sociocultural ideas and perspectives. First Nations, Métis, and Inuit expectations will help students develop the tools, strategies, knowledge, and habits of mind that will enable them to value equity and inclusiveness, effect change, contribute to building healthy and prosperous communities in a rapidly globalizing society, and support strong partnerships between Indigenous and non-Indigenous peoples and governments in Canada.

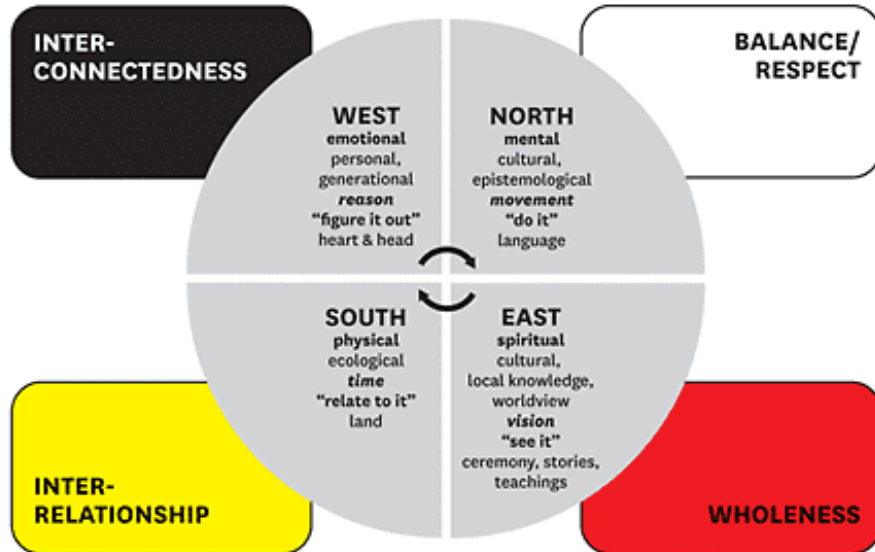
The WCDSB has over 400 self-identified First Nation, Métis and Inuit students. The Ontario First Nation, Métis, and Inuit Education Policy Framework, provides strategies intended to improve the academic achievement of these Indigenous students. The goal is to close the gap in academic achievement for our Indigenous students. The strategies outlined in this framework are based on a holistic and integrated approach to improving Aboriginal student outcomes. The overriding issues affecting Indigenous student achievement are a lack of awareness among teachers regarding the learning styles of Indigenous students, and a lack of understanding within schools and school boards of First Nation, Métis, and Inuit cultures, histories, and perspectives. Factors that contribute to student success include teaching strategies that are appropriate to Indigenous learner needs, curriculum that reflects First Nation, Métis, and Inuit cultures and perspectives, effective counselling and outreach, and a school environment that encourages Indigenous student and parent engagement. It is also important for educators to understand the First Nations perspective on the school system, which has been strongly affected by residential school experiences and has resulted in intergenerational mistrust of the education system. It is essential that First Nation, Métis, and Inuit students are engaged and feel welcome in school, and that they see themselves and their cultures in the curriculum and the school community. It is the goal of the WCDSB to support our Indigenous learners through engagement, cultural supports, technological supports, and outside agency supports.

Indigenous learners are part of an Equity deserving group. Equity work that is pervasive throughout the board and includes projects and programming that promote equity, diversity, and inclusion, embrace our Indigenous population. Indigenous and Equity initiatives involve the Superintendents of Learning and Equity, Senior Manager of Equity, the K-12 Indigenous and Equity Consultant, Equity Systems Navigator, and Human Resources and Equity Officer, and the Indigenous Student Support Worker. Also, note that all Superintendents and School Administrators lead equity initiatives in their work as well.

The initiatives outlined in this report will be presented using the Indigenous worldview that Indigenous people need to develop themselves and their children in a holistic way that addresses their spiritual, physical, emotional and mental capacities and transmit learning through all of these personal aspects. In using the Medicine Wheel four directions we can ensure that we are providing Indigenous Education to our Indigenous, non-Indigenous students and staff in all four areas so that wisdom can be achieved.

“Building from these understandings, Indigenous knowledge embraced by Medicine Wheels can be defined as wholeness, interrelationships, interconnections, and balance/respect. Wholeness requires that we look in entirety; that the whole is greater than the sum of its parts, yet the parts cannot be fully seen until the shape of the whole can be seen. Interrelationship requires that we establish a personal relationship with the “whole” – with all that surrounds us. In addition, we must establish a relationship with our whole being; this includes our spiritual, physical, mental, and emotional aspects. Interconnections create an environment which is mutually sustaining; where there is a transcending of logic and linear thought to reveal synthesis and dynamic interdependence. Balance and respect provide an order and structure to the whole and all its relationships and interconnections.” Teaching by the Medicine Wheel. An Anishinaabe framework for Indigenous Education - <https://www.edcan.ca/articles/teaching-by-the-medicine-wheel/>





EAST

The spiritual can be celebrated through the learning of traditional teachings and stories.

Indigenous guest speakers are invited to classes, schools, or board events to support ongoing learning and create awareness of FNMI perspectives. Guest speakers have authentic voices who speak with knowledge and credibility. These learning opportunities garner respect for the Indigenous voice and often disrupts stereotypes. Each elementary school was given the opportunity to spend \$1000 for Indigenous guest speakers. Twenty-one elementary schools engaged speakers using these funds.

Guest speakers were well received by both Indigenous and non-Indigenous students. Anecdotal feedback indicated that students were grateful for new information and some spoke to the speaker after the sessions to gain new understanding and clarify new learning.

The WCDSB supported the "Every Child Matter" Crosswalk initiative which included a visit to the Region from Phyllis Webstad, the author and advocate of the Orange Shirt Society. A video of the event was created and shared this past Orange Shirt Day with teachers and students.

The K-12 Indigenous and Equity Consultant reached out to Indigenous student to form an Indigenous Student group. The goal of the group is to provide leadership opportunities, cultural experiences, social opportunities, and support for Indigenous high school students. And, of course, the focus of this group is to engage Indigenous student voice. We have had a total of 12 students from all 5 high schools who meet once a month. Many of the students' parents are involved as well. We attended the Conestoga Pow Wow together, enjoyed culturally appropriate foods, participated in cultural activities such as making dreamcatchers, and supported two of our members as they made their dramatic debut in a production at St. Benedict. We will continue to support this group and encourage more students to join. Together our group designed some swag- personalized hoodies - to bring a sense of community and connectedness to the group.

WCDSB promoted the Niagara Peninsula Aboriginal Area Management Board (NPAAMB) and OYAP "Opportunity Knocks", conference held October 26, 27 & 28th in Niagara Falls, which explored the trades for Indigenous students. Indigenous students from the NPAAMB catchment areas (i.e., Brantford, Fort Erie, Hamilton, Waterloo Region, Niagara Falls, and St. Catherines) join to engage in ceremony and cultural learning experiences. Ten students attended.

SOUTH

The physical aspect can be actualized by interacting with the land. Participating in land based or experiential learning can be included here.

There have been many individual teacher supports and/or experiential workshops given at schools such as “Focus on Nature” from an Indigenous lens, art, beadmaking, talking circles/talking sticks, Indigenous Map of Canada, and others.

The WCDSB engaged in a canoe build with canoe builder Sylvia Plain during the Month of May 2023. Students that participated volunteered from existing Technology classes. Included in this group were 2 Indigenous students. All students participated during their scheduled class time in the assembly of the canoe. Traditional materials and tools were used in the assembly.

Many of the Indigenous and non-Indigenous students were not familiar with Indigenous practices. They enjoyed the collaborative nature of the work and were able to compare current building practices with traditional Indigenous building practices

In addition, Indigenous students from the WCDSB Indigenous student group which consists of grade 9-12 high school students who were interested were bussed to the location to participate for a day of building. Students also worked with classes, and this provided them with a leadership opportunity.

Also, 24 grade 7 & 8 classes who had one or more Indigenous students in the class were invited to attend for the day and were bussed to the site.

Students engaged with the Indigenous Consultant in learning about Indigenous worldview and the history of the canoe in Canada. Students were witness to the canoe build and had an opportunity to engage with the builder, other students, and consultants. Using one traditional construction technique, students recreated a model canoe.

This project was accomplished with partial funding from OYAP. All students who came to the build were introduced the OYAP program and encouraged to think about participating in an apprenticeship program involving the trades such as general carpenter, cabinet making, woodworking and Indigenous craft artisan.

Indigenous students were given the opportunity to engage with their classmates around Indigenous culture. For many, this was an opportunity to take pride in their culture and in many cases, they were able to lead students in discussion and model building.

Approximately 30 Indigenous students from grades 7 & 8 were invited to bring their classes for a day of experiential learning. With the Indigenous student group members and Indigenous students from St. Mary's, this project engaged 40 Indigenous students.

During the 2023/24 school year, additional Indigenous and non-Indigenous students will be exposed to the Indigenous teachings, the history of the canoe in Canada and the completed project as the canoe travels on a weekly basis to each school throughout the board. The Indigenous consultant will travel to each school to engage students in new Indigenous learning, thus reaching all students in WCDSB.

By offering a variety of opportunities, teachers will begin to feel more confident in their understanding of FNMI issues and their own practice. If teachers are confident, students will have more opportunities to experience new FNMI learning. Experiential learning opportunities will support the teaching of the curriculum and make it more meaningful to students.



Grade 9 Geography teachers met with representatives from the Huron Park Natural Area in order to develop an outdoor learning experience for their students.

A sub-committee of the Indigenous Education Advisory Committee as well as interested teachers met with representatives from the Huron Park Natural Area to discuss the possibility of an Indigenous Learning Centre on their site which would engage the partnership that exists between the WCDSB and the City of Kitchener. This will be explored further during the 2023/2024 school year.

WEST

The emotional is addressed by initiatives that promote health and healing. This may include individual counselling or supports for the students' well-being and academic success or following core values such as the Seven Grandfather Teachings.

Truth & Reconciliation Active spaces bulletin boards have been requested to be placed in each school. Bulletin boards were created to advertise/inform the school community about Board initiatives towards Reconciliation, community events etc. Each item includes a QR code that links to information about the initiative. The board will display student work from Indigenous teachings. All boards will be updated regularly.

This initiative will provide students and parents with much needed information on the Board's path towards Reconciliation. It will provide people with accessible community resources. Further, it will reinforce the WCDSB commitment to Reconciliation. QR codes will also provide access to FNMI resources to teachers.

In order to fully understand the needs of our Indigenous students, The Superintendents of Learning are working on the Phase II of the Student Census. Specifically, student census data is being linked with personal information already held by the Board in our Student Information System (i.e., student achievement, credit accumulation, graduation rate, suspensions/expulsions, special education services, and academic/extra-curricular program participation). As the data can be disaggregated by First Nation, Métis and Inuit self-identification, we will be able to identify particular areas in which support is required by our Indigenous students.

A poster has been created encouraging families to self-identify as Indigenous. This poster includes instructions to all parents on how to self-identify. Posters have been shared with all schools and principals have been asked to post them in the front entrance of schools. Last year, the WCDSB had a total of 321 self-identified FNMI students. This year, the number has increase to 400. This is an 8% increase. Increasing the number of Indigenous students who self-identify increases the number of students and families who will be aware of opportunities and funding available to them.

The K-12 FNMI and Equity Consultant informed FNMI self-identified students and parents about community events, scholarships, or other academic opportunities via email through ASPEN. This initiative assists families in identifying and removing barriers for student academic and social success. It also empowers students and their families to advocate for change so that they may thrive in our school communities. Self-identification increases access to opportunities for our students (e.g., post-secondary scholarship opportunities, opportunities in trade, support for students and families through community outreach programs that address physical and mental well-being of students). Funds are available to offer financial or personal support for families who may need academic specific support to ensure success (e.g., psycho-ed assessment, technological and application support, bus passes). Financial barriers for FNMI self-identified families may prevent them from accessing services which may prevent their children from attaining success.



