



1325 California Avenue  
 Windsor, ON N9B 3Y6  
 CHAIRPERSON: Barbara Holland  
 DIRECTOR OF EDUCATION: Paul A. Picard

**CO-MANAGEMENT BOARD MEETING  
 Monday, November 25, 2013 at 7:00 p.m.  
 Windsor Essex Catholic Education Centre  
 John Paul II Boardroom**

**A G E N D A**

	Page #
1. Call To Order	
2. Opening Prayer	
3. Recording of Attendance	
4. Approval of Agenda	
5. Disclosure of Interest - <u>Pursuant to the Municipal Conflict of Interest Act.</u>	
6. Presentations: <i>None</i>	
7. Delegations: <i>By-Law 3:09: Any person(s) wishing to appear before the BOARD and speak to an item appearing on the agenda of the BOARD meeting has until noon the day before the BOARD meeting to make a request to the SECRETARY. They shall explain briefly the matter on which the presentation is to be made, the organization or interested parties to be represented, the identity, and if applicable, the authority of the spokesperson. A Delegation Form, located on the BOARD's website, must be completed and forward to the SECRETARY.</i>	--
8. Action Items:	
a. Approval of Minutes	
i) Minutes of Co-Management In-Camera Meeting, October 28, 2013	--
ii) Minutes of Co-Management Board Meeting, October 28, 2013	1-8
b. Items from the convened Co-Management In-camera meeting of November 25, 2013	--
9. Communications:	
a. External (Associations, OCSTA, Ministry):	
i) Ontario Catholic School Trustees' Association (OCSTA) Memorandum dated November 4, 2013 – Trustee Award of Merit (P. Picard)	9-15
b. Internal (Reports from Administration):	
i) Report: 2012-2013 Year-End Budget Variance Report (M. Iatonna)	16-30

10. Committee Reports:
  - a. Report: Appointment of Tina Greco, Representative, Up About Down, Windsor Essex to the Special Education Advisory Committee (SEAC) (C. Geml) 31-37
  - b. Report: Appointment of Cindy Tracey, Alternate Representative, Up About Down, Windsor Essex to the Special Education Advisory Committee (SEAC) (C. Geml) 38-44
  - c. Report: Special Education Advisory Committee (SEAC) Minutes of September 19, 2013 (C. Geml) 45-49
  - d. Report: French Immersion Advisory Committee (FIAC) Minutes of May 15, 2013 (C. Geml) 50-54
11. Unfinished Business: *(Includes Deferred and Tabled Reports)*:
  - a. Deferred Report: Enrolment Projection Report (*deferred October 28, 2013*) (The report is expected to be received at the December 16, 2013 Board meeting) --
12. New Business:
  - a. Report: Amendments to the Constitution of the Secondary School Student Senate (C. Geml) 55-59
  - b. Report: 2012-2013 Fiscal Year-End Financial Statements (M. Iatonna) 60-92
13. Notice of Motion: *None* --
14. Remarks and Announcements: --
  - c. Chairperson
  - d. Director of Education
  - e. Board Chaplain
15. Remarks/Questions by Trustees --
16. Future Board Meetings: **While under Ministry Supervision-Co-Management Model, the Board meetings will be held on the fourth MONDAY of the month.** --  
*Unless stated otherwise, all meetings will be held at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*
  - Monday, December 2, 2013 (Organizational Meeting begins at 7:30 pm)
  - Monday, December 16, 2013
17. Closing Prayer --
18. Adjourn to Co-Management In-Camera meeting, if required: --
19. Adjournment --

**Janine Griffore**  
*Supervisor of the Board*

**Cathy Geml**  
*Associate Director of Student Achievement K to 12*

**Barbara Holland**  
*Chairperson of the Board*

**Mary DiMenna**  
*Vice Chair of the Board*



1325 California Avenue  
 Windsor, ON N9B 3Y6  
 CHAIRPERSON: Barbara Holland  
 DIRECTOR OF EDUCATION: Paul A. Picard

**CO-MANAGEMENT BOARD MEETING**  
**Monday, October 28, 2013 at 7:00 p.m.**  
**Windsor Essex Catholic Education Centre**  
**John Paul II Boardroom**

**MINUTES**

**PRESENT**

**Co-Management:** Supervisor: J. Griffore  
 Chairperson: B. Holland  
 Vice Chair: M. DiMenna (*electronically*)

**Administration:** P. Picard (Resource) E. Byrne S. O’Hagan-Wong  
 C. Geml M. Seguin J. Ulicny  
 J. Bumbacco J. Shea  
 M. Iatonna

**Others:** Rev. L. Brunet sends his regrets

**Recorder:** B. Marshall

1. Call To Order – Supervisor Griffore called the meeting to order at 7:05 pm.
2. Opening Prayer – Trustee Alexander opened the meeting with a prayer.
3. Recording of Attendance – Trustees Alexander, Courtney, Macri, Mastromattei, McMahon, Soulliere and Student Trustees Ellepola and Dellosa. Trustee DiMenna participated electronically. Trustee Favot arrived at 7:26 pm.

4. Approval of Agenda

**AMENDMENTS:**

- Deferred: Item 9b(i) The Enrolment Projection Board Report and Handout
- Item 9b(iii) – Enrolment/Staffing Report: Due to a clerical error, Appendix D has been revised. Hard copies have been distributed.
- Due to a conflict of schedules, Watson & Associates Economists Ltd. presentation and was presented after item 9b(ii) to item 12d.

**That the October 28, 2013 Co-Management Board meeting agenda be approved as amended.**

*Approved by Supervisor Griffore*

5. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act.: No Disclosures

6. Presentations:

a. 2013 Education Quality and Accountability Office (EQAO) Results

Associate Director Geml and Curriculum Consultant Heather Best presented the 2013 EQAO results and reviewed the programs/initiatives implemented to assist teachers and students in all facets of learning.

After the presentation, Chair Holland welcomed members of the Special Education Advisory Committee to the meeting.

b. Ontario Catholic School Trustees' Association (OCSTA) Faith in Our Future Campaign Video

As part of OCSTA Faith in Our Future Campaign, Chairperson Barbara Holland and Student Trustee Madeline Ellepola were invited to participate in a unique video series promoting the positive impact of Catholic education on the life of this province. The video was filmed at St. John Vianney Catholic Elementary school and includes students and staff. OCSTA expects to release the final versions of the videos in November.

c. Engaging Our Future, Part 6 – Building Public Confidence

Ministry appointed Supervisor Janine Griffore, Chairperson Barbara Holland and Vice Chair Mary DiMenna presented a synopsis of the Engaging Our Future, Part 6 – Building Public Confidence report. The report is designed as a tool for administrators and Board members to enhance the development of an internal and external communications system to complement effective community outreach and media relations program.

Supervisor Griffore thanked Trustees Holland and DiMenna for their collaboration with the report.

d. Watson & Associates Economists Ltd.- Demographic and Enrolment Trends (*This item was presented after items 7 to 12d*)

Jack Ammendolia, Associate Director of Watson & Associates Economists Ltd., presented the demographics and enrolment trends affecting the Windsor-Essex Catholic District School Board and the province in general.

The Watson & Associates detailed report will be presented at a future board meeting and an executive summary of the report will be provided to the Accommodation Review Committees.

7. Delegations: No Delegations this evening.

## 8. Action Items:

## a. Approval of Minutes

- i) Minutes of Co-Management In-Camera Meeting, September 23, 2013

**The minutes of the approved Co-Management In-Camera meeting of September 23, 2013 be adopted as distributed.**

*Approved by Supervisor Griffore*

- ii) Minutes of Co-Management Board Meeting, September 23, 2013

**The minutes of the approved Co-Management Board meeting of September 23, 2013 be adopted as distributed.**

*Approved by Supervisor Griffore*

## b. Items from the convened Co-Management In-camera meeting of October 28, 2013

The Windsor-Essex Catholic District School Board convened a Supervised Co-Management in-camera meeting on October 28, 2013 pursuant to the Education Act - Section 207, to consider specific personnel, pupil, property, litigation and other matters permitted or required to be kept private and confidential under the Freedom of Information and Protection of Privacy Act.

## 9. Communications:

## a. External (Associations, OCSTA, Ministry):

- i) Ontario Catholic School Trustees' Association (OCSTA) Memorandum dated October 10, 2013: 2014 Annual General Meeting Conference Resolutions

**That the Board receive the Ontario Catholic School Trustees' Association (OCSTA) Memorandum dated October 10, 2013: 2014 Annual General Meeting Conference Resolutions as information.**

*Received by Supervisor Griffore*

## b. Internal (Reports from Administration)

- i) Report: Enrolment Projection Report - **DEFERRED**
- ii) Report: 2013 EQAO Assessments of Reading, Writing and Mathematics, Primary Division (Grades 1-3) and Junior Division (Grades 4-6) and the Grade 9 Assessment of Mathematics and OSSLT Results

Issue:

Highlights of Windsor-Essex Catholic District School Board EQAO Results for 2012-2013.

Decision:

**That the Board receive the 2012-2013 EQAO Assessments of Reading, Writing and Mathematics: Primary Division (Grades 1-3) and Junior Division (Grades 4-6), the Grade 9 Assessment of Mathematics and the Ontario Secondary School Literacy Test (OSSLT) report as information.**

Rationale:

To provide to the public the WECDSB EQAO 2012-13 results for information.

iii) Report: Enrolment/Staffing School Organization Information for Elementary and Secondary Schools September 2013

Chair Holland requested next year's Enrolment/Staffing report to include retention rates from grade 8 to grade 9.

Issue:

In cooperation with the Business Department, our school principals and the Human Resources Department, the schools are staffed in accordance with Ministry Regulations and the relevant collective agreements.

Decision:

**That the Board receive the report Enrolment/Staffing School Organization Information of our Elementary/Secondary Schools – September 2013 as information.**

Rationale:

All legislated and contractual requirements for school staffing and organization were met for the new academic year.

iv) Report: 2012-13 Property Disposition and Acquisition Summary

Issue:

To provide a summary of real property transactions completed during the 2012-13 fiscal year.

Decision:

**That the Board receive the 2012–13 Property Disposition and Acquisition Summary as information.**

Rationale:

Properties listed are in various stages of the disposition process in accordance with *O. Reg. 444/98 Disposition of Surplus Real Property*.

10. Committee Reports:

a. Report: Special Education Advisory Committee (SEAC) Minutes of June 20, 2013

SEAC prepared letters to the Honourable Ted McMeekin and the Honourable Teresa Piruzza regarding the discontinuation of Special Services at Home (SSAH) funding for individuals over the age of 18. As a member of SEAC, Trustee Souilliere requested trustees receive a copy of the letter.

Issue:

Special Education Advisory Committee is an advisory committee mandated through the Education Act as a standing committee of each school board. All minutes of the SEAC are to be received by the Board.

Decision:

**That the Board receive the Minutes of the June 20, 2013 Special Education Advisory Committee meeting as information.**

Rationale:

In accordance with Regulation 464/97.

11. Unfinished Business: *(Includes Deferred and Tabled Reports): None*
12. New Business:
- a. Report: Annual Honoraria Review

## Issue:

To establish honoraria for Trustees to take effect starting December 1, 2013 to November 30, 2014.

## Decision:

**That the Board approve the honoraria for Board Members for the period from December 1, 2013 to November 30, 2014 in the amounts of \$10,293.60 for Trustees, \$13,309.79 for Vice-Chair and \$16,325.98 for Chair.**

## Rationale:

In accordance with the *Education Act* and Ontario Regulation 357/06 *Honoraria for Board Members* and Board Policy T:06 Honoraria for Trustees.

- b. Report: Snow Removal Services

## Issue:

To extend the term of the purchase order agreements for an additional 1 year period for the 2013-14 snow season.

## Decision:

**That the Board approve the extension of the existing 2-year arrangement with Landscape Effects Group, Quality Turf, and 2175636 Ontario Limited (previously Riverside Auto Spa) for the provision of snow removal services for an additional one year term beginning with the 2013-14 snow season, with an option for a fourth and fifth year upon Board approval, as a charge to Snow Removal account 000-40-430032-6-000.**

## Rationale:

The snow removal service provided by the vendors has been satisfactory, therefore approval granted for an additional one year term. Also, administration has identified funds should the actual costs exceed the budget allotment.

- c. Report: Transportation Separate Legal Entity Resolutions

Administration will provide trustees with the number of reported transportation disputes.

## Issue:

This report provides a recommendation for the approval of resolutions pertaining to the transportation separate legal entity.

## Decision:

**BE IT RESOLVED that the Windsor-Essex Catholic District School Board designates and authorizes the Director of Education of the Windsor-Essex Catholic District School Board as a member of SERVICE DE TRANSPORT DES ÉLÈVES - WINDSOR-ESSEX - STUDENT TRANSPORTATION SERVICES, and the Director of Education or the Director of Education's designate, is hereby authorized and directed for and on behalf of and in the name of the Windsor-Essex Catholic District School Board to do all things which may be necessary or desirable to give full effect to the foregoing**

**including, without limitation, to execute and deliver under corporate seal of the Windsor-Essex Catholic District School Board or otherwise all instruments, documents and agreements and all such instruments, documents and agreements comply with and are authorized by this resolution.**

**BE IT RESOLVED that the Executive Superintendent of Corporate Services or his or her designate as designated by the Windsor-Essex Catholic District School Board is hereby authorized and designated by and on behalf of the Windsor-Essex Catholic District School Board to act as a director and hold such offices of SERVICE DE TRANSPORT DES ÉLÈVES - WINDSOR-ESSEX - STUDENT TRANSPORTATION SERVICES as determined by the board of directors of SERVICE DE TRANSPORT DES ÉLÈVES - WINDSOR-ESSEX - STUDENT TRANSPORTATION SERVICES and in accordance with the by-laws of the said board of directors and any membership agreements pertaining thereto.**

**BE IT RESOLVED that the Windsor-Essex Catholic District School Board agrees to indemnify and save harmless all representatives of the Windsor-Essex Catholic District School Board who are acting as members of the board of directors of SERVICE DE TRANSPORT DES ÉLÈVES - WINDSOR-ESSEX - STUDENT TRANSPORTATION SERVICES from any and all claims, actions or causes of action, or any and all costs or liabilities of any kind or manner whatsoever as a result of the representatives acting as members of the board of directors of SERVICE DE TRANSPORT DES ÉLÈVES - WINDSOR-ESSEX - STUDENT TRANSPORTATION SERVICES, and that the Director of Education be authorized to execute any appropriate form of written indemnity and/or certified copy of this resolution.**

Rationale:

The above resolution was recommended by the Ministry and supported by their legal firm Keel Cottrelle.

d. Report: Engaging Our Future – Part 6, Building Public Confidence

Issue:

One of the key priorities of the Co-Management team is to help restore public confidence in the operations of the Board.

Decision:

**The following recommendations are brought forward for approval subject to relevant Board By-Laws and Procedures:**

- 1. That administration be directed to create a Chief Information Officer position through internal capacity building and training, through the Board's normal hiring process or through third party executive search;**
- 2. That the Chief Information Officer be directed to develop a strategic communications plan and take managerial responsibility for the monitoring of both internal and external communications;**
- 3. That the Chief Information Officer develop a customer service training program to facilitate community engagement; and**
- 4. That administration develops a communications network to assist the Chief**



**Information Officer in the development of the strategic plan and ongoing communication with the Board's Catholic Education community partners.**

Rationale:

The recommendations brought forward are in line with the Engaging the Future, Part 6 – Building Public Confidence report and will begin the process of enhancing the Board's public confidence.

13. Notice of Motion: *None*

14. Remarks and Announcements:

Chairperson Holland commented on the Parent Involvement Committee's recent initiatives and is looking forward to attending the St. Joseph Catholic Secondary school recognition award in Toronto.

Director of Education Picard provided comments on recent activities supporting the Board's strategic priorities namely;

*Catholic Faith Formation:* The Bishop's Dinner will be held this Wednesday, October 30<sup>th</sup>; School Council Commissioning Ceremony November 27<sup>th</sup>; and Student Senate Faith Day November 28<sup>th</sup>.

*Employee Development and Student Achievement Initiatives:* Secondary Literacy Session October 31; and Full Day Kindergarten Sessions from November 6<sup>th</sup> to 8<sup>th</sup>; and thanked Curriculum Consultant Heather Best for her presentation and invaluable skills.

*Community Engagement and Partnerships:* Planning for Success – Family Information Evening on November 6<sup>th</sup> from 4:00 to 9:00 pm; Transition Planning – Family Night on November 20<sup>th</sup> from 5:00 to 9:00 pm; and Parent Involvement Committee Workshop entitled Navigating Your Path to Post Secondary School will be held November 21<sup>st</sup> from 6:30 to 10:00 pm. Assumption High School Grade 8 night on November 18<sup>th</sup> and St. Joseph High School Grade 8 night on November 28<sup>th</sup>.

