



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

REVISED

REGULAR BOARD MEETING
Tuesday, January 31, 2017 at 7:00 p.m.
Windsor Essex Catholic Education Centre
John Paul II Board Room

AGENDA

1. Call To Order
2. Opening Prayer
3. Recording of Attendance
4. Approval of Agenda
5. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act.
6. Award Presentations:
 - a. Donny Allen Award presented to Cathy Nelson and Carol Montello (S. Fields) --
 - b. Fr. Armstrong Award presented to Peter Cusumano (S. Fields) --
 - c. Recipient of the University of Chicago’s Outstanding Educator Award, Adam Mills, Assumption International Baccalaureate Teacher (S. Fields) --
Presentation:
 - d. Supervised Alternative Learning (SAL) Overview (D. Fister) --
7. Delegations:
 - a. Mr. Derek Thachuk, Co-Chair of the Cardinal Carter High School Catholic School Advisory Council to speak to the New Draft Policy A:34 Flag Protocol. --
 - b. Mrs. Louise Thachuk, Co-Chair of the Holy Name Elementary School Catholic School Advisory Council to speak to the New Draft Policy A:34 Flag Protocol. --
8. Action Items:
 - a. Previous Meeting Minutes --
 - i) Minutes of the Special Committee of the Whole Board In-Camera Meeting of December 13, 2016 --

ii) Minutes of the Regular Board Meeting of December 13, 2016	1-9
b. Items from the re-convened Special Committee of the Whole Board In-Camera meeting of December 13, 2016, Committee of the Whole Board meeting of January 17, 2017 and the Special Committee of the Whole Board In-Camera meeting of January 31, 2017.	--
9. Communications: <i>None</i>	
a. External (Associations, OCSTA, Ministry): <i>None</i>	
b. Internal (Reports from Administration):	
i) Report: 2015-16 Annual Report on Trustee Expenses (P. King)	10-12
ii) Report: Employee Purchasing Card Use 2015-16 (P. King)	13-22
iii) Report: Trustees Attendance September to December 2016 (P. Picard)	23-24
iv) Report: 2017-2018 Budget Schedule (P. King)	25-33
v) Report: Child Care Capital Funding Submission (E. Byrne)	34-35
vi) Verbal Report: Community Planning & Partnership Annual Announcement (T. Lyons)	--
vii) Handout Report: 2015-16 Year-End Budget Variance Report (P. King)	<i>Handout</i>
10. Committee Reports:	
a. Report: French Immersion Advisory Committee (FIAC) Minutes of May 19, 2016 (E. Byrne)	36-39
b. Report: Special Education Advisory Committee (SEAC) Minutes of October 20, 2016 (E. Byrne)	40-44
c. Report: Appointment of Lucie Lombardo, Alternative Representative, Learning Disabilities Association of Windsor-Essex County to the Special Education Advisory Committee (SEAC) (E. Byrne)	45-52
11. Unfinished Business: <i>None</i>	
12. New Business:	
a. Report: New Policy: A:34 Flag Protocol, <i>final approval</i> (T. Lyons)	53-61
b. Handout Report: 2015-16 Fiscal Year-End Financial Statements (P. King)	<i>Handout</i>
13. Notice of Motion:	
14. Remarks and Announcements:	
a. Chairperson of the Board	
b. Director of Education	
c. Board Chaplain	
15. Remarks/Questions by Trustees	
16. Pending Items: <i>None</i>	
17. Future Regular Board Meetings: <i>Unless stated otherwise, all meetings will be held on the fourth Tuesday of the month at the Windsor Essex Catholic Education Centre -</i>	

1325 California Avenue, Windsor beginning at 7:00 p.m.

- Tuesday, February 28, 2017
- Tuesday, March 28, 2017
- Tuesday, April 25, 2017
- Tuesday, May 23, 2017
- Tuesday, June 13, 2017
- **Monday**, June 26, 2017

Committee of the Whole Board In-Camera Meetings will be held on the second Tuesday of the month at 6:00 pm (closed sessions).

18. Adjourn to In-Camera meeting, if required:
19. Closing Prayer
20. Adjournment

Barbara Holland
Chairperson of the Board

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



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

REGULAR BOARD MEETING
Tuesday, December 13, 2016 at 7:00 p.m.
Windsor Essex Catholic Education Centre
John Paul II Board Room

MINUTES

PRESENT

Trustees:

F. Alexander	B. Mastromattei
F. Costante	L. Soulliere
M. DiMenna, <i>Vice-Chair</i>	S. Tope
F. DiTomasso	F. Valentinis
B. Holland, <i>Chair</i>	

S. Binjamin, Student Trustee
Rev. L. Brunet, Board Chaplain

Regrets: Student Trustee Zovko

Administration:

P. Picard (Resource)	S. Fields	C. Norris
T. Lyons	J. Ibrahim	M. Seguin
E. Byrne	R. Lo Faso	J. Ulicny
D. Fister	G. McKenzie	
P. King		

Recorder: B. Marshall

1. Call To Order – Chair Holland called the meeting to order at 7:20 pm.
2. Opening Prayer – Fr. Brunet opened the meeting with a prayer.
3. Recording of Attendance – All Trustees are present. Student Trustee Zovko absent due to illness.
4. Approval of Agenda
AMENDMENT:
Item 9b(i) Board Resolutions to Present to the Ontario Catholic School Trustees' Association Annual General Meeting Committee; specifically Honouring the Truth, Reconciling the Future resolution.
After further consultation with Melissa Cavallin, the Board's Aboriginal Education

Consultant and Brian O'Sullivan OCSTA Director of Education, an enhanced recommendation to further support the Catholic curriculum was developed. The revised resolution is at Trustees' places.

Moved by Trustee Soulliere and seconded by Trustee Mastromattei that the December 13, 2016 Regular Board meeting agenda be approved as amended. Carried

5. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act.:

At the October 25, 2016 Regular Board meeting, the Board approved the letting of a contract to the successful bidder to construct the new St. Bernard Catholic Elementary School. Subsequent to the meeting, Chair Holland realized she should have declared a conflict of interest. This evening is the first public meeting Chair Holland has attended since October 25th.

Even though, as defined in the Municipal Conflict of Interest Act, there is no financial interest for Chair Holland, direct or indirect, nor direct or indirect financial interest in the bidding company, for community perception and for her comfort, Chair Holland declared a conflict of interest on item 12a) Tender Approval - New Catholic Elementary School presented at the October 25, 2016 Regular Board meeting as one of the unsuccessful bidders is a client.

6. Presentation:
Faith Formation..... A Year Ahead

Superintendent Mike Seguin and Religion Consultant Betty Brush presented the K to Grade 6 Growing in Faith, Growing in Christ documents; Grade 9 to 12 Religious Education Curriculum document; Introduction to Christian Meditation; and mentioned the Social Justice Forum is scheduled for February 23, 2017 at the University of Windsor.

7. Delegations: *None*

8. Action Items:

- a. Previous Meeting Minutes
i) Minutes of the Committee of the Whole Board In-Camera Meeting of November 8, 2016

Moved by Trustee DiMenna and seconded by Trustee Soulliere that the Minutes of the Committee of the Whole Board In-Camera meeting of November 8, 2016 be adopted as distributed. Carried

- ii) Minutes of the Special Committee of the Whole Board In-Camera Meeting of November 22, 2016

Moved by Trustee Valentinis and seconded by Trustee DiTomasso that the Minutes of the Special Committee of the Whole Board In-Camera meeting of November 22, 2016 be adopted as amended. Carried

iii) Minutes of the Regular Board Meeting of November 22, 2016

Moved by Trustee Mastromattei and seconded by Trustee Alexander that the Minutes of the Regular Board meeting of November 22, 2016 be adopted as distributed. Carried

iv) Minutes of the Organizational Meeting of the Board of December 6, 2016

Moved by Trustee DiMenna and seconded by Trustee DiTomasso that the Minutes of the Trustee Organizational meeting of December 6, 2016 be adopted as distributed. Carried

- b. Items from the re-convened Special Committee of the Whole Board In-Camera meeting November 22, 2016 meeting and Special Committee of the Whole Board In-Camera meeting of December 13, 2016.

Vice Chair DiMenna reported that the Windsor-Essex Catholic District School Board re-convened a Special Committee of the Whole Board in-camera meeting on November 22, 2016 pursuant to the Education Act - Section 207, to consider real property matters, labour relations matters, potential litigation matters and other matters permitted or required to be kept private and confidential under the Freedom of Information and Protection of Privacy Act.

In addition, the Windsor-Essex Catholic District School Board convened a Special Committee of the Whole Board meeting on December 13, 2016 pursuant to the Education Act - Section 207, to consider labour matters, real property matters and other matters permitted or required to be kept private and confidential under the Freedom of Information and Protection of Privacy Act.

Trustee DiTomasso declared a conflict of interest during the November 22, 2016 in-Camera Session and excused himself from the relevant discussion item.

Moved by Trustee DiMenna and seconded by Trustee Soulliere that the recommendations and directions of the re-convened Special Committee of the Whole Board in-camera meeting of November 22, 2016 and the Special Committee of the Whole Board in-camera meeting of December 13th, 2016 be approved. Carried

Vice Chair DiMenna made the following announcements:

From the re-convened November 22, 2016 special in-camera meeting:

- Approval granted to enter into a Memorandum of Understanding, satisfactory in form to Board legal counsel, to further develop and enhance student achievement; and
- Deferred a Lease Agreement of the former St. Anne High School.

From the December 13, 2016 special in-camera meeting:

- Approved in principle to lease the former St. Anne High School to Idea Factory

Windsor-Essex (IFWE).

9. Communications:

a. External (Associations, OCSTA, Ministry)

- i) Report: Board Resolutions to Present to the Ontario Catholic School Trustees' Association Annual General Meeting Committee

In consultation with OCSTA, the Honouring the Truth, Reconciling the Future resolution was revised to further enhance a Catholic perspective.

Moved by Trustee Valentinis and seconded by Trustee Tope that the Board approve the enclosed resolutions presented by the Trustee Ad Hoc OCSTA Resolution Committee; and

That the Board grant approval to submit the resolutions to be considered and voted, on at the OCSTA Annual General Meeting in April 2017. Carried

b. Internal (Reports from Administration):

- i) Verbal Report: Capital Projects Update

Gary McKenzie, Senior Manager of Facilities Services provided an update of the construction projects at St. Louis, Stella Maris and St. James Catholic Elementary schools; the new Elementary school at the current St. Bernard site; Assumption Middle School; and Cardinal Carter Catholic High School.

10. Committee Reports: *None*

11. Unfinished Business: *None*

12. New Business:

- a. Report: New Policy: A:34 Flag Protocol, *approval in principle*

Colleen Norris, Senior Manager of Policy Development provided background information on the new Flag Protocol policy. Ms. Norris indicated community input has recently been received regarding the policy and procedure. The Flag Protocol policy sub-committee will review the community comments and report back to the Board at the final approval stage scheduled for January 31st.

Moved by Trustee Alexander and seconded by Trustee Mastsromattei that the Board approve in principle New Draft Policy A: 34 Flag Protocol. Carried

- b. Report: 2017 Temporary Borrowing Resolution – Annual Expenditures

**WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD
2017 TEMPORARY BORROWING RESOLUTION – ANNUAL
EXPENDITURES**

RESOLUTION duly passed by the Windsor-Essex Catholic District School Board at the meeting duly called on the 13th day of December 2016.

ON MOTION it was resolved as follows:

WHEREAS the Windsor-Essex Catholic District School Board (the "Board") considers it necessary to borrow the amount of up to \$79,984,146 to meet, until current revenues are collected, the current and capital expenditures of the Board for 2017.

AND WHEREAS the total amount borrowed pursuant to this Resolution together with the total of any similar borrowing is not to exceed the uncollected balance of estimated revenues of the Board.

THEREFORE, BE IT RESOLVED THAT:

1. The Chairperson, Vice-Chairperson, Secretary, or Board Business Administrator(s) are hereby authorized on behalf of the Board to borrow from time-to-time by way of Promissory Note a sum or sums not exceeding the aggregate \$79,984,146 to meet the current and capital expenditures of the Board until the current revenues have been received and to give on behalf of the Board a Promissory note or notes under the corporate seal of the Board signed by the Chairperson or Vice-Chairperson of the Board and the Secretary, or Board Business Administrator(s) for the monies borrowed hereunder;

Provided, however, that the interest and any other charges connected therewith do not exceed the interest that would be payable at the prime lending rate on the date of borrowing of banks listed in Schedule 1 to the Bank Act minus 0.25% per annum.

2. The Board Business Administrator is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising the current revenues of the Board hereafter received.
3. The Board Business Administrator is hereby authorized and directed to deliver to the bank from time-to-time upon request a statement showing the total amount of unpaid previous borrowings of the Board for current and capital expenditures together with debt charges, if any, and also the uncollected balance of the estimated revenues for the current year or, where the estimates have not been adopted, the estimated revenues of the previous year less any current revenues already collected.

WE HEREBY CERTIFY that the foregoing is a true and complete copy of a Resolution passed at a meeting of the Board duly called and held as aforesaid, which resolution remains in full force and effect unamended on the date hereof.

AS WITNESS, the Corporate Seal of this Board this 13th day of December 2016.

Moved by Trustee Tope and seconded by Trustee Soulliere that the Board

approve the 2017 Temporary Borrowing Resolution – Annual Expenditures (deemed to be read three times) authorizing the Board to borrow up to \$79,984,146 to meet, until current revenues are collected, the current and capital expenditures of the Board for 2017. Carried

- c. Report: 2017 Temporary Borrowing Resolution – Permanent Expenditures

**WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD 2017
TEMPORARY BORROWING RESOLUTION – PERMANENT
IMPROVEMENTS**

RESOLUTION duly passed by the Windsor-Essex Catholic District School Board at the meeting duly called on the 13th day of December 2016.

ON MOTION it was resolved as follows:

WHEREAS the Windsor-Essex Catholic District School Board (the “Board”) is permitted to borrow money pursuant to the provisions of Section 247 of the Education Act (the “Act”) for the raising of funds to finance certain permanent improvements as more particularly described in this Resolution.

AND WHEREAS:

- A. The Board has authorized the permanent improvements in the amount of \$61,734,146;
- B. The Board wishes to apply to the Canadian Imperial Bank of Commerce (“CIBC”) for a capital loan for the purpose of financing the permanent improvements;
- C. The total cost of the permanent improvements is within the Board’s Debt and Financial Obligation Limit as established by the Ministry of Education.

THEREFORE, BE IT RESOLVED THAT:

- 1. The Chairperson, Vice-Chairperson, Secretary or Board Business Administrator(s) are hereby authorized on behalf of the Board to borrow \$61,734,146 for permanent improvements in accordance with the Act, plus interest at a rate to be agreed upon from time to time with CIBC.
- 2. The Chairperson, Vice-Chairperson, Secretary or Board Business Administrator(s) are hereby authorized for and on behalf of the Board to execute and deliver all such other documents and to do such other acts and things as may be necessary to give full effect to the Resolution.

WE HEREBY CERTIFY that the foregoing is a true and complete copy of a Resolution passed at a meeting of the Board duly called and held as aforesaid, which Resolution remain in full force and effect unamended on the date hereof.

AS WITNESS, the Corporate Seal of this Board this 13th day of December 2016.

Moved by Trustee Tope and seconded by Trustee DiTomasso that the Board approve the 2017 Temporary Borrowing Resolution – Permanent Improvements (deemed to be read three times) authorizing the Board to borrow up to \$61,734,146 to bridge finance the permanent improvements as detailed of the Board for 2017. Carried

13. Notice of Motion: *None*

14. Remarks and Announcements:

- a. Chairperson of the Board Holland mentioned the Catholic School Council Commissioning ceremony has been rescheduled to February 2nd; Trustees will be attending the OCSTA Professional Development Session in January; Thanked Trustees and administration for the support received during the time her father was ill and his passing.
Chair Holland wished everyone a Merry Christmas.
- b. Director of Education Picard provided comments on recent activities supporting the Board's strategic priorities namely;
Catholic Faith Formation: As you heard from tonight's Faith Formation presentation, a number of initiatives occurring within our system. Catholic Education Centre employees will be celebrating Christmas mass December 21st at 11:00 am in the Assumption Chapel. Trustees are welcome to attend.
Employee Development and Student Achievement Initiatives: Workshops for January: Middle Years IB Program; Behavioural Management Training for LSST and EAs; Kindergarten, SK and Grade 1 PD; and Elementary Grade 3 Teacher Robotics Super Fun Initiative.
Miscellaneous: Grade 8 Open Houses at Holy Names, St. Anne and Catholic Central High Schools are scheduled for this and next week. Please refer to the Board's website for more information.

Director Picard wished everyone a Holy and happy Christmas and all the best in the New Year.

- c. Board Chaplain Brunet wished the Board a peaceful holiday and encouraged all to spend quality time with family.

15. Remarks/Questions by Trustees

Trustee Alexander wished everyone a blessed and restful Christmas and Happy New Year.

Trustee Tope acknowledged the innovative work of Mr. Villella and Mr. Garneau at St. Pius Catholic Elementary school for receiving the Teacher Learning and Leadership Program grant in the amount of \$41,350. Mr. Villella and Mr. Garneau intend to purchase new technology to engage students in comprehensive mathematical activities and provide digital tutorials. Parent engagement evenings and professional development opportunities

for staff have also been planned.
Trustee Tope brought season's greetings to everyone.