This year, we have hired Kait Popert as our Indigenous Student Support Worker. Kait will be responsible for connecting with Indigenous students and parents who might require assistance navigating the system and reaching out for support within the school board and outside community agencies to address student's needs. This might include cultural supports.

The Indigenous and Equity Consultant developed a monthly program for schools based on the Seven Grandfather Teachings:

- Humility – Dbaadendiziwin. Humility is represented by the wolf. ...
- Bravery – Aakwa'ode'ewin. Bravery is represented by the bear. ...
- Honesty – Gwekwaadziwin. Honesty is represented by either the raven or the sable. ...
- Wisdom – Nbwakaawin. ... Wisdom is represented by the beaver
- Truth – Debwewin. ... Truth is represented by the Turtle
- Respect – Mnaadendimowin. ... Respect is represented by the Bison
- Love – Zaagidwin. Love is represented by the Eagle

Twelve schools adopted this monthly program. Supports were given through posters, button prizes and books.

NORTH

The mental or cognitive aspect of the medicine wheel can be developed through the teaching and learning of Indigenous worldview, teachings, stories and songs. This may also involve the blending of Euro-Canadian and Indigenous history. The integration of Indigenous knowledge into other curriculum subjects can be included here.

School/classroom resources were purchased to support Indigenous curriculum: book kits, book sets, French resources. Kindergarten resources were purchased to embed Indigenous learning into play.

The Indigenous and Equity Consultant continues to introduce schools to the Indigenous Map of Canada and explores Truth & Reconciliation with students in all grades. This activity blends history, geography and social sciences together.

The Indigenous and Equity Consultant works collaboratively with other consultants to develop social science, literacy, and math initiatives that include learning from an Indigenous perspective. One opportunity is the Global Read Aloud project. The Indigenous book, "We Learn from the Sun," was chosen and purchased for all schools. This richly illustrated book by Métis writer David Bouchard and Métis illustrator Kristy Cameron, weaves together Woodland style paintings with a rhythmic poem about the spiritual lessons that we can learn from the Sun and the Seven Sacred teachings.

The planning for the NBE: Grade 11 English: Understanding Contemporary First Nations, Métis and Inuit Voices began with teachers from St. David's Secondary School. The following overview is taken from the Ontario Curriculum and Resources page <https://www.dcp.edu.gov.on.ca/en/curriculum/secondary-first-nations-metis-and-inuit-studies/courses/nbe3u/introduction>:

"English: Understanding Contemporary First Nations, Métis, and Inuit Voices" is designed as an alternative to the Grade 11 compulsory courses of the English curriculum. The English curriculum is based on the belief that language learning is essential to responsible and productive citizenship, and that all students can become successful language learners. The curriculum is designed to provide students with the knowledge and skills that they need to achieve this goal. The program helps students develop a range of essential skills in the four interrelated areas of oral communication, reading and literature



studies, writing, and media studies, built on a solid foundation of knowledge of the conventions of standard English and incorporating the use of analytical, critical, and metacognitive thinking skills. Students learn best when they are encouraged to consciously monitor their thinking as they learn, and these courses include expectations that call for such reflection.

“English: Understanding Contemporary First Nations, Métis, and Inuit Voices” focuses on these core competencies through exploration of text forms emerging from First Nations, Métis, and Inuit cultures in Canada, and also of the perspectives and influence of texts that relate to those cultures. The knowledge and skills described in the expectations will enable students to understand, respond to, and appreciate a full range of literary, informational, graphic, oral, media, and cultural texts and to create their own texts in a variety of forms.

Cultural text forms such as clothing and regalia, stories, songs, music, dances, and cultural practices embody social and cultural meanings in relation to their use in contemporary and historical contexts. Exploration of these text forms is therefore a crucial component of “English: Understanding Contemporary First Nations, Métis, and Inuit Voices”. It is critically important that students are taught to engage responsibly with these text forms, as well to follow appropriate cultural protocols to ensure respect for First Nations, Métis, and Inuit cultures. These protocols vary from nation to nation.

Teachers from St. David were provided with a variety of First Nation, Métis, and Inuit texts to review. They engaged in cultural conversations including Indigenous pedagogy, cultural appropriation, and the history of Indigenous peoples in this land. Teachers met on a regular basis to review resources provided by the Indigenous and Equity Consultant and began planning to implement the course in 2023/2024. Moving forward, this plan will be used to engage teachers from our other 4 high schools who are required to implement the course in 2024/2025.

The K-12 Indigenous and Equity Consultant, the FNMI representatives, and the Senior Manager of Equity bring FNMI information regarding curriculum supports and community programs to teachers and their students. The K-12 Indigenous and Equity consultant facilitates meetings and supports the committee through a D2L classroom. We have approximately 100 representatives who volunteer as the representative in all of our schools.

The D2L classroom is for FNMI & Equity Representatives in the schools. Representatives can access information on Truth and Reconciliation, treaties, anti-Indigenous racism, Indigenous Veterans Day, land acknowledgements, grandfather teachings, and much more. There are activities for students at various academic levels and ages. Further, there are readings, videos, and website links for staff professional development. School Representatives can engage in conversation regarding Indigenous learning and support their staff with resources from this digital classroom. Principals are required to give Representatives time at each monthly staff meeting in which to present Indigenous and Equity information.

June 2022, WCDSB launched an extensive FNMI public-facing website.

As outlined in the [Ontario First Nations, Métis and Inuit Policy Framework](#) (2014) as developed by the Ontario Ministry of Education, each school board in Ontario is to have an Indigenous Education Advisory Committee (IEAC). This committee is to be comprised of Indigenous parents, community members, educators, administrators and those who identify as allies. Our IEAC at WCDSB is an engaged and active group. Two sub-committees have begun work on Land based learning as well as Healing Circle Initiatives. The IEAC assists in the development of the Indigenous Board Action Plan (BAP). This plan will be completed sometime during the 2022-2023 academic year. We look forward to the upcoming release of the BAP documentation and reporting tool from The Ministry of Education.

Monthly issues of the FNMI and Equity Newsletter continue. Each month of the academic year, we disseminate this newsletter to staff across the Board through our announcements. The purpose of the newsletter is to remind staff about the observances and celebrations that occur in Canada and around the



world. We offer topical articles on First Nations, Métis, Inuit and Equity issues and we recommend books, videos, and websites that will help staff build their capacity in equity. Ultimately, we hope this newsletter continues to clarify some wonderings folks may have regarding appropriate language and the teaching of Indigenous and Equity content.

Quotes on Indigenous Education

In no uncertain terms, the Church's magisterium upholds the respect due to every human being. The Catholic Church therefore repudiates those concepts that fail to recognize the inherent human rights of indigenous peoples, including what has become known as the legal and political "doctrine of discovery".
Vatican statement April 30, 2023

Papal bulls did not adequately reflect the equal dignity and rights of Indigenous Peoples; that they were manipulated for political purposes by competing colonial powers; and that Indigenous Peoples suffered the terrible effects of the assimilation policies of colonizing nations.

Furthermore, the Joint Statement expresses support for the principles in the United Nations Declaration on the Rights of Indigenous Peoples, the implementation of which would help to improve the living conditions of Indigenous Peoples, to protect their rights, as well as to support their self-development in continuity with their identity, language, history, and culture.

CCCB Statement March 30, 2023

Our own days, however, seem to be showing signs of a certain regression. Ancient conflicts thought long buried are breaking out anew, while instances of a myopic, extremist, resentful and aggressive nationalism are on the rise. In some countries, a concept of popular and national unity influenced by various ideologies is creating new forms of selfishness and a loss of the social sense under the guise of defending national interests. Once more we are being reminded that "each new generation must take up the struggles and attainments of past generations, while setting its sights even higher. This is the path. Goodness, together with love, justice and solidarity, are not achieved once and for all; they have to be realized each day. It is not possible to settle for what was achieved in the past and complacently enjoy it, as if we could somehow disregard the fact that many of our brothers and sisters still endure situations that cry out for our attention".

Pope Francis – in Fratelli Tutti, October 3, 2020

Ontario is committed to ensuring that First Nations, Métis, and Inuit survivors and communities bring their perspectives to students' learning about our shared history. With their new understanding, students will be able to challenge commonly held but often erroneous knowledge and sociocultural ideas and perspectives. First Nations, Métis, and Inuit expectations will help students develop the tools, strategies, knowledge, and habits of mind that will enable them to value equity and inclusiveness, effect change, contribute to building healthy and prosperous communities in a rapidly globalizing society, and support strong partnerships between Indigenous and non-Indigenous peoples and governments in Canada.

<https://www.dcp.edu.gov.on.ca/en/curriculum/secondary-first-nations-metis-and-inuit-studies>

The United Nations Declaration on the Rights of Indigenous Peoples Act requires that the action plan include measures:

- to address injustices, combat prejudice and eliminate all forms of violence, racism and discrimination against Indigenous peoples, including elders, youth, children, persons with disabilities, women, men and gender-diverse and two-spirit persons
- to promote mutual respect and understanding, as well as good relations, including through human rights education
- related to the monitoring, oversight, follow up, recourse or remedy or other accountability with respect to the implementation of the Declaration
-

United Nations Declaration on the Rights of Indigenous Peoples Act



As Catholics, we believe in the restorative power of apologies. But acknowledging wrongdoing is only one step of the healing journey. We all have a role to play in healing the wound that was opened up through a history of colonialism and must be deeply committed to this responsibility” CCCB Vice President, the Most Rev. William McGrattan

The overriding issues affecting Indigenous student achievement are a lack of awareness among teachers regarding the learning styles of Indigenous students, and a lack of understanding within schools and school boards of First Nation, Métis, and Inuit cultures, histories, and perspectives. Factors that contribute to student success include teaching strategies that are appropriate to Indigenous learner needs, curriculum that reflects First Nation, Métis, and Inuit cultures and perspectives, effective counselling and outreach, and a school environment that encourages Indigenous student and parent engagement. It is also important for educators to understand the First Nations perspective on the school system, which has been strongly affected by residential school experiences and has resulted in intergenerational mistrust of the education system. It is essential that First Nation, Métis, and Inuit students are engaged and feel welcome in school, and that they see themselves and their cultures in the curriculum and the school community.

Ontario First Nation, Métis, and Inuit Education Policy Framework

62. We call upon the federal, provincial, and territorial governments, in consultation and collaboration with Survivors, Aboriginal peoples, and educators, to:

1. Make age-appropriate curriculum on residential schools, Treaties, and Aboriginal peoples' historical and contemporary contributions to Canada a mandatory education requirement for kindergarten to grade twelve students.
2. Provide the necessary funding to post-secondary institutions to educate teachers on how to integrate Indigenous knowledge and teaching methods into classrooms.
3. Provide the necessary funding to Aboriginal schools to utilize Indigenous knowledge and teaching methods in classrooms.
4. Establish senior-level positions in government at the assistant deputy minister level or higher dedicated to Aboriginal content in education.

63. We call upon the Council of Ministers of Education, Canada to maintain an annual commitment to Aboriginal education issues, including:

1. Developing and implementing kindergarten to grade Twelve curriculum and learning resources on Aboriginal peoples in Canadian history, and the history and legacy of residential schools.
2. Sharing information and best practices on teaching curriculum related to residential schools and Aboriginal history.
3. Building student capacity for intercultural understanding, empathy, and mutual respect.
4. Identifying teacher-training needs relating to the above.

Calls to Actions in Education

Recommendation:

This is for the information of the Board.