*Celebrating Achievements:* St. Joseph's Catholic High School will receive the Dr. Bette M. Stephenson Recognition of Achievement Award. This recognition program was established by the EQAO board of directors in 2009 as a tribute to Dr. Stephenson's lifelong commitment and contribution to education and public service. The Principal and staff members of the school, the Chair and the Director will attend the ceremony in Toronto November 6, 2013 to recognize St. Joseph's High School as one of top five achievers in the province.

*Employee Recognition:* October 2<sup>nd</sup> was National Custodial Workers Day; October 30<sup>th</sup> is the 13<sup>th</sup> Annual Child Care Worker and Early Childhood Educator Appreciation Day. Thank you to both groups for your tremendous support in Catholic education. The Annual Employee Long Service Awards and Banquet has been scheduled for Friday, November 8<sup>th</sup> at the Ciociaro Club. Trustees are encouraged to attend to share in this important celebration of our employees' milestones.

Board Chaplain was absent.

15. Remarks/Questions by Trustees

Trustee McMahan congratulated and thanked the teachers and high school student leaders who attended Muskoka Woods.

Trustee Mastromattei commented that Dr. Bette M. Stephenson was instrumental in changing the wording in the Education Act from Board's *may* provide to *must* provide special education to students.

16. Future Board Meetings: **While under Ministry Supervision-Co-Management Model, the Board meetings will be held on the fourth MONDAY of the month.**

*Unless stated otherwise, all meetings will be held at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*

- Monday, November 25, 2013
- Monday, December 2, 2013 (Organizational Meeting begins at 7:30 pm)
- Monday, December 16, 2013

17. Closing Prayer – Trustee Alexander closed the meeting with a prayer.

18. If required, adjourn to Co-Management In-Camera meeting, if required: *Not Required*

19. Adjournment - There being no further business, the Co-Management Board meeting of October 28, 2013 adjourned at 9:30 p.m.

*Original signed by J. Griffore, P. Picard, B. Holland and M. DiMenna*

***Janine Griffore***  
*Supervisor of the Board*

***Paul A. Picard***  
*Director of Education & Secretary of the Board*

***Barbara Holland***  
*Chairperson of the Board*

***Mary DiMenna***  
*Vice Chair of the Board*



Ontario Catholic School  
Trustees' Association

November 4, 2013

**EMAIL TO:** Trustees and Directors of Education  
Catholic District School Boards

**FROM:** Margaret Binns, Office Administrator

**RE: OCSTA Trustee Award of Merit**

---

Please see the attached information regarding the OCSTA Trustee Award of Merit.

**NOMINATION FORMS**

We have outlined the categories to be addressed by the author of the nomination. The response for each category must **not** exceed one 8.5 x 11 double-spaced page or 400 words. Only information within the prescribed length will be considered. Submissions must be clearly legible and must address the categories outlined by OCSTA.

Boards are encouraged to submit nominations by email to Pam DeNobrega at [pdenobrega@ocsta.on.ca](mailto:pdenobrega@ocsta.on.ca). You may also submit nominations by fax at 416-932-9459, by mail, or by courier.

**THE DEADLINE FOR RECEIPT OF AWARD NOMINATIONS IN THE  
OCSTA OFFICE IS 4:00 P.M. EST.  
JANUARY 24, 2014**

***“To their Catholic school trustees, families entrust hundreds of thousands of human lives with the capability, the possibility, and finally the promise of achieving human greatness. It is these small, fragile and ultimately marvellous lives that you as a trustee are called to serve.”***

***BECOMING A CATHOLIC SCHOOL TRUSTEE (OCSTA PUBLICATION)***

# ***NOMINATIONS FOR THE OCSTA 2014 TRUSTEE AWARD OF MERIT***

Once again, OCSTA is providing an opportunity for member boards or individual trustees to nominate Catholic school trustees to be publicly honoured at the provincial level. A trustee can nominate another trustee who is not from his or her own board.

All boards or individual trustees are strongly encouraged to participate in this process, which allows us to recognize very deserving Catholic trustees who have served Catholic education so well over the years.

## **CRITERIA**

This award is given to those trustees who have demonstrated one or more of the following criteria:

- Have made a significant contribution to the Catholic education community while serving as a Catholic trustee.
- Have strong Catholic leadership qualities and give witness to their faith commitment.
- Have served as a Catholic trustee for a significant period of time.

This award is not a reward for long-service but this may be taken into account by the OCSTA Board of Directors.

## **REGULATIONS**

- a. The Award will be given to Catholic school trustees only.
- b. Up to three awards may be presented in one year.
- c. Current members of the OCSTA Board of Directors are not eligible to receive this award.
- d. Nominations (if any) received by the deadline date will be reviewed at the February Board of Directors' meeting.
- e. The Board of Directors makes the selection from among all nominations.
- f. The deadline date selected will stand firm and will not be extended.
- g. The official OCSTA Trustee Award of Merit nomination format must be used for all nominations.
- h. The response for each category must **not** exceed one 8.5 x 11 double-spaced page or 400 words. Only information within the prescribed length will be considered.

## **DEADLINE**

The deadline date for receiving nominations in the provincial office whether by email, fax, courier service or regular mail is **4:00 p.m. EST, January 24, 2014**.

The 2014 AGM & Conference will be held at the Hilton Niagara Falls/Fallsview Hotel & Suites from the evening of Thursday, **April 24 to Saturday, April 26**. Recipients of the Award of Merit will be honoured during the Eucharistic Celebration on Friday.

**COVER SHEET FOR NOMINATION FOR  
OCSTA TRUSTEE AWARD OF MERIT**

NAME OF NOMINEE:

---

NOMINATED BY:

---

BOARD:

---

CONTACT PERSON:

---

TELEPHONE No:

---

FAX No:

---

**This award is given to trustees who have made significant contributions to the Catholic education community. Please provide details of the nominee's contributions which, in your opinion, exceed the community's expectations of a Catholic trustee. (Worth 50 points)**

**This award is given to trustees with strong Catholic leadership qualities who give witness to their faith commitment. Please provide details of how this nominee's leadership qualities exemplify his/her faith commitment.  
(Worth 30 points)**



**The term of service will be taken into consideration by the Committee. How long has the nominee served as a trustee and what positions has he/she held? (Worth 20 points)**



1325 California Avenue  
 Windsor, ON N9B 3Y6  
 CHAIRPERSON: Barbara Holland  
 DIRECTOR OF EDUCATION: Paul A. Picard

<b>Co-Management Meeting Date:</b> November 25, 2013
---

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
 Mario Iatonna, Executive Superintendent of Corporate Services

**SUBJECT:** 2012-13 YEAR-END BUDGET VARIANCE REPORT

**RECOMMENDATION:**

**That the the 2012-13 Year-end Budget Variance Report be received as information.**

**SYNOPSIS:**

This report is being presented to provide a report on the final 2012-13 budget versus actual expenditures and revenues.

**BACKGROUND COMMENTS:**

This Year-end Budget Variance Report covers the fiscal period from September 1, 2012 to August 31, 2013 and includes all revenue and expenses for the fiscal year. It also shows comparatives to the prior (2011-12) fiscal year.

The 2012-13 actual revenues and expenses are compared to the 2012-13 Revised Budget Estimates. That budget projected an in-year deficit of \$2.34M at 2012-13 year-end which was mainly due to the requirement to phase into compliance the \$41M Retirement Health, Life and Dental Liability over a period of 10 years.

**I. Enrolment Highlights – Appendix A**

The full-time equivalent (FTE) enrolment for 2012-13 as compared to budget is presented on the following page.

	2012-13 Budget (FTE)	2012-13 Actual (FTE)	Increase/ (Decrease)
Elementary Day School (ADE)*	13,754.00	13,773.25	19.25
Other Pupils (Visa)	7.00	5.00	(2.00)
<b>TOTAL ELEMENTARY PUPILS</b>	<b>13,761.00</b>	<b>13,778.25</b>	<b>17.25</b>
Secondary Day School (ADE) Pupils < 21 yrs old	7,903.43	7,905.95	2.52
Secondary Day School (ADE) – Pupils > 21 yrs old	254.46	294.36	39.90
Other Pupils (Visa)	21.00	20.00	(1.00)
<b>TOTAL SECONDARY PUPILS</b>	<b>8,178.89</b>	<b>8,220.31</b>	<b>41.42</b>
<b>TOTAL ENROLMENT</b>	<b>21,939.89</b>	<b>21,998.56</b>	<b>58.67</b>

\*Average Daily Enrolment (ADE) includes Educational Program-Other (EPO) funded Full Day Kindergarten (FDK) pupils

## II. Expenditure Highlights – Appendix B

In 2012-13, the Ministry of Education instructed the Board to terminate access to post-retirement benefits, post age 65, effective September 1, 2014. This change to post-retirement benefits was necessary in order to comply with the requirements of the Education Act. Retirees who are currently eligible for benefits after age 65 will continue to have access to coverage under the same terms until August 31, 2014. This change reduced significantly the impact in 2012-13 of the 10-year phase-in of the Retirement Health, Life and Dental Liability noted earlier.

Actual expenses at August 31, 2013 were less than budget by \$1.54M or (0.6%) of the Board's gross expenditure budget. The primary contributors to this surplus are as follows:

Expenditure reduction due to elimination of post-retirement Health, Dental and life Insurance benefits post age 65	\$4.71M
Expenditure reduction due to 2012-13 Benefit Plan Surplus	\$1.12M
Less School Renewal expenses as compared to budget (has offsetting grant reduction)	\$0.83M
Additional amortization expense related to Tangible Capital Assets (TCA) (offset by increased Deferred Capital Contributions (DCC) in revenue)	\$(0.60)M
Write-down of TCA to Assets Held For Sale (offset by increased DCC in revenue)	\$(6.64)M
Various other expenditure reductions accumulating to \$2.12M including actual benefit costs less than budget by \$597K; fewer Educational Assistants than budget by \$167K; fewer Early Childhood Educators than budget by \$153K; lower vacation pay accrual than budget by \$159K etc.	\$2.12M
<b>TOTAL</b>	<b>\$1.54M</b>

Appendix B provides a schedule of detailed expenditures by various categories. A further explanation of each of these categories and the actual expenditure variance from budget is provided below.

### **CLASSROOM TEACHERS**

#### **What does this category include?**

- ▶ This category includes all current salary, benefits, and service/supplies expenses related to direct instruction of day school pupils such as classroom and school based teachers, home instruction teachers and preparation time. Also included in this category are automobile reimbursement, travel/expense allowances, classroom teacher retirement gratuities and teacher grievance settlements.

#### **How are expenses incurred?**

- ▶ All elementary teachers are paid over 12 months or 26 pays. All secondary teachers are paid over 10 months or 22 pays, with 100% of their salary charged to the salary expenditure accounts during these 10 months. Most retirement gratuities are paid in the summer.

#### **What is the variance at year-end?**

- ▶ This category has a small surplus of \$595K which is 0.4% of the gross expenditure budget at year-end. This primarily relates to reduced benefit expenses.

### **SUPPLY TEACHERS**

#### **What does this category include?**

- ▶ This category includes all current salary and statutory benefit costs related to direct instruction of day school pupils provided by occasional teachers including those covering short-term and long-term illness, and those hired to provide release time for teachers assisting with school programs.

#### **How are expenses incurred?**

- ▶ These costs are incurred over the school year or 10 months (September to June).

#### **What is the variance at year-end?**

- ▶ This category has a small surplus of \$147K which is 2.7% of the gross expenditure budget at year-end. This primarily relates to Education Program-Other (EPO) supply costs budgeted in this category but incurred in other envelopes.

### **TEACHER ASSISTANTS / EARLY CHILDHOOD EDUCATORS**

#### **What does this category include?**

- ▶ This category includes all current salary and benefit costs related to Sign Language Interpreters, Educational Intervenors, Educational Assistants and Early Childhood Educators. Supply costs and vacation payouts for these categories of employees are also included.

#### **How are expenses incurred?**

- ▶ Teacher (Educational) Assistant salary and benefit costs are incurred over 10 months from September to June, with 100% of their salary charged to the salary expenditure account during these 10 months. The majority of the remaining employees in this category (i.e. Educational Intervenors, Sign Language Interpreters and Early Childhood Educators) are paid over 12 months.

**What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$1.9M primarily due to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs. Under-spending on Educational Assistant salaries in the amount of \$167K and Early Childhood Educator salaries in the amount of \$153 also contributed to the surplus.

**COMPUTERS****What does this category include?**

- ▶ This category includes instructional computer hardware and related software and the associated network costs. Also included are the costs related to telephone data lines.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months.

**What is the variance at year-end?**

- ▶ This category ended the year with a deficit of approximately \$94K as school budget actual expenditures were in excess of budget in this envelope.

**TEXTBOOKS / CLASSROOM SUPPLIES****What does this category include?**

- ▶ The Textbook/Supplies category is for items used within the classroom directly by students. It includes textbook supplies and fees and services.
- ▶ The textbook supplies category contains most of the accounts that are used to populate the school budgets. It includes textbooks and learning materials, instructional supplies, application software (except software that is included with the purchase of a piece of computer hardware), printing and photocopying, field trips/excursions (including associated transportation, entrance fees and parking) and furniture and equipment expenses.
- ▶ Textbooks Fees & Services include certain costs related to Special Education transportation, the International Baccalaureate Programme and software fees and licenses which are in excess of \$500.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over either 10 or 12 months depending on the object of expenditure.

**What is the variance at year-end?**

- ▶ This category ended the year with a surplus of \$865K primarily attributable to savings in school budget accounts and Personal Special Equipment expenses reported in this category.

**PROFESSIONALS, PARAPROFESSIONALS & TECHNICIANS****What does this category include?**

- ▶ This category includes all expenses such as salaries, benefits and supplies (travel/expense allowance and automobile reimbursement) relating to the provision of psychological, speech, social and community services. Also included are salaries, benefits and related expenses for computer technicians and other personnel providing technical support for the operation of instructional/school based computers

and other technical services for students. Expenses relating to the support and training for student administration systems are also captured here.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months.

**What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$490K primarily due to eliminating post-retirement health, dental and life insurance benefits post age 65 as well as lower than anticipated benefit costs.

**LIBRARY / GUIDANCE**

**What does this category include?**

- ▶ This category includes expenses relating to library and guidance services within schools, including salaries and benefits of library technicians and guidance teachers.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 10 months.

**What is the variance at year-end?**

- ▶ This category has a surplus at year-end of approximately \$63K mainly attributable to lower than budgeted benefit costs.

**STAFF DEVELOPMENT**

**What does this category include?**

- ▶ This category includes the cost of all professional development (P.D.) for teaching personnel and other categories of employees providing instructional support services. Costs include registration, tuition fees, transportation, accommodation and meal expenses related to professional development. This category also includes P.D. funded by the Ministry of Education through EPO grants received throughout the year. Any unbudgeted increase in expense due to P.D. resulting from an EPO has equal and offsetting revenue and therefore has no net effect to the Board.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months. While costs are ongoing throughout the year, they are generally unpredictable in their timing.

**What is the variance at year-end?**

- ▶ This category has a small surplus of \$83K primarily relating to EPO supply costs budgeted in this category but incurred in other envelopes.

**DEPARTMENT HEADS**

**What does this category include?**

- ▶ This category includes secondary department head allowances and associated benefits.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 10 months.

**What is the variance at year-end?**

- ▶ This category contains a surplus of approximately \$15K at year-end relating to lower than anticipated costs associated with allowances for acting department heads.

## **PRINCIPALS & VICE-PRINCIPALS**

### **What does this category include?**

- ▶ This category includes principal and vice-principal salaries, benefits, professional development and supplies (travel/expense allowance and automobile reimbursement) relating to the management and administration of schools. Only the administrative portions of salaries are included here. The cost of teaching time provided by principals and vice-principals is included in the classroom teacher category.

### **How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 10 months.

### **What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$885K primarily due to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs.
- ▶ Additionally, professional development costs were \$80K less than budget, as many of the costs anticipated in the budget were funded by EPO grants.

## **SCHOOL OFFICE**

### **What does this category include?**

- ▶ This category includes all school based secretarial and clerical salaries, benefits and related supplies and services. Secondary school Administrative Assistants are included here as well.

### **How are expenses incurred?**

- ▶ The costs in this category are typically incurred over either 10 or 12 months depending on the object of expenditure.

### **What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$1.186M primarily due to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs.

## **TEACHER CONSULTANT**

### **What does this category include?**

- ▶ This category includes all expenses relating to coordinators and consultants, curriculum development and program support. The majority of costs associated with EPO grants to provide program support are included in this category.

### **How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months.

### **What is the variance at year-end?**

- ▶ The surplus of \$44K in this category at year-end is mainly attributable to actual benefit costs less than budget.

**CONTINUING EDUCATION / SUMMER SCHOOL / INTERNATIONAL LANGUAGES****What does this category include?**

- ▶ This category includes all current salary, benefits, and service/supplies expenses related to the delivery of continuing education, summer school and international language programs (non-day school program).

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 10 months.