Trustee Mastromattei commented when reflecting on this past year it has been phenomenal and wished everyone all the best during the holiday season.

Trustee Valentinis extended best wishes for a restful and joyous Christmas. Trustee Valentinis commented on the contributions from the Board, administration and staff when addressing this year's challenges.

Trustee Soulliere once again enjoyed the Cardinal Carter Catholic High School Danceology performance. This year the Cardinal Carter Middle School students participated which brought a new dynamic to the performance. Trustee Soulliere thanked the committed staff, students and surrounding community.

Trustee DiTomasso wished everyone Merry Christmas and Happy New Year.

Trustee DiMenna also commented on the Cardinal Carter Danceology performance and thanked the staff, students and parents for their continuous commitment to this annual performance. In the Spring, the production of Foot Loose is scheduled and she encouraged Trustees to attend. Trustee DiMenna wished everyone a Merry Christmas and safe and happy holiday.

Student Trustee Binjamin commented on the plans for Student Faith Day and wished everyone a Merry Christmas and Happy New Year.

16. Pending Items: *None*

17. Future Regular Board Meetings: *Unless stated otherwise, all meetings will be held on the fourth Tuesday of the month at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*

- Tuesday, January 31, 2017
- Tuesday, February 28, 2017
- Tuesday, March 28, 2017
- Tuesday, April 25, 2017
- Tuesday, May 23, 2017
- Tuesday, June 13, 2017
- **Monday**, June 26, 2017

Committee of the Whole Board In-Camera Meetings will be held on the second Tuesday of the month at 6:00 pm (closed sessions).

18. Adjourn to In-Camera meeting, if required: The Board re-convened to In-Camera Special Committee of the Whole Board meeting following adjournment.

19. Closing Prayer – Fr. Brunet closed the meeting with a prayer.

20. Adjournment - There being no further business, the Regular Board meeting of December 13, 2016 adjourned at 8:17 p.m. and re-convened into Special Committee of the Whole Board in-camera meeting.

Not Approved

Barbara Holland
Chairperson of the Board

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



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: **2015-16 ANNUAL REPORT ON TRUSTEE EXPENSES**

RECOMMENDATION:

That the Board receive the 2015-16 Annual Report on Trustee Expenses as information.

SYNOPSIS:

This report presents an annual summary of the expenses of each trustee for the 2015-16 fiscal year, in accordance with Board Policy *T02 Conventions, Meetings, Out of Pocket Expenses*.

BACKGROUND COMMENTS:

The *Education Act* provides parameters for trustee honoraria and reimbursement for travel expenses, professional development and reasonable out-of-pocket expenses incurred as a result of carrying out their duties in accordance with Board policy. Funds available to support trustee honoraria and to reimburse them for expenses incurred in the course of their duties are governed by several policies of the Board, including: *T01 Student Trustee, T02 Conventions, Meetings, Out of Pocket Expenses, T06 Honoraria for Trustees, and A:04 Travel, Meal, Professional Development, and Compensation for Use of Auto*.

Honoraria

Within limits set in regulation by the Minister, Section 191 of the Education Act provides:

s.191. (1) A board may pay each of its members an honorarium in an amount determined by the board, and

s.191. (2) A board may pay to its chair and vice-chair an additional honorarium in an amount determined by the board.

The Education Act further provides that:

s.191.3 Despite this Act or any other Act, where an elected member of a board is, under a by-law or resolution of a board, paid a salary, indemnity, allowance or other remuneration, one-third of such amount shall be deemed to be for expenses incident to the discharge of his or her duties as a member of the board.

Therefore one-third of each trustees' honorarium is deemed a tax-free expense allowance that he or she may use at his or her sole discretion.

Honoraria for elected trustees is adjusted annually in accordance with *Ontario Regulation 357/06 Honoraria for Board Members* and duly included in the Board's approved operating budget. The annual honoraria for student trustees is determined through *Ontario Regulation 7/07 Student Trustees* and also included in the Board's approved operating budget. The levels set for trustee and student trustee honoraria are provided in a separate report to the Board on an annual basis.

Expenses

In addition to the above deemed tax-free expense provision of the honoraria, the Act also provides:

s. 191.2 (4) A board may, in accordance with a policy established by it under subsection (3), reimburse a member for his or her out-of pocket expenses reasonably incurred in connection with carrying out the responsibilities of a board member.

The Ministry of Education's School Board Administration and Governance Grant provides for an annual allotment of up to \$5,000 to be used toward trustee reimbursement for travel, professional development and other reasonable out-of-pocket expenses. In addition to this allotment, the Board has approved through Board policy that trustee travel expenses (i.e., mileage) within the City of Windsor and County of Essex is to be reimbursed separately through the Board's operating budget and funded within the Board's overall allocation through the Administration and Governance Grant.

FINANCIAL IMPACT:

The 2015-16 Summary of Trustee Expenses report is attached. An amount of \$55,000 was provided for expenses in the 2015-16 Budget Estimates. The actual total expenses of \$22,310 are \$32,690 (59%) below the approved budget.

TIMELINES:

The expenses are for the 2015-16 budget year from September 1, 2015 through August 31, 2016.

APPENDICES:

2015-16 Summary of Trustee Expenses

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	December 13, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	December 13, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	December 13, 2017

2015-16 SUMMARY OF TRUSTEE EXPENSES

Trustee Name	Annual Honorarium ⁽¹⁾	Mileage (Local) ⁽²⁾	Conference/ Seminar Registration	Meals	Other	Accommodations	Mileage (Out of County) and PD Travel	Cell Phone Allowance	Internet Allowance	Communications	TOTAL
Fred Alexander	\$ 10,058	\$ 72	\$ -	\$ -	\$ 81	\$ -	\$ -	\$ 720	\$ 600	\$ -	\$ 1,401
Fabio Costante	10,241	-	296	17	-	276	82	720	600	-	1,991
Mary DiMenna	13,404	1,066	-	-	-	-	-	720	600	-	1,320
Frank DiTomasso	10,178	-	296	19	-	275	-	720	600	-	1,910
Barb Holland	16,567	377	857	94	1,473	126	576	720	600	-	4,444
Bernie Mastromattei	10,241	-	296	24	-	275	238	720	600	-	2,153
Lisa Soulliere	10,241	1,772	-	-	-	-	-	720	600	-	1,320
Susan Tope	10,241	-	632	-	-	239	234	720	600	-	2,425
Fulvio Valentinis	10,241	-	-	-	-	-	-	720	600	-	1,320
TRUSTEE SUBTOTAL	\$ 101,409	\$ 3,287	\$ 2,377	\$ 155	\$ 1,553	\$ 1,191	\$ 1,129	\$ 6,480	\$ 5,400	\$ -	\$ 18,285
Jeremiah Bowers ⁽³⁾	2,635	-	614	313	-	834	250	-	-	-	2,011
Maddie Diab ⁽³⁾	2,635	-	614	333	-	816	250	-	-	-	2,014
STUDENT TRUSTEE SUBTOTAL	\$ 5,270	\$ -	\$ 1,229	\$ 646	\$ -	\$ 1,649	\$ 501	\$ -	\$ -	\$ -	\$ 4,025
TOTAL ACTUAL	\$ 106,679	\$ 3,287	\$ 3,606	\$ 801	\$ 1,553	\$ 2,840	\$ 1,630	\$ 6,480	\$ 5,400	\$ -	\$ 22,310
TOTAL BUDGET	\$ 106,193	\$ 10,800	\$ 4,500	\$ 1,800	\$ 23,520	\$ 5,100	\$ 8,200	\$ 6,480	\$ 5,400	\$ -	\$ 55,000
SURPLUS/(DEFICIT)	\$ (486)	\$ 7,513	\$ 894	\$ 999	\$ 21,967	\$ 2,260	\$ 6,570	\$ -	\$ -	\$ -	\$ 32,690

Notes:

⁽¹⁾ The annual honorarium is set at one level from September 1, 2015 to November 30, 2015, and another from December 1, 2015 to August 31, 2016.

⁽²⁾ Expenses pertaining to mileage to attend local meetings and events (within Essex County) are reimbursed through an account that is budgeted for annually over and above the \$5,000 Conference/Seminar Registration allotment for Trustee expenses.

⁽³⁾ Jeremiah Bowers and Maddie Diab (2015-16 Student Trustees) both attended the OCSTA (Ontario Catholic Student Trustee Association) P.D. Session in Toronto in January 2016 and the OSTA (Ontario Student Trustee Association) Annual General Meeting in Toronto in May 2016.

Membership / Insurance Fees Related to Governance Activities:

	<u>Actual</u>	<u>Budget</u>
Ontario Catholic Schools Trustees Association (OCSTA) 2015-16 Membership Fees	\$ 118,925	\$ 120,017
Trustee Group Accident Insurance	297	-
	\$ 119,222	\$ 120,017



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: EMPLOYEE PURCHASING CARD USE 2015-16

RECOMMENDATION:

That the Board receive the Employee Purchasing Card Use 2015-16 report as information.

SYNOPSIS:

In accordance with Board Procedure PR A: 27 Purchasing Cards, this report summarizes Board purchasing cards (P-Cards) use for the 2015-16 budget year.

BACKGROUND COMMENTS:

Authorization of Users:

Purchasing cards are issued to users who have been approved by Executive Council. In 2015-16, the Board had forty-nine corporate Purchasing Cards issued to administrative and maintenance employees. Board Trustees and Student Trustees are not issued purchasing and/or credit cards. When required, a purchasing card issued to administration is used to confirm travel/accommodation arrangements related to Board Trustee or Student Trustee attendance at out of district meetings or conferences.

Audit Procedures:

The Board's external auditors perform random reviews of the expense statements and receipts as part of the annual audit. Supervisors review expenditures of staff that have been issued a purchasing card on a monthly basis.

Expenses:

The 2015-16 Purchasing Card Summary is listed in Appendix A. The purchasing cards issued to administrative staff are primarily used for Board business, meetings and professional development expenditures, including expenditures incurred by staff in attendance at these meetings. Sixty-seven percent of the expenditures are purchases of

goods and services by Facilities Services. Expenditures associated with the Board purchasing cards include:

- Information Technology supplies
- Approved travel expenditures for authorized Board business
- Books, supplies required by the Board
- Facility maintenance/utility supplies

There are 5 purchasing cards which have credit limits of \$10,000 and a single purchase limit of \$5,000.

There are 16 purchasing cards which have credit limits of \$5,000 and a single purchase limit of \$2,000.

There are 14 purchasing cards which have credit limits of \$5,000 and a single purchase limit of \$1,000.

There are 14 purchasing cards which have credit limits of \$4,000 and a single purchase limit of \$500.

Comments respecting the expenditures listed in Appendix A are noted as follows:

1. The usage by Senior Administration totals \$53,092. This is largely attributable to purchases that are reimbursed from the Ministry of Education pertaining to specific programs. This applies in varying degrees to other purchasing card purchases as well.
2. The usage by maintenance/utility employees varies given the difference in job requirements, particularly for completing urgent repairs in a timely manner.

FINANCIAL IMPACT:

For the 2015-16 fiscal period, a total of \$167,096 was expended through the Board's twenty-one administrative cards and \$334,667 through the Board's twenty-eight Facilities Services employee cards, for a grand total of \$501,763.

TIMELINES:

This report covers the period from September 1, 2015 through August 31, 2016.

APPENDICES:

- Appendix A - Purchasing Card Summary
- Appendix B – PR A:27 Administrative Purchasing Cards Procedure

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL	Review Date:	January 10, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT	Approval Date:	January 10, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 10, 2017

Appendix A

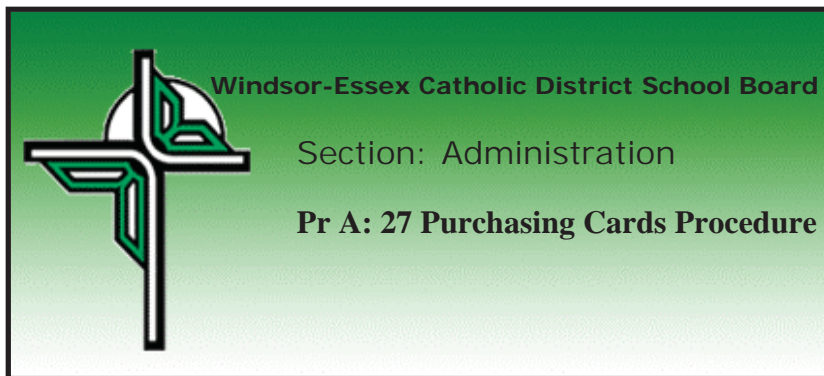
**Windsor-Essex Catholic District School Board
PURCHASING CARD SUMMARY
September 2015 - August 2016**

Title of Cardholder	Amount
SENIOR ADMINISTRATION	
Director of Education	\$ 18,970
Associate Director of Education - Student Achievement K-12	3,885
Executive Superintendent of Human Resources	6,087
Executive Superintendent of Education - Student Achievement K-12	17,599
Executive Superintendent of Corporate Services	6,551
	<u>53,092</u>
ADMINISTRATION	
Superintendent of Human Resources	11,523
Superintendent of Education - Student Achievement K-12	13,810
Superintendent of Education - Student Achievement K-12	17,275
Superintendent of Education - Student Achievement K-12	6,271
Superintendent of Education - Student Achievement K-12	1,997
Superintendent of Education - Student Achievement K-12	-
Senior Manager of Human Resources and Policy Development	3,079
Communications Coordinator	8,034
Senior Manager of Facilities Services	2,683
Health & Safety Specialist	7,064
Executive Assistant to the Board	6,930
Supervisor of International Education Program	5,769
	<u>84,435</u>
CONSULTANTS	
Religious Studies, Religion & Family Life Consultant	2,792
Coordinator of Experiential Learning/OYAP	7,647
	<u>10,439</u>
IT DEPARTMENT	
Communication Cabling Technician	2,342
Computer Services Technician	16,788
	<u>19,130</u>
FACILITIES SERVICES	
Supervisor of Operation Services	11,129
Supervisor of Maintenance Services	1,947
Foreperson, Operation Services	8,106
Foreperson, Maintenance Services	6,832
Acting Technical Supervisor	637
Maintenance Employee	22,733
Maintenance Employee	11,396
Maintenance Employee	29,075
Maintenance Employee	10,152
Maintenance Employee	2,078
Maintenance Employee	10,139

Appendix A

**Windsor-Essex Catholic District School Board
PURCHASING CARD SUMMARY
September 2015 - August 2016**

Title of Cardholder	Amount
Maintenance Employee	14,708
Maintenance Employee	5,137
Maintenance Employee	\$ 55,431
Maintenance Employee	26,495
Maintenance Employee	39,691
Maintenance Employee	3,389
Maintenance Employee	95
Maintenance Employee	16,869
Maintenance Employee	14,122
Maintenance Employee	1,083
Maintenance Employee	8,087
Maintenance Employee	2,666
Maintenance Employee	1,086
Maintenance Employee	8,008
Maintenance Employee	22,988
Maintenance Employee	532
Courier	56
	<u>334,667</u>
<hr/>	
Total Purchasing Card charges for period September 2015 to August 2016	\$ 501,763



PROCEDURE:	Pr A: 27
EFFECTIVE:	
AMENDED:	
RELATED POLICIES:	A:27 A:04 Pr A:04 A:12 F:02
REPEALS:	
REVIEW DATE:	

1.0 OBJECTIVE

To provide procedures to govern the use of Board Purchasing Cards.

2.0 SCOPE

- 2.1 The use of the Purchasing Card for small dollar transactions is intended to replace purchases that would generally have been obtained by the Purchase Order or Petty Cash procedures.
- 2.2 It is unacceptable to use the Purchasing Card if the requested items have been denied through the Purchasing Requisition Process.
- 2.3 If the cardholder is uncertain regarding the acceptability of the purchase, they should discuss the issue with their manager or supervisor in advance of the purchase. If further clarification is required, the Purchasing Department should be contacted.

3.0 AUTHORIZATION

- 3.1 Purchasing Cards shall only be issued to those individuals who have been approved by Executive Council, and who have fully executed the Purchasing Card Employee Acknowledgement, which is attached as Appendix A.
- 3.2 To request consideration for approval from Executive Council, the employee’s supervisor shall submit the employee’s name and the rationale for the request detailing the employee’s need for a Purchasing Card. Approval shall be at the discretion of Executive Council.
- 3.3 The Controller of Finance shall provide to Executive Council as requested, and file with Executive Council at least twice yearly, a list of individuals who have been issued a Purchasing Card and the year to date expenses charged to their cards.

-
- 3.4 Supervisors shall execute the acknowledgement agreeing to review purchases to ensure the terms therein, as well as the provisions of the Board's Purchasing Card Policy and Procedure, are followed.
- 3.5 Management shall set authorization controls that include:
- a) restriction that there be no purchases of alcohol charged to the Purchasing Card.
 - b) restriction that there be no cash advances charged to the Purchasing Card.
 - c) monthly credit limits for individual cardholders.
 - d) dollar limit per transaction for individual cardholders to a maximum of \$3,000 (sales taxes excluded).
 - e) Types of merchants that will be authorized.
- 3.6 Cardholders shall not split transactions in order to comply with the dollar limits. Supervisors shall review purchases to determine whether items are being purchased separately to avoid these limits. Should the supervisor determine, at his or her discretion, that this procedure is being breached, he or she may take disciplinary action, including cancellation of the Purchasing Card.
- 3.7 The Board will receive an annual report on Purchase Cards. The report will contain the title of the person issued the purchase card and a summary of all expenses charged to their card.