Prepared/Reviewed By: Tyrone Dowling
Director of Education

Jennifer Ritsma
Superintendent (K-12 Indigenous Learning)



Jennifer Staats
K-12 Indigenous and Equity Consultant

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





Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: Multilingual Learners

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

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

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

[ESL Ministry Policy](#)

2.3.1 School boards will assign staff to assess the English language proficiency of all English language learners. The assessment procedure will include: a structured interview to assess oral communication skills (i.e., listening and speaking), an assessment of reading comprehension, an assessment of student writing, an assessment of mathematical knowledge and skills.

2.3.3 School boards will develop a protocol for identifying English language learners who may also have special education needs.

2.3.4 If information from the student’s home country, from initial assessment, or from early teacher observation indicates that the student may have special education needs, the student will be referred to the appropriate school team.

2.5.1 School boards will implement programs and services that will enable English language learners to continue their education while learning English.

2.5.3 School boards will design programs and services for English language learners so that they are flexible in response to changing needs and reflective of the needs of the students.

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

- *Elementary and Secondary Schools, Kindergarten to Grade 12 (2007)*
- *School Effectiveness Framework (2013)*
- *Growing Success (2010)*

Alignment to the MYSP:

- Awaken to Belong**
- Every student can see themselves reflected in their learning.
 - Staff experiences a positive, healthy, and inclusive workplace.
 - Are aware of and/or use the available resources to assist in navigation of the school system.



Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

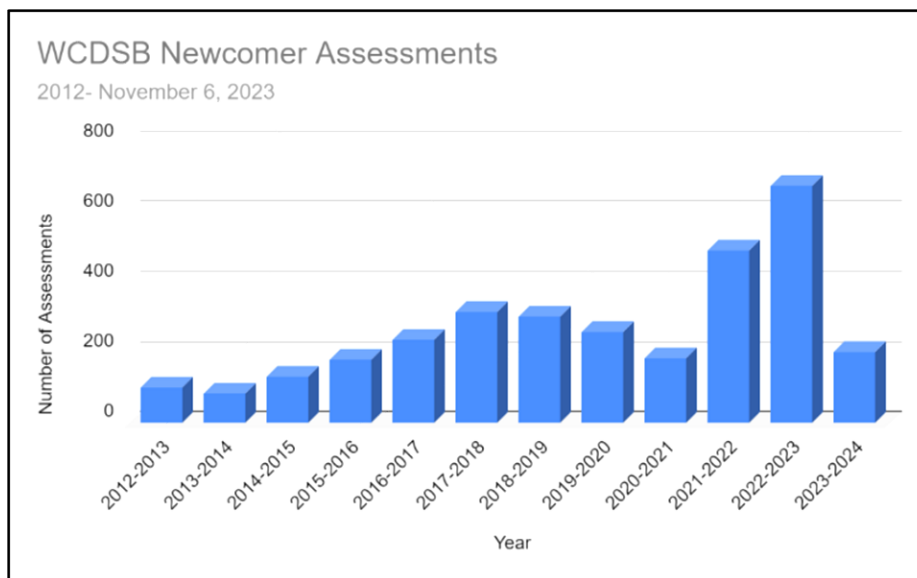
Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

The Waterloo Catholic District School Board continues to welcome and celebrate Multilingual Language Learners (MLLs) from around the world. Our MLLs bring diverse experiences, cultures, and languages to our schools and enrich our communities. Our dedicated Teachers of MLLs strive to support school staff and MLLs and their families as they adjust to school in Ontario. This report provides current data and trends regarding ESL/ELD programs and services at the WCDSB.

Newcomer Reception Centre



- 673 Assessments completed 2022- 2023.
 - Additional 160 newcomer students not assessed (e.g., family declined the assessment appointment)
- 204 Assessments completed as of November 6, 2023
 - Additional 110 newcomer students not assessed.
- Paola Silva, our elementary ML assessor, travels to our Cambridge and rural schools to meet newcomer families and provide in-school assessments for families that may not have access to transportation to the NRC (St. Francis Campus Kitchener)



- NRC collaboration with Sarah Gonzalez Day to update and streamline the mathematics' assessment for secondary students. The mathematics assessment is necessary for accurate placement in secondary mathematics' courses.
- Elementary Number Sense mathematics' assessment is currently being updated based on collaboration with provincial partners and in consultation with WCDSB Mathematics Coordinator
- Initial Assessment recommendations for classroom teachers updated to reflect and encourage culturally responsive and sustaining pedagogies.
- NRC Assessors emphasize the importance of maintaining the home language at home with newcomer families.
- An NRC dedicated YMCA Settlement Worker supports families during the assessment appointment providing valuable and timely community connections.

WCDSB Supports for Multilingual Learners

- 24 Elementary Itinerant ML Teachers
 - 43/45 WCDSB elementary schools have an ML teacher supporting students directly.
 - 9 elementary schools have 1.0+ FTE (13 Teachers of MLs support these schools)
- 10 Secondary ML Monitor Teachers
 - SMH & Resurrection offer the ELD program.
 - Increased number of newcomer MLLs at St. David's & St. Benedict
 - Dedicated YMCA Settlement Workers at Resurrection, St. Benedict, St. David, and St. Mary's
 - 90 newcomer students attended the NOW Program (Newcomer Orientation Week) in August 2023. The orientation to high school in Ontario program was offered at St. Mary's and Resurrection in partnership with the YMCA School Settlement Workers and was supported by WCDSB educators and 17 WCDSB peer leaders.
- 2 ESL/ ELD Department Heads (SMH & Resurrection)
- 2 Newcomer Reception Centre Assessors (Elementary Teachers with Teaching English Language Learner Specialist)
- 1 Student Achievement Consultant ML K-10

These fabulous educators:

- Provide direct and monitor support for newcomer multilingual learners.
- Collaborate with school staff to support newcomer families including making referrals to YMCA School Settlement Workers and booking interpreters.
- Collaborate with classroom teachers to support the learning needs of multilingual learners including sharing best practices for culturally responsive and sustaining education.

WCDSB Collaborations in support of Multilingual Learners

As part of our mandate to provide supports for MLLs acquiring English while learning grade level Ontario curriculum, we recognize that ML overlaps and intersects with many departments and portfolios within the WCDSB. Building connections and collaborative networks ensures that our ML team has the knowledge and skills necessary to support MLLs across all subject areas. Additionally, through these collaborative efforts, the needs and special considerations necessary to support MLLs are being shared throughout the WCDSB.

The elementary ML Team hosted collaborative meetings to build capacity and understanding among both teams

- WCDSB Literacy Support Teachers
- WCDSB Math Coaches
- WCDSB Special Education Teachers (ML Special Education Revision)
- WCDSB Innovation (D2L & Encompass)
- YMCA Settlement Workers in Schools

Additional connections include annual participation in the Administrative Assistant's meeting to share procedures for registration of newcomer families. This connection has helped us to forge partnerships with school



administrative assistants. WCDSB Administrative Assistants are often the first contact for newcomer families and establish warm, welcome to our schools.

WCDSB ML also meets regularly with WCDSB Equity department to share updates and ensure that our newcomer family's needs and experiences are considered through an equity lens.

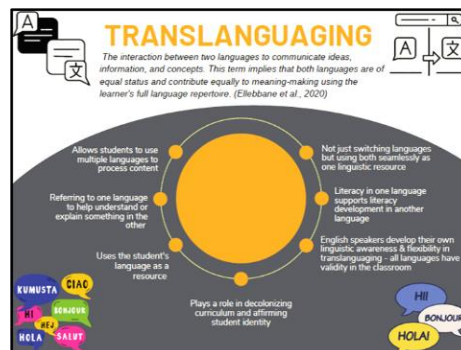
WCDSB Revised MLL Special Education Protocol

During the 2022-2023 school year, our CODE (Council of Ontario Directors of Education) project enabled us to revise our WCDSB MLL Special Education Protocol. Our newly revised protocol is a streamlined document that will help to minimize confusion that often arises at the complex intersection when multilingual learners may also have special education needs. The WCDSB ML Protocol revision team included Superintendents Paul Mendonca and Gerald Foran, ML consultant and ML educators from elementary and secondary as well as Special Education stakeholders including the principal of Student Services, Special Education Liaison, SLP and a Psychoeducational Consultant. On September 8, 2023, ML and Special Education educators K-12 gathered to explore the Revised ML Special Education Protocol and engage in a presentation with Cristina Sánchez-López Developing Culturally, Linguistically Sustaining & Equitable Multi-Tiered Support for Multilingual Learners (MLs).

Next Steps

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

- The Consultant of MLs continue to engage and collaborate provincially as members of ERGO, The ESL/ELD Resource Group of Ontario, as well as ORNG, Ontario Reception Centre's Networking Group
- WCDSB is in the 3rd year of a 3-year partnership with Binogi (www.Binogi.ca). Binogi supports culturally responsive and sustaining pedagogies (e.g., translanguaging) and supports our goal to meet the needs of students with limited prior schooling and working to honour the first/home languages of our students who need to accelerate their learning as a result of learning gaps. Binogi is a multilingual digital platform that offers mathematics, science and geography content that is available for all students in grades 7, 8 & 9 regardless of their first language



- This year's CODE project focuses on increasing awareness and use of STEP to foster equitable and inclusive learning environments and promote culturally responsive and sustaining learning, teaching, and assessment practices for multilingual learners. We will achieve this goal by:
 - transitioning to a digital STEP tracking process using Encompass (digital STEP OLLB & OLB) and the Aspen ELL module; and
 - mobilizing the use of STEP (for orientation, initial/on-going assessments, targeted instruction) to inform responsive teacher practice and assess the impact on multilingual learners; and
 - creating a parent facing resource/ tool to communicate STEP progress.



Recommendation: This report is for information for the Board.

Prepared/Reviewed By: Tyrone Dowling
Director of Education

Paul Mendonca
Superintendent of Learning

Barb McCourt
Student Achievement Consultant
Multilingual Learners K-10

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





Date: November 27, 2023
To: Board of Trustees
From: Director of Education
Subject: Approval of 2022-2023 Financial Statements

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

Type of Information: Information for Board of Trustees Decision-Making
 Monitoring Information of Board Policy **IV 008**
 Information only of day-to-day operational matters delegated to the CEO

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

The Board of Trustees is required to approve the annual financial statements. The task of reviewing the financial statements is carried out by the Audit Committee pursuant to O. Reg 361/10. After discharging their responsibilities related to this matter, the Audit Committee passed the following motion on November 9, 2023:

“That the audited Consolidated Financial Statements and 4th Quarter dashboard report for the year ended August 31, 2023 be sent to the Board of Trustees for approval.”

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

Education Act Section 252 “Financial Statements”

“252. (1) Every year, the treasurer of every board shall prepare the financial statements for the board by the date prescribed under subsection (3) and, on receiving the auditor’s report on the financial statements, shall promptly give the Ministry two copies of the financial statements and the auditor’s report. 1997, c. 31, s. 113 (1).”

“252 (2) Within one month after receiving the auditor’s report on the board’s financial statements, the treasurer shall do one of the following:

- 1. Publish the financial statements and the auditor’s report on the board’s website or, if the board does not have a website, make the financial statements and the auditor’s report available to those affected by them in another manner that the treasurer considers appropriate.*
- 2. Mail or deliver a copy of the financial statements and auditor’s report to each of the board’s supporters. 2016, c. 5, Sched. 8, s. 3”*

O. Reg 361/10 s.9 (4) “Duties of an audit committee”

“To recommend, if the audit committee considers it appropriate to do so, that the board approve the annual audited financial statements.”



IV008 “Financial Conditions and Activities”

“...the CEO shall not...