**What is the variance at year-end?**

- ▶ The costs in this program are the result of different programs offered at varying points throughout the year. A surplus of \$6K was realized at year-end.

**TRUSTEES****What does this category include?**

- ▶ This category includes expenses related to the governance function of the Board. It includes honoraria, travel and professional development for trustees as well as trustee association fees. Secretarial and office expenses relating to this function are included in the Board Administration category.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months.

**What is the variance at year-end?**

- ▶ A slight surplus of \$18K was realized at year-end mainly attributable to lower than planned professional development and travel expenses incurred by Trustees.

**DIRECTORS AND SUPERVISORY OFFICERS****What does this category include?**

- ▶ This category includes direct expenses (salaries and benefits) for staff assigned duties outlined in Section 286 of the Education Act (*Duties of Supervisory Officers*). Costs to support these functions such as secretarial support are included in the Board Administration category.

**How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months.

**What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$97K primarily due to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs.

**BOARD ADMINISTRATION****What does this category include?**

- ▶ This category includes all expenses related to the following:
  - ▶ *General and Business Administration*: Includes public relations, corporate planning, and all business functions including finance (treasury), budget, accounting, payroll, purchasing, non-plant related warehousing and administrative services.



- ▶ **Human Resources Administration:** Includes expenses related to the human resource management function of the board including staffing, benefits, contract negotiations or dealings with various unions. Also included is the central administrative support for coordination of professional development throughout the Board.
- ▶ **Information Technology Administration:** Includes expenses relating to the provision and management of administrative information technology throughout the Board, including general support to school secretaries and principals. Also included is the initial purchase and implementation of administrative systems, including student administrative systems (timetabling, report cards etc.).
- ▶ **Non-Instructional Operations & Maintenance:** Includes expenses related to the operation, maintenance, repair and renovation of property and non-school buildings such as the Catholic Education Centre.
- ▶ Costs to support the Trustee, Director and Supervisory Officer categories such as secretarial salary and benefit expenses are included here as well.
- ▶ Board Administration includes the cost of all liability insurance and short-term operating interest expense, legal and audit fees. Board Administration also includes costs related to travel, conferences, professional development and association fees for Board Administration staff.

#### **How are expenses incurred?**

- ▶ Salary and benefit costs contained in this category are typically incurred over 12 months. The cost of other expenses (particularly fees and contractual services) are somewhat intermittent and can be unpredictable.

#### **What is the variance at year-end?**

- ▶ The net legislative grant in 2012-13 for Board Administration as provided by the Ministry of Education was \$7.2M. The Board incurred net expenses of \$6.7M in this category at year-end, resulting in excess Board Administrative funding of \$509K to be used for other programs of the Board.
- ▶ The expenditure surplus of \$591K in this category is mostly attributable to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs.

### **TRANSPORTATION**

#### **What does this category include?**

- ▶ This category includes costs to transport pupils from home to school and from school to school, and expenses related to transportation that are not included under instruction (such as field trips).
- ▶ This category also includes general expenses related to transportation such as department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services.

#### **How are expenses incurred?**

- ▶ The majority of costs in this category are typically incurred over 10 months.

#### **What is the variance at year-end?**

- ▶ Multiple efficiencies put in place during the fiscal year by the Transportation Consortium resulted in a surplus of \$85K at year-end.

## **FACILITIES SERVICES – SCHOOL OPERATIONS & MAINTENANCE**

### **What does this category include?**

- ▶ School Operations includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability and vehicle insurance. Also included are certain department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services.
- ▶ School Maintenance includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals such as maintenance electricians, mechanics, plumbers, etc.

### **How are expenses incurred?**

- ▶ The costs in this category are typically incurred over 12 months but are also affected by certain seasonal anomalies such as weather.

### **What is the variance at year-end?**

- ▶ This category ended the year with a surplus of approximately \$749K primarily due to savings associated with eliminating post-retirement health, dental and life insurance benefits post age 65, as well as lower than anticipated benefit costs.
- ▶ Offsetting the above-mentioned positive variances were expenditures exceeding budget in areas such as electricity, water, H.V.C., vehicle maintenance, hazardous material abatement and supplies.

## **SCHOOL RENEWAL - OPERATING**

### **What does this category include?**

- ▶ The School Renewal allocation can fund both tangible capital assets as well as operating expenses. This category considers all expenses related to School Renewal projects that are not capitalized expenses, plus improvements to school sites. School renewal project expenses normally cost more than \$10,000.
- ▶ This category also includes the financing costs associated with the Board's unsupported pupil-place debt until such time that the debt is repaid.

### **How are expenses incurred?**

- ▶ The costs in this category follow no particular pattern as they are dependent on the nature of the planned projects and work to be completed. The timing of these expenses is unpredictable but controllable.

### **What is the variance at year-end?**

- ▶ At 2012-13 year-end, certain School Renewal projects were not complete resulting in approximately \$829K less spending on school renewal operating expenses compared to budget. As the use of the School Renewal allocation is restricted by legislation, the associated unspent grant was transferred to Deferred Revenue where it will remain until spent on its intended purpose in the next fiscal year.

## **OTHER PUPIL ACCOMMODATION**

### **What does this category include?**

- ▶ This category includes operating type expenses relating to pupil accommodation, specifically the cost of all interest payments on outstanding debentures to finance various capital projects.

### **How are expenses incurred?**

- ▶ The interest expenses are predictable but occur at varying points throughout the year depending on when the debenture was issued. Usually two payments of principal and interest are made annually for a debenture. These debenture payments are, for the most part, fully funded by the Ministry of Education.

### **What is the variance at year-end?**

- ▶ A minor surplus of \$40K was realized at year-end.

## **AMORTIZATION AND WRITE DOWNS**

### **What does this category include?**

- ▶ Amortization expense is a non-cash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. It is also known as depreciation, and represents an expense which is incurred over the period of the asset's useful life. Previously, the entire cost of a tangible capital asset was expensed in the year it was purchased, but now these assets are expensed, through an annual amortization charge, over the asset's expected lifetime which can range from 5 to 40 years depending on the type of asset.
- ▶ Write-downs result when the value of an asset is impaired which means that the asset can no longer contribute to the Board's ability to provide service at the previously anticipated level and that the impairment is permanent in nature.
- ▶ Included in this category is the amortization expense related to instructional, administrative and pupil accommodation assets.

### **How are expenses incurred?**

- ▶ Amortization expense is calculated two times each year by the Board, once at March 31<sup>st</sup> for consolidated reporting to the Ministry of Education and also at year-end.

### **What is the variance at year-end?**

- ▶ There was a negative variance of \$7,241K due primarily to a write-down of \$6.6M relating to the transfer of Tangible Capital Assets to Assets Held for Sale. There is an equal and offsetting revenue impact to Deferred Capital Contribution.
- ▶ The remaining variance relates to building amortization in excess of budgeted amounts. Additional Deferred Capital Contributions revenue was received to completely offset this difference, resulting in no net effect to the board at year-end.

## **OTHER NON-OPERATING EXPENSE**

### **What does this category include?**

- ▶ This category includes the 55 School Board Trust, costs associated with the Board's wellness program, and expenses for miscellaneous claims or settlements, should they occur.
- ▶ The 55 School Board Trust includes the cost of principal and interest on debenture payments for capital debt outstanding at the time of amalgamation which had not yet been permanently financed (debentured).

**How are expenses incurred?**

- ▶ The 55 School Board Trust is the same amount each year (\$1,612,745), and grant revenue is received to fully offset the cost.

**What is the variance at year-end?**

- ▶ A surplus of \$99K is reported in this category at year-end. At budget development time this category contained a budget of \$99K for costs associated with the Employee Wellness Plan. When actual expenses were incurred throughout the year, they were reported in the various expenditure categories described above.

**III. Revenue Highlights – Appendix C**

Actual revenue at August 31, 2013 exceeded budget by \$8.5M, or 3.4% of the Board's gross revenue budget. Revenues received consisted of \$195.4M from legislative grants, \$39.6M from municipal taxes, \$8.8M from other provincial grants (EPOs), \$15.1M of Deferred Capital Contributions and \$2.3M from other revenue sources such as tuition revenue, rental revenue, fees, recovery of expenses and other sources.

**OPERATING**

The average daily enrolment (ADE) of total day school pupils of the board under 21 years of age (excluding Visa students) increased by 21.77 FTE relative to Revised Estimates, while the ADE of adult day school pupils over 21 years of age (excluding Visa students) increased by 39.90 FTE. The net effect of the change in enrolment is an increase in general legislative operating grant revenue of approximately \$730K at year-end.

**CAPITAL**

Capital grants increased by \$7.2M relative to budget mainly due to a \$6.7M increase in Deferred Capital Contributions attributable to the write-down of TCA to Assets Held for Sale. In addition, Deferred Capital Contributions further increased by \$597K due to increased amortization expense of TCA. The remaining \$8K increase relates to additional funding for interest costs associated with debentures issued during the year.

**OTHER**

Other revenue, which exceeded budget by \$504K at year-end, consists of provincial EPO grant revenue and fees and revenues from other sources.

***EPO Revenue***

The largest component of EPO funding for the Board is \$6.2M in grants for the Full-Day Kindergarten (FDK) Program. Total EPO revenue was less than budget by approximately \$95K at August 31, 2013 due to the deferral of revenue on certain programs which were not fully complete by year-end.

***Fees and Revenues from Other Sources***

Included in fees and revenues from other sources are \$191K of unplanned utility rebates; a \$73K refund of Access Copyright fees; CODE (Council of Ontario Directors of Education) funding of \$80K which was not budgeted; additional tuition revenue of \$97K attributable to the International Education program and other miscellaneous revenue items not budgeted.

**FINANCIAL IMPACT:**

The 2012-13 Revised Budget Estimates projected an in-year operating deficit of \$2.34M at 2012-13 year-end. The Board ended the 2012-13 fiscal year with an in-year surplus of approximately \$7.68M, which is \$10.0M better than budget. Once the prior year accumulated deficit is considered, the accumulated surplus at 2012-13 year-end is \$5.39M.

**TIMELINES:**

The Board's fiscal year end is August 31, 2013.

**APPENDICES:**

- Appendix A: Dashboard Summary.
- Appendix B: Detailed Expenditures.
- Appendix C: Detailed Revenues.

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 15, 2012
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 15, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 15, 2013

**APPENDIX A - SUMMARY DASHBOARD**

**Windsor-Essex Catholic District School Board  
2012-13 FINAL Financial Report  
For the Period Ending August 31, 2013**

**Summary of Financial Results**

(\$Thousands)	BUDGET	ACTUAL	In-Year Change	
	(Revised Estimates)	(Financial Statements)	\$	%
<b>Revenue</b>				
Operating	224,275	225,005	730	0.3%
Capital	18,023	25,272	7,249	40.2%
Other	10,488	10,992	504	4.8%
<b>Total Revenue</b>	<b>252,786</b>	<b>261,269</b>	<b>8,483</b>	<b>3.4%</b>
<b>Expenses</b>				
Instruction	195,388	189,142	(6,246)	-3.2%
Other Operating	16,387	22,240	5,853	35.7%
Pupil Accommodation & Other	43,354	42,204	(1,151)	-2.7%
PSAB - Elimination of Benefits Post 65	-	-	-	-
<b>Total Expenses</b>	<b>255,129</b>	<b>253,586</b>	<b>(1,543)</b>	<b>-0.6%</b>
<b>In-Year Surplus/(Deficit)</b>	<b>(2,343)</b>	<b>7,683</b>	<b>10,026</b>	<b>-</b>
Prior Year Accumulated Surplus/(Deficit)	(2,290)	(2,290)	(2,290)	100.0%
<b>Accumulated Surplus/(Deficit)</b>	<b>(4,633)</b>	<b>5,393</b>	<b>7,736</b>	

Revised Estimates completed December 2012.

**Changes in Revenue**

- Increase in operating revenue is a result of a \$660K increase to the Teacher Qualifications and Experience grant resulting from an adjustment to the grid as well as a slight increase in projected enrolment. The Pupil Foundation grant increased by \$446K mainly due to \$333K of labour related enhancement funding. Other GSN grants that increased were the Transportation Grant (\$161K) and the Adult Education Grant (\$129K).
- School renewal revenue decreased by \$829K due to less in-year spending.
- Increase in capital revenue is a result of additional deferred capital contributions, \$6.6M of which relates to the transfer of tangible capital assets (TCA) to assets held for sale, and \$597K results from the amortization of additional TCA.
- Other revenue is due to refunds not budgeted and tuition revenue greater than planned.

**Change in Expenses**

- The decrease in expenses compared to budget is due mainly to the elimination of post-retirement Health, Dental and Life Insurance benefits post age 65, which resulted in \$4.7M of savings in 2012-13.
- Expenditure reductions were also due to Benefit Plan surpluses in the amount of \$1.1M; lower benefit costs relative to budget in the amount of \$597K; reduced salaries (excluding Classroom Teacher salaries) in the amount of \$822K; vacation accruals less than budget by \$159K and certain Special Education costs less than budget of \$414K.
- Expenditure variances equally offset by revenue (with therefore no net impact on the bottom line) include School Renewal expense decrease of \$829K; write-down of TCA to Assets Held for Sale of \$6.6M and increased amortization expense of \$597K.

**Change in Surplus/Deficit**

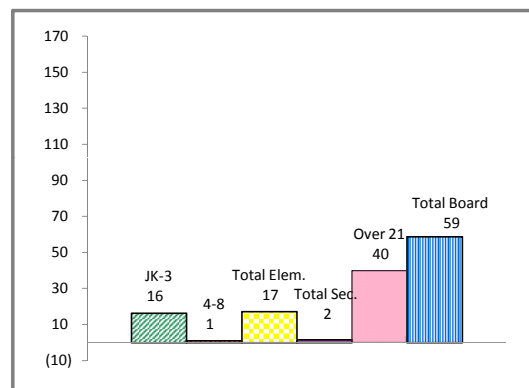
- The Board needed to achieve an in-year surplus of \$2.3M at year-end to eliminate its accumulated deficit from prior years. The Board achieved an in-year surplus of \$7.7M which resulted in an accumulated surplus at 2012-13 year-end of \$5.4M.

**Summary of Enrolment**

ADE	BUDGET	ACTUAL	In-Year Change	
	(Revised Estimates)	(Financial Statements)	#	%
<b>Elementary</b>				
JK-3	5,841	5,857	16	0.3%
4-8	7,920	7,921	1	0.0%
<b>Total Elementary</b>	<b>13,761</b>	<b>13,778</b>	<b>17</b>	<b>0.1%</b>
<b>Secondary &lt; 21</b>				
Grade 9 to 12	7,924	7,926	2	0.0%
<b>Secondary &lt; 21</b>	<b>7,924</b>	<b>7,926</b>	<b>2</b>	<b>0.0%</b>
<b>Secondary &gt; 21</b>				
	254	294	40	15.7%
<b>Total</b>	<b>21,940</b>	<b>21,999</b>	<b>59</b>	<b>0.3%</b>

Note: Actual based on actual October 31, 2012 and March 31, 2013 count dates.

**Changes in Enrolment: Budget v. Actual**



**Highlights of Changes in Enrolment:**

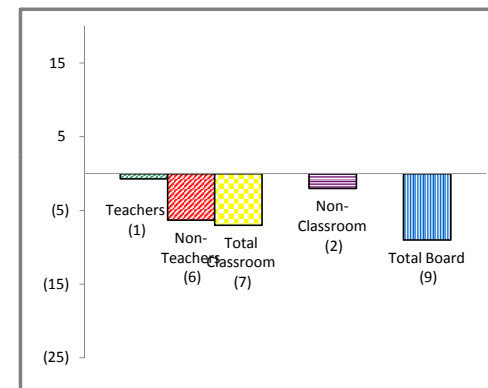
- The variance in Elementary FTE is due to increased enrolment in Grades 1-3.
- The variance in Secondary FTE < 21 years is minor and due to amended enrolment for the second semester.
- The variance in Secondary FTE > 21 years (adult day school pupils) is due to additional enrolment for the second semester.
- Above numbers include Visa students and full-day JK/K pupils funded from the FDK EPO grant.

**Summary of Staffing**

FTE	BUDGET	ACTUAL	In-Year Change	
	(Revised Estimates)	(Financial Statements)	#	%
<b>Classroom</b>				
Teachers	1,333	1,332	(1)	-0.1%
Non-Teachers	580	574	(6)	-1.1%
<b>Total Classroom</b>	<b>1,913</b>	<b>1,906</b>	<b>(7)</b>	<b>-0.4%</b>
<b>Non-Classroom</b>	<b>270</b>	<b>268</b>	<b>(2)</b>	<b>-0.7%</b>
<b>Total</b>	<b>2,183</b>	<b>2,174</b>	<b>(9)</b>	<b>-0.4%</b>

Note: Financial Statement based on count date of October 31, 2013

**Changes in Staffing: Budget v. Actual**



**Highlights of Changes in Staffing:**

- "Actual" Teacher category has 1 fewer Secondary teachers in the second semester relative to budget.
- "Actual" Non-Teacher category has 6 FTE less than budget due to vacant EA and ECE positions.
- The variance in the Non-Classroom category is due to the hiring of custodians to replace retirements from 2011-12 and 2012-13. These positions were not included in the budget and were put in place after October 31.
- Non-classroom category includes 9 Trustees.