4.0 AUDIT

- 4.1 Purchasing Cards are subject to audit at any time.
- 4.2 The bank produces monthly Purchase" Exception Reports" on individual cardholders by merchant category. The Central Card Coordinator will review these "Exception Reports" on a monthly basis. Regular spot audits will be performed to ensure successful implementation of the Program.
- 4.3 Exception Reports are designated to illustrate deviations from established Board standards, Policy and Procedure dealing with the use of Purchase Cards.

5.0 PURCHASE PROCEDURES AT VENDOR

- 5.1 The steps of a typical pick-up order include the following:
- a) the cardholder selects merchandise and presents it with the card to the cashier.
 - b) The cashier totals the sale and obtains authorization from the credit company.

- c) The cardholder signs and receives a detailed cash register receipt that is to be retained in his/her records (vendor's GST number must appear on the cash register receipt).

5.2 The steps of a typical telephone/mail/fax order include the following:

- a) the cardholder selects merchandise or service and then calls/mails/faxes the supplier with the order.
- b) the cardholder instructs the supplier to change the merchandise/service to their Purchasing Card and supplies the card number.
- c) the cardholder must instruct the supplier to follow these rules:
 - i. forward a receipt and/or packing slip to cardholder for confirmation
 - ii. ensure that the GST number is on the receipt or packing slip

6.0 BUDGET PROCEDURES

6.1 The WECDSB Purchasing Cards are linked to budget accounts. Each card has been assigned a default school/board department budget code that is used to process payment for purchases made on the card. Re-allocation of expenditures is not encouraged but, at the discretion of the Controller, re-allocation will be accommodated by the Finance Department.

7.0 RECONCILIATION, PAYMENT AND RECORD

7.1 Each cardholder will receive a Monthly Statement identifying each transaction made against the card during the previous month. The statement will be mailed to the cardholder at their office/school address. This cardholder statement is not to be paid but is for reconciliation purposes only. The total purchases will appear on the Master statement that is received by the Finance Department for direct payment.

7.2 The following steps are required for each cardholder for the reconciliation of all Purchasing Card purchases:

- a) The cardholder matches all transaction receipts and supporting documentation stored in the Purchasing Card monthly file folder with the transactions listed on his/her statement. This shall include an itemized receipt, credit card receipt, and if relating to a meal expense, an explanation as to whose expenses are being covered and the reason the expense was incurred. The documents are to be attached to the monthly statement and forwarded to the accounting department.
- b) Should the transaction involve the purchase of air or train fare, the cardholder shall attach a copy of the boarding pass or ticket stub to the statement.
- c) The cardholder acknowledges the verification of all monthly transactions listed by signing the monthly statement at the bottom.

- Any discrepancies must be identified and appropriate action taken to resolve the problem
- d) Retain all receipts that do not appear on the current statement in the Purchasing Card monthly File Folder, to be submitted later with the statement on which they are listed.
- 7.3 The purchase cardholder must submit monthly statements to his or her supervisor for approval within 7 days of receipt of the statement.
- 7.4 Those functional areas that choose not to submit the required monthly reporting on time, will have **all cards** in their area designated as unusable for a one-month period by the Superintendent of Business. The Superintendent of Business will **not** attempt to track down the information, as the time frame to supply all information is considered reasonable. If a potential difficulty is looming, it is the responsibility of the Principal/Supervisor to contact the Central Card Coordinator. This option is intended to stress to all staff utilizing the card of the importance of timely reporting, thereby ensuring a proper audit trail.
- 7.5 Purchasing will assume that all transactions recorded by the bank are legitimate and the Cardholder/Principal will process payment to the bank without approval. Responsibility rests with the cardholder to ensure that all transactions are accurate and legitimate.

8.0 TERMINATED EMPLOYEES

- 8.1 The following are steps taken when an employee leaves the School Board:
- a) Local management is responsible for collecting and destroying the card
 - b) Local management notifies the Central Card Coordinator
 - c) The Central Card Coordinator advises the bank to cancel the card

9.0 DISPUTE PROCESS

- 9.1 The following steps should be taken for all transactions in dispute:
- a) Cardholder contacts supplier directly
 - b) Supplier reviews information and either demonstrates the charge is legitimate, credits the account or continues dispute
 - c) If the dispute continues, contact the Central Card Coordinator with details
 - d) The Central Card Coordinator will work with CIBC to resolve the issue

10.0 LOST AND STOLEN CARDS

- 10.1 The cardholder must notify the bank immediately of any lost or stolen card. The lost or stolen card will be cancelled and a replacement card will be issued. Until the card is reported lost or stolen, charges made on the card will be the responsibility of the school/department to which it has been issued. Cardholders should exercise care in keeping the Purchasing Card and its account number secure from theft or misuse.

11.0 OWNERSHIP OF CARDS

- 11.1 All Purchasing Cards issued by the Windsor-Essex Catholic District School Board remain the property of the bank and as such, may be cancelled/revoked at any time.

APPENDIX A**Purchasing Card Employee Acknowledgement**

This document outlines the responsibilities I have as a holder of the CIBC Purchasing Card for procurement. My signature indicates that I have read and understand these responsibilities and, agree to the policies and procedures established for the program.

1. The credit card is intended to facilitate the purchase and payment of materials and services required to conduct business. I cannot use the card for personal purchases.
2. Unauthorized use of the card can be considered misappropriation of funds. This could result in:
 - i) Immediate and irrevocable forfeiture of the card and/or
 - ii) Disciplinary action that may result in termination of employment
3. I understand that the card must be surrendered upon suspension or termination of employment, whether for retirement, voluntary, separation, resignation or dismissal. I may also be requested to surrender the card for reasons not related to my own personal situation, such as re-organization. I understand that use of the card, after privileges are withdrawn, is prohibited.
4. I will maintain the card with appropriate security whenever and wherever I may use the card. If the card is lost or stolen, I agree to notify CIBC and the Card Coordinator immediately. I understand failure to promptly notify CIBC of the theft, loss or misplacement of the Card could make me responsible for the fraudulent use of the card.
5. The Purchasing Card is issued in my name. I will not allow any other person to use my card.
6. I understand that since the Board is responsible for payment, I may periodically be required to comply with internal control procedures designed to protect the organizations assets. This may include being asked to produce the credit card records for audit purposes.
7. I understand that I will receive a monthly statement that will report all activity during the last cycle. I will resolve any discrepancies by either contracting the supplier of the Card Coordinator as appropriate. I understand that I will be required to obtain a copy of the cash register receipt or packing slip and reconcile them with the monthly statement.
8. I understand that all charges will be billed directly to and paid directly by the Board. I understand that CIBC cannot accept payment from me directly.
9. I agree to charge only those purchases consistent with the type of materials and services authorized by management.

I _____ hereby acknowledge the receipt of the Board's VISA Purchasing Card. I have verified the information contained thereon and attest to its accuracy.

Employee Name (please print) _____

Employee Signature: _____ Date: _____

I _____ hereby acknowledge that _____ has been approved as holder of the CIBC Purchasing Card, and as supervising officer I shall make best efforts to review purchases to ensure compliance with conditions, policies and procedures.

Supervisor's Name (please print): _____

Supervisor's Signature: _____ Date: _____



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**
PRESENTED FOR: Information Approval
PRESENTED BY: Senior Administration
SUBMITTED BY: Paul Picard, Director of Education
SUBJECT: **TRUSTEE ATTENDANCE – SEPTEMBER TO DECEMBER 2016**

RECOMMENDATION:

That the Board receive the report Trustee Attendance – September to December 2016 as information.

SYNOPSIS:

In accordance with the Board motion of December 16, 2003, this report provides a summary of trustee and student trustee attendance at regularly scheduled board meetings during the months of September to December 2016.

BACKGROUND COMMENTS:

Five Regular Board meetings were held during the period of September to December 2016. The chart provided below summarizes attendance during the reporting period.

Trustees	Regular Meetings (5) Attended
Fred Alexander	4
Fabio Costante	5
Mary DiMenna	5
Frank DiTomasso	5
Barbara Holland	4
Bernie Mastromattei	5
Lisa Soulliere	5
Susan Tope	5
Fulvio Valentinis	5
Student Trustees:	
Sabrina Binjamin	5
Lola Zovko	4

FINANCIAL IMPACT:

N/A

TIMELINES:

The report on Trustee attendance for the period of September to December 2016 will be submitted to the Board at its January 31, 2017 meeting.

APPENDICES:

- None

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	January 18, 2017
<input type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	- -
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 18, 2017



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: **2017-18 BUDGET SCHEDULE**

RECOMMENDATION:

That the 2017-18 Budget Schedule be received as information.

SYNOPSIS:

This report has been prepared to provide information on the proposed 2017-18 budget development process.

BACKGROUND COMMENTS:

The fiscal year for all school boards in Ontario is in alignment with the school year and runs from September 1 to August 31. The Ministry of Education requires school boards to approve a balanced budget for the upcoming fiscal year before the end of June of the current year.

In order to meet this timeline and to provide an orderly process for the preparation of the 2017-18 Budget, a proposed schedule has been developed that provides opportunity to establish spending priorities, communicate budget information to the community, and solicit input from all stakeholders.

Community Input

An important step in the budget process is to obtain community input to the development of the budget. The budget consultation process will reach out to parents, school councils, students, WECD SB advisory groups, staff, parishes and the public at large. In order to maximize the opportunity to reach these groups, the consultation process will involve a variety of formats inviting stakeholders to share budget ideas as they relate to schools, programs, or the Board as a whole.

As in the past, an online survey for budget consultation will be established. Submissions will be considered during the development of the draft budget. The survey will be available on the Board's website on Friday, February 3. Community stakeholders are encouraged to provide comments on Budget priorities using the survey provided on the website. Survey responses received by Friday, March 10 will be summarized and presented to the Board at its meeting of March 28. Any survey responses received subsequent to March 10 will be reviewed for any material variances from the original March 28 report and considered in the final draft Budget which is expected to be tabled with the Board of Trustees at its meeting on June 13, 2017 with final deliberation and approval on June 26, 2017.

In addition, interested stakeholders may choose to make a presentation at a Regular Board Meeting during the Budget Consultation period, which includes the following public meeting dates: February 28, March 28, April 25, May 23, June 13 and June 26. Stakeholders who wish to make a presentation at a Regular Board Meeting are asked to review the Board's guidelines and instructions related to Board Delegations provided on the Board's webpage at: <http://www.wecdsb.on.ca/board-meetings.html>.

FINANCIAL IMPACT:

Not applicable.

TIMELINES:

The final 2017-18 Draft Budget will be considered for approval by the Board of Trustees at the June 26, 2017 Public Board meeting. Key budget development activities and timelines are noted in the attached *Appendix A – WECDSB 2017-18 Budget Development*.

APPENDICES:

- Appendix A: WECDSB 2017-18 Budget Development

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	January 10, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	January 10, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 10, 2017

**APPENDIX A****WECDSB 2017-18 Budget Development**

This document is meant to outline the annual budget process, along with general timelines for development of the operating and capital budgets.

Summary: Key Budget Stages and Activities

Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
1	Plan	Proposed budget timelines developed by Finance and communicated to all departments.	(1) Budget Timeline (2) Presentation at a Public Board Meeting	Finance	(1) Jan 9 - 13 (2) Jan 31
2	Plan	Public consultation survey issued.	Public consultation survey	Community and Finance	Feb 3 – Mar 10 (5 weeks)
3	Forecast	Enrolment forecast prepared by Human Resources and signed off by Executive Council. Forecast of staffing begins. 1 st Quarter Interim Financial Report is used to inform this step.	(1) Enrolment Forecast (2) Enrolment Sign-Off	(1) Human Resources (2) Executive Council	(1) Jan 16 – Feb 10 (4 weeks) (2) Feb 14
4	Forecast	Preliminary funding forecast prepared by Finance. Communication of anticipated budget challenges based on forecast.	(1) Preliminary Funding Forecast (2) Presentation at a Public Board Meeting	Finance	(1) Feb 13 – Feb 23 (8 days) (2) Mar 28
5	Budget	Allocation of budget envelopes (salaries/benefits, departments, capital, schools) prepared by Finance.	Preliminary Funding Forecast broken out by envelope with explanations	Finance	Feb 24
6	Budget	Preparation of departmental budgets, capital budgets, central school budget allocations and salary and benefits budget development.	(1) Departmental & central School Budget allocations (2) Preliminary Staff Allocation Forecast (3) Salary & Benefits Budget	(1) All Operating Departments (2) Human Resources (3) Finance	(1) Feb 27 – Mar 17 (3 weeks) (2) Mar 10 (3) Mar 13 – 17 (1 week)



Step	Key Budget Stage	Key Budget Activity	Deliverable(s)	Responsible for Completion	Approximate Date
7	Budget	Departmental budget submissions along with departmental listings of reductions, pressures and reallocations consolidated by Finance.	Consolidated Listing of Reductions, Pressures and Reallocations.	Finance	Mar 20 – Mar 24
8	Revise	Update Budget Outlook position. EFIS ¹ is populated and updated to reflect GSN ² announcements.	(1) Update Budget Outlook position (2) Presentation at a Public Board Meeting	Finance	(1) Mar 27 – Apr 24 (2) Apr 25
9	Revise	Trustee review phase including preparation of a short-list of budget prioritization alternatives for community input.	Short-list of budget prioritization alternatives to community	Trustees	Apr 25 – May 9 (2 weeks)
10	Revise	Community consultation period.	Feedback	Community and Finance	May 10 – Jun 6 (4 weeks)
11	Revise	Draft budget documents tabled. EFIS is updated and refined. 2 nd Quarter Interim Financial Report is used to inform this step.	(1) Preparation of budget documents (2) Draft Budget tabled with Trustees (3) Report & Presentation at a Public Board Meeting	Finance	(1) Jun 7 – Jun 13 (2) Jun 13 (3) Jun 13
12	Approve	Final Board deliberations and public consultation.	(1) Budget deliberations & public consultation (2) Approved Budget	(1) Trustees and Community (2) Trustees	(1) Jun 14 – Jun 26 (2 weeks) (2) Jun 26
13	Approve	Final Board approved budget submitted to Ministry of Education through EFIS.	Submitted Budget	Finance	June 30

NOTES:¹EFIS = Education Finance Information System

²GSN = Grants for Student Needs



Operating Budget Development

Step 1: Proposed budget timelines developed by Finance and communicated to all departments.

This report is meant to outline the proposed annual budget process for Trustees and all Board budget owners, along with timelines for development of the Operating and Capital Budgets.

Given the Board's budget pressures due to declining enrolment, identification of discretionary spending areas is critical to avoid future budget deficits. Administration has categorized budget items on a line-by-line basis as either Discretionary, Discretionary-Traditional, Non-Discretionary and Revenue-Neutral. These categories help inform decision making and improve efficiency in the budget development process. This classification and prioritization of accounts is reviewed annually as part of the departmental budget process.

Step 2: Public consultation survey issued.

A public consultation survey is issued inviting stakeholders to provide input. Notification will be published in the Windsor Star and on the Board website. Additionally, letters and memos will be sent to Parishes and Schools to communicate to their respective communities.

Step 3: Enrolment forecast prepared by Human Resources and signed off by Executive Council. Forecast of staffing begins. 1st Quarter Interim Financial Report is used to inform this step.

Projected enrolment for the following year is a critical point in the budget process. The Human Resources Department is responsible for establishing the following year's enrolment projections based on historical data, updated for current developments. Student Achievement K-12 will be consulted on enrolment projections and will support Human Resources by providing input on elementary school enrolment figures. These projections will be conservative and will be reviewed with and approved by Executive Council before departmental funding allocation and staff forecasts can be prepared. Once approved by Executive Council, the enrolment forecast will be provided to Finance and Human Resources will begin development of the staffing forecast.

Step 4: Preliminary funding forecast prepared by Finance. Communication of anticipated budget challenges based on forecast.

Finance will prepare a Preliminary Funding Forecast based on guidance from Ministry B Memos and the Enrolment Forecast. A comparison of the Funding Forecast to the prior year's budget will inform the anticipated Budget challenges for the Board during the upcoming academic year. When the final Grants for Student Needs (GSN) announcement is made in late March (during Step 8), Finance will revise the funding forecast and budget allocations and communicate any changes to impacted departments.

The report prepared at this stage will outline high level budget pressures and challenges that are expected in the upcoming fiscal year.



Step 5: Allocation of budget envelopes (salaries/benefits, departments, capital, schools) prepared by Finance.

Finance will allocate Budget envelopes for salaries/benefits, departments, capital planning and schools based on the Preliminary Funding Forecast. Included in this allocation will be a breakdown of how allocation amounts were determined.

Step 6: Preparation of departmental budgets, capital budgets, central school budget allocations and salary and benefits budget development.

Once allocations have been communicated by Finance in early March, staff begins to prepare departmental budgets, capital budgets and central school budget allocations.

During this phase, a preliminary staffing plan for all categories of employees is prepared. The Business Department is responsible for creating the salaries and benefits budgets while Human Resources is responsible for the staff allocation plan. When the staff allocation plan is complete, Human Resources will then consult with Finance so Finance can prepare the associated salary budget. Upon substantial completion of the staffing complement and salaries budget, Business (Payroll Division) will prepare the benefits budget.

Throughout the Budget Development process, Executive Council will be consulted to provide input into the individual budgets.