7. Receive, process or disburse funds under controls which are insufficient to meet the Board-appointed auditor’s standards
8. Allow unregulated access to funds in any part of the school system...
10. Permit fundraising/sponsorship activities without appropriate accounting procedures and ethical standards in place”

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

The audited Consolidated Financial Statements and year ending position for August 31, 2023 were presented to the Audit Committee on November 9, 2023. Melanie Dugard (Principal), Kashif Khan (Senior Accountant), and Ishar Boparai (Senior Accountant) from the firm Grant Thornton LLP were in attendance to present their findings.

Management was pleased to report to the Audit Committee that the Board presented a balanced financial position for the fiscal year ending August 31, 2023. Results were consistent with quarterly updates provided throughout the year.

After reviewing the audited Consolidated Financial Statements, asking questions of management and the external auditor, the Audit Committee passed a motion to recommend that the Board of Trustees approve the audited Consolidated Financial Statements.

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’s website.

Recommendation:

That the Board of Trustees approve the 2022-23 audited Consolidated Financial Statements as recommended by the Audit Committee.



Prepared/Reviewed By: Tyrone Dowling
Director of Education

Laura Isaac
Senior Manager, Financial Services

Shesh Maharaj
Executive Superintendent, Corporate Services

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Waterloo Catholic District School Board
2022-2023 Fourth Quarter Financial Report
For the Period Ended August 31, 2023

Summary of Financial Results

	Estimates	Actual	In-Year Change	
			\$	%
Revenue				
Provincial Grants (GSN)	290,641,980	294,092,538	3,450,558	1.2%
Grants for Capital Purposes	6,335,689	6,194,141	(141,548)	(2.2%)
Other Grants	4,401,687	7,604,607	3,202,920	72.8%
Other Revenues	12,883,794	19,501,809	6,618,015	51.4%
Amortization of DCC	19,374,673	21,447,910	2,073,237	10.7%
Total Revenue	333,637,823	348,841,005	15,203,182	4.6%
Expenses				
Classroom	233,105,263	238,945,553	5,840,290	2.5%
Non-Classroom	43,778,882	47,425,382	3,646,500	8.3%
Transportation	7,865,761	8,513,887	648,126	8.2%
Pupil Accommodation	27,173,586	28,577,163	1,403,577	5.2%
Capital and In-Kind Expenditures	2,225,728	4,756,562	2,530,834	113.7%
Amortization/Write downs	19,488,603	21,561,838	2,073,235	10.6%
Total Expenses	333,637,823	349,780,385	16,142,562	4.8%
Balance before Accum Surplus	-	(939,380)	(939,380)	-
Accumulated surplus use	-	939,380	939,380	-
Surplus/(Deficit) - end of year	-	-	-	-

Note: GSN - Grants for Student Needs

Note: DCC - Deferred Capital Contribution

Note: Targeted grants are also referred to as Partnership and Priority Funding (PPF)

Changes in Revenue

- GSN:** Increase due to increased enrolment, labour enhancements and English as a Second Language grant offset by a decrease in the teacher qualifications grant.
- Other Grants:** Increase due to targeted grants offset by a reduction in Con Ed funding.
- Other Revenues:** Increase due to higher participation in International, Continuing Education and Extended Day programs as well as increased interest revenue due to cash on hand.
- Accumulated surplus:** Draw on surplus to support implementation of MYSP.

Changes in Expenses

- Classroom:** Increase due to higher enrolment, labour enhancements, additional targeted grants announced, sick leave costs, St. Josephine Bakhita opening costs, resource purchases, and MYSP implementation.
- Non-Classroom:** Increase due to targeted grants provided since budget announced, participation in the short and long term International programs, MYSP implementation and student learning recovery resources.
- Pupil Accommodation:** Increase due to unanticipated portable moves and utilities.
- Capital and In-Kind Expenditures:** Increase due to anticipated labour enhancements.
- Amortization/Write downs:** timing and nature of construction projects

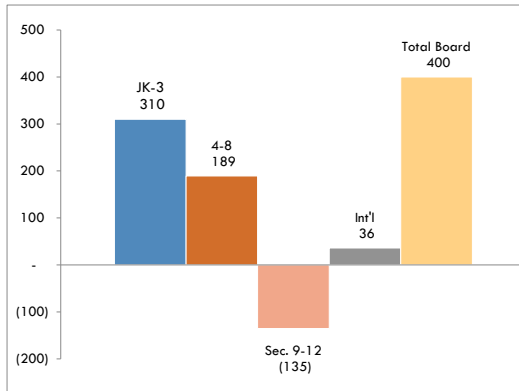
Summary of Enrolment

ADE	Estimates	Actual	In-Year Change	
			#	%
Elementary				
JK-3	8,514	8,824	310	3.6%
4-8	8,786	8,975	189	2.2%
Int'l Students	20	43	23	112.5%
Total Elementary	17,320	17,842	522	3.0%
Secondary <21				
Pupils of the Board	7,500	7,365	(135)	-1.8%
Int'l Students	135	149	14	10.0%
Total Secondary	7,635	7,513	(122)	-1.6%
Total	24,955	25,355	400	1.6%

Note: ADE is comprised of actual enrolment reported at October 31, 2022 and March 31, 2023

Note: VISA students pay tuition & their enrolment does not affect our GSNs

Changes in Enrolment: Estimates vs. Actual



Highlights of Changes in Enrolment:

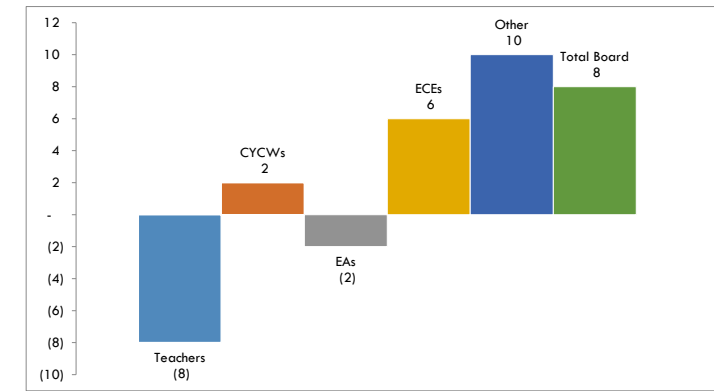
- Elementary:** Increase due to high kindergarten registrations and levels of immigration to Waterloo Region.
- Secondary:** Decrease due to incorporation of trending data from 2021-2022
- Int'l Students:** Increase due to fewer travel restrictions.

Summary of Staffing

FTE	Estimates	Actual	In-Year Change	
			#	%
Classroom				
Teachers	1,521	1,513	(8)	-0.5%
Child & Youth Care Workers (CYCWs)	60	62	2	3.3%
Educational Assistants (EAs)	373	371	(2)	-0.5%
Designated Early Childhood Educators	167	173	6	3.6%
Total Classroom	2,121	2,119	(2)	-0.1%
Other Support Staff				
School Administration	172	170	(2)	-1.2%
Board Administration	91	93	2	2.2%
Facility Services	209	196	(13)	-6.2%
Consultants/Co-ordinators	29	40	11	37.9%
Paraprofessionals	103	115	12	11.7%
Library & Guidance	66	66	-	0.0%
Total Other Support Staff	670	680	10	1.5%
Total Staffing	2,791	2,799	8	0.3%

Note: FTE is calculated as of Oct 31, 2022 and March 31, 2023

Changes in Staffing: Estimates vs. Actual



Highlights of Changes in Staffing:

- Classroom Teachers:** Adjustments were made to secondary teaching complement due to enrolment change.
- Classroom Support - DECE:** Increase due to enrolment and participation in Extended Day program.
- Other Support Staff - Board Administration:** Increases to central staff to better support schools.
- Other Support Staff - Facility Services:** Reduced staffing due to shortages.
- Other Support Staff - Consultants/Co-ordinators:** Increase to accommodate Ministry initiatives and reclassification of literacy teachers.
- Other Support Staff - Paraprofessionals:** Increase to support student safety at secondary sites and positions required to support Ministry initiatives.

Waterloo Catholic District School Board
2022-2023 Fourth Quarter Financial Report
Revenues
For the Period Ended August 31, 2023

Budget Assessment						
2022-2023						
	Estimates	Revised Estimates	Actual	Change to budget		Material Variance Note
				\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues						
Pupil Foundation	139,507,055	140,557,423	140,511,462	1,004,407	0.7%	
School Foundation	17,930,092	18,135,957	18,350,912	420,820	2.3%	
Special Education	37,096,707	37,452,940	37,606,981	510,274	1.4%	
Language Allocation	8,582,889	10,206,124	9,410,271	827,382	9.6%	
Learning Opportunities	6,713,321	6,593,655	6,687,819	(25,502)	(0.4%)	
Adult Education, Continuing Education	3,080,249	2,965,873	3,319,556	239,307	7.8%	
Teacher and DECE Q&E	29,942,270	29,476,805	28,635,956	(1,306,314)	(4.4%)	
Transportation	7,636,956	7,811,277	8,476,039	839,083	11.0%	
Administration and Governance	7,863,566	7,895,192	8,142,182	278,616	3.5%	
School Operations	25,622,478	25,681,950	26,188,868	566,390	2.2%	
Community Use of Schools Grant	331,764	331,764	331,764	-	0.0%	
Indigenous Education	442,577	575,513	520,461	77,884	17.6%	
Mental Health and Well-Being Grant	1,362,840	1,366,980	1,390,262	27,422	2.0%	
New Teacher Induction program	212,926	212,926	203,526	(9,400)	(4.4%)	
Rural and Northern Education Fund	92,362	92,212	92,551	189	0.2%	
Permanent Financing - NPF	397,975	397,975	397,975	-	0.0%	
Support for COVID-19 Outbreak	3,825,953	3,825,953	3,825,953	-	0.0%	
Regular Operating On-going Grants	290,641,980	293,580,519	294,092,538	3,450,558	1.2%	a.
Grants for Capital Purposes						
School Renewal	371,755	371,755	430,725	58,970	15.9%	b.
Temporary Accommodation	3,580,628	3,580,628	3,580,628	-	0.0%	
Short-term Interest	487,940	325,086	287,422	(200,518)	(41.1%)	b.
Debt Funding for Capital	1,895,366	1,895,366	1,895,366	-	0.0%	
Total Capital Grants	6,335,689	6,172,835	6,194,141	(141,548)	(2.2%)	
Other Grants						
Continuing Education	2,420,893	2,064,598	1,995,706	(425,187)	(17.6%)	c.
Partnership and Priorities Fund (PPF)	1,958,285	5,815,846	5,534,475	3,576,190	182.6%	d.
In-Kind Grant	22,509	100,000	74,426	51,917	230.6%	d.
Total Other Grants	4,401,687	7,980,444	7,604,607	3,202,920	72.8%	
Other Revenues						
Continuing Education Fees	3,016,546	3,168,604	3,296,361	279,815	9.3%	
Rentals	706,589	709,164	787,158	80,569	11.4%	g.
Interest	325,000	420,000	1,159,367	834,367	256.7%	e.
Tuition Fees	3,263,500	5,424,800	5,332,206	2,068,706	63.4%	f.
Extended Day Fees	3,830,375	4,269,935	4,415,480	585,105	15.3%	g.
Other International Fees	716,996	867,558	891,430	174,434	24.3%	f.
Other	1,024,788	2,837,872	3,619,807	2,595,019	253.2%	h.
Total Other Revenue	12,883,794	17,697,933	19,501,809	6,618,015	51.4%	
Deferred Revenues						
Amortization of DCC	19,374,673	20,368,402	21,447,910	2,073,237	10.7%	b.
Net Deferred Revenue	19,374,673	20,368,402	21,447,910	2,073,237	10.7%	
Total Revenue and Grants	333,637,823	345,800,133	348,841,005	15,203,182	4.6%	

Explanations of Material Grant Variances

- a. Increase due to enrolment, labour provision allocation and higher ESL participation than anticipated offset with reduced benefit costs anticipated.
- b. Change due to timing of construction projects.
- c. Decrease due to Continuing Education ESL programming.
- d. Increase due to new targeted funding (PPFs) announced since Estimates and additional in-kind grants for PPE not previously anticipated.
- e. Increase due to cash on hand.
- f. Increase due to participation in the International long-term and short-term programs in response to reduced travel restrictions and active recruitment.
- g. Increase due to greater participation in Extended Day program.
- h. Increase due to miscellaneous revenues such as rebates, refunds and other International program recoveries.