**APPENDIX B - DETAILED EXPENDITURES**

**Windsor-Essex Catholic District School Board**  
**2012-13 FINAL Financial Report**  
**For the Period Ending August 31, 2013**  
**(\$ thousands)**

	Budget Assessment			
	a	b	c = b - a	d = c/a
	Current Year: 2012-13			
	BUDGET (Revised Estimates)	ACTUAL (Financial Statements)	Change	
\$ Increase (Decrease)			% Increase (Decrease)	
<b>EXPENSES</b>				
<b>Instruction</b>				
Teachers	133,697	133,102	(595)	(0.4%)
Supply Teachers	5,645	5,498	(147)	(2.7%)
Educational Assistants / ECEs	19,610	17,672	(1,939)	(10.4%)
Classroom Computers	760	855	94	10.8%
Textbooks and Supplies	4,953	4,088	(865)	(18.4%)
Professionals and Paraprofessionals	6,023	5,532	(490)	(9.4%)
Library and Guidance	2,599	2,536	(63)	(3.0%)
Staff Development	1,021	938	(83)	(12.3%)
Department Heads	587	572	(15)	(3.4%)
Principal and Vice-Principals	10,543	9,658	(885)	(9.0%)
School Office	6,874	5,688	(1,186)	(18.8%)
Co-ordinators and Consultants	2,688	2,645	(44)	(1.7%)
Continuing Education	312	306	(6)	(2.0%)
Amortization and Write-downs	75	52	(23)	(56.6%)
<b>Total Instruction</b>	<b>195,388</b>	<b>189,142</b>	<b>(6,246)</b>	<b>(3.3%)</b>
<b>Administration</b>				
Trustees	152	134	(18)	(12.1%)
Director/Supervisory Officers	1,906	1,808	(97)	(5.4%)
Board Administration	7,154	6,564	(591)	(8.5%)
Amortization and Write-downs	10	6,655	6,645	44391%
<b>Total Administration</b>	<b>9,222</b>	<b>15,160</b>	<b>5,939</b>	<b>66.7%</b>
<b>Transportation</b>	<b>7,165</b>	<b>7,080</b>	<b>(85)</b>	<b>(1.2%)</b>
<b>Pupil Accommodation</b>				
School Operations & Maintenance	22,695	21,946	(749)	(3.4%)
School Renewal	1,834	953	(881)	(59.0%)
Other Pupil Accommodation	8,576	8,536	(40)	(0.5%)
Amortization and Write-downs	8,538	9,157	619	7.1%
<b>Total Pupil Accommodation</b>	<b>41,642</b>	<b>40,591</b>	<b>(1,051)</b>	<b>(2.6%)</b>
<b>Other</b>	<b>1,712</b>	<b>1,613</b>	<b>(99)</b>	<b>(5.9%)</b>
<b>TOTAL EXPENSES</b>	<b>255,129</b>	<b>253,586</b>	<b>(1,543)</b>	<b>(0.6%)</b>

**APPENDIX C - DETAILED REVENUES**

**Windsor-Essex Catholic District School Board**  
**2012-13 FINAL Financial Report**  
**For the Period Ending August 31, 2013**  
**(\$ thousands)**

	Budget Assessment			
	a	b	c = b - a	d = c/a
	Current Year: 2012-13			
	BUDGET  (Revised Estimates)	ACTUAL  (Financial Statements)	Change	
		\$ Increase (Decrease)	% Increase (Decrease)	
<b>REVENUES</b>				
<b>Operating Grants</b>				
Pupil Foundation	110,657	111,102	446	0.4%
School Foundation	15,039	15,042	2	0.0%
Special Education	26,841	26,915	74	0.3%
French as a Second Language	2,723	2,735	12	0.4%
English as a Second Language	1,979	1,983	5	0.2%
Learning Opportunities	4,243	4,260	16	0.4%
Continuing Education	472	429	(43)	(9.2%)
Adult Education	820	948	129	15.7%
Teacher Q&E	21,431	22,091	660	3.1%
Transportation	7,885	8,046	161	2.0%
Admin and Governance	5,969	5,974	5	0.1%
School Operations	19,893	19,941	49	0.2%
Program Enhancement	-	-	-	0.0%
First Nation, Métis and Inuit	174	209	35	20.2%
Safe Schools Supplement	638	638	0	0.1%
Community Use of Schools Grant	296	296	-	0.0%
New Teacher Induction Program	100	100	(0)	(0.0%)
Declining Enrolment	2,611	2,540	(71)	(2.7%)
Temporary Accommodation	141	146	5	3.4%
School Renewal - Operating Portion	2,454	1,625	(829)	(33.8%)
Restraint Savings	(89)	(89)	-	0.0%
Labour Related Enhancements	-	66	66	0.0%
Prior Year Grant Adjustment	-	9	9	0.0%
<b>Total Operating Grants</b>	<b>224,275</b>	<b>225,005</b>	<b>730</b>	<b>0.3%</b>
<b>Debt Servicing Grants</b>				
Permanent Financing of NPF	1,613	1,613	-	0.0%
Amortization of DCC	7,900	15,142	7,241	91.7%
Capital Debt Support Payment - Interest	8,510	8,518	8	0.1%
Short Term Interest	-	-	-	0.0%
<b>Total Debt Servicing Grants</b>	<b>18,023</b>	<b>25,272</b>	<b>7,249</b>	<b>40.2%</b>
<b>Total Legislative Grants</b>	<b>242,299</b>	<b>250,277</b>	<b>7,979</b>	<b>3.3%</b>
<b>Other (EPOs &amp; Non-Grant Revenue)</b>	<b>10,488</b>	<b>10,992</b>	<b>504</b>	<b>4.8%</b>
<b>TOTAL REVENUE</b>	<b>252,786</b>	<b>261,269</b>	<b>8,483</b>	<b>3.4%</b>





1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**Co-Management  
Meeting:**  
November 25, 2013

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Cathy Geml, Associate Director of Education

**SUBJECT:** **APPOINTMENT OF TINA GRECO, REPRESENTATIVE, UP ABOUT DOWN, WINDSOR ESSEX TO THE SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)**

### RECOMMENDATION:

**That the Board approve the appointment of Tina Greco, representative, Up About Down to the Special Education Advisory Committee (SEAC) for the balance of the four-year term, December 1, 2010 to November 30, 2014.**

### SYNOPSIS:

The Up About Down Windsor-Essex Chapter has notified the Board that they have nominated Tina Greco to serve as the Up About Down's representative on the Board's Special Education Advisory Committee (Appendix "A"). The Board of Trustees approves appointments to the Committee.

**BACKGROUND COMMENTS:** Subsection 57.1(1) of the Education Act requires every school board to establish a Special Education Advisory Committee (SEAC). The composition and duties of SEAC are set out in *Ontario Regulation 464/97 Special Education Advisory Committee* (Appendix "B").

In order to be nominated or appointed to a special education advisory committee, a person must be a Canadian citizen, at least 18 years old, qualified to vote for members of that Board, and be a resident in its area of jurisdiction. Employees of a school board are not eligible for membership on the SEAC of the Board that employs them.

Tina Greco meets the required conditions for this appointment.

### FINANCIAL IMPACT:

No financial implications.

**TIMELINES:**

SEAC members are appointed by the school board for the same term of office as the elected members of the Board. Therefore, Tina Greco appointment will be effective immediately upon Board approval for the balance of the current four-year term which ends November 30, 2014.

**APPENDICES:**

- Appendix A: Letter from Up About Down, Windsor-Essex dated October 9, 2013.
- Appendix B: Ontario Regulation 464/97 Special Education Advisory Committees.

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	October 29, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	October 29, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	October 29, 2013



The Windsor-Essex Down Syndrome  
Parent Association

Attention: Ms. Cathy Geml

Associate Director of Education

October 9, 2013

Windsor-Essex Catholic District School Board  
1325 California Ave.  
Windsor, ON N9B 3Y6

RE: SEAC Representative

Dear Ms. Geml,

Up About Down, The Windsor-Essex Down Syndrome Association is supporting Tina Greco as the new representative and Cindy Tracey as the new alternate on S.E.A.C. They both meet the criteria.

Mrs. Tina Greco

Mrs. Cindy Tracey

Sincerely,

Suzanne Cyr  
President

Up About Down, The Windsor-Essex Down Syndrome Association



[Français](#)

## Education Act

### ONTARIO REGULATION 464/97

#### SPECIAL EDUCATION ADVISORY COMMITTEES

**Consolidation Period:** From January 1, 1998 to the [e-Laws currency date](#).

No amendments.

*This is the English version of a bilingual regulation.*

**1.** In this Regulation,

“local association” means an association or organization of parents that operates locally within the area of jurisdiction of a board and that is affiliated with an association or organization that is not an association or organization of professional educators but that is incorporated and operates throughout Ontario to further the interests and well-being of one or more groups of exceptional children or adults. O. Reg. 464/97, s. 1.

**2. (1)** Every district school board shall establish a special education advisory committee that shall consist of,

- (a) subject to subsections (2) and (3), one representative from each of the local associations that operates locally within the area of jurisdiction of the board, as nominated by the local association and appointed by the board;
- (b) one alternate for each representative appointed under clause (a), as nominated by the local association and appointed by the board;
- (c) such number of members from among the board’s own members as is determined under subsection (4), as appointed by the board;
- (d) where the number of members appointed under clause (c) is less than three, one alternate, as appointed by the board from among its own members, for each member appointed under clause (c);
- (e) one or two persons to represent the interests of Indian pupils, as provided by section 4; and
- (f) one or more additional members appointed under subsection (5).

**(2)** The board shall not appoint more than 12 representatives under clause (1) (a).

(3) Where there are more than 12 local associations within the area of jurisdiction of the board, the board shall select the 12 local associations that shall be represented.

(4) The number to be appointed by the board under clause (1) (c) shall be the lesser of,

(a) three; and

(b) 25 per cent of the total number of members of the board, rounded down to the nearest whole number.

(5) For the purposes of clause (1) (f), the board may appoint one or more additional members who are neither representatives of a local association nor members of the board or another committee of the board. O. Reg. 464/97, s. 2.

**3. (1)** Every school authority, other than a board established under section 68 of the Act, shall establish a special education advisory committee that shall consist of,

(a) two representatives from the local associations that operate locally within the area of jurisdiction of the board, as nominated by the local associations and appointed by the board;

(b) one alternate for each representative appointed under clause (a), as nominated by the local associations and appointed by the board;

(c) one member from among the board's own members, as appointed by the board;

(d) one alternate, as appointed by the board from among its own members, for the member appointed under clause (c); and

(e) one or two persons to represent the interests of Indian pupils, as provided by section 4.

(2) Where no local association or associations have been established, instead of the members and alternates required by clauses (1) (a) and (b), the board shall appoint two members and two alternates who are not members of the board. O. Reg. 464/97, s. 3.

**4. (1)** Where a board has one member appointed in accordance with a regulation made under section 188 of the Act, the special education advisory committee shall include one person appointed to represent the interests of Indian pupils.

(2) Where a board has more than one member appointed in accordance with a regulation made under section 188 of the Act, the special education advisory committee shall include two persons appointed to represent the interests of Indian pupils.

(3) One alternate shall be appointed for each person appointed in accordance with subsection (1) or (2).

(4) The representatives and alternates shall be nominated by the councils of the bands with which the board has entered into agreements under section 188 of the Act.

(5) The board shall appoint the persons nominated under subsection (4). O. Reg. 464/97, s. 4.

**5. (1)** A person is not qualified to be nominated or appointed under section 2 or 3 to a special education advisory committee of a board unless the person is qualified to vote for members of that board and is resident in its area of jurisdiction.

(2) Subsection (1) does not apply in respect of persons appointed under section 4.

**(3)** A person is not qualified to be nominated or appointed under section 2, 3 or 4 if the person is employed by the board. O. Reg. 464/97, s. 5.

**6.** Subject to section 7, each of the persons appointed to a special education advisory committee of a board shall hold office during the term of office of the members of the board and until a new board is organized. O. Reg. 464/97, s. 6.

**7. (1)** A member of a special education advisory committee vacates his or her seat if he or she,

(a) is convicted of an indictable offence;

(b) absents himself or herself without being authorized by resolution entered in the minutes from three consecutive regular meetings of the committee; or

(c) ceases to hold the qualifications to be appointed to the committee.

**(2)** An alternate for a member of a special education advisory committee vacates his or her position if he or she,

(a) is convicted of an indictable offence;

(b) absents himself or herself without being authorized by resolution entered in the minutes from three consecutive regular meetings of the committee in respect of which the alternate received a notice under subsection 9 (9); or

(c) ceases to hold the qualifications to be appointed as an alternate.

**(3)** Where a seat or position becomes vacant under this section, section 8 applies with respect to filling the vacancy.

**(4)** Despite subsection (3), where a member of the committee or an alternate for a member of a committee is convicted of an indictable offence, the vacancy or position shall not be filled until the time for taking any appeal that may be taken from the conviction has elapsed, or until the final determination of any appeal so taken, and in the event of the quashing of the conviction the seat or position shall be deemed not to have been vacated. O. Reg. 464/97, s. 7.

**8. (1)** If a seat or position on a special education advisory committee becomes vacant, the board that appointed the person whose seat or position has become vacant shall appoint a qualified person to fill the vacancy for the remainder of the term of the person whose seat or position has become vacant.

**(2)** The nomination requirements of sections 2, 3 and 4 apply with respect to appointments under this section.

**(3)** Where a seat of a member of the committee is vacant and has not yet been filled, the alternate for the member, if there is an alternate, shall act in the member's place for all purposes of this Regulation. O. Reg. 464/97, s. 8.

**9. (1)** A majority of the members of a special education advisory committee is a quorum, and a vote of a majority of the members present at a meeting is necessary to bind the committee.

**(2)** Every member present at a meeting, or his or her alternate when attending the meeting in his or her place, is entitled to one vote.

**(3)** The members of the committee shall, at their first meeting, elect one of their members as chair and one of their members as vice-chair.

(4) The vice-chair shall assist the chair and shall act for the chair at meetings in his or her absence.

(5) The chair or, in the absence of the chair, the vice-chair, shall preside at meetings.

(6) If at any meeting the chair and vice-chair are not present, the members present may elect a chair for that meeting.

(7) The chair may vote with the other members of the committee and any motion on which there is an equality of votes is lost.

(8) The committee shall meet at least 10 times in each school year.

(9) Where a member for whom an alternate has been appointed cannot attend a meeting of the committee, the member shall so notify the alternate.

(10) Where an alternate receives a notice under subsection (9), he or she shall attend the meeting and act at the meeting in the member's place. O. Reg. 464/97, s. 9.

**10. (1)** The board shall make available to its special education advisory committee the personnel and facilities that the board considers necessary for the proper functioning of the committee, including the personnel and facilities that the board considers necessary to permit the use of electronic means for the holding of meetings of the committee in accordance with the regulations made under section 208.1 of the Act.

(2) Within a reasonable time after a special education advisory committee is appointed, the board shall provide the members of the committee and their alternates with information and orientation respecting,

(a) the role of the committee and of the board in relation to special education; and

(b) Ministry and board policies relating to special education. O. Reg. 464/97, s. 10.

**11. (1)** A special education advisory committee of a board may make recommendations to the board in respect of any matter affecting the establishment, development and delivery of special education programs and services for exceptional pupils of the board.

(2) Before making a decision on a recommendation of the committee, the board shall provide an opportunity for the committee to be heard before the board and before any other committee of the board to which the recommendation is referred. O. Reg. 464/97, s. 11.

**12. (1)** The board shall ensure that its special education advisory committee is provided with the opportunity to participate in the board's annual review, under Regulation 306 of the Revised Regulations of Ontario, 1990, of its special education plan.

(2) The board shall ensure that its special education advisory committee is provided with the opportunity to participate in the board's annual budget process under section 231 of the Act, as that process relates to special education.

(3) The board shall ensure that its special education advisory committee is provided with the opportunity to review the financial statements of the board, prepared under section 252 of the Act, as those statements relate to special education. O. Reg. 464/97, s. 12.

**13.** Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 464/97, s. 13.

[Français](#)



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**Co-Management  
Meeting:  
November 25, 2013**

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Cathy Geml, Associate Director of Education

**SUBJECT:** **APPOINTMENT OF CINDY TRACEY, ALTERNATE REPRESENTATIVE, UP ABOUT DOWN, WINDSOR ESSEX TO THE SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)**

### RECOMMENDATION:

**That the Board approve the appointment of Cindy Tracey, alternate representative, Up About Down to the Special Education Advisory Committee (SEAC) for the balance of the four-year term, December 1, 2010 to November 30, 2014.**

### SYNOPSIS:

The Up About Down Windsor-Essex Chapter has notified the Board that they have nominated Cindy Tracey to serve as the Up About Down's alternate representative on the Board's Special Education Advisory Committee (Appendix "A"). The Board of Trustees approves appointments to the Committee.