It is proposed annually that Administration will deliver a balanced budget in compliance with the Education Act and Board By-laws, developed based on the following principles:

1. Budget Increase Categories
 - A. Trustee Approved Annualizations
 - B. Provincially Negotiated Salary & Wage Increases
 - C. Contractual Obligations
 - D. Legislated Obligations
 - E. Significant Inflationary Pressures

The school board is facing fiscal pressures due to declining enrolment and corresponding reduced grant revenue. Additionally, many departments have legislative or other restrictions that inhibit achievement of a balanced budget with the same level of program delivery and staffing levels as experienced previously. As a result, Administration will develop potential options for Trustee consideration should certain recommendations not be acceptable. Ideally, the reduction options prepared should exceed the amount required to balance the budget in order to allow some level of flexibility. Budget reduction options will be developed as follows:

2. Budget Reduction Categories
 - F. Line-by-Line Reductions
 - G. Program/Service Level Reductions (Minimal Impact)
 - H. Program/Service Level Reductions (Major Impact)
 - I. Program/Service Level Reductions (Complete Elimination)



The goal is to provide Trustees with the flexibility to achieve a balanced budget in compliance with the Education Act, while maintaining the system priorities of Student Achievement and Faith Formation.

Step 7: Departmental budget submissions along with departmental listings of reductions, pressures and reallocations consolidated by Finance.

After receiving individual departmental budgets and completing the salary and benefits budget, Finance will consolidate all budgets and prepare listings of reductions, pressures and reallocations.

Step 8: Update Budget Outlook position. EFIS is populated and updated to reflect GSN announcements.

The Budget Outlook position is updated at this stage. The board report issued will outline and quantify any additional budget issues identified for the upcoming fiscal year as a result of the GSN announcement. Any budget issues identified during the departmental budget development phase will also be presented.

Step 9: Trustee review phase including preparation of a short-list of budget prioritization alternatives for community input.

During an approximate two week period, Trustees will review the budget issues and prioritization alternatives. Trustees will receive potential budget options to consider should certain recommendations not be acceptable. These options will allow Trustees flexibility in achieving a final budget which is consistent with the Board's strategic priorities.

Trustee direction as to services to cut to achieve a balanced budget (if applicable) is sought at this time, based on the variety of reduction options identified. Trustees will be asked to indicate which issues they are prepared to recommend, which will then be tabled with the public as a short-list of alternatives.

Step 10: Community consultation period.

Trustees will provide the public with the short-list of prioritization alternatives developed in Step 9 for public consultation. Delegates will be able to attend Public Board Meetings to provide input to Trustees and Administration (other than for appropriate in-camera matters).

Step 11: Draft budget documents tabled. EFIS is updated and refined. 2nd Quarter Interim Financial Report is used to inform this step.

Once the Trustees and the public have reviewed the issues and made their recommendations, Finance will draft the budget documents. The draft budget will be tabled for the general public, various stakeholders and the Board of Trustees.

Step 12: Final Board deliberations and public consultation.

The proposed timelines allow for Trustee budget deliberations and public consultation to occur, allowing time for any subsequent revisions required based on discussions. Final budget deliberations will include early public input so that Trustees may make timely decisions regarding final budget revisions and approval.



Step 13: Final Board Approved budget submitted to Ministry of Education through EFIS.

EFIS will be finalized and submitted to the Ministry of Education by the anticipated deadline of June 30, 2017.

Capital Budget Development

The Capital Budget will be prepared by Finance through consultation with Facilities and Information Technology (I.T.). Facilities and I.T. will determine the Board's future capital needs. These will inform the Capital Budget Development for the coming school year.

It is important to note that there is typically very little additional funding available for the annual capital budgets and that the projects in the Capital Plan must remain in balance to the projected funding.

Requested projects from departments and schools will need to be prioritized and contain a detailed project description and requested budget. Administration will review the requests and recommendations will be put forward to balance the projects to available funding. The recommendations will be based on departmental priorities taking into account asset management principles, previous funding allocations, and Board priorities.

There will be a portion of the funding in the capital budget that is left unallocated to allow for some level of flexibility to address changing priorities, unanticipated projects and/or changes to currently approved capital projects.

Unsupported Debt Reduction

The Debt Reduction Plan will be updated and included in the annual budget documents. The revised plan will outline the projected debt over the next 5 years, along with how the debt payments will be funded.

Staff Budget Workgroup

To better facilitate the Budget process and improve communication between departments, Administration has established a Staff Budget Workgroup comprised of Management representatives from each department. The Staff Budget Workgroup will meet regularly throughout the development cycle to discuss progress for each department and address any issues on a timely basis. This multidisciplinary team will allow the Board to take a holistic view to budget development and consider the unique needs and competencies of each department.

Competing Priorities

The budget schedule as identified above is aggressive. It is important to note that in each year, there are other significant initiatives currently underway at the Board that may impact the timelines. The budget timelines are very tight and any changes or delays that impact the critical path of the process will result in the final budget date being postponed (resulting in significant financial penalties imposed by the Ministry of Education), or will significantly compromise the integrity of the steps inherent in the process.



Budget Issues Categories & Definitions

Increase Categories

A. Annualizations (of previous Trustee Decisions)

Increases to the operating budget resulting from service level changes that have been quantified and approved by Trustees outside of the normal annual budget process which have an impact on future year's operating budgets and are supported by a Board Resolution.

B. Provincially Negotiated Salary & Wage Increases

Increases to the operating budget associated with salaries and wages stipulated within collective agreements.

C. Contractual Obligations

Increases to the operating budget that have been quantified and approved within a written contract / agreement, and include escalation clauses requiring additional funding. Copies of contract / agreement required.

D. Legislated Obligations

Increases to the operating budget in which there is no discretion as the Board is obligated through Federal / Provincial legislation to provide the service/program at a prescribed level as set out in the legislation.

E. Significant Inflationary Pressures

Increases to the operating budget resulting from corporately established levels and rates of inflation on specified expenditure line items. Typical items in this category include Insurance, Fuel and Utilities.

Reduction Categories

F. Line-By-Line Reductions

Reductions to the operating budget resulting from a line-by-line review of all departmental accounts in an effort to identify internal savings and efficiencies.

G. Service Level Reductions (Minimal Impact)

Reductions to the operating budget resulting in little or no impact on the department's existing level of program/service delivery as approved by Trustees.

H. Service Level Reductions (Major Impact)

Reductions to the operating budget resulting in significant changes to the department's existing level of program/service delivery as approved by Trustees.

I. Service Level Reductions (Complete Elimination)

Reductions to the operating budget resulting in a complete elimination of an existing program/service provided by the department as approved by Trustees.



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Barbara Holland
DIRECTOR OF EDUCATION: Paul A. Picard
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Meeting Date: January 31, 2017
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BOARD REPORT

	Public	<input checked="" type="checkbox"/>	In-Camera	<input type="checkbox"/>
PRESENTED FOR:	Information	<input checked="" type="checkbox"/>	Approval	<input type="checkbox"/>

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul Picard, Director of Education
Terry Lyons, Executive Superintendent of Corporate Services/
Associate Director
Emelda Byrne, Executive Superintendent of Student Achievement

SUBJECT: CHILD CARE CAPITAL FUNDING SUBMISSION

RECOMMENDATION:

The Board receive as information potential Windsor-Essex Catholic District School Board elementary school sites for new child care programming for the 2018 – 2019 school year.

SYNOPSIS:

In response to Ministry Memo 2016: B19: *Request for School Consolidation Capital Funding Submissions*, administration explored child care initiatives for the 2018-2019 academic year. Application for funding to provide child care programming for Stella Maris and St. Bernard Catholic Elementary School communities will be submitted by January 27, 2017.

BACKGROUND:

December 1, 2016, Memo 2016: B19, was issued to School Boards to submit requests for child care programming to be implemented and established on school sites. The deadline for submissions was January 27, 2017. Both School Board personnel and the Consolidated Municipal Service Manager (CMSM) worked in collaboration to determine the need and feasibility for new child care programming for the two identified schools.

Environmental scans of both communities were conducted, as well as community surveys were made available for parents to express interest in full child care. Both Stella Maris and the St. Bernard/St. Jules communities expressed interest in the possibility of child care that aligns with the Ministry's vision of a seamless day and services for families within community settings. In collaboration with the CMSM, it was determined that both these communities would benefit from child care services within their respective schools.

Since these two schools have no existing space, an application was made through the process outlined in Memo 2016 B: 19 to request funding for expansion. The date for
"Learning together in faith and service"

completion of the projects is cited as September 2018, in which the child care program would be in full implementation once the construction, Request for Proposal (RFP) process and provider agreements are determined and established.

Currently, 14 of the board's 33 elementary schools have onsite full child care programming; and 29 of the 33 have a Before and After School Program. Various child care programs and providers are located in these schools.

FINANCIAL IMPACT:

A description of the specific child care projects applied for as part of the School Consolidation Capital submission is provided as follows:

SCHOOL CONSOLIDATION PROJECTS - ESTIMATED COSTS AND TIMING

Priority	Location	Year Required	Description of Work	Funding Applied For (\$)
1	St. Bernard	2018-19	Construction of one infant, one toddler, two pre-school and two child and family program rooms.	3,176,274
2	Stella Maris	2018-19	Construction of one infant, one toddler and two pre-school rooms	2,117,516

APPENDICES:

N/A

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	January 24, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	January 24, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 24, 2017



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DIRECTOR OF EDUCATION: Paul A. Picard

Meeting Date:
January 31, 2017

BOARD REPORT

PRESENTED FOR: **Public** **In-Camera**
 Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
 Penny King, Executive Superintendent of Business

SUBJECT: **2015-16 YEAR END BUDGET VARIANCE REPORT**

RECOMMENDATION:

That the 2015-16 Year End Budget Variance Report be received as information.

SYNOPSIS:

This report is being presented to provide a report on the final 2015-16 budget versus actual expenditures and revenues.

BACKGROUND COMMENTS:

This Year-end Budget Variance Report covers the fiscal period from September 1, 2015 to August 31, 2016 and includes all revenue and expenses for the fiscal year.

All variances calculated and analyzed are in comparison to the original 2015-16 Budget Estimates which were approved by the Board and submitted to the Ministry of Education in June 2015. The 2015-16 Revised Budget Estimates, submitted in December 2015, represent the latest financial submission to the Ministry of Education and are provided for information purposes only.

Variance Report Format

The Variance Report attached in the appendices is comprised of four sections: (1) A financial results summary presented in Appendix A which provides a high level summary of the Board’s 2015-16 Estimates and Revised Estimates budgets and actual financial results as at August 31, 2016; (2) a summary of enrolment presented in Appendix B; (3) a summary of staffing presented in Appendix C, and (4) detailed schedules of revenues and expenses presented in Appendices D and E which provide information on budget to actual comparisons.

Summary Schedules (see Appendices A, B and C)

The summary schedules present three key indicators for the Board, namely financial results, enrolment and staffing.

Detailed Schedules of Revenues and Expenses (see Appendices D and E)

These schedules contain detailed information of the revenues and expenses included in the Financial Results Summary.

I. Financial Highlights – Appendix A:**In-Year Results:**

Subsequent to the financial statement date, the Board successfully concluded negotiations with its Unifor employee groups, leading to the reinstatement of post-retirement benefits (PRB) for existing Unifor retirees, and a small select group of active members. The Ministry of Education, as a party to the negotiations, provided one-time funding to offset a portion of the increase in the PRB liability that resulted from the negotiations. Payouts were also provided to the majority of active Unifor employees as part of the PRB settlement. A settlement was also negotiated with non-union active and retired employees, who, depending on hire date, had entitlements to PRB to either age 65 or for life.

In 2015-16 revenues totalled \$256.0M, and expenses totalled \$260.4M, resulting in an overall in-year deficit of \$4.4M. However, when the one-time, non-recurring expenses related to the PRB settlement payouts are removed from expenses, the true in-year position as a result of operations is approximately a \$1M surplus, which is \$2.7M better than the in-year deficit of \$1.75M anticipated in the budget.

Capital Deficit:

The Board has a \$13.847M capital deficit at August 31, 2016, comprised of the following:

Depreciable Assets	\$ 12.419M
Land (timing difference only – will go away)	\$ 0.272M
Interest over life of capital debt	\$ 1.156M
TOTAL CAPITAL DEFICIT	\$ 13.847M

In 2014-15, the Board had set aside additional accumulated surplus in the amount of \$9.5M, to offset the capital deficit. \$8.5M of the \$9.5M was set aside for the deficit on depreciable assets such as buildings, and \$1M was set aside for the capital deficit on land. As a result of the PRB reinstatement and settlement, the internally appropriated accumulated surplus set aside for depreciable assets (\$8.5M) has been reversed in 2015-16, and a new internal appropriation has been created for the PRB obligation. This reversal was necessary in order for the Board to continue to meet its obligation for the new phase-in amount of the PRB liability in future years.

The Board did however continue to keep the \$1M internal appropriation of accumulated surplus for land, which effectively eliminates the capital deficit on land.

With reduced accumulated surplus set aside to fund the capital deficit, the deficit will continue to be funded from a combination of proceeds of disposition, school renewal and future operational savings. An updated debt reduction plan will be presented in the 2017-18 Budget Estimates.

IV. Revenue Highlights – Appendix D:

Actual revenue at August 31, 2016 exceeded budget by \$11.3M, or 4.6% of the Board's gross revenue budget, primarily due to the one-time Ministry funding provided to fund the additional and unfunded PRB liability and certain PRB settlement payouts. Also contributing to the increase in revenue in 2015-16 is an increase in GSN funding of \$2.7M generated as a result of increased enrolment and provincially negotiated compensation increases.

Revenues received consisted of \$195.7M from legislative grants, \$36.3M from municipal taxes, \$2.8M from other provincial grants (EPOs), \$9.7M of Deferred Capital Contributions, and \$11.5M from other revenue sources such as tuition revenue, rental revenue, fees, recovery of expenses and one-time Ministry funding related to PRB settlements.

Appendix D provides a schedule of detailed revenues by various grant categories.

V. Expense Highlights – Appendix E:

As noted above, the Board has reinstated and extended PRBs for certain Unifor active employees and retirees. As a result, the PRB liability increased, and the portion of the increase that was funded by the Ministry of Education through negotiations has been recognized as a compliance expense in 2015-16. Therefore, in 2015-16, both the equal and offsetting funding and expense are reported in compliance.

Actual expenses at August 31, 2016 exceeded budget by \$14.0M or 5.7% of the Board's gross expenditure budget. The increase in expense related to the reinstatement of certain PRBs combined with PRB settlement payouts is the primary contributor to this increase. These increased costs were offset slightly by reduced Administration and Transportation fuel costs.

Appendix E 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 is 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 expense account during these 10 months. Most retirement gratuities are paid in the summer.

What is the variance at year-end?

- This category has a \$1.0M deficit at year-end compared to Estimates due to increased teacher staffing required as a result of higher enrolment and increased compensation costs (resulting from provincial negotiations) which were not known at the time of development of the 2015-16 Budget Estimates.

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 \$131K surplus at year-end compared to Estimates mainly due to reduced short term supply costs.

EDUCATIONAL ASSISTANTS**What does this category include?**

- This category includes all current salary and benefit costs related to Educational Assistants. Supply costs and vacation payouts for these 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 expense account during these 10 months.

What is the variance at year-end?

- This category has a \$167K surplus at year-end compared to Estimates due to lower than anticipated vacation pay and benefit costs.

EARLY CHILDHOOD EDUCATORS**What does this category include?**

- This category includes all current salary and benefit costs related to Early Childhood Educators. Supply costs and vacation payouts for these employees are also included.

How are expenses incurred?

- Early Childhood Educators salary and benefit costs are incurred over 12 months.

What is the variance at year-end?

- This category has a \$112K surplus at year-end compared to Estimates due to lower supply costs and fewer actual ECEs at year-end than that contained in the 2015-16 Budget Estimates.

COMPUTERS**What does this category include?**

- This category includes instructional computer hardware and related software expenses, as well as 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 has an \$86K surplus at year-end compared to Estimates due to the capitalization of certain costs which were originally forecast to be operating costs in the 2015-16 Budget Estimates.

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 directly related to the curriculum of a grade or course.
- 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.
- This category also includes certain fees and services related to Sports Academies, and the International Baccalaureate Programme.

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 has a \$265K surplus at year-end compared to Estimates due to school budget surpluses reported in this category which were not projected in the budget.

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, sign language, 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 has a \$219K deficit at year-end compared to Estimates due to the reinstatement of post retirement benefits. Also, certain EPO (Education Program – Other) expenses were incurred but not budgeted in this envelope. These EPO expenses have equal and offsetting revenue.

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?

- A small deficit of \$9K was incurred at year-end.

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 charges for supply teachers hired in order to provide release time for a teacher to participate in professional development or in-service activities. This release time is often funded by the Ministry of Education through small EPO transfer payments 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 10 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 \$370K surplus at year-end compared to Estimates mainly due to lower than anticipated spending on professional development relating to certain instructional support service departments. Also contributing to the surplus are certain EPO expenditures which were lower than Budget.

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?

- A small surplus of \$3K was realized at year-end.

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 portion 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 has a \$567K deficit at year-end compared to Estimates due higher than budgeted benefit expenses, as well as increased Principal and Vice-Principal administrative staff requirements resulting from program changes and sick leaves.

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 has a \$3.14M deficit at year-end compared to Estimates mainly due to the reinstatement of post retirement benefits. Also contributing to the deficit are additional maintenance costs associated with the School Cash accounting system which were higher than anticipated at 2015-16 Budget Estimates.