Notes

1. Budget is the 2022 - 2023 Estimates Budget as approved by the Board of Trustees in June 2022

Waterloo Catholic District School Board
2022-2023 Fourth Quarter Financial Report
Expenses
For the Period Ended August 31, 2023

	Budget Assessment					Material Variance Note
	2022-2023					
	Estimates	Revised Estimates	Actual	Change to budget		
				\$ Increase (Decrease)	% Increase (Decrease)	
OPERATING						
Classroom Instruction						
Teachers	169,133,032	169,480,956	165,815,328	(3,317,704)	(2.0%)	a.
Supply Teachers	4,237,696	4,795,307	7,383,282	3,145,586	74.2%	b.
Educational Assistants	18,463,328	18,903,308	19,585,794	1,122,466	6.1%	c.
Designated Early Childhood Educators	9,701,039	10,035,664	10,413,184	712,145	7.3%	
Classroom Computers	3,524,512	4,591,675	3,941,867	417,355	11.8%	d.
Textbooks and Supplies	6,584,360	7,756,983	7,926,406	1,342,046	20.4%	e.
Professionals and Paraprofessionals	13,942,947	16,220,776	16,356,503	2,413,556	17.3%	f.
Library and Guidance	5,727,011	5,677,352	5,680,157	(46,854)	(0.8%)	
Staff Development	1,272,866	1,343,456	1,317,233	44,367	3.5%	
Department Heads	518,472	525,930	525,799	7,327	1.4%	
Total Classroom	233,105,263	239,331,407	238,945,553	5,840,290	2.5%	
Non-Classroom						
Principal and Vice-Principals	10,693,336	10,840,969	10,840,308	146,972	1.4%	
School Office	6,607,450	6,678,600	6,688,607	81,157	1.2%	
Co-ordinators and Consultants	5,813,198	8,383,287	7,831,941	2,018,743	34.7%	g.
Continuing Education	9,471,498	10,726,563	10,056,779	585,281	6.2%	
Total Non-Classroom	32,585,482	36,629,419	35,417,635	2,832,153	8.7%	
Administration						
Trustees	314,247	348,769	328,956	14,709	4.7%	
Director and Supervisory Officers	1,561,063	1,620,653	1,693,681	132,618	8.5%	
Board Administration	9,318,090	10,121,764	9,985,110	667,020	7.2%	h.
Total Administration	11,193,400	12,091,186	12,007,747	814,347	7.3%	
Transportation	7,865,761	7,872,385	8,513,887	648,126	8.2%	
Pupil Accommodation						
School Operations and Maintenance	26,801,830	27,713,901	28,146,438	1,344,608	5.0%	i.
School Renewal	371,756	371,756	430,725	58,969	15.9%	j.
In-Kind Donation	22,509	100,000	74,426	51,917	230.7%	k.
Other Pupil Accommodation	2,203,219	2,207,749	4,682,136	2,478,917	112.5%	l.
Amortization and Write-downs	19,488,603	20,482,330	21,561,838	2,073,235	10.6%	j.
Total Pupil Accommodation	48,887,917	50,875,736	54,895,563	6,007,646	12.3%	
TOTAL OPERATING	333,637,823	346,800,133	349,780,385	16,142,562	4.8%	

Explanations of Material Budget Variances	
a.	Decrease due to unfilled jobs and removal of unsettled contract labour provision offset with increased sick leave trends.
b.	Increase due to missed planning time as a result of teacher vacancies, sick leaves as well as supply related to Extended Day program.
c.	Increase due to labour enhancement, sick leave and PPFs announced since budget.
d.	Increase due to targeted grants announced since budget, implementing MYSP and increased software costs.
e.	Increase due to opening St. Josephine Bakhita school, implementing MYSP, resource purchases and targeted grants announced since budget.
f.	Increase due to sick leave trends, targeted grants announced since budget, settled labour enhancements and to support overall school needs.
g.	Increase due to resources required for school opening, long and short term international programming and additional supports for learning recovery.
h.	Increase due to investment in network security, supply training costs, administrative needs and targeted grants announced since budget.
i.	Increase due to utility costs and portable moves being higher than anticipated offset by staff vacancies.
j.	Timing and nature of construction projects.
k.	Increase due to additional personal protective equipment requirements not previously estimated.
l.	Increase due to unsettled union contracts estimate, as required by the Ministry.

Notes:

- Budget is the 2022 - 2023 Estimates Budget as approved by the Board of Trustees in June 2022

Consolidated financial statements

Waterloo Catholic District School Board

August 31, 2023

DRAFT

Contents

	Page
Management report	1
Independent auditor's report	2 - 3
Consolidated statement of financial position	4
Consolidated statement of operations	5
Consolidated statement of cash flows	6
Consolidated statement of changes in net debt	7
Notes to the consolidated financial statements	8 - 33

November 3, 2023

MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

Tyrone Dowling
Director of Education

Shesh Maharaj
Executive Superintendent of Corporate Services

Independent auditor's report

To the Board of Trustees of the Waterloo Catholic District School Board

Opinion

We have audited the consolidated financial statements of Waterloo Catholic District School Board ("the Board"), which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations and accumulated surplus, 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, in all material respects, the financial position of Waterloo Catholic District School Board as at August 31, 2023, and its consolidated results of operations, changes in net debt and 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 *Auditor's Responsibilities for the Audit of the Consolidated 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

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 Consolidated Financial Statements

Management is responsible for the preparation 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 consolidated 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 related to a 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.

Auditor's Responsibilities for the Audit of the Consolidated 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 auditor's 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 consolidated 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 auditor's report to the related disclosures in the consolidated 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 auditor's 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board and the organizations it controls to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Mississauga, Canada
November XX, 2023

Chartered Professional Accountants
Licensed Public Accountants

Waterloo Catholic District School Board

Consolidated Statement of Financial Position

August 31, 2023 with comparative figures for 2022

	2023	2022 (Restated)
Financial assets		
Cash and cash equivalents	\$ 20,670,650	\$ 32,278,706
Accounts receivable (note 3)	35,030,501	29,479,215
Accounts receivable - Government of Ontario approved capital (note 4)	46,837,972	49,290,451
Total financial assets	102,539,123	111,048,372
Liabilities		
Accounts payable and accrued liabilities	36,143,097	32,284,918
Deferred revenue (note 5)	20,986,851	26,262,562
Deferred capital contributions (note 6)	287,108,537	269,350,740
Retirement and other employee future benefits payable (note 7)	4,664,148	4,848,169
Net debenture debt and capital leases (note 8)	32,198,665	38,472,325
Asset retirement obligation (ARO) (note 10)	3,407,810	2,987,997
Total liabilities	384,509,108	374,206,711
Net debt	(281,969,985)	(263,158,339)
Non-financial assets		
Prepaid expenses	502,826	565,033
Tangible capital assets (note 12)	349,587,500	315,650,514
Total non-financial assets	350,090,326	316,215,547
Contractual obligations and contingencies (notes 15 and 17)		
Accumulated surplus (note 18)	\$ 68,120,341	\$ 53,057,208

See accompanying notes to consolidated financial statements.

On behalf of the Board:

Tyrone Dowling, Director of Education

Tracey Weiler, Chair of the Board

Waterloo Catholic District School Board

Consolidated Statement of Operations

August 31, 2023 with comparative figures for 2022

	2023 Budget (Restated) (Note 21)	2023 Actual	2022 Actual (Restated)
Revenues			
Provincial grants - grants for student needs (note 23)	\$ 315,661,728	\$ 321,514,236	\$ 305,650,356
Provincial grants - other	5,255,427	7,570,137	15,838,684
Federal grants and fees	2,298,046	2,489,793	2,134,498
Other fees and revenues	16,454,171	32,083,559	24,515,118
Investment income	325,000	1,162,460	489,890
School fundraising	4,016,126	5,222,373	3,103,026
Total revenues	344,010,498	370,042,558	351,731,572
Expenses			
Instruction	266,731,109	276,125,401	261,180,032
Administration	11,308,822	12,203,383	11,308,296
Transportation	7,865,760	8,516,859	8,061,031
Pupil accommodation	47,397,721	50,148,462	51,272,914
School funded activities	3,971,595	5,100,755	2,837,433
Other	420,484	2,884,565	397,975
Total expenses (note 14)	337,695,491	354,979,425	335,057,681
Annual surplus	6,315,007	15,063,133	16,673,891
Accumulated surplus, beginning of year	67,991,632	53,057,208	38,627,618
PSAS adjustments	(2,244,301)	-	(2,244,301)
Adjusted accumulated surplus, beginning of year	65,747,331	53,057,208	36,383,317
Accumulated surplus, end of year	\$ 72,062,338	\$ 68,120,341	\$ 53,057,208

See accompanying notes to consolidated financial statements.

Waterloo Catholic District School Board

Consolidated Statement of Cash Flows

August 31, 2023 with comparative figures for 2022

	2023	2022 (Restated)
Operating activities		
Annual surplus	\$ 15,063,133	\$ 16,673,891
Sources and (uses):		
Items not involving cash:		
Amortization of tangible capital assets	21,667,713	21,337,782
Decrease of tangible capital assets - asset retirement obligation	(419,813)	(2,987,997)
Grants recognized for deferred capital contributions	(21,447,908)	(18,987,606)
Decrease in retirement and other employee future benefits payable	(184,021)	(50,301)
Transfer from deferred revenue to deferred capital contributions	1,666,381	357,562
	1,282,352	(330,560)
Changes in non-cash assets and liabilities:		
(Increase) decrease in accounts receivable	(3,098,807)	2,110,355
Increase (decrease) in accounts payable and accrued liabilities	4,277,992	(1,997,482)
Increase in deferred revenue - operating	2,867,512	2,054,578
Decrease (increase) in prepaid expenses	62,207	(51,051)
	4,108,904	2,116,400
Cash provided by operating activities	20,454,389	18,459,731
Capital activities		
Cash used to acquire tangible capital assets	(55,184,886)	(34,579,902)
Cash applied to capital activities	(55,184,886)	(34,579,902)
Financing activities		
Capital grants received	37,539,324	20,867,470
Decrease in deferred revenue - capital	(8,143,224)	(5,346,509)
Debt repaid and sinking fund contributions	(6,273,660)	(6,488,528)
Cash provided by financing activities	23,122,440	9,032,433
Change in cash and cash equivalents	(11,608,057)	(7,087,738)
Cash and cash equivalents, beginning of year	32,278,706	39,366,444
Cash and cash equivalents, end of year	\$ 20,670,650	\$ 32,278,706
The components of cash and cash equivalents are as follows:		
	2023	2022
Cash	\$ 20,312,806	\$ 31,964,108
Cash equivalents	357,844	314,598
	\$ 20,670,650	\$ 32,278,706
Cash paid for interest		
	2023	2022
Cash paid for interest	\$ 1,886,852	\$ 2,219,224
Cash received for interest	1,162,460	489,890

See accompanying notes to consolidated financial statements.