### BACKGROUND COMMENTS:

Subsection 57.1(1) of the Education Act requires every school board to establish a Special Education Advisory Committee (SEAC). The composition and duties of SEAC are set out in *Ontario Regulation 464/97 Special Education Advisory Committee* (Appendix "B").

In order to be nominated or appointed to a special education advisory committee, a person must be a Canadian citizen, at least 18 years old, qualified to vote for members of that Board, and be a resident in its area of jurisdiction. Employees of a school board are not eligible for membership on the SEAC of the Board that employs them.

Cindy Tracey meets the required conditions for this appointment.

### FINANCIAL IMPACT:



No financial implications.

**TIMELINES:**

SEAC members are appointed by the school board for the same term of office as the elected members of the Board. Therefore, Cindy Tracey's appointment will be effective immediately upon Board approval for the balance of the current four-year term which ends November 30, 2014.

**APPENDICES:**

- Appendix A: Letter from Up About Down, Windsor-Essex dated October 9, 2013.
- Appendix B: Ontario Regulation 464/97 Special Education Advisory Committees.

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/> EXECUTIVE COUNCIL;	Review Date: October 29, 2013
<input checked="" type="checkbox"/> EXECUTIVE SUPERINTENDENT:	Approval Date: October 29, 2013
<input checked="" type="checkbox"/> DIRECTOR OF EDUCATION:	Approval Date: October 29, 2013



The Windsor-Essex Down Syndrome  
Parent Association

Attention: Ms. Cathy Geml

Associate Director of Education

October 9, 2013

Windsor-Essex Catholic District School Board  
1325 California Ave.  
Windsor, ON N9B 3Y6

RE: SEAC Representative

Dear Ms. Geml,

Up About Down, The Windsor-Essex Down Syndrome Association is supporting Tina Greco as the new representative and Cindy Tracey as the new alternate on S.E.A.C. They both meet the criteria.

Mrs. Tina Greco

Mrs. Cindy Tracey

Sincerely,

Suzanne Cyr  
President

Up About Down, The Windsor-Essex Down Syndrome Association



[Français](#)

## Education Act

### ONTARIO REGULATION 464/97

#### SPECIAL EDUCATION ADVISORY COMMITTEES

**Consolidation Period:** From January 1, 1998 to the [e-Laws currency date](#).

No amendments.

*This is the English version of a bilingual regulation.*

**1.** In this Regulation,

“local association” means an association or organization of parents that operates locally within the area of jurisdiction of a board and that is affiliated with an association or organization that is not an association or organization of professional educators but that is incorporated and operates throughout Ontario to further the interests and well-being of one or more groups of exceptional children or adults. O. Reg. 464/97, s. 1.

**2. (1)** Every district school board shall establish a special education advisory committee that shall consist of,

- (a) subject to subsections (2) and (3), one representative from each of the local associations that operates locally within the area of jurisdiction of the board, as nominated by the local association and appointed by the board;
- (b) one alternate for each representative appointed under clause (a), as nominated by the local association and appointed by the board;
- (c) such number of members from among the board’s own members as is determined under subsection (4), as appointed by the board;
- (d) where the number of members appointed under clause (c) is less than three, one alternate, as appointed by the board from among its own members, for each member appointed under clause (c);
- (e) one or two persons to represent the interests of Indian pupils, as provided by section 4; and
- (f) one or more additional members appointed under subsection (5).

**(2)** The board shall not appoint more than 12 representatives under clause (1) (a).

(3) Where there are more than 12 local associations within the area of jurisdiction of the board, the board shall select the 12 local associations that shall be represented.

(4) The number to be appointed by the board under clause (1) (c) shall be the lesser of,

(a) three; and

(b) 25 per cent of the total number of members of the board, rounded down to the nearest whole number.

(5) For the purposes of clause (1) (f), the board may appoint one or more additional members who are neither representatives of a local association nor members of the board or another committee of the board. O. Reg. 464/97, s. 2.

**3. (1)** Every school authority, other than a board established under section 68 of the Act, shall establish a special education advisory committee that shall consist of,

(a) two representatives from the local associations that operate locally within the area of jurisdiction of the board, as nominated by the local associations and appointed by the board;

(b) one alternate for each representative appointed under clause (a), as nominated by the local associations and appointed by the board;

(c) one member from among the board's own members, as appointed by the board;

(d) one alternate, as appointed by the board from among its own members, for the member appointed under clause (c); and

(e) one or two persons to represent the interests of Indian pupils, as provided by section 4.

(2) Where no local association or associations have been established, instead of the members and alternates required by clauses (1) (a) and (b), the board shall appoint two members and two alternates who are not members of the board. O. Reg. 464/97, s. 3.

**4. (1)** Where a board has one member appointed in accordance with a regulation made under section 188 of the Act, the special education advisory committee shall include one person appointed to represent the interests of Indian pupils.

(2) Where a board has more than one member appointed in accordance with a regulation made under section 188 of the Act, the special education advisory committee shall include two persons appointed to represent the interests of Indian pupils.

(3) One alternate shall be appointed for each person appointed in accordance with subsection (1) or (2).

(4) The representatives and alternates shall be nominated by the councils of the bands with which the board has entered into agreements under section 188 of the Act.

(5) The board shall appoint the persons nominated under subsection (4). O. Reg. 464/97, s. 4.

**5. (1)** A person is not qualified to be nominated or appointed under section 2 or 3 to a special education advisory committee of a board unless the person is qualified to vote for members of that board and is resident in its area of jurisdiction.

(2) Subsection (1) does not apply in respect of persons appointed under section 4.

**(3)** A person is not qualified to be nominated or appointed under section 2, 3 or 4 if the person is employed by the board. O. Reg. 464/97, s. 5.

**6.** Subject to section 7, each of the persons appointed to a special education advisory committee of a board shall hold office during the term of office of the members of the board and until a new board is organized. O. Reg. 464/97, s. 6.

**7. (1)** A member of a special education advisory committee vacates his or her seat if he or she,

(a) is convicted of an indictable offence;

(b) absents himself or herself without being authorized by resolution entered in the minutes from three consecutive regular meetings of the committee; or

(c) ceases to hold the qualifications to be appointed to the committee.

**(2)** An alternate for a member of a special education advisory committee vacates his or her position if he or she,

(a) is convicted of an indictable offence;

(b) absents himself or herself without being authorized by resolution entered in the minutes from three consecutive regular meetings of the committee in respect of which the alternate received a notice under subsection 9 (9); or

(c) ceases to hold the qualifications to be appointed as an alternate.

**(3)** Where a seat or position becomes vacant under this section, section 8 applies with respect to filling the vacancy.

**(4)** Despite subsection (3), where a member of the committee or an alternate for a member of a committee is convicted of an indictable offence, the vacancy or position shall not be filled until the time for taking any appeal that may be taken from the conviction has elapsed, or until the final determination of any appeal so taken, and in the event of the quashing of the conviction the seat or position shall be deemed not to have been vacated. O. Reg. 464/97, s. 7.

**8. (1)** If a seat or position on a special education advisory committee becomes vacant, the board that appointed the person whose seat or position has become vacant shall appoint a qualified person to fill the vacancy for the remainder of the term of the person whose seat or position has become vacant.

**(2)** The nomination requirements of sections 2, 3 and 4 apply with respect to appointments under this section.

**(3)** Where a seat of a member of the committee is vacant and has not yet been filled, the alternate for the member, if there is an alternate, shall act in the member's place for all purposes of this Regulation. O. Reg. 464/97, s. 8.

**9. (1)** A majority of the members of a special education advisory committee is a quorum, and a vote of a majority of the members present at a meeting is necessary to bind the committee.

**(2)** Every member present at a meeting, or his or her alternate when attending the meeting in his or her place, is entitled to one vote.

**(3)** The members of the committee shall, at their first meeting, elect one of their members as chair and one of their members as vice-chair.

(4) The vice-chair shall assist the chair and shall act for the chair at meetings in his or her absence.

(5) The chair or, in the absence of the chair, the vice-chair, shall preside at meetings.

(6) If at any meeting the chair and vice-chair are not present, the members present may elect a chair for that meeting.

(7) The chair may vote with the other members of the committee and any motion on which there is an equality of votes is lost.

(8) The committee shall meet at least 10 times in each school year.

(9) Where a member for whom an alternate has been appointed cannot attend a meeting of the committee, the member shall so notify the alternate.

(10) Where an alternate receives a notice under subsection (9), he or she shall attend the meeting and act at the meeting in the member's place. O. Reg. 464/97, s. 9.

**10. (1)** The board shall make available to its special education advisory committee the personnel and facilities that the board considers necessary for the proper functioning of the committee, including the personnel and facilities that the board considers necessary to permit the use of electronic means for the holding of meetings of the committee in accordance with the regulations made under section 208.1 of the Act.

(2) Within a reasonable time after a special education advisory committee is appointed, the board shall provide the members of the committee and their alternates with information and orientation respecting,

(a) the role of the committee and of the board in relation to special education; and

(b) Ministry and board policies relating to special education. O. Reg. 464/97, s. 10.

**11. (1)** A special education advisory committee of a board may make recommendations to the board in respect of any matter affecting the establishment, development and delivery of special education programs and services for exceptional pupils of the board.

(2) Before making a decision on a recommendation of the committee, the board shall provide an opportunity for the committee to be heard before the board and before any other committee of the board to which the recommendation is referred. O. Reg. 464/97, s. 11.

**12. (1)** The board shall ensure that its special education advisory committee is provided with the opportunity to participate in the board's annual review, under Regulation 306 of the Revised Regulations of Ontario, 1990, of its special education plan.

(2) The board shall ensure that its special education advisory committee is provided with the opportunity to participate in the board's annual budget process under section 231 of the Act, as that process relates to special education.

(3) The board shall ensure that its special education advisory committee is provided with the opportunity to review the financial statements of the board, prepared under section 252 of the Act, as those statements relate to special education. O. Reg. 464/97, s. 12.

**13.** Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 464/97, s. 13.

[Français](#)



## WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD

1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
INTERIM DIRECTOR OF EDUCATION: Paul A. Picard

**Meeting Date:**  
November 25, 2013

### BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** SEAC Committee – Trustee Members

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Cathy Geml, Associate Director of Education Student Achievement K-12

**SUBJECT:** **SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)**  
**Meeting of Thursday September 19, 2013**

#### RECOMMENDATION:

**That the Board receive the Minutes of the Thursday September 19, 2013  
Special Education Advisory Committee meeting as information.**

**SYNOPSIS:** The Special Education Advisory Committee (SEAC) is an advisory committee mandated through the Education Act as a standing committee of each school board. All minutes of the Special Education Advisory Committee are to be received by the Board.

**BACKGROUND COMMENTS:** The Special Education Advisory Committee reports to the school board and makes recommendations to the board regarding special education programs and services. Regulation 464/97 sets out requirements for school boards with respect to Special Education Advisory Committees and outlines their role, membership, and scope of activities. The regulation requires SEACs to meet at least ten times in each school year.

**FINANCIAL IMPACT:** N/A

**TIMELINES:** The next SEAC meeting will occur on Monday October 28, 2013 at the Catholic Education Centre.

#### APPENDICES:

- Special Education Advisory Committee Minutes of Thursday September 19, 2013.

#### REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	October 29, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	October 29, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	October 29, 2013



**1325 California Ave., Windsor, ON N9B 3Y6  
Phone: (519) 253-2481 Fax: (519) 253-0620**

**SPECIAL EDUCATION ADVISORY COMMITTEE MEETING  
Thursday September 19, 2013 – 6:00 P.M.  
Windsor Essex Catholic Education Centre  
1325 California Avenue, Windsor**

**MINUTES**

Present:	Melanie Allen	IEWS (Chair)
	Mary Dimenna	Trustee
	Lisa Soulliere	Trustee
	Rose Lamug	Autism Ontario Windsor-Essex (V-Chair)
	Michelle Friesen	Integration Action for Inclusion
	John Riberdy	Principal
	Joseph Colella	Learning Disabilities Association
	Cathy Geml	Associate Director of Education (ex-officio)
	Simone Lira	Recorder

1. Call to Order – Melanie Allen
2. Opening Prayer – Melanie Allen
3. Welcome – Melanie Allen
4. Recording of Attendance – Regrets, John McMahon
5. Approval of Agenda - September 19 , 2013

**Motion by Mary DiMenna and seconded by Lisa Soulliere that the Agenda be approved as printed and circulated. *Carried***

6. Agenda Questions from Observers - None
7. Disclosure of Pecuniary Interest - None
8. Approval of Minutes -

**Motion by Michelle Friesen and seconded by Rose Lamug that the Minutes be approved as printed and circulated. *Carried***

9. Business Arising - None



**10. Information Items**

- (a) Letter from the Peterborough Victoria Northumberland and Clarington Catholic District School Board to the Honourable Liz Sandals regarding Fetal Alcohol Syndrome, Special Education preparatory courses for all Teachers' Colleges and various other items.
- (b) Letter from the Halton District School Board to the Honourable Ted McMeekin regarding the changes to Special Services at Home funding (SSAH), along with consideration to repeal the specific requirements for a psychological assessment to determine eligibility for the DSO program.
- (c) Letter from the Catholic District School Board of Eastern Ontario to the Honourable Liz Sandals regarding Special Education preparatory and Mental Health courses for all Teachers' Colleges
- (d) Letter from the Catholic District School Board of Eastern Ontario to the Honourable Liz Sandals regarding the high cost of transporting special needs students in rural areas.
- (e) Letter from the Catholic District School Board of Eastern Ontario to the Honourable Liz Sandals regarding Special Education budget requirements.
- (f) Letter from the Simcoe Muskoka Catholic District School Board to the Honourable Liz Sandals and the Honourable Ted McMeekin regarding the changes to Special Services at Home funding (SSAH), along with consideration to repeal the specific requirement for those who already have extensive medical documentation of developmental disabilities (DSO).
- (g) Letter from the Upper Canada District School Board to the Honourable Ted McMeekin regarding the changes to Special Services at Home funding (SSAH), along with concerns over the changes in funding presented by Developmental Services Ontario (DSO).

**Motion by Lisa Soulliere and seconded by Mary DiMenna that the Information Items be accepted as information. *Carried***

**11. Report from Chair**

-N/A

**12. Report from Trustees**

- (a) Trustee DiMenna welcomed everyone back to a new school year.
- (b) Due to the number of achievements under the supervision of Mr. Norbert Hartmann, the Board will transition to the second phase of supervision, a Co-management Model. The newly appointed Supervisor Janine Griffore, will work collaboratively with Trustees, administration and the community to restore public confidence; one of the key priorities of the next phase. The Chair and Vice-Chair will provide input to the recommendations presented, which will begin the process of restoring the decision making authority to the Board.
- (c) Future Delegation Meetings: While under the Ministry Supervision – Co-management Model, the Board meetings will be held on the fourth Monday of the month. Unless stated otherwise, all meetings will be held at the Windsor-Essex Catholic Education Centre, 1325 California Avenue, Windsor with the Public Session beginning at 7:00 p.m. Meetings dates are as follows:

Monday, Sept. 23, 2013

Monday, Oct. 28, 2013

Monday, Nov. 25, 2013

Monday, Dec. 2, 2013 (Organizational Meeting at 7:30 p.m.)

Monday, Dec. 16, 2013 (Third Monday of the month)

- (d) Trustee DiMenna reported that there are three ARCs being conducted by the Board this year. They include:
- Catholic Central, Immaculate Conception & St. Angela
  - St. Pius X, St. Gregory & St. Peter
  - Brennan, St. John Vianney, St. Jules, St. Maria Goretti & St. Rose
- (e) Trustee Soulliere advised that unlike previous ARCs, Trustees will no longer be sitting on the ARC committees. They will ultimately vote on the final recommendations.

**Motion by Lisa Soulliere and seconded by John Riberdy by that the report from Trustees be accepted as information. *Carried***

13. **Report from Associate Director of Education**

- (a) Reported on presentations at SEAC meetings for this year and advised that Superintendent Iatonna and King will be invited to report on financials. There will also be a presentation by hearing and vision, date to be determined.
- (b) Reported briefly on the mental health nurses and the process involved, which has been an educational cross between health and mental health.
- (c) Reported that the WECDSB mental health process is being used across the province as an example to other boards.
- (d) Reported on technology in special education and the exciting things taking place especially in the secondary panel, specifically at St. Anne. The pilot went very well and training will begin for other schools on October 2.
- (e) Reported that Community Living would like to do a presentation this year.
- (f) Consultant Heather Best has been invited to speak to SEAC on Assessment & Evaluation and EQAO assessments for the board. Ms. Geml reported that the results were our best yet; most above the provincial standard. In the area of special education, the Board changed the way we presented this year to include ELL and special education in the media advisory because we are an inclusionary board. Discussion ensued regarding the attendance of SEAC at the EQAO presentation to the Board on October 28<sup>th</sup>.