CO-ORDINATORS AND CONSULTANTS**What does this category include?**

- This category includes all expenses relating to coordinators and consultants, curriculum development and program support. Costs associated with EPOs granted 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?

- This category has an \$81K surplus at year-end compared to Estimates due to certain EPO expenditures which were lower 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 programs).

How are expenses incurred?

- The costs in this category are the result of different programs offered at varying points throughout the year. For the most part, the costs in this category are incurred over 10 months or in the case of summer programs, over the summer months.

What is the variance at year-end?

- This category has a \$5K deficit at year-end compared to Estimates due to increased expenses relating to Summer School teacher salaries offset by reduced expenses relating to the international language program.

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. Secretarial and office expenses relating to this function as well as trustee association fees 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 has a \$39K surplus at year-end compared to Estimates mainly due to lower than anticipated mileage and other costs.

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 has a \$90K deficit at year-end compared to Estimates mainly due to unbudgeted compensation costs. Also, certain EPO expenses were incurred but not budgeted in this envelope. These EPO expenses have equal and offsetting revenue.

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, benefits, 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, 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 includes 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 and office expenses are included here as well.
- Board Administration includes the cost of 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 costs of other items (particularly fees and contractual services) are somewhat intermittent and can be unpredictable.

What is the variance at year-end?

- A deficit of \$563K at year-end was realized in this category, mainly due to the reinstatement of post retirement benefits, offset slightly by lower than anticipated legal, interest and other miscellaneous costs. Without the PRB reinstatement expense, the Board Administration category would have been in a surplus position at year-end.

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.
- This category also includes the Board's share of contractual costs associated with the operation of the Windsor-Essex Student Transportation Services (WESTS) legal entity.

How are expenses incurred?

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

What is the variance at year-end?

- This category has a \$50K surplus at year-end compared to Estimates due to lower than anticipated fuel costs.

SCHOOL OPERATIONS & MAINTENANCE (FACILITY SERVICES)**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 has a deficit at year-end of approximately \$6.0M due to the reinstatement of post retirement benefits as well as increased facilities and maintenance costs relating to the Sports Academies. Also contributing to the deficit were additional utility and HVAC costs.

SCHOOL RENEWAL - OPERATING**What does this category include?**

- The School Renewal allocation can fund both capital expenses 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, and unspent funds at year-end are deferred to the following year for future school renewal expenses.
- To protect school renewal funding for use on capital expenses, regulations now limit any increase in boards' spending on school operations using the School Renewal Allocation. The maximum increase will be limited to an additional 5 percent of each board's average spending of the School Renewal Allocation on activity that is operating in nature for the three years preceding 2014–15.

- 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?

- This category has a \$610K surplus at year-end compared to Estimates due to reduced spending on school renewal operating type expenses relative to budget, as well as decreased interest expense associated with the Board's unsupported pupil place debt.

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?

- This category has a \$51K surplus at year-end compared to Estimates due lower than anticipated debenture fees.

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. Prior to 2009, 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 twice annually by the Board – once at March 31st for consolidated reporting to the Ministry of Education and also at year-end.

What is the variance at year-end?

- Total amortization expense is \$363K less than budget, resulting in a surplus in this category. The reduced amortization expense is equally offset by reduced Deferred Capital Contributions, resulting in no net effect to the Board.

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 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. Costs associated with the wellness program are incurred at varying points throughout the year as activities are offered to staff.

What is the variance at year-end?

- This category has a \$5.8M deficit at year-end compared to Estimates primarily due to post retirement benefit settlement payouts.

PROVISION FOR CONTINGENCY**What does this category include?**

- This category includes an annual contingency that the Board must include in its operating budget per Board By-law s.13:05 "*Plan for Balanced Budget*".
- The annual contingency amount is set at no less than 0.5% of the Board's operating allocation for the budget year being approved.

How are expenses incurred?

- Use of the contingency can occur at varying points throughout the year depending on the object of expenditure.

What is the variance at year-end?

- The Board included a \$1.10M contingency in the budget estimates. The contingency was fully used in 2015-16 for the increases noted above.

Overall, total expenses are higher than budget by \$14.0M.

FINANCIAL IMPACT:

Discussed throughout the report.

TIMELINES:

The Board's fiscal year-end is August 31, 2016. Interim Financial Reports were provided quarterly to the Board.

APPENDICES:

- Appendix A - Financial Results Summary
- Appendix B - Enrolment Summary
- Appendix C - Staffing Summary
- Appendix D - Detailed Revenues
- Appendix E - Detailed Expenses

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date: January 29, 2017 (<i>electronically</i>)
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date: January 29, 2017 (<i>electronically</i>)
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date: January 29, 2017 (<i>electronically</i>)

APPENDIX A - FINANCIAL RESULTS SUMMARY**Windsor-Essex Catholic District School Board
2015-16 Year End Financial Report
For the Period Ending August 31, 2016****Summary of Financial Results**

(\$Thousands)	Estimates (Jun.2015)	Revised Estimates (Dec.2015)	Financial Statements (Aug.2016)	In-Year Change (Estimates to Fin. Stmt.)	
				\$	%
REVENUE					
Operating	220,574	220,896	223,274	2,700	1.2%
Capital	18,895	18,420	18,532	(362)	(1.9%)
Other	5,246	5,253	14,207	8,961	170.8%
Total Revenue	244,714	244,570	256,013	11,299	4.6%
EXPENSES					
Instruction	186,701	189,308	190,493	3,793	2.0%
Administration	7,995	8,219	8,623	628	7.9%
Transportation	7,362	7,367	7,312	(50)	(0.7%)
Pupil Accommodation & Other	43,305	42,851	54,027	10,722	24.8%
Provision for Contingency	1,103	47	-	(1,103)	(100.0%)
Total Expenses	246,465	247,792	260,456	13,991	5.7%
In-Year Surplus/(Deficit)	(1,751)	(3,222)	(4,442)	(2,692)	153.8%
Prior Year Accumulated Surplus restated	16,905	18,827	18,719	1,814	10.7%
Accumulated Surplus/(Deficit)	15,155	15,605	14,277	(878)	(5.8%)

Changes in Revenue

- The increase in operating revenue of \$2.7M is due to an increase in enrolment combined with additional funding to offset certain 2014-17 Labour Framework costs. The decrease in capital revenue relates to a decrease in Deferred Capital Contributions for which there is an offsetting decrease in Amortization Expense. The net increase in other revenue is primarily a result of additional Ministry funding provided to offset negotiated Post Retirement Benefit (PRB) costs and settlements.

Change in Expenses

- The increase in Instruction expenses of \$3.8M is attributable to the reinstatement of PRB costs of approximately \$2.7M which are offset by one-time Ministry funding. Further, increases in teaching staff as a result of higher than estimated enrolment, along with compensation costs resulting from provincial labour negotiations, are also contributing to the increase. Offsetting these increases are savings in textbooks and supplies, Educational Assistants, supply costs, Early Childhood Educators and staff development.
- The Administration category increased \$628K compared to budget mainly due to the reinstatement of negotiated PRB costs of \$1.0M which were offset by one-time Ministry funding. These increased costs were offset by lower than anticipated legal and interest costs.
- The decrease in Transportation expenses of \$50K is mainly due to lower than anticipated fuel costs.
- The increase in the "Pupil Accommodation & Other" expenses of \$10.7M is due to the reinstatement of negotiated post retirement benefits valued at \$4.7M as well as \$5.9M of negotiated PRB settlement payments. Additionally, increased School Operations utility and HVAC costs were offset by decreased amortization expense.
- The decrease in the Provision for Contingency of \$1.1M is due to utilization of the contingency reserve for the increases noted above.

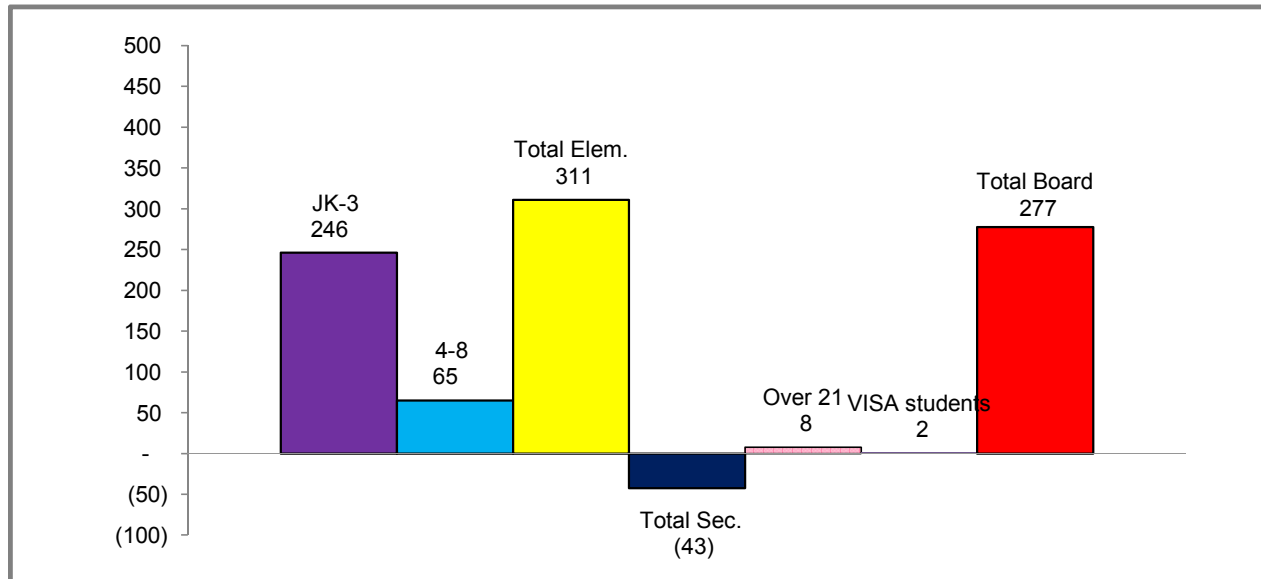
Change in Surplus/Deficit

- The 2015-16 Estimates were developed with a contingency reserve of \$1.1M and a planned deficit of \$1.75M. Actual results reflect an in-year deficit \$4.4M. These results include \$5.4M of net one-time, non-recurring, PRB settlement payments. When the \$5.4M of net one-time costs are removed, actual results of the Board's operations for 2015-16 reflect an in-year surplus of approximately \$1M.

APPENDIX B - ENROLMENT SUMMARY**Windsor-Essex Catholic District School Board
2015-16 Year End Financial Report
For the Period Ending August 31, 2016****Summary of Enrolment**

ADE	Estimates (Jun.2015)	Revised Estimates (Dec.2015)	Financial Statements (Aug .2016)	In-Year Change (Estimates to Fin. Stmt.)	
				#	%
Elementary					
JK-3	5,675	5,897	5,921	246	4.3%
4-8	7,206	7,272	7,271	65	0.9%
Total Elementary	12,881	13,169	13,192	311	2.4%
Secondary < 21					
Grade 9 to 12	7,178	7,070	7,135	(43)	(0.6%)
Total Secondary < 21	7,178	7,070	7,135	(43)	(0.6%)
Secondary > 21	175	186	182	8	4.3%
VISA students	65	65	67	2	2.3%
Total Board	20,298	20,489	20,576	277	1.4%

Note: Year-end enrolment is based on actual October 31, 2015 and March 31, 2016 count date. FTE's include High Credit students.

Changes in Enrolment: Budget (Estimates) v. Actual (Financial Statements)**Highlights of Changes in Enrolment:**

- Increase in Elementary enrolment is due to several factors including higher than anticipated JK and SK enrolment, as well as additional Grade 7 and 8 enrolment as a result of the F.J. Brennan Sports Academy. In addition, an overall conservative estimate of enrolment at budget development also contributed to the increase.
- The decrease in Secondary enrolment for pupils under 21 years of age is due to lower than planned retention rates after certain program changes.

APPENDIX C - STAFFING SUMMARY

Windsor-Essex Catholic District School Board 2015-16 Year End Financial Report For the Period Ending August 31, 2016

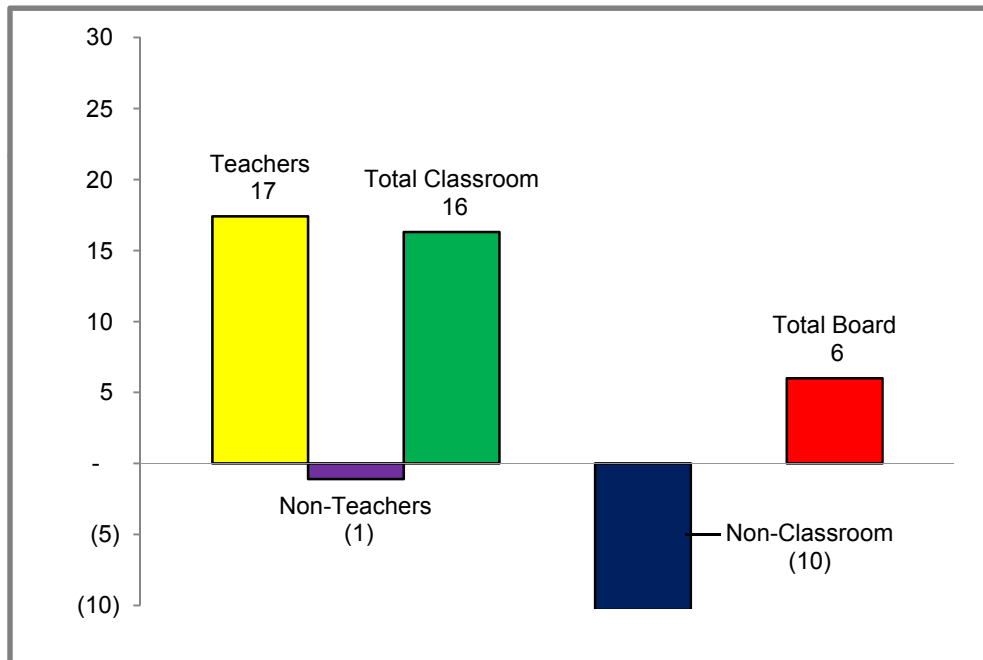
Summary of Staffing

Full-Time Equivalent (FTE)	Estimates (Jun.2015)	Revised Estimates (Dec.2015)	Financial Statements (Aug .2016)	In-Year Change (Estimates to Fin. Stmt.)	
				#	%
Classroom					
Teachers	1,185	1,204	1,202	17	1.5%
Non-Teachers	633	634	631	(1)	(0.2%)
Total Classroom	1,817	1,838	1,834	16	0.9%
Non-Classroom	256	246	246	(10)	(4.0%)
Total Board	2,073	2,084	2,079	6	0.3%

Revised Estimate staffing based on October 31 count date.

Year-end staffing is the actual ADE (average daily enrolment) staff establishment at year-end.

Changes in Staffing: Budget (Estimates) v. Actual (Financial Statements)



Highlights of Changes in Staffing:

- The increase in teachers relates to additional enrolment of 277 students.
- The decrease in non-classroom staff relates to reduced number of custodial staff due to school consolidations and reorganizations.