Waterloo Catholic District School Board

Consolidated Statement of Changes in Net Debt

August 31, 2023 with comparative figures for 2022

	2023 Budget (Restated)	2023 Actual	2022 Actual (Restated)
Annual surplus	\$ 6,315,007	\$ 15,063,133	\$ 16,673,891
Tangible capital asset activity			
Acquisition of tangible capital assets and tangible capital assets - ARO	(63,575,584)	(55,184,886)	(34,579,902)
Amortization of tangible capital assets	19,594,478	21,667,713	21,337,782
Changes in estimate of tangible capital assets - asset retirement obligation	-	(419,814)	(2,987,997)
Total tangible capital asset activity	(43,981,106)	(33,936,986)	(16,230,117)
Other non-financial asset activity			
Acquisition of prepaid expenses	(502,826)	(502,826)	(565,033)
Use of prepaid expenses	502,826	565,033	513,982
Total other non-financial asset activity	-	62,207	(51,051)
(Increase) decrease in net debt	(37,666,099)	(18,811,646)	392,723
Net debt, beginning of year	(263,158,339)	(263,158,339)	(260,563,065)
PSAS adjustments	-	-	(2,987,997)
Adjusted net debt, beginning of year	(263,158,339)	(263,158,339)	(263,551,062)
Net debt, end of year	\$ (300,824,437)	\$ (281,969,985)	\$ (263,158,339)

See accompanying notes to consolidated financial statements.

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

1. Significant accounting policies:

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

(a) Basis of accounting:

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

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

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

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

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

I. Significant accounting policies (continued):

(a) Basis of accounting (continued):

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

(b) Reporting entity:

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

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

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

(c) Cash and cash equivalents:

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

(d) Deferred revenue:

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

(e) Deferred capital contributions:

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

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

1. Significant accounting policies (continued):

(f) Retirement and other employee future benefits payable:

The Board provides defined retirement and other future benefits to certain employees. These benefits include life insurance and health care benefits, retirement gratuities, and workers' compensation.

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

The Board continues to provide health, dental and life insurance benefits for a small group of parented retired OECTA and CUPE individuals who were eligible for benefits on retirement, but were not permitted to participate in their ELHTs.

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

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

1. Significant accounting policies (continued):

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

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

- (ii) The costs of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer defined pension plan benefit, are the employer's contributions due to the plan in the period; and
 - (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.
- (g) Tangible capital assets:

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

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

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

Asset	Estimated Useful Life in Years
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
First-time equipping	10
Furniture	10
Equipment	5-15
Computer hardware	3
Computer software	5
Vehicles	5-10
Leasehold improvements, leases	Over the lease term

1. Significant accounting policies (continued):

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

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

(h) Government transfers:

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

(i) Investment income:

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

(j) Net debenture debt and capital leases:

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

(k) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the Provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The budget figures presented have been adjusted to reflect the same accounting policies that were used to prepare the consolidated financial statements.

1. Significant accounting policies (continued):

(l) Use of estimates:

The preparation of consolidated financial statements (note 1(a)) in conformity with the basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of tangible capital assets, valuation allowances for receivables, estimating provisions for accrued liabilities and obligations related to employee future benefits.

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

There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$3,407,810 (2022 - \$2,987,997) (note 2). These estimates are subject to uncertainty because of several factors, including but not limited to, incomplete information on the extent of controlled materials used (e.g. asbestos included in inaccessible construction material), unknown dates, if any, on which the Board would be required to take action, the allocation of costs between required and discretionary activities and/or change in the discount rate.

(m) Education property tax revenue:

Under Canadian PSAS, the entity that determines and sets the tax levy records the revenue in the financial statements. In the case of the Board, this is the Province of Ontario. As a result, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs under Education Property Tax.

2. Change in Accounting Policy – Adoption of New Accounting Standards:

The Board adopted the following standards concurrently beginning September 1, 2022 prospectively:

PS1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

2. Change in Accounting Policy – Adoption of New Accounting Standards (continued):

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

(i) Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

(ii) Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1: fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3: fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by the government or a government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on September 1, 2022 on a modified retroactive basis with prior period restatement.

2. Change in Accounting Policy – Adoption of New Accounting Standards (continued):

In the past, the Board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from Board buildings. The Board reports liabilities related to the legal obligations where the board is obligated to incur costs to retire a tangible capital asset.

The Board's ongoing efforts to assess the extent to which designated substances exist in board assets, and new information obtained through regular maintenance and renewal of board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes to in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows.

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the board uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar.

As a result of applying this accounting standard, an asset retirement obligation of \$3,407,810 (2022 – \$2,987,997) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the board owned buildings and equipment, including tanks, and restoration costs related to leasehold improvements. The board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization, and amortization expense for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The associated DCC, DCC revenue, TCA gross book value, TCA accumulated amortization and TCA amortization expense were not restated. The adoption of PS 3280 ARO was applied to the comparative period as follows:

2. Change in Accounting Policy – Adoption of New Accounting Standards (continued):

	Previously reported	Adjustments	Restated
Statement of Financial Position			
Tangible capital asset (TCA) including ARO	315,012,693	637,821	315,650,514
Asset retirement obligation liability	-	2,987,997	2,987,997
Accumulated surplus	55,407,384	(2,350,176)	53,057,208
Statement of Change in Net Debt			
Annual surplus	16,779,766	(105,875)	16,673,891
Amortization of TCA (incl TCA -ARO)	18,987,606	2,350,176	21,337,782
Change in Net Debt	392,723	-	392,723
Statement of Operations			
Amortization of TCA-ARO	-	(2,244,301)	(2,244,301)
Surplus for the year	16,779,766	(105,875)	16,673,891

3. Accounts receivable:

Accounts receivable consists of the following:

	2023	2022
Province of Ontario	\$ 15,252,322	\$ 10,683,315
Local Municipalities	7,919,684	7,837,605
Other	11,858,495	10,958,295
	\$ 35,030,501	\$ 29,479,215

4. Accounts receivable - Government of Ontario approved capital:

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

The Board has a receivable balance from the Province of Ontario of \$46,837,972 as at August 31, 2023 (2022 - \$49,290,451) with respect to capital grants.

5. Deferred revenue:

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

Deferred revenue as at August 31, 2023, is comprised of:

	Balance at August 31, 2022	Externally restricted revenue and interest	Revenue recognized	Transferred to DCC	Balance at August 31, 2023
Proceeds of disposition	\$ 8,827,006	\$ -	\$ -	\$ 1,651,901	\$ 7,175,105
School renewal	2,694,945	4,029,961	430,725	3,685,736	2,608,445
Labour framework	1,009,723	-	67,149	-	942,574
Third Party	10,894,568	20,549,947	20,585,812	1,781,125	9,077,578
Other grants	2,836,320	4,236,733	5,769,151	120,753	1,183,149
	<u>\$ 26,262,562</u>	<u>\$ 28,816,641</u>	<u>\$ 26,852,837</u>	<u>\$ 7,239,515</u>	<u>\$ 20,986,851</u>

6. Deferred capital contributions:

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

	2023	2022
Deferred capital contributions, beginning of year	\$ 269,350,740	\$ 267,113,314
Add:		
Capital contributions received	31,966,190	18,173,672
Transfers from deferred revenue	7,239,515	3,051,360
Less:		
Revenue recognized in the year	(21,447,908)	(18,987,606)
Deferred capital contributions, end of year	<u>\$ 287,108,537</u>	<u>\$ 269,350,740</u>

7. Retirement and other employee future benefits:

Retirement and other employee future benefits as of August 31, 2023 were as follows:

(a) Employee future benefits liabilities:

			2023	2022
Retirement and other employee future benefit liabilities	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Accrued employee future benefit obligations at August 31	\$ 1,010,614	\$ 3,603,483	\$ 4,614,097	\$ 4,838,608
Unamortized actuarial loss/(gain)	50,051	-	50,051	9,561
Employee future benefits liabilities	\$ 1,060,665	\$ 3,603,483	\$ 4,664,148	\$ 4,848,169

(b) Employee future benefits expenses:

			2023	2022
Retirement and other employee future benefit liabilities	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ -	\$ 791,630	\$ 791,630	\$ 777,933
Recognized actuarial loss	8,675	(132,237)	(123,562)	80,836
Interest on accrued benefit obligation	41,657	118,907	160,564	80,103
Employee future benefit expenses	\$ 50,332	\$ 778,300	\$ 828,632	\$ 938,872

Actuarial losses are due to the change in the discount rate used for the retirement gratuity benefits are being amortized over Expected Average Remaining Service Life (EARSL) of 5.30 years. During the year, benefit payments of \$1,012,115 (2022 - \$987,987) were made.

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

Pension plans:

(i) Ontario Teacher's Pension Plan:

Employees with an Ontario College of Teachers certificate are eligible to be members of the Ontario Teacher's Pension Plan (OTPP). Employer contributions for these employees are provided directly to OTPP by the Province. The in-year 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.

(ii) Ontario Municipal Employees Retirement System:

All support staff of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal employee contributions to the plan. During the year ended August 31, 2023, the Board contributed \$5,089,254 (2022 - \$4,613,430) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this plan is included in the Board's consolidated financial statements.

Retirement benefits:

(i) Retirement gratuities:

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

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

Other employee future benefits:

1. Workplace Safety and Insurance Board obligation:

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act and has a stop loss insurance policy that limits the Board's exposure on any one claim to a maximum of \$300,000. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

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

2. Long-term disability benefits:

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

3. Sick leave top-up benefits:

As a result of new changes made in 2013 to the short-term sick leave and disability plan, a maximum of 11 unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$280,778 (2022 - \$291,375).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2023.

Actuarial assumptions:

The accrued benefit obligations for retirement and other employee future benefit plans are based on actuarial valuations for accounting purposes as at August 31, 2023. The next actuarial valuation will take place during the 2023-2024 school year. Changes, if any, will be included in the financial statements for the year ending August 31, 2024. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are management's best estimates of expected rates for:

	2023	2022
Inflation	2.00%	2.00%
Wage escalation	0.00%	0.00%
Dental insurance premium escalation	5.00%	5.00%
Health insurance premium escalation	5.00%	5.00%
Discount on accrued benefit obligations	4.40%	3.90%

8. Net debenture debt:

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

	2023	2022
CIBC Mellon, interest rate of 7.2%, matures June 9, 2025	\$ 608,860	\$ 882,473
CIBC Mellon, interest rate of 6.55%, matures October 19, 2026	9,655,459	12,037,127
Region of Waterloo, interest rate of 5.487%, matures November 5, 2023	989,290	2,889,326
Ontario Financing Authority, interest rate of 4.560%, matures November 15, 2031	2,583,762	2,827,657
Ontario Financing Authority, interest rate of 4.850%, matures March 3, 2033	906,776	977,400
Ontario Financing Authority, interest rate of 5.062%, matures March 13, 2034	1,100,321	1,175,065
Ontario Financing Authority, interest rate of 4.762%, matures November 15, 2029	3,382,694	3,817,257
Ontario Financing Authority, interest rate of 5.232%, matures April 13, 2035	1,031,247	3,817,257
Ontario Financing Authority, interest rate of 3.942%, matures September 19, 2025	618,148	864,695
Ontario Financing Authority, interest rate of 4.833%, matures March 11, 2036	2,548,492	2,689,206
Ontario Financing Authority, interest rate of 3.564%, matures March 9, 2037	2,228,910	2,351,915
Ontario Financing Authority, interest rate of 3.799%, matures March 19, 2038	6,544,706	6,867,867
Balance as at August 31	\$ 32,198,665	\$ 38,472,325

8. Net debenture debt (continued):

The Ontario Financing Authority (OFA) is an agency of the Province of Ontario that manages the Province's debt and borrowing program. As such, the OFA is considered a related party by the Board. Financial obligations to the OFA are \$20,945,056 (2022 - \$22,663,399).