**Motion by Michelle Friesen and seconded by Rose Lamug that the reports from the Associate Director be accepted as information. *Carried***

14. New Business – None

15. **Association Reports**

- (a) Michelle Friesen thanked administration for the Board website reminder of the IEPs and More workshop on Monday Sept. 30th.
- (b) Michelle reported that the Ontario government has reached a \$35-million settlement in a class-action lawsuit with former residents of the Huronia Regional Centre in Orillia.

- (c) Rose Lamug reported that in honour of October as Autism month, the WFCU hockey facility will paint the ice blue and put the logo on the ice. As well, they have raffled off a box suite at the WFCU for use by 18 individuals for a game. The Autism picnic, which took place in August, saw 600 attendees. The Christmas party will be held at the Ciociaro on November 16th. There is also a Colosanti-Thiessen Farms outing in October. Autism Ontario is sponsoring speaker Ed Mahoney from Hamilton to present a Positive Advocacy Workshop for ASD parents.

**Motion by Lisa Soulliere and seconded by Mary DiMenna that the reports from the Associations be accepted as information. *Carried***

16. Closing Prayer – Rose Lamug

Meeting adjourned at 6:45 p.m.

Next meeting: October 28, 2013 at 6:30 p.m.



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**Co-Management  
Meeting Date:  
November 25, 2013**

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul Picard, Director of Education  
Cathy Geml, Associate Director of Education

**SUBJECT:** **FRENCH IMMERSION ADVISORY COMMITTEE (FIAC)  
- MEETING OF Wednesday, May 15, 2013**

### RECOMMENDATION:

**That the Board receive the Minutes of the May 15, 2013 French Immersion Advisory Committee meeting as information.**

### SYNOPSIS:

In accordance with Board By-Laws, *Section 5:00 Committee Reports*, the French Immersion Advisory Committee (FIAC) is submitting to the Board, for information, the Minutes of its May 15, 2013 meeting.

### BACKGROUND COMMENTS:

The French Immersion Advisory Committee came into existence as a result of a recommendation made at a Special Board meeting on February 3, 2009. The role of the French Immersion Advisory Committee is to promote and support the system-wide French Immersion program, exchange information and points of view about the French Immersion program and provide advice, recommendations and feedback to the Board on French Immersion.

### FINANCIAL IMPACT:

N/A

### TIMELINES:

The next French Immersion Advisory Committee meeting occurred on Thursday, October 24, 2013 at the Catholic Education Centre. Minutes will be provided to the Board following approval by the French Immersion Advisory Committee.

**APPENDICES:**

- French Immersion Advisory Committee Minutes of May 15, 2013

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 5, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 5, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 5, 2013



## WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD

1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

### FRENCH IMMERSION ADVISORY COMMITTEE

**Wednesday, May 15, 2013 at 6:00 p.m.**

CEC – Video Conference Room

#### **Present:**

Jim McMahon – Trustee  
Bernie Mastromattei - Trustee  
Emelda Byrne - Superintendent of Education  
Elisa Houston - Consultant  
Tish Hedderson - Principal - St. Joseph's  
Lisa Boudreau - Principal - St. Anne French Immersion  
Carm Casalena - Principal - St. Mary School  
Jeremy Schiller - Vice-Principal - St. Thomas of Villanova  
Michael Jraiche - Dept. Head - Cardinal Carter  
Maggie Bénéteau - Dept. Head - St. Thomas of Villanova  
Renée Saad - Dept. Head - St. Joseph's  
Kim Koekstat - Dept. Head - St. Anne  
Michael Bohn - Parent - St. Joseph's  
Brenda Verkoeyen - Parent - St. Anne  
Marc Laroque - Parent - St. Anne French Immersion  
Marie O'Neil - Parent - St. Mary School

#### **Regrets:**

Lou Conte - Principal - Cardinal Carter  
Jim Minello - Principal - St. Anne's  
Michael Cusinato - Principal - Queen of Peace School  
Mike Garganta - Parent - Cardinal Carter  
Gary Wigfield - Parent - St. Thomas of Villanova  
Francine Mastronardi – Parent – Queen of Peace

**Recording:** Simone Lira, Executive Assistant

#### **NOTES**

1. **Call to Order**  
Trustee McMahon called the meeting to order at 6:15 p.m.
2. **Opening Prayer** – Elisa Houston
3. **Approval of Agenda**  
Motion by Carm Casalena and seconded by Mike Bohn that the Agenda be approved.  
*Carried*
5. **Approval of Minutes for Tuesday, March 19, 2013**  
Motion by Renée Saad and seconded by Kim Koekstat that the Minutes be approved.  
*Carried*
6. **Report from Emelda Byrne**
  - Superintendent Byrne distributed copies of the FSL Framework K – 12 and advised that a Board team attended a Ministry regional meeting regarding the framework. She briefly went through the framework document and explained the various focus areas.
  - She reported that OLE funding for the past four years has been depleted and boards are waiting for the Ministry to release new funding in June. Updates will follow.
  - Funding priorities have taken on a different perspective, with an increase in oral language to continue.
  - There was an NTIP (New Teacher Induction Program) board visit from the Ministry and our board showcased two elementary FSL and two IB FSL classes. The NTIP teachers and their mentors were highlighted along with a couple of our Principals.

- St. Mary, St. Anne and Queen of Peace will now all have full day, everyday kindergarten. The ECE component, which is based on number of students, provided two for St. Mary and three for St. Anne.

## 7. **Report from Elisa Houston**

- PLCs were held at St. Mary and St. Anne French Immersion Schools where Board staff worked with school staff focusing on the Common European Framework with an emphasis on oral communication.
- St. Anne staff concluded their inquiry-based learning and collaborative inquiry opportunity and received positive feedback from the school.
- Six elementary FSL teachers along with three secondary FI/FSL teachers from St. Joseph's formed a cross panel collaborative inquiry. The team worked on the FSL framework, critical thinking, oral communication and lesson design.
- Elisa reported that in April, 12 elementary teachers, some from French Immersion and others from the FSL programs at the five high schools, participated in a transition activity to reduce the learning gap and experience the continuation of the work students do in French
- On May 27 professional development is scheduled for 28 secondary French and F/I teachers at the CEC. The focus will be the 10 ideas of the CEFR.
- Elisa concluded with student voice and evidence (via film clips) of the work being done this year using cameras and video clips to monitor the progress of the students. The goal is to have students understand and speak French language using activities and conversation.

## 8. **New Business**

### **a) Round Table Discussion - School Communication**

- Villanova staff reported they are at 38 new students in F/I - all from other boards, including 31 for grade 9 this coming school year.
- It was reported that staff at St. Anne Secondary are holding discussion on enrolment potential and retention. They are up to 11 new students registered at St. Anne.
- There was discussion on the voluntary DELF testing run by the embassy of France and the costs involved for students at all boards. Our board should be ready in about 3 or 4 years.
- At St. Joseph's High School there are 31 students registered for grade 9. It was suggested that St. Peter would be a good alternative for parents in the Lakeshore area for F/I. Trustees noted that this is a possibility that has been discussed. The ultimate goal would be to have at least one F/I feeder school in every high school area.
- St. Mary School boasts almost 260 students next year. There are 54 JK registered next year. There only 2 English classes next year: a 7/8 and 5/6/7 combined. Parents at the school have expressed interest in learning French as well.
- St. Joseph's High School was involved in a daffodil challenge for cancer and the school won. The event was spearheaded by 16 students in the F/I civics class. The trophy was presented at an assembly in May.
- It was reported that Cardinal Carter picked up 12 new students for next year.
- St. Anne F/I currently has 52 J/Ks enrolled and will have 100 students ages 4 and 5 on site in JK\SK in September. Construction will begin to add a 6-pack portable to the north end of school and another at the south end. Outdoor space is very limited, but they have been creative.

Trustee Mastromattei commented on Supervisor Hartmann's report and what it means for the successful future of this Board, including the possibility of more French Immersion schools

in our system at some point. He mentioned that Board members are optimistic about the outcome of the supervision process.

Superintendent Byrne thanked the members of the committee for their passion and commitment.

Discussion ensued regarding Supervisor Hartmann's report and the concern in the number of department heads and the ultimate effect it will have at the secondary schools and the Modern Language Departments.

- b) The next meeting will take place (looking at October 9<sup>th</sup> – tentative date) at **6:00 p.m.** in the Video Conference Room at the CEC.

**9. Closing prayer and adjournment at 7:30 p.m.**





1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**Co-Management  
Meeting Date:**  
November 25, 2013

## BOARD REPORT

**Public**  **In-Camera**   
**PRESENTED FOR:** Information  Approval   
**PRESENTED BY:** Senior Administration  
**SUBMITTED BY:** Cathy Geml, Associate Director of Education  
**SUBJECT:** **AMENDMENTS TO THE CONSTITUTION OF THE SECONDARY SCHOOL STUDENT SENATE**

### RECOMMENDATION:

**That approval be provided to the Amendments to the Constitution of the Secondary School Student Senate.**

### SYNOPSIS:

At the Secondary School Student Senate meeting of October 16, 2013, a proposal was brought forward for amendments to their Constitution. The amendments were approved unanimously by the Senate and are submitted for approval by the Co-Management Board.

### BACKGROUND COMMENTS:

The following proposals to the Constitution of the Secondary School Student Senate were brought forward by members of the Senate on October 16, 2013, and were unanimously agreed upon by the Senate:

- 3.1 Every secondary school within the jurisdiction of the Windsor Essex Catholic District School Board shall have ~~two~~ three representatives as members of the Senate:
  - i) 2 students elected by the student body.
  - ii) the Prime Minister, or in cases where the Prime Minister is one of the students elected under section 3.1 (i), the Deputy Prime Minister of the Student Council.

New:

- 3.3 Where a student, as defined in 3.2, is selected to participate as a member of the Minister's Student Advisory Council, the student will hold a non-voting position on and act as a resource to the Windsor-Essex Catholic District School Board Student Senate. The student will not be eligible to hold any other position on the senate.

The above amendments are brought forward to the Co-Management Board, pursuant to Article 8.1 of the Student Trustee Constitution, which directs that all amendments to the Student Senate Constitution come to the Windsor-Essex Catholic District School Board for approval.

**FINANCIAL IMPACT:**

N/A

**TIMELINES:**

Amendments effective upon approval by Co-Management Board

**APPENDICES:**

- Draft Amended Constitution of the Secondary School Student Senate

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 12, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 12, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 12, 2013

**APPENDIX A - POLICY T: O1 STUDENT TRUSTEES**

---



Windsor-Essex Catholic District School Board

Section: **Trustees****APPENDIX A****T:01**

---

**Constitution****Article I – Name**

- 1.1 The name of this advisory group shall be the Windsor-Essex Catholic District School Board Secondary School Student Senate.

**Article II – Mission Statement**

- 2.1 The Windsor-Essex Catholic District School Board Secondary School Student Senate shall promote the mission, vision and goals of the Windsor-Essex Catholic District School Board and within this jurisdiction exercise secondary student consultation and representation.

**Article III – Composition**

- 3.1 Every secondary school within the jurisdiction of the Windsor Essex Catholic District School Board shall have ~~two~~ three representatives as members of the Senate:
- i) a 2 ~~students~~ elected by the student body.
  - ii) the Prime Minister, or in cases where the Prime Minister is one of the students elected under section 3.1 (i), the Deputy Prime Minister of the Student Council.
- 3.2 A recognized Catholic High School is defined as any secondary school affiliated with the Windsor-Essex Catholic District School Board.
- 3.3 Where a student, as defined in section 3.6 of Board Policy T: 01 Student Trustees, is selected to participate as a member of the Minister’s Student Advisory Council, the student will hold a non-voting position on and act as a resource to the Windsor-Essex Catholic District School Board Student Senate. The student will not be eligible to hold any other position on the senate.
- 3.4 The Student Trustees shall lead the Student Senate as co-chairpersons.
- 3.5 The senate shall hold elections for the position of:
- a. Secretary

**APPENDIX A - POLICY T: O1 STUDENT TRUSTEES**

---

**Article IV – Eligibility of Members**

- 4.1 All members other than the Student Trustees of the WECDSB Student Senate shall be eligible to run for the position of Secretary.
- 4.2 If at any time during the school year a Student Representative ceases to be a WECDSB student, he/she shall be replaced by an individual from their secondary school who will continue his/her duties for the remainder of that term on the Senate.

**Article V – Duties**

- 5.1 The duties of the members of the Student Senate shall commence with the day of the inaugural meeting (in the month of September) and terminate as of the final Student Senate meeting (in the month of June).

The Student Trustees

- 5.2 Shall create the agenda for the meetings of the Senate in consultation with the Student Representatives.
- 5.3 Shall be the official representatives and spokespersons of the WECDSB Student Senate.
- 5.4 Shall communicate the Board's decisions and plans to the Student Representatives.
- 5.5 Shall exercise effective communication of the Senate's concerns, needs and achievements to the Windsor-Essex Catholic District School Board.
- 5.6 Shall be members of the Ontario Student Trustees' Association – L'association Des Eleves Conseillers Et Conseillers De L'Ontario, also known as OSTA-AECO.
- 5.7 Shall attempt to attend all of the meetings of the OSTA-AECO and report all significant findings to both the Board as well as the Student Senate.

Secretary:

- 5.8 Shall record the attendance of members at all meetings.
- 5.9 Shall make and maintain formal minutes of the meetings of the Student Senate. A summary of these minutes shall be distributed to all members of the Student Senate and the Board of Trustees.
- 5.10 Shall assist the Student Senate in the preparation of reports if called upon to do so.

**APPENDIX A - POLICY T: O1 STUDENT TRUSTEES**

---

**Article VI – Faith and Leadership Development Conference**

- 6.1 It shall be the responsibility of the Student Senate to plan and host a conference for all high school student council members in the Board.
- 6.2 The conference shall promote and develop leadership and faith and shall be held in the fall of each school year.

**Article VII – Meetings**

- 7.1 The Chairs of all meetings shall be the Student Trustees.
- 7.2 Meetings can be called by the Student Trustees at any time.
- 7.3 Meetings shall be held at least once every month.
- 7.4 Consensus will be the basis upon which decision-making takes place.
- 7.5 In order to be an official meeting a quorum of five (5) secondary school representatives must be present along with one of the Student Trustees.

**Article VIII – Amendments to the Constitution**

- 8.1 Any recommended amendments or changes to this constitution must come to the Windsor-Essex Catholic District School Board for approval.
- 8.2 Amendments may be proposed by any Student Senate member but must be agreed upon by two-thirds of the membership at an official meeting of the Student Senate.



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard

**Co-Management  
Meeting Date:**  
November 25, 2013

## BOARD REPORT

**Public**  **In-Camera**

**PRESENTED FOR:** Information  Approval

**PRESENTED BY:** Senior Administration

**SUBMITTED BY:** Paul A. Picard, Director of Education  
Mario Iatonna, Executive Superintendent of Corporate Services

**SUBJECT:** 2012-13 FISCAL YEAR-END FINANCIAL STATEMENTS

### RECOMMENDATION:

**That the Board receive the audited 2012-13 Fiscal Year-End Financial Statements.**

### SYNOPSIS:

The 2012-13 fiscal year-end financial statements have been completed, including review by the external auditors, and the auditors' report has been issued.

### BACKGROUND COMMENTS:

Section 253 of the Education Act requires that all boards undertake an annual audit of their accounts and that the auditors express an opinion on the financial statements based on the audit. The Board's external auditor is the firm of BDO Canada LLP, and their report is attached hereto.

The work by the Board's external auditor for the audit of the Consolidated Financial Statements for the fiscal year ended August 31, 2013 has revealed no material concerns with the statements as prepared by Board Administration. These statements were approved by the Supervisor of the Board and submitted to the Ministry of Education.

### FINANCIAL IMPACT:

#### Post-Retirement Benefits

In 2012-13, the Ministry of Education instructed the Board to terminate access to post-retirement benefits post age 65, effective September 1, 2014. This change to post-retirement benefits was necessary in order to comply with the requirements of the Education Act. Retirees who are currently eligible for benefits after age 65 will continue to

have access to coverage under the same terms until August 31, 2014. This change resulted in a \$34,769,288 plan curtailment and reduction in the post-retirement benefit liability.

District school boards are required to adopt Public Sector Accounting Board (PSAB) standards for local governments as their financial standards and publish financial statements that accord with this standard. The Ministry of Education also requires boards to submit annual financial forms that both accord with PSAB standards and provide reconciliations that comply with the funding requirements of the Education Act.

Therefore while the \$34.8M Post-Retirement Benefit curtailment gain is included in the Board's 2012-13 Statement of Operations per PSAB, it remains "out of compliance" when considering the balanced budget provisions contained in the Education Act.