APPENDIX D - DETAILED REVENUES

Windsor-Essex Catholic District School Board
2015-16 Year End Financial Report
For the Period Ending August 31, 2016
(\$ thousands)

	Budget Assessment				
	Current Year: 2015-16				
	Estimates (June 2015)	Revised Estimates (December 2015)	Financial Statements (to August 2016)	Change (between Estimates & Financial Statements)	
				\$ Increase (Decrease)	% Increase (Decrease)
REVENUES					
Operating Grants					
Pupil Foundation	106,534	107,554	108,042	1,508	1.4%
School Foundation	14,111	14,280	14,321	210	1.5%
Special Education	25,697	25,941	26,160	463	1.8%
French as a Second Language	2,602	2,660	2,664	62	2.4%
English as a Second Language	2,055	2,042	2,035	(20)	(1.0%)
Learning Opportunities	4,127	4,118	4,138	12	0.3%
Continuing Education	467	460	544	77	16.6%
Adult Education	582	620	609	27	4.6%
Teacher Q&E	25,553	24,847	26,978	1,425	5.6%
ECE Q&E	947	1,035	1,052	105	11.1%
Transportation	7,775	7,775	7,698	(78)	(1.0%)
Admin and Governance	5,764	5,802	5,927	163	2.8%
School Operations	19,411	19,500	19,552	141	0.7%
Restraint Savings	(89)	(89)	(89)	-	0.0%
First Nation, Métis and Inuit	271	284	306	35	12.8%
Safe Schools Supplement	616	618	620	4	0.7%
Community Use of Schools Grant	272	272	272	-	0.0%
New Teacher Induction Program	50	50	50	(0)	(0.5%)
Declining Enrolment	1,786	1,255	1,032	(754)	(42.2%)
Temporary Accommodation	434	434	434	-	0.0%
School Renewal - Operating Portion	1,785	1,733	1,174	(610)	(34.2%)
Trustee Fees	43	43	43	-	0.0%
Adjustment for mTCA	(219)	(339)	(289)	(70)	32.2%
Total Operating Grants	220,574	220,896	223,274	2,700	1.2%
Debt Servicing Grants					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	10,106	9,631	9,744	(362)	(3.6%)
Capital Debt Support Payment - Interest	7,176	7,176	7,176	-	0.0%
Short Term Interest	-	-	-	-	0.0%
Total Debt Servicing Grants	18,895	18,420	18,532	(362)	(1.9%)
Total Legislative Grants	239,469	239,316	241,806	2,338	1.0%
Other (EPOs & Non-Grant Revenue)					
Education Program - Other (EPO's)	2,911	2,911	2,750	(161)	(5.5%)
Investment Income	210	188	215	5	2.3%
Tuition Revenue	624	619	641	17	2.8%
Rental Revenue	205	205	226	21	10.1%
Recovery of staff on loan	769	789	892	123	16.0%
Other	527	541	472	(56)	(10.6%)
Special Ministry funding	-	-	9,012	9,012	0.0%
Total Other Revenue	5,246	5,253	14,207	8,961	170.8%
TOTAL REVENUE	244,714	244,570	256,013	11,299	4.6%

APPENDIX E - DETAILED EXPENSES

Windsor-Essex Catholic District School Board
2015-16 Year End Financial Report
For the Period Ending August 31, 2016
(\$ thousands)

	Budget Assessment				
	Current Year: 2015-16				
	Estimates (June 2015)	Revised Estimates (December 2015)	Financial Statements (to August 2016)	Change (between Estimates & Financial Statements)	
\$ Increase (Decrease)				% Increase (Decrease)	
EXPENSES					
Instruction					
Teachers	126,793	129,236	127,794	1,001	0.8%
Supply Teachers	4,867	4,914	4,736	(131)	(2.7%)
Educational Assistants	17,066	17,083	16,899	(167)	(1.0%)
Early Childhood Educators	3,976	3,804	3,864	(112)	(2.8%)
Classroom Computers	1,377	1,462	1,290	(86)	(6.3%)
Textbooks and Supplies	4,302	4,258	4,036	(265)	(6.2%)
Professionals and Paraprofessionals	5,831	5,785	6,051	219	3.8%
Library and Guidance	2,186	2,174	2,195	9	0.4%
Staff Development	1,236	1,236	866	(370)	(30.0%)
Department Heads	576	582	572	(3)	(0.6%)
Principal and Vice-Principals	9,326	9,477	9,893	567	6.1%
School Office	5,884	5,963	9,022	3,138	53.3%
Co-ordinators and Consultants	2,845	2,868	2,764	(81)	(2.9%)
Continuing Education	334	321	338	5	1.4%
Amortization and Write-downs	102	148	173	71	70.0%
Total Instruction	186,701	189,308	190,493	3,793	2.0%
Administration					
Trustees	160	160	121	(39)	(24.6%)
Director/Supervisory Officers	1,516	1,642	1,606	90	5.9%
Board Administration	6,295	6,376	6,858	563	8.9%
Amortization and Write-downs	24	41	39	15	63.8%
Total Administration	7,995	8,219	8,623	628	7.9%
Transportation	7,362	7,367	7,312	(50)	(0.7%)
Pupil Accommodation					
School Operations & Maintenance	22,444	22,559	28,447	6,003	26.7%
School Renewal	1,207	1,158	597	(610)	(50.6%)
Other Pupil Accommodation	7,231	7,231	7,180	(51)	(0.7%)
Amortization and Write-downs	10,702	9,994	10,254	(449)	(4.2%)
Loss on Disposal of TCA		171			
Total Pupil Accommodation	41,584	41,114	46,477	4,893	11.8%
Other Non-Operating	1,721	1,738	7,549	5,829	338.8%
Provision for Contingencies	1,103	47	-	(1,103)	(100.0%)
TOTAL EXPENSES	246,465	247,792	260,456	13,991	5.7%



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul Picard, Director of Education
Emelda Byrne, Executive Superintendent of Education
Student Achievement K - 12

SUBJECT: **FRENCH IMMERSION ADVISORY COMMITTEE (FIAC)
- MEETING OF MAY 19, 2016**

RECOMMENDATION:

That the Board receive the Minutes of the May 19, 2016 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 19, 2016 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, December 8, 2016 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 19, 2016

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	December 20, 2016
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	December 20, 2016
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	December 20, 2016



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

Thursday, May 19th, 2016 at 6:00 p.m.

CEC – JP Board Room

PRESENT:

Susan Tope – Trustee
Bernie Mastromattei - Trustee
Emelda Byrne – Superintendent of Education
Elisa Houston – Consultant – **RECORDING**

Brendan Roberts-Principal – St. Joseph HS
Michael Cusinato – Principal – St. Anne F/I
Amy Facchineri – Principal – St. T. Villanova
Linda DiPasquale – Principal – St. Joseph
Laura Guglietta – Vice-Principal – St. André
Jeremy Schiller – Acting-Principal – St. Mary
Jackie O’Bright - VP Christ the King
Kim Koekstat – Dept. Head, Mod. Lang. – St. Anne Sec.
Rony Samia – Teacher – St. Anne F/I
Diana Furlong -Teacher-Christ the King
Deanne Stulic – Teacher – St. Joseph
Stephanie Moore- Parent – St. Joseph
Michael Jraiche - Dept. Head, Mod. Lang.- Cardinal Carter
Maggie Beneteau – Dept. Head, Mod. Lang. – St. T. Villanova
Marie O’Neil – Parent Rep. – St. Mary
Julia Berthiaume – Teacher. – St. Joseph’s Secondary

REGRETS:

Dwayne Brunet –Principal- Cardinal Carter
Marta Marazita - Principal - Queen of Peace
Annalisa Piazza-Teacher- Queen of Peace
Amy LoFaso – Principal – St. Anne Secondary
Shannon Porcellini – Parent Rep – Canadian Parents for French
Francine Mastronardi – Parent Rep. – Queen of Peace
Marc Larocque – Parent Rep. – St. Anne F/I
Sue Hewitt – Parent Rep. – St. Thomas of Villanova
Marc Garganta - Parent Rep.-Cardinal Carter
Genevieve Cano – Principal – St. Mary

NOTES

1. **Call to Order**
Chairman Mastromattei called the meeting to order at 6:12 p.m.
2. **Opening Prayer** – Elisa Houston
3. **Approval of Agenda**
Motion by Jackie O’Bright and seconded by Brendan Roberts that the Agenda be approved.
Carried
4. **Approval of Minutes for March 9th meeting**
Motion by Brendan Roberts and seconded by Jackie O’Bright that the Minutes be approved.
Carried
5. **Report from Bernie Mastromattei**
Welcomed the group and invited them to the wonderful treats for the evening.
6. **Report from Emelda Byrne**
Provided overview of the following:
 - a) Resource, *Including Students with Special Education Needs in French as a Second Language Programs* – A Guide for Ontario Schools
 - b) Our Board’s OLE and 3 Year FSL Plan with Education Minister Johanne Lapensée-Crimmins
 - c) Family of Schools Model will continue next year as a format for FIAC
7. **Report from Elisa Houston**
 - DELF test was administered the week of May 9th. 14 students from 6 of our high schools wrote the DELF. The test consists of 4 parts –reading, writing, listening and speaking (interview). The test was marked by our team of secondary vice principals as well as 2 elementary teachers. Board results will be available in the fall.
 - We are awaiting news on the extra funding grants submitted in April.
 - I am currently working on the St. Louis Dual Track brochure.

-2-

- Spring into Action Day at St. John the Baptist took place on Sunday, April 30th from 1-3pm. Families came out to enjoy an afternoon of games, face painting and fun. Parents who still had questions about the French Immersion program came to speak with myself and the Principal.

8. New Business

Round Table Discussion-School Communication and Events

Each school highlighted their year and accomplishments through short video presentations.

- **Trustee Mastromattei**

Thanked Emelda and Elisa for all their hard work. He also thanked the group for all their input with regards to the French Immersion Program as well as their commitment to French Immersion. He would like to share of these wonderful highlight videos with the rest of the Board. He wished the group a safe and happy summer

- **Trustee Tope**

Thanked the group and reminded them of the fall meeting dates. An email will be sent in September.

9. Closing prayer and adjournment at 7:51 p.m.



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: SEAC Committee – Trustee Members

SUBMITTED BY: Paul A. Picard, Director of Education
Emelda Byrne, Executive Superintendent of Education Student
Achievement K-12

SUBJECT: **SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)
Meeting of October 20, 2016**

RECOMMENDATION:

**That the Board receive the Minutes of the Thursday, October 20, 2016
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 October 20, 2016 Minutes were approved at the January 19, 2017 SEAC meeting. The next meeting will occur February 16, 2017.

APPENDICES:

Special Education Advisory Committee Minutes of Thursday, October 20, 2016

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	January 24, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	January 24, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 24, 2017



Windsor-Essex Catholic District School Board

1325 California Ave., Windsor, ON N9B 3Y6

Phone: (519) 253-2481 Fax: (519) 253-0620

SPECIAL EDUCATION ADVISORY COMMITTEE MEETING

DATE: Thursday Oct 20, 2016 TIME: 6:00 p.m.

**Windsor Essex Catholic Education Centre
1325 California Avenue, Windsor**

Trustees

Lisa Soulliere – Trustee Member (Chair)

Mary DiMenna – Trustee Member

Administration

Joseph Ibrahim – Superintendent of Education K-12

Principals' Association

John Riberdy

Ministry of Education & Training

Joy Antoniuk – Education Officer

Association Representatives

Melanie Allen - VIEWS

Jillian Fenech – Autism Ontario Windsor-Essex

Joanna Zeiter – Easter Seals (Vice Chair)

TBA – Community Living

Christine Stanley – Learning Disabilities Association

Tim Dufour – Up About Down (Windsor-Essex Down Syndrome Association)

Patricia Amaral – Ontario Federation for Cerebral Palsy

MINUTES

1. Call to order – 6:07 pm by Lisa Soulliere (Chair)
2. Opening Prayer – Lisa Soulliere, SEAC committee
3. Welcome/Introductions – 6:09pm -Welcome new members, Jillian Fenech and Patricia Amaral
4. Recording of Attendance - Regrets: John Riberdy, Tim Dufour
5. Approval of Agenda

**Motion by Melanie Allen to accept the October 20, 2016; seconded by Mary DiMenna.
*Carried***

6. Agenda Questions from Observers – **none**
7. Disclosure of Pecuniary Interest – **none**
8. Approval of Minutes
 - a) September 2016 Minutes

**Motion to accept the minutes of Sept 15, 2016 by Melanie Allen; seconded by Jillian Fenech.
*Carried.***

9. Business Arising – **none**
10. Information Items – **none**
11. Report from Chair – Lisa Soulliere
-Letter from Renfrew County Catholic DSB

Question from Christine Stanley: What is in place for transitions from school to employment? Idawe has programs. Joe Ibrahim's response: WECDSB has pathways planning, coop, school within a college, work matters.

-Letter from Provincial Parent Associations Advisory Committee on SEAC – the training resources are good timing for our new members.

Motion by Mary DiMenna to accept the letters as information; seconded by Jillian Fenech. Carried.

12. Report from Trustees – Mary DiMenna

Grade 3 & 6 EQAO scores are above the provincial average in all areas. Need to work on math still. Enrolment is zero decline. First year since 2005 that WECDSB enrolled more in JK than SK and more in Grade 9 than Grade 12. The middle schools have good enrolment; more than expected at all 3.

Motion by Jillian Fenech to accept report as information; seconded by Melanie Allen. Carried.

13. Report from Superintendent of Education – Joe Ibrahim

Labour situation-commitment to communication – refer to the board website for labour updates. Synvoices are going out as needed. Keeping schools open. Administration is working to keep the schools clean and orderly. Students are responding to positive messages from school administration. Safety is number 1 and keeping academic progress. There have been some significant delays for teachers. Students have had to wait in cafeteria. Working closely with police services. Unifor has agreed to not delay special education staff (Educational Assistants) .

OSSLT – province wide today, October 20, 2016. Unifor agreed to no delays today. Ministry/EQAO was piloting an online format-WECDSB was ready to go. Provincial level could not handle the volume of approx 190000 students. Students were patient and some offered suggestions of how to better handle the volume. Regular writing is in March. Students will have the option of paper or online.

New pilot program from the Ministry of Education, EMPOWER. – WECDSB is one of 8 Boards participating in the reading intervention pilot. 2 schools. Holy Name Elementary and Our Lady of Mount Carmel. Currently, WECDSB has PALS for primary grades. The new pilot targets a small group of 6-8 students per school in grades 4-5. Included: teacher training, package to schools, technology (Chromebook for each student in the program). The program is being used and has been highly successful in provincial school.

Presentation scheduled on WECDSB's new CYW model for next meeting. Nov 17.

Motion by Jillian Fenech to accept the report as information; seconded by Melanie Allen. Carried

14. New Business – **none**

15. Association Reports –

Letter from Idawe to school boards submitted by Christine Stanley – October is Learning Disabilities Awareness month.

3

Autism Ontario: offer age group programs – evidence based programs – make and keep friends – kids and parents learn separately – parents taught to coach their children. *Flyer to be submitted by Jillian Fenech.*

Jillian Fenech - some parents had questions to her re WECDSB not doing IPRCs. WECDSB placements are always in the classroom. Use it for identification if parent requests.

**Motion by Mary DiMenna to accept the reports as information; seconded by Melanie Allen.
*Carried***

16. Closing Prayer – our Father

17. Adjournment 6:41 pm – Next meeting is November 17, 2016



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**

PRESENTED FOR: Information Approval

PRESENTED BY: Senior Administration

SUBMITTED BY: Paul A. Picard, Director of Education
Emelda Byrne, Executive Superintendent of Student Achievement

SUBJECT: **APPOINTMENT OF LUCIE LOMBARDO, ALTERNATIVE REPRESENTATIVE, LEARNING DISABILITIES ASSOCIATION OF WINDSOR-ESSEX COUNTY TO THE SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)**

RECOMMENDATION:

That the Board approve the appointment of Lucie Lombardo, alternate representative, Learning Disabilities Association of Windsor-Essex County (Idawe) to the Special Education Advisory Committee (SEAC) for the remainder of the four-year term, ending November 30, 2018.

SYNOPSIS:

Learning Disabilities Association of Windsor-Essex County has notified the Board that they have nominated Lucie Lombardo to serve as the Idawe's alternate representative on the Board's Special Education Advisory Committee (Appendix "A"). The Board of Trustees approve 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. Mrs. Lombardo meets all the requirements.

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, Lucie Lombardo's appointment will be effective immediately upon Board approval for the current four-year term which ends November 30, 2018.

APPENDICES:

- Appendix A: Letter from Learning Disabilities Association of Windsor-Essex County dated May 9, 2016.
- Appendix B: Ontario Regulation 464/97 Special Education Advisory Committees.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	January 17, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	January 17, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 17, 2017



Idawe • Learning Disabilities Association of Windsor-Essex County

www.ldawe.ca | *The right to learn, the power to achieve*

May 9, 2016

Windsor Essex Catholic Education Centre
1325 California Avenue
Windsor, ON N9B 3Y6
Attention: Ms. Cathy Geml
Associate Director of Education, Catholic School Board

Dear Ms. Geml,

Re: Catholic Board SEAC – Committee – LDAWE Representative

I am sending you this letter to provide you with an update in regards to some changes at the Learning Disabilities Association of Windsor-Essex County (LDAWE). They are as follows:

- 1) Ms. Bev Clarke accepted a new position and I am the new Executive Director at LDAWE.
- 2) The LDAWE Board of Directors at its meeting of Tuesday, April 27th approved the following changes to the SEAC LDAWE Representation:
 - a) that Mrs. Christine Stanley, a Board Member with LDAWE, be appointed as the representative on the Catholic School Board SEAC Committee, and
 - b) that Ms. Chelsea Osborne and Lucie Lombardo be designated as alternates for said committee.
- 3) All information regarding the meeting schedules and notice of meetings can be emailed to:

llombardo@ldawe.ca
and
stanleyca@icloud.com

I look forward to our continued working relationship.

Sincerely,

Lucie Lombardo
Executive Director

LL/mg.

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.



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

Meeting Date:
January 31, 2017

BOARD REPORT

Public **In-Camera**
PRESENTED FOR: Information Approval
PRESENTED BY: Senior Administration
SUBMITTED BY: Paul A. Picard, Director of Education
 Terry Lyons, Executive Superintendent of Corporate Services/
 Associate Director
SUBJECT: **NEW DRAFT POLICY A: 34 FLAG PROTOCOL**

RECOMMENDATION:

That the Board provide final approval of Draft Board Policy A: 34 Flag Protocol; and

That the Board receive as information Administrative Procedure PR A: 34 Flag Protocol.

SYNOPSIS:

New Draft Policy A: 34 Flag Protocol is recommended for final approval, with highlighted amendments included, based on stakeholder feedback.

BACKGROUND COMMENTS:

An initial draft policy was approved in principle by the Board on December 13, 2016. The draft policy, as well as supporting administrative procedure, was circulated for stakeholder input.

The Policy Sub-committee received valuable input from several stakeholders. With consideration for specific concerns raised and feedback received, the Committee recommends amendments to the draft policy and procedure, which are highlighted by underlining and strike out in the attached documents. The following is a summary of the input received and the Committee's rationale for the final policy development recommendation:

A. Feedback and Amendments to Draft Policy

- A suggestion was brought forward to incorporate a definition of "flag" for the purpose of the policy. The Policy Sub-committee agreed that the addition of the definition enhanced the application of the policy. The suggested definition is recommended in part, with some clarifying language. The Committee does not recommend the

suggestion brought forward that all flags flown at every school be identical in size, proportion and material, determining that this requirement would prove onerous for schools having already purchased flags. Further, the location and means of flying the flag, which varies at each site, may have an influence on the appropriate size and proportion of the flag.