Principal and interest payments relating to net debenture debt of \$32,198,665 are due as follows:

	Principal	Interest	Total
2023-2024	\$ 5,617,797	\$ 1,546,399	\$ 7,164,196
2024-2025	4,898,848	1,248,918	6,147,766
2025-2026	4,665,356	968,393	5,633,749
2026-2027	3,272,658	698,702	3,971,360
2027-2028	1,835,944	569,552	2,405,496
Thereafter	11,908,062	2,088,324	13,996,386
	<u>\$ 32,198,665</u>	<u>\$ 7,120,288</u>	<u>\$ 39,318,953</u>

Interest on long-term debt amounted to \$1,906,967 (2022 - \$2,254,153).

9. Debt charges, capital loans and interest:

The principal and interest payments for net debentures are as follows:

	2023	2022
Principal payments on net debentures	\$ 6,273,660	\$ 6,488,528
Interest payments on net debenture debt	1,906,967	2,254,153
	<u>\$ 8,180,627</u>	<u>\$ 8,742,681</u>

10. Asset Retirement Obligations (ARO):

The Board has recorded ARO as of the September 1, 2022 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

As at August 31, 2023, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending amount of the ARO liability is below as at August 31:

	2023	2022
Liabilities for ARO – beginning of year	\$ 2,987,997	\$ -
Opening PSAS adjustment	-	2,987,997
Liabilities incurred during the year (note 11)	419,813	-
Liabilities for ARO – end of year	\$ 3,407,810	\$ 2,987,997

11. Revaluation of Asset Retirement Obligations Liability:

As a result of recent high levels of inflation, liability balances based on previous cost estimates, the Board has made an inflation adjustment increase in estimates of 14.05% as at March 31, 2023, in line with the Provincial government fiscal year end, to reflect costs as at that date. This rate represents the percentage increase in the Canada Building Construction Price Index (BCPI) survey from October 1, 2021 to September 30, 2022 and is the rate being used to update costs assumptions in the costing models in order to be reflective of March 31, 2023 costs.

12. Tangible capital assets:

Cost	Balance at August 31, 2022	Adjustments for PS3280 (ARO)	Additions and Transfers	Disposals and Transfers	Revaluation of TCA-ARO (note 11)	Balance at August 31, 2023
Land	\$ 44,456,206	\$ -	\$ 15,979,180	\$ -	\$ -	\$ 60,435,386
Land Improvements	5,674,152	133,735	658,512	-	18,790	6,485,189
Buildings	425,584,500	2,854,262	27,887,011	-	401,024	456,726,797
Portable Structures	3,353,915	-	1,521,331	-	-	4,875,246
First-time Equipping	2,111,504	-	597,808	-	-	2,709,312
Equipment – 5 years	764,460	-	236,181	-	-	1,000,641
Equipment – 10 years	2,415,894	-	87,168	-	-	2,503,062
Equipment – 15 years	328,260	-	13,561	-	-	341,821
Furniture	908,844	-	91,905	-	-	1,000,749
Computer Hardware	3,942,357	-	3,859,862	-	-	7,802,219
Computer Software	861,286	-	147,611	-	-	1,008,897
Vehicles	971,821	-	63,664	-	-	1,035,485
Leasehold Improvements	21,424,633	-	911,482	-	-	22,336,115
Construction in Progress	6,075,777	-	20,681,097	17,551,487	-	9,205,387
Leased Buildings	3,940,000	-	-	-	-	3,940,000
	\$ 522,813,609	\$ 2,987,997	\$ 72,736,373	\$ 17,551,487	\$ 419,814	\$ 581,406,306

Accumulated Amortization	Balance at August 31, 2022	Adjustments for PS3280 (ARO)	Additions and Transfers	Disposals and Transfers	Revaluation of TCA-ARO (note 11)	Balance at August 31, 2023
Land Improvements	\$ 2,989,420	\$ 107,648	\$ 567,986	\$ -	\$ 2,751	\$ 3,667,805
Buildings	183,240,883	2,242,528	16,546,441	-	22,853	202,052,705
Portable Structures	1,402,762	-	180,695	-	-	1,583,457
First-time Equipping	1,421,344	-	209,331	-	-	1,630,675
Equipment – 5 years	239,040	-	175,771	-	-	414,811
Equipment – 10 years	1,425,059	-	181,035	-	-	1,606,094
Equipment – 15 years	85,313	-	23,218	-	-	108,531
Furniture	393,817	-	95,480	-	-	489,297
Computer Hardware	2,204,433	-	1,479,375	-	-	3,683,808
Computer Software	543,193	-	175,167	-	-	718,360
Vehicles	407,716	-	159,794	-	-	567,510
Leasehold Improvements	9,507,936	-	1,847,817	-	-	11,355,753
Leased Buildings	3,940,000	-	-	-	-	3,940,000
	\$ 207,800,916	\$ 2,350,176	\$ 21,642,110	\$ -	\$ 25,604	\$ 231,818,806

12. Tangible capital assets (continued):

Net Book Value	Balance at August 31, 2022 Restated	Balance at August 31, 2023	Change
Land	\$ 44,456,206	\$ 60,435,385	\$ 15,979,179
Land improvements	2,710,819	2,817,384	106,565
Buildings	242,955,353	254,674,092	11,718,739
Portable structures	1,951,153	3,291,790	1,340,637
First-time equipping	690,159	1,078,636	388,477
Equipment – 5 years	525,420	585,831	60,411
Equipment – 10 years	990,835	896,968	(93,867)
Equipment – 15 years	242,947	233,290	(9,657)
Furniture	515,026	511,452	(3,574)
Computer hardware	1,737,923	4,118,410	2,380,487
Computer software	318,094	290,538	(27,556)
Vehicles	564,105	467,975	(96,130)
Leasehold improvements	11,916,697	10,980,363	(936,334)
Construction in progress	6,075,777	9,205,386	3,129,609
	\$ 315,650,514	\$ 349,587,500	\$ 33,936,986

Assets under construction having a value of \$9,205,386 (2022 – \$6,075,777) have not been amortized. Amortization of these assets will commence when the asset is put into service.

The grants recognized for deferred capital contributions for the year ended August 31, 2023 were \$21,447,909 (2022 - \$18,987,606) and the amortization of tangible capital assets was \$21,561,838 (2022 - \$18,987,606). The difference between these amounts is reflective of tangible capital assets purchases funded by non-restricted revenues. Amortization of asset retirement obligations was \$105,875 (2022 - \$nil).

13. Temporary borrowing:

The Board has lines of credit available to a maximum of \$30 million to address operating requirements and/or to bridge capital expenditures.

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

14. Expenses by object:

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

	2023 Budget Restated	2023 Actual	2022 Actual Restated
Current expenditures:			
Salaries and wages	\$ 230,793,770	\$ 235,265,279	\$ 226,560,702
Employee benefits	42,263,960	41,986,291	40,030,872
Amortization and loss on disposals	19,594,478	21,561,839	18,987,606
Amortization – ARO	-	105,875	105,875
Fees and contract services	17,112,570	21,079,712	18,371,422
Supplies and services	19,072,187	22,034,283	18,370,413
Other	892,112	3,186,774	5,765,654
School funded activities	3,971,595	5,100,756	2,837,433
Debt charges and interest	1,789,977	1,839,605	2,140,725
Rental expenditures	1,264,787	1,349,545	1,072,493
Staff development	940,055	1,469,466	814,486
	\$ 337,695,491	\$ 354,979,425	\$ 335,057,681

15. Contractual obligations:

At August 31, 2023, the Board is committed to the following contracts for construction:

St. Mary's HS portapak	\$ 3,008,729
Resurrection CSS portapak	2,878,174
St. Josephine Bakhita CES	688,003
New Catholic Elementary School in Rosenberg subdivision, Kitchener	672,501
New 7-12 Catholic School in East Kitchener	537,413
St. David	381,600
Saint John Paul II	350,121
Holy Family	254,871
St. Nicholas	249,278
Other contractual obligations	1,286,864
	\$ 10,307,554

16. Ontario School Board Insurance Exchange (OSBIE):

The Ontario School Boards' Insurance Exchange (OSBIE) is a school board owned, non-profit insurance program with 118 members, representing 78 school boards/school authorities and 40 Joint Ventures in Ontario. The primary goals of the Exchange are to insure member school boards against losses, and to promote safe school practices.

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act of Ontario. OSBIE insures general liability, property damage, vehicles and other areas of risks common to school boards. Premiums paid to OSBIE for the policy year ending December 31, 2023 were \$372,432 (2022 - \$360,157). There may be ongoing legal cases with uncertain outcomes that could affect future premiums paid by the school board.

Any school board wishing to join OSBIE must execute a reciprocal insurance exchange agreement whereby every member commits to a five-year subscription period, with the current agreement ending December 31, 2026.

OSBIE exercises stewardship over the assets of the reciprocal, including the guarantee fund. The guarantee fund represents the cumulative excess of income over expenses, including investment income, and may be used to cover potential future catastrophe claims or reduce future premiums as appropriate. While individual school boards are not entitled to access the assets, the agreement provides for two circumstances where a school board may receive a portion of the accumulated funds of the reciprocal:

- i. In the event that the OSBIE board of directors determines, in its absolute discretion, that the exchange has accumulated funds in excess of those required to meet the obligations of the exchange, in respect of claims arising in prior years in respect of the underwriting group, the Board of Directors may reduce policy premiums, grant credits, or provide refunds of premiums in current or future policy periods.
- ii. Upon termination of the exchange of reciprocal contracts of insurance within an underwriting group, the associated assets, after payment of all obligations, and after setting aside an adequate reserve for further liabilities, shall be distributed to each school board in the underwriting group according to their participation ratio. The reserve for future liabilities associated with the underwriting group will be reassessed from time to time and when all liabilities have been discharged, any remaining assets shall be redistributed using the same ratio as was used previously.

In the event that the Board ceases to participate in the exchange of contracts of insurance within an underwriting group or within the exchange, it shall be liable for any assessments arising during or after such ceased participation in respect of claims arising prior to the effective date of its termination of membership in the Underwriting Group or in the exchange, unless satisfactory arrangements are made with in the board of directors to buy out such liability.

17. Contingencies:

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

From time to time, claims may be made against the Board related to employment contracts, agreements, and other similar matters. Where insurance coverage is not available for a particular claim, and where payment to a third party can be estimated and is likely, accruals have been made in these financial statements to reflect any obligations that may exist.

18. Accumulated surplus:

At August 31, accumulated surplus consists of the following:

	2023	2022 Restated
Surplus:		
Invested in land	\$ 60,435,384	\$ 44,456,203
Employee future benefits payable	(1,426,028)	(1,426,028)
Interest payable	(523,682)	(640,672)
Future asset retirement obligations	(2,456,051)	(2,350,176)
Amounts restricted for future use:		
School generated funds	2,206,981	2,085,364
Committed capital	673,211	742,607
Other internally restricted reserves	9,210,526	10,189,910
	\$ 68,120,341	\$ 53,057,208

19. Student Transportation Services of Waterloo Region Inc.:

Student Transportation Services of Waterloo Region (STSWR) commenced operating activities in June 2008. As at August 31, 2023, the Board has proportionally consolidated 38.0% (2022 – 37.5%) of STSWR's assets and liabilities. The proportionate percentage incorporated into the consolidated financial statements is based on the ridership of each participating board. Inter-organizational transactions and balances have been eliminated. The consolidated financial statements include the Board's share of the following:

	2023	2022
Financial position:		
Financial assets	\$ 221,379	\$ 1,808,697
Financial liabilities	(237,948)	(1,831,783)
Non-financial assets	16,569	23,086
Accumulated surplus	\$ -	\$ -
Operations:		
Revenues	\$ 29,185,014	\$ 28,277,931
Expenses	29,185,014	28,277,931
Annual surplus	\$ -	\$ -

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

20. Budget reconciliation:

The budget approved by the Board on June 13, 2022 was not prepared on a Canadian Public Sector Accounting Standards basis consistent with that used to report actual results. The budget data presented in these consolidated financial statements is based upon the 2023 budgets approved by the board. The budget was prepared prior to the implementation of the PS 3280-Assets Retirement Obligations (ARO) standard. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require a full accrual basis. As a result, the budget figures presented in the statements of operations and change in net debt represent the budget approved by the Board with adjustments as outlined below.