### **Results of Operations**

At 2011-12 year-end, WECDSB reported a closing accumulated deficit of \$2,289,848. Following Ministry of Education review, this balance was restated as follows:

Balance at August 31, 2012 (per 2011-12 financial statements)	(\$2,289,848)
Ministry adjustments to audited 2011-12 financial statements	<u>384</u>
Restated Accumulated Deficit balance at September 1, 2012	<u><u>(\$2,289,464)</u></u>

When determining the in-year surplus or deficit as calculated for compliance with the funding requirements of the Education Act, the Ministry excludes certain revenue and expenditure items contained in the financial statements. For 2012-13, the in-year surplus/(deficit) for compliance purposes was determined as follows:

In-year revenues for compliance purposes	\$261,268,115
In-year expenses for compliance purposes	<u>253,586,014</u>
In-year surplus for compliance purposes	<u><u>\$7,682,101</u></u>

The 2012-13 closing accumulated surplus is calculated as follows:

Restated Accumulated Deficit at September 1, 2012	(\$2,289,464)
In-year surplus	<u>7,682,101</u>
Closing Accumulated Surplus at August 31, 2013	<u><u>\$5,392,637</u></u>

### **Administration and Governance Compliance**

In any fiscal year, the school board administration and governance expenditures cannot exceed the grant allocation. In 2012-13, WECDSB's net expenditures in this category after considering third-party revenues was \$6,682,446, while the grant allocation was \$7,191,271. Therefore, the board underspent its allocation in this category and was compliant with this particular provision.

#### **TIMELINES:**

As noted earlier, school boards must complete both audited financial statements and Ministry of Education financial forms. These latter financial forms are required to be

submitted electronically to the Ministry of Education by November 15, 2013. WECDSB submitted these forms in addition to the audited financial statements, notes to the financial statements and auditor's report attached hereto to the Ministry of Education on November 1, 2013.

**APPENDICES:**

Consolidated Financial Statements - August 31, 2013 and Auditors' Report.

**REPORT REVIEWED BY:**

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 19, 2013
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 19, 2013
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 19, 2013



**Windsor-Essex Catholic  
District School Board  
Consolidated Financial Statements**

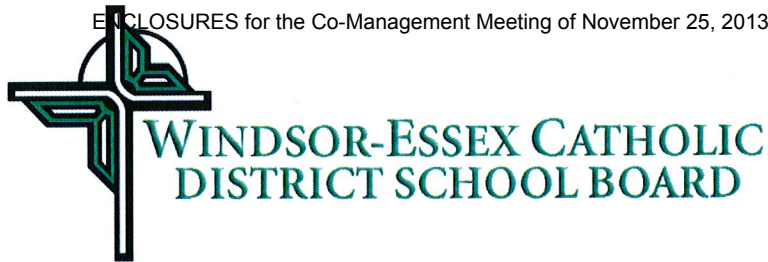
For the year ended August 31, 2013

**Windsor-Essex Catholic District School Board**  
**Consolidated Financial Statements**  
For the year ended August 31, 2013

---

**Contents**

<b>Windsor-Essex Catholic District School Board</b>	
Management Report	2
Auditor's Report	3 - 4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Cash Flows	7
Consolidated Statement of Change in Net Debt	8
Notes to Consolidated Financial Statements	9 - 29



1325 California Avenue  
Windsor, ON N9B 3Y6  
CHAIRPERSON: Barbara Holland  
DIRECTOR OF EDUCATION: Paul A. Picard  
Telephone: (519) 253-2481 FAX: (519) 253-8397

## MANAGEMENT REPORT

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

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

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

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

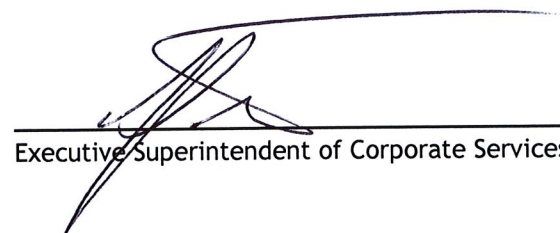
The Board meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

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



\_\_\_\_\_  
Director of Education

October 31, 2013



\_\_\_\_\_  
Executive Superintendent of Corporate Services



Tel: 519 944 6993  
Fax: 519 944 6116  
www.bdo.ca

BDO Canada LLP  
3630 Rhodes Drive, Building 100  
Windsor ON N8W 5A4 Canada

---

## Independent Auditor's Report

---

### To the Supervisor of the Windsor-Essex Catholic District School Board

We have audited the accompanying consolidated financial statements of Windsor-Essex Catholic District School Board, which comprise the consolidated statement of financial position as at August 31, 2013, the consolidated statement of operations, consolidated statement of changes in net debt and consolidated statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information. The consolidated financial statements have been prepared by management based on the financial reporting provisions described in Note 1 to the consolidated financial statements.

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

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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



**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Windsor-Essex Catholic District School Board as at August 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

**Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the consolidated financial statements which describes the basis of accounting. The consolidated financial statements are prepared to assist the Windsor-Essex Catholic District School Board to meet the requirements of the Ontario Ministry of Education. As a result, the consolidated financial statements may not be suitable for another purpose.

*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

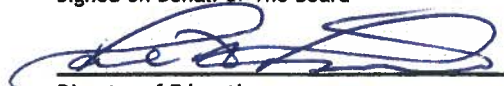
Windsor, ON  
October 31, 2013

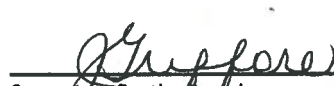
## Windsor-Essex Catholic District School Board

### Consolidated Statement of Financial Position

August 31,	2013	(restated) 2012
<b>Financial assets</b>		
Cash and cash equivalents (Note 2)	\$ 9,614,956	\$ 2,612,589
Accounts receivable	10,786,357	11,586,423
Accounts receivable capital - Government of Ontario (Note 3)	157,567,567	165,449,575
Assets held for sale (Note 4)	1,421,174	-
	<b>179,390,054</b>	<b>179,648,587</b>
<b>Financial liabilities</b>		
Temporary borrowing (Note 9)	12,568,051	22,984,294
Accounts payable and accrued liabilities	14,485,724	12,825,148
Other	101,810	147,465
Net long-term debt (Note 8)	155,801,540	160,333,942
Deferred revenue (Note 5)	7,543,516	4,342,854
Employee benefits payable (Note 7)	26,601,612	65,285,612
Deferred capital contributions (Note 6)	190,397,773	199,854,621
	<b>407,500,026</b>	<b>465,773,936</b>
<b>Net debt</b>	<b>(228,109,972)</b>	<b>(286,125,349)</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 19)	215,757,791	225,936,687
Prepaid expenses	786,899	966,425
	<b>216,544,690</b>	<b>226,903,112</b>
<b>Accumulated deficit (Note 12)</b>	<b>\$ (11,565,282)</b>	<b>\$ (59,222,237)</b>

Signed on Behalf of The Board


  
 Director of Education


  
 Supervisor for the Board

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Windsor-Essex Catholic District School Board

### Consolidated Statement of Operations

For the year ended August 31,	(Unaudited) Budget 2013	2013	(restated) 2012
<b>Revenues</b>			
Provincial grant - grants for student needs	\$ 191,022,201	\$ 195,352,988	\$ 196,027,195
Local taxation	43,921,782	39,628,483	44,598,086
Amortization of deferred capital contributions including disposals (Note 6)	8,053,474	15,141,292	8,280,784
Provincial grants - other	8,369,791	8,820,010	4,653,574
School generated funds	7,298,485	7,970,390	7,887,305
Other fees and revenues	1,728,053	2,278,298	2,580,740
Other revenues - school boards	-	68,425	11,840
Investment income	4,000	(21,380)	194,623
	<b>260,397,786</b>	<b>269,238,506</b>	<b>264,234,147</b>
<b>Expenditures (Note 11)</b>			
Instruction	190,353,035	165,152,423	166,768,890
Pupil accommodation	42,927,994	30,605,123	32,767,136
Other	1,686,745	8,257,026	1,613,626
School generated funds	7,298,485	7,901,415	7,913,433
Transportation	7,325,328	7,074,599	7,391,060
Administration	9,636,445	2,590,965	6,354,798
	<b>259,228,032</b>	<b>221,581,551</b>	<b>222,808,943</b>
<b>Annual surplus</b>	<b>1,169,754</b>	<b>47,656,955</b>	<b>41,425,204</b>
<b>Accumulated deficit, beginning of year</b>	<b>(92,434,498)</b>	<b>(59,222,237)</b>	<b>(100,647,441)</b>
<b>Accumulated deficit, end of year</b>	<b>\$ (91,264,744)</b>	<b>\$ (11,565,282)</b>	<b>\$ (59,222,237)</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Windsor-Essex Catholic District School Board

### Consolidated Statement of Cash Flows

For the year ended August 31,	2013	(restated) 2012
<b>Operations</b>		
Annual surplus (deficit)	\$ 47,656,955	\$ 41,425,204
 Sources and (uses):		
Non-cash items including amortization, write downs and gain/loss on disposal	17,284,513	9,002,831
Deferred capital contributions revenue	(15,141,292)	(8,280,784)
Accounts receivable - other	800,066	398,587
Assets held for sale	(1,421,174)	-
Accounts payable and accrued liabilities	1,660,576	586,952
Other liabilities	(45,655)	(44,838)
Deferred revenues - operating	741,582	712,238
Employee benefits payable	(38,684,000)	(40,511,545)
Prepaid expenses	179,526	(291,266)
	<b>13,031,097</b>	<b>2,997,379</b>
 <b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(7,105,616)	(7,453,176)
 <b>Financing</b>		
Long-term liabilities issued	1,425,226	6,895,543
Decrease in temporary borrowing	(10,416,243)	(4,965,799)
Debt repaid and sinking fund contributions	(5,957,628)	(6,737,220)
Increase in accounts receivable capital - Government of Ontario	7,882,008	551,364
Additions to deferred capital contributions	5,684,443	7,453,176
Increase in deferred revenue - capital	2,459,080	1,575,045
	<b>1,076,886</b>	<b>4,772,109</b>
 <b>Change in cash and equivalents</b>	 <b>7,002,367</b>	 <b>316,312</b>
<b>Cash and equivalents, beginning of year</b>	<b>2,612,589</b>	<b>2,296,277</b>
 <b>Cash and equivalents, end of year</b>	<b>\$ 9,614,956</b>	<b>\$ 2,612,589</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## Windsor-Essex Catholic District School Board

### Consolidated Statement of Change in Net Debt

For the year ended August 31,	2013	(restated) 2012
Annual surplus (deficit)	\$ 47,656,955	\$ 41,425,204
<b>Tangible capital asset activity</b>		
Acquisition of tangible capital assets	(7,105,616)	(7,453,176)
Amortization of tangible capital assets	9,219,072	9,002,829
Transfer to assets held for sale	1,421,174	-
Write-downs of tangible capital assets	6,644,267	-
	10,178,897	1,549,653
<b>Other non-financial asset activity</b>		
Acquisition of prepaid expenses	(2,210,840)	(1,408,233)
Use of prepaid expenses	2,390,365	1,116,974
	179,525	(291,259)
<b>Change in net financial assets (net debt)</b>	58,015,377	42,683,598
<b>Net financial assets (net debt), beginning of year</b>	(286,125,349)	(328,808,947)
<b>Net financial assets (net debt), end of year</b>	\$(228,109,972)	\$ (286,125,349)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 1. Significant accounting policies

The consolidated financial statements are prepared by the management of Windsor-Essex Catholic District School Board in accordance with the basis of accounting described below.

##### (a) Basis of accounting

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

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

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

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian public sector accounting standards which require that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS 3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS 3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS 3510.

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

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 1. Significant accounting policies (continued)

##### (b) Reporting entity

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

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

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

##### (c) Trust funds

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

##### (d) Cash and cash equivalents

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

##### (e) Deferred revenue

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

##### (f) Deferred capital contributions

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible assets received or receivable for use in providing services, shall be recognized as deferred capital contributions 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

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 1. Significant accounting policies (continued)

##### (g) Retirement and other employee future benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, dental benefits, retirement gratuities, worker's compensation and long term disability benefits. Changes were made to the Board's retirement gratuity plan (2012), sick leave plan (2013) and retiree health, life and dental plan (2013). The Board has adopted the following policies with respect to accounting for these employee benefits:

(i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimates 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 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, 2013. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. The changes to the retiree health, life and dental plans resulted in a plan curtailment and any unamortized actuarial gains and losses associated with the employees impacted by the change are recognized as at August 31, 2013.

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

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

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

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 1. Significant accounting policies (continued)

##### (h) Tangible capital assets

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

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

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

Asset	Estimated useful life in Years
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
Other buildings	20
First-time equipping of schools	10
Furniture	10
Equipment	5-15
Computer hardware	5
Computer software	5
Vehicles	5-10

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

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

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

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 1. Significant accounting policies (continued)

##### (i) Government transfers

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

Government transfers for capital that meet the definition of a liability are referred to as deferred capital contributions (DCC). Amounts are recognized into revenue as the liability is extinguished over the useful life of the asset.

##### (j) Investment income

Investment income is reported as revenue in the period earned.

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

##### (k) Long term debt

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

##### (l) Budget figures

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

##### (m) Use of estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to estimates include employee future benefits. In addition, estimates have been made of the historical cost and useful lives of certain tangible capital assets as a result of the implementation of Section 3150 of the Public Sector Accounting Handbook. Actual results could differ from these estimates.

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

---

#### 2. Cash and cash equivalents

	2013	2012
Cash and cash equivalents include the following:		
Cash in bank	\$ 6,923,097	\$ -
School funds	2,278,410	2,225,305
Bursary funds, in trust	361,132	358,309
RCAC funds, in trust	23,342	-
Petty cash	28,975	28,975
	\$ 9,614,956	\$ 2,612,589

---

#### 3. Accounts receivable - Government of Ontario

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

The Board has an account receivable from the Province of Ontario of \$157,567,567 at August 31, 2013 (2012 - \$165,449,575) with respect to this one-time grant.

---

#### 4. Assets held for sale

As of August 31, 2013, \$1,421,174 (2012 - nil) related to buildings was recorded as assets held for sale. This amount was deferred for future capital purchases according to Ontario Regulation 193/10.

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

---

#### 5. Deferred revenue

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

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2013 is comprised of:

	(restated) Balance as at August 31, 2012	Externally restricted revenue received	Revenue recognized in the period	Transfers (to) deferred capital contributions in the period	Balance as at August 31, 2013
Restricted operating grants	\$ 1,173,442	\$ 29,488,313	\$ (28,960,199)	\$ -	\$ 1,701,556
Third party operating grants	91,275	543,775	(330,306)	-	304,744
Restricted capital grants	1,886,137	20,388,208	(15,756,276)	(3,544,596)	2,973,473
Proceeds of disposition - school buildings	527,293	-	-	-	527,293
Proceeds of disposition - other	664,707	-	(49,431)	-	615,276
Assets held for sale	-	1,421,174	-	-	1,421,174
School generated capital funds	-	20,000	-	(20,000)	-
<b>Total deferred revenue</b>	<b>\$ 4,342,854</b>	<b>\$ 51,861,470</b>	<b>\$ (45,096,212)</b>	<b>\$ (3,564,596)</b>	<b>\$ 7,543,516</b>

---



## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

#### 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.

	2013	2012
Balance, beginning of year	\$ 199,854,621	\$ 200,682,229
Additions to deferred capital contributions	7,105,617	7,453,176
Revenue recognized in the period - amortization	(15,141,291)	(8,280,784)
Revenue recognized in the period - disposals to assets held for sale	(1,421,174)	-
Balance, end of year	\$ 190,397,773	\$ 199,854,621

#### 7. Employee benefits payable

##### Retirement and other employee future benefit liabilities

	2013		2012	
	Retirement benefits	Other future employment benefits	Total employee future benefits	Total employee future benefits
Accrued employee future benefit obligations	\$ 21,772,853	\$ 4,297,273	\$26,070,126	\$ 65,285,612
Unamortized actuarial losses	(531,486)	-	(531,486)	-
<b>Employee future benefits liability</b>	<b>\$22,304,339</b>	<b>\$ 4,297,273</b>	<b>\$26,601,612</b>	<b>\$ 65,285,612</b>

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

#### 7. Employee benefits payable (continued)

##### Retirement and other employee future benefit expenses

	2013		2012	
	Retirement benefits	Other future employment benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ 260,039	\$ 1,324,792	\$ 1,584,831	\$ 7,258,925
Curtailment (gain) loss	(34,161,288)	180,199	(33,981,089)	(86,343,865)
Interest on accrued benefit obligation	771,089	-	771,089	5,325,837
Recognition of unamortized actuarial (gains)/losses on plan amendments/curtailments	(2,622,293)	-	(2,622,293)	39,731,764
Employee future benefit expenses <sup>1</sup>	\$ (35,752,453)	\$ 1,504,991	\$ (34,247,462)	\$ (34,027,339)

<sup>1</sup> Excluding pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below.