- The draft policy language was amended to address concerns for clarity of language, particularly ambiguity between flags being displayed inside and outside of a school or board facility.
- A suggestion was brought forward to amend section 4.4 of the attached draft, by deleting “appropriate municipal flag” and replacing with “the Papal flag”. The Committee saw value in and accepted the suggestion to add “the Papal flag”, but also recommends maintaining the option to fly the appropriate municipal flag.

B. Feedback and Amendments to Draft Administrative Procedure

- Changes in language are recommended to address concerns for ambiguity between procedures for displaying flags inside or outside Board schools and facilities.
- The Committee accepted the suggestion to include a provision that each school and facility be required to display the Papal flag during Catholic Education Week.
- A suggestion was presented to amend Article 1.8 (formerly Article 1.7) to add March 25th, the International Day of the Unborn Child, to the list of dates when the National Flag would be flown at half-mast. The Committee considered this request, however recommends consistent application of the Rules for Flying the National Flag, as issued by the Government of Canada. The dates currently set out within Article 1.8 are those mandated under the Government Rules.
- Input received with respect to Article 1.7 (formerly Article 1.4) of the attached Draft Procedure is summarized as follows, with the Policy Sub-Committee’s recommendation and rationale noted below:
 - Only the National, Provincial and Papal flags should be flown. Requests to display any other flag outside or within schools or Board facilities should not be considered. Since flags exist for things such as sports teams, countries of origin, political parties, special interest groups, other faiths, charitable cause, community organizations, and private companies, etc., approving the display of other flags will potentially undermine the unifying symbol that the flag is meant to be.
 - Concern for how requests for special purpose flags would be managed.
 - Concern that discretion should not be left with school principals.
 - Concern that the display of various special interest flags could contradict the teachings of the Catholic Church.
 - Suggestion that Catholic schools are not the place to promote anything. Flags are flown to pay respect to our Country, Province, and Faith.
 - Concern that allowing for discretion in displaying special interest flags may open the Board to possible discrimination litigation if a group or individual feels they have been discriminated against.

Policy Sub-Committee’s Recommendation and Rationale:

With consideration for concerns that the Board may receive requests to promote various political causes and requests from third parties to promote other personal interests outside of the Board’s mandate, the Committee recommends the addition of language that limits consideration to only those requests received from members of the school community, as they share a common and vested interest in the Board’s mandate.

After consideration of concerns with respect to the exercise of discretion by the school principal and concerns for potential conflict with the teachings of the Catholic Church, the Committee recommends amendment to the draft procedure, leaving discretion to address requests exclusively with the Director of Education. The Committee also recommends the addition of language, so that discretion is exercised, not only within the parameters of acceptable community standards, but in a manner consistent with existing Board Policy and Procedure. Guided by these parameters, the Director will have the ability to exercise discretion in a consistent fashion, without discrimination against any individual or group.

Subject to the amendments to Article 1.7 (formerly 1.4), the Policy Sub-committee submits the recommendation to include this provision for the exercise of discretion in considering requests for the display of special interest flags within schools and Board facilities, with a view that the display of special interest flags, approved in accordance with the parameters of the draft procedure, will enhance student learning.

FINANCIAL IMPACT:

N/A

TIMELINES:


For immediate implementation.

APPENDICES:

- Draft Policy A: 34 Flag Protocol
- Draft Procedure PR A: 34 Flag Protocol

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Approval Date:	January 24, 2017
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	January 24, 2017
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	January 24, 2017



Windsor-Essex Catholic District School Board

Section: ADMINISTRATION

POLICY
A: 34 Flag Protocol

NUMBER:	A: 34
EFFECTIVE:	
AMENDED:	
RELATED POLICIES:	See References
REPEALS:	
REVIEW DATE:	2025-2026

DRAFT
(final approval)

1.0 OBJECTIVE:

- 1.1 To establish a flag protocol, including a "half-mast" procedure for schools and board facilities.

2.0 DEFINITIONS:

- 2.1 **Half-Mast:** Historically, half-mast was reserved for nautical use; half-staff for flags flown on land. The *Education Act* and the Government of Canada – *Rules for flying the National Flag of Canada*, use half-mast. For consistency, the Board will also apply the term half-mast when positioning the flag as a sign of mourning.
- 2.2 **Flag:** A flag is hereby defined to be a symbol or emblem of a country or institution. It is something that all citizens hold in common and is meant to transcend regional, cultural and ideological differences.

3.0 GUIDING PRINCIPLES:

- 3.1 The Windsor-Essex Catholic District School Board adheres to the guidelines regarding the flying of flags in accordance with Regulation 298 of the *Education Act* and the Government of Canada Department of Canadian Heritage – *Rules for flying the National Flag of Canada*.

R.R. O. 1990, Regulation 298 , s. 5(1)(2) – Education Act
Flag

s. 5 (1) Every school shall fly both the National Flag of Canada and the Provincial Flag of Ontario on such occasions as the Board directs.

s. 5 (2) Every school shall display in the school the National Flag of Canada and the Provincial Flag of Ontario.

- 3.2 The National Flag of Canada as well as the flags of the provinces and territories are symbols of honour and pride for all Canadians. They should be treated with respect.
- 3.3 The half-mast of national flags is a well-established procedure whereby countries bestow an honour and express a collective sense of sorrow. Given that such flags are recognized as paramount symbols of their nations, the act of half-masting is a dramatic visual statement that speaks to the sense of loss that is shared by all their citizens.

DRAFT POLICY A: 34 Flag Protocol

4.0 SPECIFIC DIRECTIVES:

- 4.5 1 All Windsor-Essex Catholic District School Board schools and board facilities will follow the procedures for displaying the National Flag of Canada provided by the Government of Canada Department of Canadian Heritage.

External

- 4.1 2 Each school/facility of the Windsor-Essex Catholic District School Board shall fly on an external flagpole the National Flag of Canada. New schools/facilities will be equipped with an exterior flagpole at the time of construction. Any existing schools/facilities not so equipped, shall be provided with an exterior flagpole.
- 4.2 3 The National Flag of Canada should always be flown on its own mast; flag protocol states that it is improper to fly two or more flags on the same mast (for example, one beneath the other).
- 4.3 4 A second external flagpole, if available, shall be reserved for the Provincial Flag of Ontario or the appropriate municipal flag or the Papal flag.

Internal

- 4.4 5 Each school/facility of the Windsor-Essex Catholic District School Board shall ~~attempt to fly~~ display the National Flag of Canada inside the school/facility. ~~If more than one flagpole is available, the Provincial Flag of Ontario and/or the appropriate municipal flag or Papal flag shall be flown.~~
- 4.6 If internal flagpoles are available, they shall be reserved for the National Flag of Canada in priority, the Provincial Flag of Ontario, the appropriate municipal flag and the Papal flag.
- 4.5 ~~All Windsor-Essex Catholic District School Board schools and board facilities will follow the procedures for displaying the National Flag of Canada provided by the Government of Canada Department of Canadian Heritage.~~

5.0 RESPONSIBILITY:

- 5.1 The Director shall ensure operational procedures are implemented to support this policy.
- 5.2 The school Principal or the immediate supervisor is responsible for implementing local procedures in compliance of this policy at their respective school and administrative sites.

6.0 REVIEW AND EVALUATION:

- 6.1 The effectiveness of this policy shall be assessed through Trustee, staff and community satisfaction measures.

DRAFT POLICY A: 34 Flag Protocol

6.2 This policy will be reviewed in the 2025-2026 policy review cycle.

7.0 REFERENCES:

Education Act, Regulation 298, s. 5(1) and 5 (2).

Bill 180 - Workers Day of Mourning Act (2016)

B:05 Property Damage/Vandalism/Theft

B:06 Facility Maintenance

Web sites:

Government of Canada – Rules for flying the National Flag of Canada:

<http://canada.pch.gc.ca/eng/1444133232495>

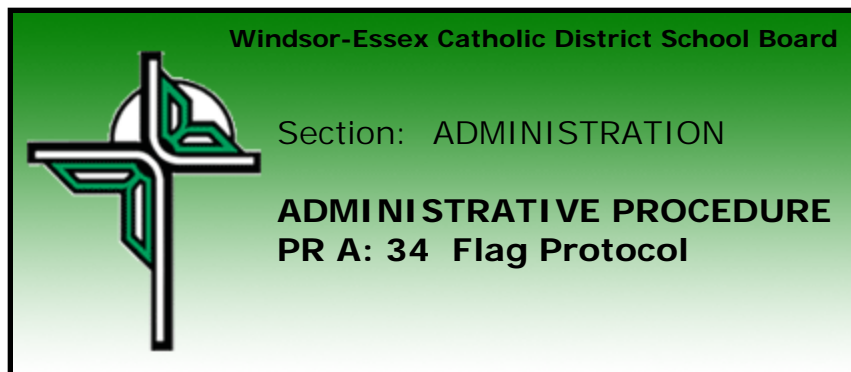
Government of Canada – National Flag of Canada Etiquette:

<http://canada.pch.gc.ca/eng/1444133232507>

Government of Canada - Position of honour of the National Flag of Canada:

<http://canada.pch.gc.ca/eng/1444133232532>

Department of Canadian Heritage: <https://www.canada.ca/en/canadian-heritage.html>.



NUMBER:	PR A: 34
EFFECTIVE:	
AMENDED:	
RELATED POLICIES:	See References
REPEALS:	
REVIEW DATE:	2025-2026

DRAFT
(final approval)

1.0 PROCEDURES:

Except as otherwise indicated, the Flag Protocol within the Windsor-Essex Catholic District School Board will be as outlined by the Government of Canada Department of Canadian Heritage.

- 1.6 1 All Windsor-Essex Catholic District School Board schools and board facilities shall follow the procedures for displaying the National Flag of Canada provided by the Government of Canada Department of Canadian Heritage.
- 1.5 2 As a general rule, the National Flag of Canada should be displayed only in a manner befitting this important national symbol; it should not be subjected to indignity or displayed in a position inferior to any other flag or ensign. The Canadian Flag always takes precedence of all other national flags when flown in Canada and should always fly on its own mast. All flags must be treated with dignity and respect at all times, in accordance with the following:
- Flags should be regularly inspected for signs of wear and damage and shall be replaced when worn, noticeably faded or otherwise unfit for service.
 - When being raised or lowered, a flag should be prevented from touching or falling to the ground.
 - No flags, banner, or pennant shall be flown together on the same pole except at single pole locations and even at those the Canadian Flag must fly alone.
 - Where possible, the Canadian Flag should be flown from the highest pole.
 - No flag should be larger than the Canadian Flag.

External

- 1.4 3 The National Flag of Canada shall be displayed on an exterior flagpole during normal hours of each school or working day.
- 1.4 If a second external flagpole is available, the Provincial flag of Ontario, the appropriate municipal flag, or the Papal flag shall be displayed.

Internal

- 1.2 5 The National Flag of Canada ~~and the Provincial Flag of Ontario may~~ shall be displayed in a prominent place inside each school and board facility.
- 1.3 6 ~~The Vatican (Papal) flag may be displayed inside the school or board facility. In addition, the flags of the Provinces and Territories of Canada may be displayed inside the schools.~~

DRAFT ADMIN PROCEDURE PR A: 34 Flag Protocol

If internal flagpoles are available, they shall be reserved for the National Flag of Canada in priority, the Provincial Flag of Ontario, the appropriate municipal flag and the Papal flag.

During Catholic Education Week, each school or board facility shall display the Papal flag inside the school.

- 1.4 ~~7~~ ~~Individual schools, at the discretion of the Principal and in consultation with the Director's office, may internally display special purpose flags provided such flags are acquired at no cost to the Board and meet acceptable community standards.~~

The Board will consider requests from members of the school community to display special purpose flags or banners within schools and board facilities. Those requests will be considered by the Director. Permission will be granted based on acceptable community standards and be consistent with existing board policies and procedures.

- 1.5 ~~As a general rule, the National Flag of Canada should be displayed only in a manner befitting this important national symbol; it should not be subjected to indignity or displayed in a position inferior to any other flag or ensign. The Canadian Flag always takes precedence of all other national flags when flown in Canada and should always fly on its own mast. All flags must be treated with dignity and respect at all times, in accordance with the following:~~

- ~~• Flags should be regularly inspected for signs of wear and damage and shall be replaced when worn, noticeably faded or otherwise unfit for service.~~
- ~~• When being raised or lowered, a flag should be prevented from touching or falling to the ground.~~
- ~~• No flags, banner, or pennant shall be flown together on the same pole except at single pole locations and even at those the Canadian Flag must fly alone.~~
- ~~• Where possible, the Canadian Flag should be flown from the highest pole.~~
- ~~• No flag should be larger than the Canadian Flag.~~

- 1.6 ~~All Windsor Essex Catholic District School Board schools and board facilities shall follow the procedures for displaying the National Flag of Canada provided by the Government of Canada Department of Canadian Heritage.~~

HALF-MAST**System-wide Lowering of Flags**

- 1.7 ~~8~~ The Director's office will notify Principals and Site Administrators when system-wide lowering of the flag is required.

Traditionally the National Flag of Canada is flown at half-mast at all Windsor-Essex Catholic District School Board schools and board facilities as a symbol of mourning subsequent to the passing of the following persons:

- a) The Pope;
- b) The Bishop or Auxiliary Bishop of London;
- c) The Sovereign or member of the Royal Family related in the first degree to the Sovereign (husband, wife, son, daughter, father, mother, brother or sister);

DRAFT ADMIN PROCEDURE PR A: 34 Flag Protocol

- d) The Governor-General or former Governor-General;
- e) The Prime Minister of Canada or former Prime Minister;
- f) The Lieutenant-Governor of Ontario or a former Lieutenant-Governor;
- g) The Premier of Ontario or a former Premier;
- h) A Member of Federal or Provincial Riding; and
- i) A Trustee of the Board.

Additionally, the National Flag of Canada shall be flown at half-mast at all Windsor-Essex Catholic District School Board schools and board facilities on the following days:

- a) November 11th, Remembrance Day;
- b) December 6th, National Day of Remembrance and Action on Violence Against Women;
- c) April 28th, Workers' Day of Mourning;
- d) June 23rd, National Day of Remembrance for Victims of Terrorism; and
- e) Upon the direction of the Director of Education or his/her designate.

Site-specific Lowering of Flags

- 1.8 9 Separate from the mandatory system-wide lowering of flags, Principals and Site Administrators may choose to lower the flag at their school or board facility at their discretion as a sign of mourning commemorating:
- a) The death of a current student;
 - b) The death of a current staff member;
 - c) The death of the school's parish priest; and
 - d) The death of a significant contributor to the life of the school community.

Prior to lowering the flag for any of the reasons noted above the Principal will consult with their Superintendent and will notify nearby WECDSD schools that the flag will be lowered and the reasons why.

Replacement/Destruction of Flags

- 1.9 10 When a flag becomes worn, noticeably faded or otherwise unfit for service, the Principal or Site Administrator should replace the Canadian Flag through the Board's purchasing department, commodities list.

In accordance with Canadian Heritage Flag Protocol when a flag becomes tattered and is no longer in a suitable condition for use, it should be destroyed in a dignified way, in a private setting.



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

Meeting date:
January 31, 2017

BOARD REPORT

Public **In-Camera**
PRESENTED FOR: Information Approval
PRESENTED BY: Senior Administration
SUBMITTED BY: Paul A. Picard, Director of Education
 Penny King, Executive Superintendent of Business
SUBJECT: **2015-16 FISCAL YEAR-END FINANCIAL STATEMENTS**

RECOMMENDATION:

That the Board approve the audited 2015-16 Fiscal Year-End Financial Statements.

SYNOPSIS:

The 2015-16 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, 2016 has revealed no material concerns with the statements as prepared by Board Administration.

The financial statements and auditors’ report were presented to the Audit Committee of the Board at its meeting of January 30, 2017. The Audit Committee has recommended to the Board of Trustees that they approve the Audited Financial Statements for the fiscal year ended August 31, 2016.

FINANCIAL IMPACT:

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 that 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.

Results of Operations

At 2014-15 year-end, WECD SB reported a closing accumulated surplus of \$18,826,697. Following Ministry of Education review, this balance was restated as follows:

Balance at August 31, 2015 (per 2014-15 financial statements)	\$18,826,697
Ministry adjustments to audited 2014-15 financial statements	<u>(107,593)</u>
Restated Accumulated Surplus balance at September 1, 2015	<u>\$18,719,094</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 2015-16, the in-year position for compliance purposes was determined as follows:

In-year revenues for compliance purposes	\$256,013,159
Less: In-year expenses for compliance purposes	<u>260,455,580</u>
In-year deficit for compliance purposes	<u>(\$4,442,421)</u>

The expenses above include one-time, non-recurring expenses related to post-retirement settlement payments, and the revenue contains a small amount of Ministry funding provided to offset a portion of the payouts. When these one-time amounts are excluded, the true in-year position as a result of the Board's operations in 2015-16 is an in-year surplus of approximately \$1M.

The 2015-16 closing accumulated surplus is calculated as follows:

Restated Accumulated Surplus at September 1, 2015	\$18,719,094
In-year deficit	<u>(4,442,421)</u>
Closing Accumulated Surplus at August 31, 2016	<u>\$14,276,673</u>

TIMELINES:

As noted earlier, school boards must complete both audited financial statements and Ministry of Education financial forms. The Board approved audited financial statements, notes and auditor's report were due to the Ministry of Education by December 2, 2016, and the financial forms were to be submitted electronically by November 15, 2016. An extension to the submission deadline for both requirements was granted (without penalty) to WECD SB to January 31, 2017.