Where amounts were not budgeted for (ARO amortization), the actual amounts for 2023 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

As school boards only budget the Statement of Operations, the budget figures in the Consolidated Statement of Change in Net Debt have not been provided. The adjustments do not represent a formal amended budget as approved by the board. This is an amendment to make the 2023 budget information more comparable.

21. Budget reconciliation (continued):

	2023 Budget	Change	2023 Restated and unaudited
Revenues	\$ 344,010,498	\$ -	\$ 344,010,498
Expenses	337,589,616	-	337,589,616
Amortization of TCA-ARO	-	105,875	105,875
Annual surplus	\$ 6,420,882	\$ (105,875)	\$ 6,315,007
Accumulated surplus, beginning of year	\$ 67,991,632	\$ -	\$ 67,991,632
PSAS adjustment	-	(2,244,301)	(2,244,301)
Adjusted Accumulated surplus, beginning of year	\$ 67,991,632	\$ (2,244,301)	\$ 65,747,331
Accumulated surplus, end of year	\$ 74,412,514	\$ (2,350,176)	\$ 72,062,338

22. In-kind transfers from the Ministry of Public and Business Service Delivery (MPBSD):

The Board has recorded both revenues and expenses, associated with provincially procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the MPBSD. The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$74,426 (2022 - \$4,796,258) with expenses based on use of \$74,426 (2022 - \$4,796,258) for a net impact of \$nil.

23. Grants for Student Needs:

School boards in Ontario receive the majority of their funding from the provincial government. This funding comes in two forms: provincial legislative grants and local taxation in the form of education property tax. The provincial government sets the education property tax rate. Municipalities in which the board operates collect and remit education property taxes on behalf of the Province of Ontario. The Province of Ontario provides additional funding up to the level set by the education funding formulas. 86.9% of the consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2023	2022
Provincial legislative grants	\$ 276,193,242	\$ 258,810,342
Education property tax	45,320,994	46,840,014
Grants for student needs	\$ 321,514,236	\$ 305,650,356

24. Financial Instruments:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost: Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Cost category: Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

The following table provides the carrying amount information of the Board's financial instruments by category. The maximum exposure to credit risk for the financial assets would be the carrying values shown below.

	2023	2023	2022	2022
	Amortized cost/cost	Fair value	Amortized cost/cost	Fair value
Cash and cash equivalents	\$ 20,670,650		\$ 32,278,706	
Accounts receivable	81,868,473		78,769,666	
Accounts payable and accrued liabilities	(36,143,097)		(32,284,918)	
Employee benefits payable		\$ (4,664,148)		\$ (4,848,169)

Credit risk

Credit risk is the risk of financial loss to the Board if a debtor fails to discharge their obligation (e.g. pay the accounts receivable owing to the Board). The Board is exposed to this risk arising from its cash and cash equivalents and receivables. The Board holds its cash accounts with a federally regulated chartered bank who is insured by the Canadian Deposit Insurance Corporation.

24. Financial Instruments (continued):

Accounts receivable is primarily due from school boards. The Board measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the Board's historical experience regarding collections. There are no impairment allowances related to receivables in the current year or prior year. There were no changes in exposures to credit risk during the period.

Liquidity risk

Liquidity risk is the risk that the Board will not be able to meet all cash outflow obligations as they come due. The organization mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining sufficient cash on hand if unexpected cash outflows arise. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities.

	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years	Total
Accounts payables and accrued liabilities	\$ 36,143,097	\$ -	\$ -	\$ -	\$36,143,097
Employee benefits payable	878,219	878,219	2,634,658	273,051	4,664,148
	<u>\$ 36,143,097</u>	<u>\$ 878,219</u>	<u>\$ 2,634,658</u>	<u>\$ 273,051</u>	<u>\$40,807,245</u>

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure that risk.

25. Future Accounting Standard Adoption:

The board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

Standards applicable for fiscal years beginning on or after April 1, 2023 (in effect for the board for as of September 1, 2023 for the year ending August 1, 2024):

PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

PSG-8 Purchased Intangibles provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

25. Future Accounting Standard Adoption (continued):

PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

DRAFT



Date: 11/27/23
To: Board of Trustees
From: Student Trustees
Subject: November 2023 Student Trustee Report

Type of Report:

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

Type of Information:

- Information for Board of Trustees Decision-Making
- Monitoring information of board policy
- Information only of day-to-day operational matters delegated to the CEO

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

Policy II 011 Student Representation on the Board
Policy II 012 Student Trustee Role Description

Alignment to the MYSP:

- Awaken to Belong
 - Every student can see themselves reflected in their learning.
 - Staff experience a positive, healthy, and inclusive workplace.
 - Are aware of and/or use available resources to assist in navigation of the school system.

- Ignite to Believe
 - Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
 - Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
 - The relationship between home, parish and school is strengthened.

- Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.

Background/Comments:

Summary: In the month of November, secondary schools all across WCDSB are finding many ways to celebrate their school community and elevate school spirit, with new initiatives such as school news reports, acknowledging students' accomplishments, and fun events, motivating students through midterms.

Common Activities Hosted by The Schools:

- **Ontario Student Leadership Conference:**
 - From November 5th to 7th, leaders from the five secondary schools attended the Ontario Student Leadership Conference (OSLC) in Niagara Falls, Ontario. During this conference, the WCDSB student councils, along with many other school boards, celebrated their school spirit and gained valuable knowledge and skills from numerous guest speakers and leadership activities. Trustee Petrie attended this conference and can confidently say that it was a life-changing experience for the student leaders.
- **Grade 8 Outreach:**
 - Many schools are engaging in activities to connect with grade 8 students who will be entering high school next year. Between the five high schools, open houses and information nights, "Grade 8 Days," and a grade 8 leadership conference were held. These events provided opportunities for grade 8 students to gain valuable insight on what high school has to offer and things they have to look forward to.
- **Additional Dates and Recognition:**
 - Many of the schools planned various events and made announcements recognizing several dates/weeks which included but were not limited to:
 - Diwali
 - All Souls Day
 - Anti-Bullying Week
 - Indigenous Veterans Day
 - Remembrance Day
 - Hindu Heritage Month
 - Transgender Day of Remembrance
 - Liturgies, special prayer intentions, and spirit days, among other things, occurred at the schools to recognize these dates.

Student Trustee Role Update:

- **Emerging Leadership Conference:**
 - On November 1st, Trustee Donoghue attended the Grade 8 Emerging Leadership Conference at St. Mary's High School. She assisted in running leadership activities for the students and had the opportunity to share her insights on aspects of being a leader. She looks forward to continuing to work with these students through other avenues.
- **OSTA - AECO Equity, Diversity, and Inclusion Advocacy Interest Group (AIG):**

- November 18th, Trustee Donoghue attended a virtual meeting with OSTA - AECO's Equity, Diversity, and Inclusion AIG, discussing its first major project. OSTA - AECO's Vision Document (See here: <https://www.osta-aeco.org/wp-content/uploads/2019/05/vision-1.pdf>), which makes various recommendations regarding different areas of education, is being updated to reflect the current state of schools and the world. This specific AIG has been tasked with reading through the document and suggesting edits and additions to the current recommendations. Trustee Donoghue looks forward to assisting in this project.
- **St. Louis Adult Learning and Continued Education Graduation Ceremony:**
 - Trustee Petrie attended both the November 10th and 17th St. Louis graduation ceremonies for "Hair Styling and Culinary" and "Personal Support Worker Training."
- **WCDSB Secondary School GSA Retreat**
 - Trustee Petrie attended the WCDSB Secondary School gay-straight alliance (GSA) retreat. He assisted in organizing the event along with the GSA teacher leads. This event allowed people of the 2SLGBTQIA+ community and allies to discuss openly about social issues occurring in our society as well as upcoming events and plans within their individual schools. The GSAs appreciate Lynn Garrioch for taking the time out of her day to join the discussion, provide assistance, and allyship.
- **Student Senate:**
 - Senate Theme Logo: The logo for WCDSB's Student Senate theme "Brighter Beginnings" has been finalised, as seen below:



- SAC Unity: The SAC Unity Conference will be held at St. Jerome's University on December 15th. The Student Senate is in the process of completing their final preparations for the conference, which will feature workshops, games, a presentation by Declan Amaral (OSTA-AECO CEO), and much more. The Senate looks forward to providing their peers with an opportunity to grow in their leadership skills.
- Student Senate Meeting: On November 16th, the Student Senate meeting was held at St. Mary's High School. Initiatives, such as a secondary intramural fundraiser, the elementary pen pals initiative, and a secondary TEDx Youth event were discussed and planned. It was a productive meeting, and the Senate looks forward to executing these initiatives.
- Senate Social Media: One of the goals of the Student Senate this year was to increase outreach and communication about the work of the Senate and the student trustees to students. The student trustees are currently in discussions of creating a social media account to achieve this goal. It is hoped that this social media page can be launched, as it would provide benefits to all students.

Recommendation:

This report is for the information of the Board.

Prepared/Reviewed By: Bryanna Donoghue and Xavier Petrie
Student Trustees

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



Date: November 27, 2023
To: Board of Trustees
From: Chair of the Board
Subject: Chair's Report

Type of Report:

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

Type of Information:

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

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

N/A

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

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

Alignment to the MYSP:

Awaken to Belong

- Every student can see themselves reflected in their learning.
- Staff experiences a positive, healthy, and inclusive workplace.
- Are aware of and/or use the available resources to assist in navigation of the school system.

Ignite to Believe

- Every student experiences the Ontario Catholic School Graduate Expectations (OCSGEs) and the WCDSB pastoral plan within their learning environments.
- Staff are welcomed and invited to continue to be a partner in their adult faith formation journey.
- The relationship between home, parish and school is strengthened.

Strengthen to Become

- Every student reaches their full potential.
- Staff see their impact on student achievement.
- Are engaged as active partners in our students' Catholic education journey.



Background/Comments:

November is our month in which **the Catholic community remembers those who have died**. It starts with All Saints Day on November 1, which commemorates **all the holy souls who died and are believed to have entered into Heaven**.

November also marks the end of the Liturgical Year, which is followed by the season of Advent, a time of preparation for Christmas

May we reflect and celebrate our faith during this time together.

Calendar Events

Several touchpoints with Director Dowling and Vice Chair Doherty-Masters throughout the month

November 4th - Faith in Action – Tiny Homes Takeout Volunteering

November 7th – Minister Lecce teleconference with Board Chairs

November 8th - 2023 Commissioning of School Council Chairs/Newly Appointed Principals/VP; brought greetings to the event on behalf of the board and attended with Trustee Cuff, Trustee Kraft, Trustee Guerin; Trustee Phillips, Trustee Sikora, Trustee Stanley

November 10th – St. Louis Graduation; brought greetings to the event on behalf of the board and attended with Vice Chair & Trustee Doherty-Masters, Trustee Guerin and Trustee Sikora

November 13th – Committee of the Whole Board Meeting

November 17th – CCFOWR Trivia & Pasta Night Fundraiser; brought greetings to the event on behalf of the board and attended with Vice Chair & Trustee Doherty-Masters, Trustee Francis, Trustee Kraft, and Trustee Guerin

November 18th - Faith in Action – Tiny Homes Takeout Volunteering

November 27th – Board Meeting

Recommendation:

This report is for the information of the Board

Prepared/Reviewed By: Tracey Weiler
Chair of the Board

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