#### Plan changes

In 2012, changes were made to the Board's retirement gratuity plan, sick leave plan and retiree health, life and dental plan. As a result, employees eligible for a retirement gratuity will receive payout upon retirement based on their accumulated vested sick days under the plan, years of service and salary as of August 31, 2012. All accumulated non-vested sick days were eliminated as of September 1, 2012, and were replaced with a new short term leave and disability plan. In 2013, further changes were made to the short term leave and disability plan. Under the new short term leave and disability plan, 11 unused sick leave days may be carried forward into the following year only, to be used to top-up benefits received under the short term leave and disability plan in that year. A new provision was established as of August 31, 2013 representing the expected usage of sick days that have been carried forward for benefit top-up in the following year.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 7. Employee benefits payable (continued)

Retirement life insurance and health care benefits have been grandfathered to existing retirees and employees who retired in 2012-13. Effective September 1, 2013, any new retirees accessing retirement life insurance and health care benefits will pay the full premiums for such benefits and will be included in a separate experience pool that is self-funded.

#### Actuarial assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2013 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2013. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	<u>2013 (%)</u>	<u>2012 (%)</u>
Inflation	2	2
Wage and salary escalation	-	-
Insurance and health care cost escalation	4.0 - 8.75	4.0 - 9.0
Discount on accrued benefit obligations	3.40	3

#### Retirement benefits

##### (i) Ontario Teachers' Pension Plan

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

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

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rate of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2013, the Board contributed \$3,092,855 (2012 - \$2,895,127) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 7. Employee benefits payable (continued)

##### (iii) Retirement Gratuities

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. In the prior year, the amount of gratuities payable to eligible employees at retirement was based on their salary, accumulated sick days and years of service at retirement. As a result of the plan change, the amount of the gratuities payable to eligible employees at retirement is now based on their salary, accumulated sick days, and years of service at August 31, 2012. The changes to the Board's retirement gratuity plan resulted in an increase to the Board's obligation of \$608,000 (2012 - \$960,874) and a corresponding curtailment loss was reported in the consolidated statement of operations and accumulated deficit as at August 31, 2013.

##### (iv) Retirement Life Insurance and Health Care Benefits

The Board continues to provide life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age and for certain employee groups for life. The premiums are based on the Board experience and retirees' premiums are subsidized by the Board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective September 1, 2013 employees retiring on or after this date, will no longer qualify for board subsidized premiums or contributions. The changes to the Board's retirement health, life and dental plans resulted in a reduction to the Board's obligation of \$37,372,364 (2012 -\$32,903,125) and a corresponding curtailment gain was reported in the consolidated statement of operations and accumulated deficit as at August 31, 2013.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 7. Employee Benefits Payable (continued)

##### Other Employee Future Benefits

##### (i) Workplace Safety and Insurance Board Obligations

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. Plan changes made in 2012 requires school boards to provide salary top-up to a maximum of 4.5 years for employees receiving payments from the Workplace Safety and Insurance Board, where previously negotiated collective agreements included such provision. This resulted in a decrease to the Board's obligation of \$147,764 (2012 - increase to the Board's obligation \$208,819).

##### (ii) Long-term Disability - Life Insurance, Dental and Health Care Benefits

The Board provides life insurance, dental and health care benefits to employees on long-term disability leave. The Board is responsible for the partial payment of life insurance premiums and the partial costs of health care benefits under this plan. The Board provides these benefits through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and not included in this plan.

##### (iii) Sick Leave Benefits

As a result of the plan changes, the Board's liability related to compensated absences from sick leave accumulations was eliminated, resulting in a one-time reduction to the obligation of \$14,669,850 and a corresponding curtailment gain was reported in the consolidated statement of operations and accumulated deficit as at August 31, 2012.

##### (iv) 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 \$180,199 (2012 - nil).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2013. This actuarial valuation is based on assumptions about future events.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

#### 8. Net long-term debt

Net long-term debt reported on the Consolidated Statement of Financial Position is comprised of the following:

	2013	2012
Debenture #09-10; 4.947%; maturing May 2035	\$27,804,048	\$ 28,491,029
Debenture #06-01; 5.070%; maturing April 2031	37,433,371	38,683,233
Debenture #03-04 (Sinking Fund); 5.300%; principal repayable November 2013	24,012,700	24,012,700
Debenture #03-05; 5.800%; maturing November 2028	23,948,589	24,881,915
Debenture #02-01; 5.900%; maturing October 2027	23,919,272	24,940,082
Debenture #06-03; 4.560%; maturing November 2031	6,773,482	7,002,695
Debenture #09-01; 5.062%; maturing March 2034	4,975,813	5,108,256
Debenture #12-01; 3.564%; maturing March 2037	4,747,766	4,872,686
Debenture #10-01; 5.232%; maturing April 2035	2,426,519	2,484,661
Debenture #11-01; 3.97%; maturing November 2036	1,972,784	2,022,853
Debenture #13-01; 3.799%; maturing March 2038	1,425,226	-
Debenture #94-67; 10.000%; matured November 2012	-	1,216,000
	159,439,570	163,716,110
Debenture debt	159,439,570	163,716,110
Less: Sinking fund asset balance	(3,638,030)	(3,382,168)
	\$ 155,801,540	\$ 160,333,942
Net debenture debt	\$ 155,801,540	\$ 160,333,942

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

---

#### 8. Net long-term debt (continued)

Principal and interest payments relating to net long-term liabilities of \$155,801,540 outstanding as at August 31, 2013 are due as follows:

	Debenture principal and sinking fund contributions	Debenture interest payments	Total
2013-14	\$ 6,515,429	\$ 8,056,151	\$ 14,571,580
2014-15	5,989,290	7,486,650	13,475,940
2015-16	6,298,847	7,177,093	13,475,940
2016-17	6,624,708	6,851,233	13,475,941
2017-18	6,967,743	6,508,197	13,475,940
Thereafter	123,405,523	46,361,951	169,767,474
	\$ 155,801,540	\$ 82,441,275	\$ 238,242,815

Included in net debenture debt are outstanding sinking fund debentures of \$ 24,012,700 (2012 - \$24,012,700) secured by sinking fund assets with a carrying and market value of \$3,638,030 (2012 - \$3,382,168). The market value is \$737,136 less than the planned value for the fund as at August 31, 2013. Sinking fund assets are comprised of short-term notes and deposits. Subsequent to year end, \$19,092,833 of this debt was refinanced. The future payment stream of this new debt has been reflected in the payments above.

Interest on long-term debt amounted to \$8,424,999 (2012 - \$8,649,533).

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 9. Temporary borrowing

Temporary borrowing consists of the following:

	2013	2012
Demand capital expenditure credit bearing loan interest at the lower of prime minus 0.25% (2012: prime minus 0.25%) or bankers acceptance plus 0.75% (2012: 0.75%) stamping fee. Repayable in regular monthly payments of \$70,000.	\$12,199,441	\$ 13,039,441
Demand capital interim bridge credit (D) loan, bearing interest at the lower of prime minus 0.25% or bankers acceptance plus 0.75% stamping fee. Repayable on demand no later than July 31, 2014. Any direct grants received for the FDK capital project to which this credit facility relates must be used to permanently reduce this loan.	143,324	-
Demand capital interim bridge credit (E) loan, bearing interest at the lower of prime minus 0.25% or bankers acceptance plus 0.75% stamping fee. Repayable in full within 24 months from initial draw down. Any direct grants received for the capital project to which this credit facility relates must be used to permanently reduce this loan.	207,126	-
Demand capital interim bridge credit (F) loan, bearing interest at the lower of prime minus 0.25% or bankers acceptance plus 0.75% stamping fee. Repayable on demand no later than July 31, 2015. Any direct grants received for the FDK capital project to which this credit facility relates must be used to permanently reduce this loan.	18,160	-
Demand operating credit bearing loan interest at the lower of prime minus 0.25% (2012: prime minus 0.25%) or bankers acceptance plus 0.75% (2012: 0.75%) stamping fee.	-	9,944,853
	<b>\$12,568,051</b>	<b>\$ 22,984,294</b>

The Board has lines of credit available to the maximum of \$28 million (2012: \$28 million) to address operating requirements which is unused at year end and \$13 million (2012: \$13 million) for long term capital projects. The Board has \$17.2 million of unused lines of credit available for future capital spending.

All loans are unsecured, due on demand and are in the form of bankers' acceptance notes and bank overdrafts.

The Board has an irrevocable letter of guarantee outstanding in the amount of \$100,000.

---



---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

**August 31, 2013**

---

#### 10. Debt charges, capital loans and lease interest

The expenditure for debt charges and capital loans includes principal, sinking fund contributions and interest payments as follows:

	2013	2012
Principal payments on long-term liabilities including contributions to sinking funds.	\$ 6,030,235	\$ 6,546,421
Interest payments on long-term liabilities.	8,427,290	8,562,643
	<b>\$14,457,525</b>	<b>\$ 15,109,064</b>

Included in debt repayment and sinking fund contributions on the Consolidated Statement of Cash Flow in total of \$5,957,632 (2012 - \$6,737,220) are principal payments on long-term debt of \$5,701,770 (2012 - \$6,217,957), sinking fund investment loss of \$72,602 (2012 - income of \$190,799), and sinking fund contributions of \$328,464 (2012 - \$328,464).

---

#### 11. Expenditures by object

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

	(unaudited) Budget 2013	Actual 2013	Actual 2012
<b>Current expenditures</b>			
Salary and wages	\$ 173,110,371	\$ 175,555,465	\$ 181,088,557
Supplies and services	20,675,940	21,195,182	21,232,768
Fees and contractual services	10,365,447	9,705,412	10,474,035
Amortization of tangible capital assets	8,775,520	9,219,072	9,002,831
Interest charges on capital	8,715,949	8,684,148	8,957,724
Loss on write-down of assets held for sale	-	6,644,266	-
Other	2,115,177	2,019,086	2,156,449
Staff development	204,069	181,616	710,338
Rental expenditures	349,884	368,092	455,564
Employee benefits	34,915,675	(11,990,788)	(11,269,323)
	<b>\$ 259,228,032</b>	<b>\$ 221,581,551</b>	<b>\$ 222,808,943</b>

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 12. Accumulated deficit

Accumulated deficit consists of the following:

	2013	2012
<b>Deficit:</b>		
Non-designated surplus/(deficit)	\$ 3,713,985	\$ (2,984,965)
Amounts restricted for future use of the Board:		
Benefit plan	1,015,577	(103,697)
School renewal program	171,786	171,786
	1,187,363	68,089
Amounts to be covered in the future:		
Employee future benefits - retirement gratuity liability	(18,414,536)	(20,588,807)
Retirement health, dental, life insurance plans	(3,756,460)	(41,430,850)
Employee future benefits - other than retirement gratuity	(3,989,851)	(3,265,955)
Interest and vacation accruals	(2,788,983)	(3,570,099)
	(28,949,830)	(68,855,711)
Other:		
School generated funds	2,262,545	2,193,573
Committed sinking fund interest earned	491,290	627,412
Revenues recognized for land	9,729,365	9,729,365
	12,483,200	12,550,350
	\$ (11,565,282)	\$ (59,222,237)

---

#### 13. Ontario School Board Insurance Exchange (OSBIE)

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$24,000,000 (2012: \$24,000,000) per occurrence.

The ultimate premiums over a five year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires December 31, 2016.

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 14. Contractual obligations and contingent liabilities

(a) Contractual obligations:

The Board has ongoing commitments over the next five years as follows:

2013-14	\$ 2,286,740
2014-15	1,444,304
2015-16	859,695
2016-17	845,279
2017-18	723,146
Thereafter	<u>1,040,149</u>
	<u>\$ 7,199,313</u>

As at August 31, 2013, the Board is committed to capital expenditures in the amount of \$3,751,531 (2012 - \$2,667,964).

(b) Contingent liabilities:

In the normal course of operations, the Board becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at August 31, 2013 cannot be predicted with certainty, it is the opinion of the Board that their resolution will not have a material adverse effect on the Board's financial position or results of operation.

---

#### 15. Transportation consortium

On January 20, 2003, the Board entered into an agreement with the Greater Essex County District School Board and Conseil scolaire de district des écoles catholiques du Sud-Ouest in order to provide common administration of student transportation within the district. On September 10, 2009, a new agreement was entered into and included the Conseil scolaire de district du Centre-Sud-Ouest. The consortium agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the school boards. Under the formal agreement, decisions related to the financial and operating activities are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated statements reflect proportionate consolidation, whereby they include the assets that it controls, the liabilities that it has incurred, and its pro-rata share of revenues and expenses. Total expenses of the consortium at August 31, 2013 were \$20,142,839 (2012 - \$21,039,411). The Board's pro-rata share of expenses at August 31, 2013 was \$7,074,599 (2012 - \$7,391,060).

On July 18, 2013, the Board, along with the three other named school boards, formed a new corporation known as Service De Transport Des Elèves - Windsor-Essex - Student Transportation Services. On August 26, 2013, approval was given for the Board to enter into an agreement with the three other school boards specifying the terms and conditions of the new entity. Once the agreement is executed, it is intended to provide transportation services under the auspices of the new corporation.

---

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 16. Financial instruments

(a) Interest rate risk:

Interest rate risk represents the risk to the Board's operations that arises from fluctuations in interest rates and the degree of volatility of these rates. The Board is exposed to interest rate risk since the interest on the bank short-term borrowings is at variable rates.

(b) Fair value:

Fair values approximate amounts at which financial assets and liabilities would be exchanged between willing parties based on current markets for instruments of the same risk and materiality. The fair value of financial assets and liabilities approximate their carrying values.

---

#### 17. Comparative figures

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

---

#### 18. Repayment of "55 School Board Trust" funding

On June 1, 2003, the Board received \$21,647,375 from the 55 School Board Trust for its capital related debt eligible for provincial funding support as at May 14, 1998 pursuant to a 30 year agreement entered into with the trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, the 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable in respect of the NPF debt. The amount funded by the province of \$1,612,745 in respect of the agreement for the year ended August 31, 2013 is recorded on the Consolidated Statement of Financial Activities. As a result of this agreement, the liability in respect of the NPF debt ceased to be recognized in the Board's Consolidated Statement of Financial Position as of August 31, 2003.

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

#### 19. Tangible capital assets

Cost	Balance at August 31, 2012	Additions and transfers	Disposals and transfers	Balance at August 31, 2013
Buildings	\$ 285,893,172	\$ 3,358,245	\$ (9,463,304)	\$ 279,788,113
Land	10,774,668	-	-	10,774,668
First time equipping	8,846,913	143,273	-	8,990,186
Portable structures	4,882,859	328,040	(949,100)	4,261,799
Land improvements	2,791,130	613,857	(63,631)	3,341,356
Construction in progress	4,881,888	2,508,043	(4,665,379)	2,724,552
Computer hardware	1,304,776	128,378	(398,291)	1,034,863
Vehicles	462,821	25,780	-	488,601
Equipment	487,139	-	(5,797)	481,342
Computer software	30,701	-	(10,815)	19,886
Furniture	15,649	-	-	15,649
	<u>\$ 320,371,716</u>	<u>\$ 7,105,616</u>	<u>\$ (15,556,317)</u>	<u>\$ 311,921,015</u>

Accumulated amortization	Balance at August 31, 2012	Additions and transfers	Disposals and transfers	Balance at August 31, 2013
Buildings	\$ 84,398,513	\$ 8,026,383	\$ (6,092,937)	\$ 86,331,959
First time equipping	4,762,511	543,434	-	5,305,945
Portable structures	3,002,315	207,991	(949,100)	2,261,206
Land improvements	662,628	222,443	(33,937)	851,134
Computer hardware	1,083,753	97,731	(398,291)	783,193
Vehicles	342,574	60,127	-	402,701
Equipment	158,605	57,215	(5,797)	210,023
Computer software	23,348	2,183	(10,815)	14,716
Furniture	782	1,565	-	2,347
	<u>\$ 94,435,029</u>	<u>\$ 9,219,072</u>	<u>\$ (7,490,877)</u>	<u>\$ 96,163,224</u>

---

## Windsor-Essex Catholic District School Board

### Notes to Consolidated Financial Statements

August 31, 2013

---

#### 19. Tangible capital assets (continued)

Net book value	Balance at August 31, 2012	Balance at August 31, 2013	Change
Buildings	\$ 201,494,659	\$ 193,456,154	\$ (8,038,505)
Land	10,774,668	10,774,668	-
First time equipping	4,084,402	3,684,241	(400,161)
Portable structures	1,880,544	2,000,593	120,049
Land improvements	2,128,502	2,490,222	361,720
Construction in progress	4,881,888	2,724,552	(2,157,336)
Computer hardware	221,023	251,670	30,647
Vehicles	120,247	85,900	(34,347)
Equipment	328,534	271,319	(57,215)
Computer software	7,353	5,170	(2,183)
Furniture	14,867	13,302	(1,565)
	<u>\$ 225,936,687</u>	<u>\$ 215,757,791</u>	<u>\$ (10,178,896)</u>

---