APPENDICES:

Consolidated Financial Statements - August 31, 2016 and Auditors' Report.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/> EXECUTIVE COUNCIL:	Review Date: January 29, 2017 <i>(electronically)</i>
<input checked="" type="checkbox"/> EXECUTIVE SUPERINTENDENT:	Approval Date: January 29, 2017 <i>(electronically)</i>
<input checked="" type="checkbox"/> DIRECTOR OF EDUCATION:	Approval Date: January 29, 2017 <i>(electronically)</i>

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

For the year ended August 31, 2016

Draft

Windsor-Essex Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2016

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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 auditors 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

Executive Superintendent of Business

January 31, 2017

Independent Auditor's Report

To the Board of Trustees 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, 2016, 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, 2016 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.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, ON
January 31, 2017

Draft

Windsor-Essex Catholic District School Board

Consolidated Statement of Financial Position

August 31,	2016	(restated) 2015
Financial assets		
Cash and cash equivalents (Note 2)	\$ 27,165,671	\$ 25,532,654
Accounts receivable	18,803,918	8,077,822
Accounts receivable capital - Government of Ontario (Note 3)	139,861,767	143,308,807
Assets held for sale (Note 4)	345,000	885,000
	<u>186,176,356</u>	<u>177,804,283</u>
Financial liabilities		
Temporary borrowing (Note 9)	9,679,441	11,060,506
Accounts payable and accrued liabilities	20,516,761	11,254,403
Other	-	7,387
Net debenture debt (Note 8)	136,997,975	143,296,823
Deferred revenue (Note 5)	6,248,093	6,421,180
Employee benefits payable (Note 7)	50,287,220	20,681,815
Deferred capital contributions (Note 6)	184,082,490	187,706,224
	<u>407,811,980</u>	<u>380,428,338</u>
Net debt	(221,635,624)	(202,624,055)
Non-financial assets		
Tangible capital assets (Note 20)	207,848,591	212,194,372
Prepaid expenses	804,484	964,337
Inventories of supplies	2,468	4,837
	<u>208,655,543</u>	<u>213,163,546</u>
Accumulated (deficit) surplus (Note 12)	\$ (12,980,081)	\$ 10,539,491

Signed on Behalf of The Board

Director of Education_____
Chair 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

	(restated)		
For the year ended August 31,	Budget 2016	2016	2015
Revenues			
Provincial grant - grants for student needs	\$ 191,322,254	\$ 195,689,572	\$ 196,191,910
Local taxation	38,040,377	36,372,922	38,331,336
Amortization of deferred capital contributions including disposals (Note 6)	10,105,960	9,743,665	9,161,430
School generated funds	8,091,000	7,800,921	7,791,752
Provincial grants - other	3,021,901	11,872,955	3,008,769
Other fees and revenues	2,241,200	2,119,187	2,059,852
Investment income	210,000	214,857	232,714
	<u>253,032,692</u>	<u>263,814,079</u>	<u>256,777,763</u>
Expenditures (Note 11)			
Instruction	183,914,236	196,165,893	184,332,072
Pupil accommodation	41,221,954	57,279,197	39,941,168
School generated funds	7,955,000	7,963,938	7,800,001
Transportation	7,361,851	7,312,179	7,099,513
Administration	7,744,456	10,913,866	7,095,707
Other	2,823,494	7,698,578	1,707,425
	<u>251,020,991</u>	<u>287,333,651</u>	<u>247,975,886</u>
Annual (deficit) surplus	2,011,701	(23,519,572)	8,801,877
Accumulated surplus, beginning of year	7,764,955	10,539,491	1,737,614
Accumulated (deficit) surplus, end of year	<u>\$ 9,776,656</u>	<u>\$ (12,980,081)</u>	<u>\$ 10,539,491</u>

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,	2016	(restated) 2015
Operations		
Annual (deficit) surplus	\$ (23,519,572)	\$ 8,801,877
Sources and (uses):		
Non-cash items including amortization, write downs and gain/loss on disposal	10,323,212	10,280,977
Deferred capital contributions revenue	(9,743,665)	(9,161,430)
Accounts receivable - other	(10,726,096)	1,810,239
Assets held for sale	540,000	348,675
Accounts payable and accrued liabilities	9,262,358	(3,936,622)
Other liabilities	(7,387)	(42,636)
Deferred revenues - operating	284,239	(636,330)
Employee benefits payable	29,605,405	(2,589,430)
Prepaid expenses and inventory of supplies	162,222	333,201
	<u>6,180,716</u>	<u>5,208,521</u>
Capital transactions		
Cash used to acquire tangible capital assets	(5,977,431)	(5,200,798)
Financing		
Decrease in temporary borrowing	(1,381,065)	(2,380,675)
Debt repaid	(6,298,847)	(5,989,290)
Decrease in accounts receivable capital - Government of Ontario	3,447,040	10,665,082
Additions to deferred capital contributions	6,119,931	4,231,079
(Decrease) increase in deferred revenues - capital	(457,327)	1,403,531
	<u>1,429,732</u>	<u>7,929,727</u>
Change in cash and equivalents	1,633,017	7,937,450
Cash and equivalents, beginning of year	25,532,654	17,595,204
Cash and equivalents, end of year	\$ 27,165,671	\$ 25,532,654

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,	2016	(restated) 2015
Annual (deficit) surplus	\$ (23,519,572)	\$ 8,801,877
Tangible capital asset activity		
Acquisition of tangible capital assets	(5,977,431)	(5,200,798)
Amortization of tangible capital assets	10,316,441	9,788,234
Transfer to assets held for sale	-	397,500
Loss on sale of tangible capital assets - Net	(142,500)	-
Write-downs of tangible capital assets	149,271	95,243
	4,345,781	5,080,179
Other non-financial asset activity		
Acquisition of supplies inventories	2,369	(4,837)
Acquisition of prepaid expenses	(1,337,338)	(1,520,242)
Use of prepaid expenses	1,497,191	1,858,275
	162,222	333,196
Change in net(debt)/financial assets	(19,011,569)	14,215,252
Net debt, beginning of year	(202,624,055)	(216,839,307)
Net debt, end of year	\$(221,635,624)	\$ (202,624,055)

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, 2016

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, 2016

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, with the exception of bursaries funds held in trust as noted in Note 2.

(d) Cash and cash equivalents

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

(e) Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related 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; and
- Property taxation revenues which were historically used to fund capital assets.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

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 and 2016). 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. 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. 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.

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, 2016

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 software and hardware	5
Vehicles	5-10
Leasehold improvements	over the lease term

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

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

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

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

1. Significant accounting policies (continued)

(i) Government transfers

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made. If government transfers contain stipulations which give rise to a liability they are deferred and recognized in revenue when the stipulations are met.

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

(j) Investment income

Investment income is reported as revenue in the period earned.

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

(k) 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.

(l) Use of estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1(a) requires management to make estimates and assumptions that affect the reported 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, 2016

1. Significant accounting policies (continued)

(m) Property tax revenue

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

2. Cash and cash equivalents

Cash and cash equivalents include the following:

	<u>2016</u>	<u>(restated) 2015</u>
Cash in bank	\$24,523,074	\$ 22,729,215
School funds	2,243,934	2,406,951
Bursary funds, in trust	369,688	367,513
Petty cash	28,975	28,975
	<u>\$27,165,671</u>	<u>\$ 25,532,654</u>

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 at August 31, 2016 of \$139,861,767 (2015 - \$143,308,807) with respect to capital grants.

4. Assets held for sale

As of August 31, 2016, \$345,000 (2015 - \$885,000) related to buildings was recorded as assets held for sale. During the year, one (2015 - three) school property was sold. Net proceeds of \$504,277 (2015 - \$929,575) were received on the sale of this property, which had a carrying value of \$397,500 (2015 - \$746,174), resulting in a gain of \$106,777 (2015 - \$183,400). The net proceeds (including the gain) have been deferred for future capital asset purchases according to Ontario Regulation 193/10. During the year an additional property with a net book value of \$487,500 (2015 - nil) was reclassified from assets held for sale to tangible capital assets.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

5. Deferred revenue

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

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2016 is comprised of:

	(restated) Balance as at August 31, 2015	Externally restricted revenue received	Revenue recognized in the period	Transfers (to) deferred capital contributions in the period	Balance as at August 31, 2016
Restricted operating grants	\$ 85,536	\$ 2,221,393	\$ (2,254,464)	\$ -	\$ 52,465
Third party operating grants	533,462	850,772	(533,462)	-	850,772
Restricted capital grants	2,777,107	16,658,387	(14,083,711)	(2,852,029)	2,499,754
Proceeds of disposition - school buildings	1,603,161	504,277	-	-	2,107,438
Proceeds of disposition - other	536,914	-	(144,250)	-	392,664
Assets held for sale	885,000	(540,000)	-	-	345,000
School generated capital funds	-	71,424	-	(71,424)	-
Total deferred revenue	\$ 6,421,180	\$ 19,766,253	\$ (17,015,887)	\$ (2,923,453)	\$ 6,248,093

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

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.

	2016	2015
Balance, beginning of year	\$ 187,706,224	\$ 192,636,575
Additions to deferred capital contributions	5,977,431	4,628,579
Revenue recognized in the period - amortization and write-downs	(9,743,665)	(9,161,430)
Net transfer - deferred revenue (assets held for sale)	142,500	(397,500)
Balance, end of year	\$ 184,082,490	\$ 187,706,224

7. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

	2016		2015	
	Retirement benefits	Other future employee benefits	Total employee future benefits	Total employee future benefits
Accrued employee future benefit obligations	\$ 48,172,255	\$ 3,661,968	\$ 51,834,223	\$ 21,447,143
Unamortized actuarial losses	1,547,003	-	1,547,003	765,328
Employee future benefits liability	\$ 46,625,252	\$ 3,661,968	\$ 50,287,220	\$ 20,681,815

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

7. Retirement and other employee future benefits (continued)

Retirement and other employee future benefit expenses

	2016		2015	
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ -	\$ 772,760	\$ 772,760	\$ 64,654
Cost of (gain on) plan amendments	30,933,261	-	30,933,261	-
Interest on accrued benefit obligation	409,337	81,649	490,986	621,373
Recognition of unamortized actuarial (gains)/losses on plan amendments/curtailments	1,233,328	37,842	1,271,170	42,294
Employee future benefit expenses ¹	\$ 32,575,926	\$ 892,251	\$ 33,468,177	\$ 728,321

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

Plan changes

In 2013, changes were made to the Board's short term leave and disability plan. Under the new short term leave and disability plan, eleven 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.

In 2015-16, as a result of certain negotiated settlements and labour contract resolutions, the Board reinstated and/or extended post-retirement benefits for certain active and retired members, and terminated post-retirement benefits for other retired members. Board contributions will continue until the members reach 65 years of age and for certain employee groups for life.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

7. Retirement and other employee future benefit liabilities (continued)

Actuarial assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2016 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2016. 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>2016 (%)</u>	<u>2015 (%)</u>
Inflation	1.5	1.5
Wage and salary escalation	-	-
Insurance and health care cost escalation	4.0 - 8.0	4.0 - 8.75
Discount on accrued benefit obligations	2.05	2.45

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, 2016, the Board contributed \$3,264,808 (2015 - \$3,222,605) 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, 2016

7. Retirement and other future employee benefits (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. The amount of gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

Voluntary retirement gratuity early payout provision

During 2015-16, OECTA and CUPE ratified agreements at the local and central level, which included a voluntary retirement gratuity early payout provision. The provision provided OECTA and CUPE members the option of receiving a discounted frozen retirement gratuity benefit payment by August 31, 2016 (or the first pay period in September 2016 for CUPE).

This provision was also made available to all non-unionized school board employees, including principals and vice-principals. These payments were made by August 31, 2016.

Some employees took the early payouts, which were discounted from the current financial statement carrying values. As a result, the reduction in the liability for those members who took the voluntary retirement gratuity early payout option was accompanied by actuarial gains in the Board's 2015-16 year end financial statements. This resulted in the Board's employee future benefit liability decreasing by \$615,701.

(iv) Retirement Life Insurance and Health Care Benefits

The Board provides life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age 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 included in the Board's consolidated financial statements. The changes to the Board's retirement dental, health and life insurance plans resulted in an increase to the Board's obligation of \$30,887,377 and was reported in the Consolidated Statement of Operations as at August 31, 2016.

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 require 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 the previously negotiated collective agreements included such provision.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

7. Retirement and other future employee benefits (continued)

(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 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 Top-up Benefits

As a result of changes made in 2012-13 to the short term sick leave and disability plan, a maximum of eleven 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 \$133,927 (2015 - \$47,339).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2016.

Benefit plan future changes

Currently, the Board provides health, dental and life insurance benefits for certain employees and retired individuals from school boards and has assumed liability for payment of benefits under these plans. As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, Employee Life and Health Trusts (ELHTs) will be established in 2016-17 for the following employee groups: OECTA, CUPE, UNIFOR and non-unionized employees (including principals and vice-principals).

The ELHTs will provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits will be provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Upon notification from the ELHTs, the Board will no longer be responsible to provide benefits to the above mentioned groups.

The Board will transfer to the ELHTs an amount per full-time equivalency based on the 2014-15 actual benefit costs + 8.16% representing inflationary increases for 2015-16 and 2016-17. In addition, the Ministry of Education will provide an additional \$300 per FTE for active employees to the school board. These amounts will then be transferred to the Trust for the provision of employee retiree benefits.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

8. Net debenture debt

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

	2016	2015
Debenture #06-01; 5.070%; maturing April 2031	\$ 33,285,416	\$ 34,737,845
Debenture #09-10; 4.947%; maturing May 2035	25,529,695	26,325,147
Debenture #03-05; 5.800%; maturing November 2028	20,805,978	21,913,949
Debenture #02-01; 5.900%; maturing October 2027	20,475,292	21,690,642
Debenture #13-02; 4.037%; maturing October 2028	16,641,179	17,651,329
Debenture #06-03; 4.560%; maturing November 2031	6,020,442	6,282,854
Debenture #09-01; 5.062%; maturing March 2034	4,536,339	4,690,211
Debenture #12-01; 3.564%; maturing March 2037	4,345,391	4,484,281
Debenture #10-01; 5.232%; maturing April 2035	2,232,940	2,300,826
Debenture #11-01; 3.97%; maturing November 2036	1,810,209	1,866,544
Debenture #13-01; 3.799%; maturing March 2038	1,315,094	1,353,195
	\$ 136,997,975	\$ 143,296,823

Net debenture debt

\$ 136,997,975 **\$ 143,296,823**

Principal and interest payments relating to net debenture liabilities of \$136,997,975 outstanding as at August 31, 2016 are due as follows:

	Debenture principal payments	Debenture interest payments	Total
2016-17	\$ 6,624,708	\$ 6,851,233	\$ 13,475,941
2017-18	6,967,743	6,508,197	13,475,940
2018-19	7,328,874	6,147,066	13,475,940
2019-20	7,709,072	5,766,869	13,475,941
2020-21	8,109,358	5,366,582	13,475,940
Thereafter	100,258,220	29,081,434	129,339,654
	\$ 136,997,975	\$ 59,721,381	\$ 196,719,356

Interest on debenture debt amounted to \$7,070,439 (2015 - \$7,381,852).

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

9. Temporary borrowing

Temporary borrowing consists of the following:

	2016	2015
Demand capital expenditure credit bearing loan interest at the lower of prime minus 0.25% (2015 - prime minus 0.25%) or bankers acceptance plus 0.75% (2015 - 0.75%) stamping fee. Repayable in regular monthly payments of \$70,000.	\$ 9,679,441	\$ 10,519,441
Demand capital interim bridge credit (C) loan, bearing interest at the lower of prime minus 0.25% (2015 - prime minus 0.25%) or bankers acceptance plus 0.75% (2015 - 0.75%) stamping fee. Repayable on demand no later than July 31, 2017. Any direct grants received for the capital project to which this credit facility relates must be used to permanently reduce this loan.	-	541,065
	\$ 9,679,441	\$ 11,060,506

The Board has lines of credit available to the maximum of \$18 million (2015 - \$18 million) to address operating requirements which is unused at year end and \$10 million (2015 - \$11 million) for long term capital projects. The Board has \$12.9 million of unused lines of credit available for future capital spending.

The Board has a third capital bridge credit loan available for use with loan interest at lower of prime minus 0.25% or bankers acceptance plus 0.75% stamping fee. At year end the loan was not in use.

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 \$30,000 (2015 - \$30,000).

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

10. Debt charges and interest

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

	2016	2015
Principal payments on long-term liabilities	\$ 6,298,847	\$ 5,989,290
Interest payments on long-term liabilities	7,070,510	7,383,908
	\$ 13,369,357	\$ 13,373,198

11. Expenditures by object

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

	Budget 2016	Actual 2016	Actual 2015
Current expenditures			
Salary and wages	\$ 169,166,748	\$ 169,916,991	\$ 169,931,114
Employee benefits	26,713,804	58,482,899	26,068,093
Supplies and services	21,770,593	22,352,807	21,969,931
Amortization of tangible capital assets	10,828,008	10,316,441	9,788,234
Fees and contractual services	10,871,202	9,866,266	9,647,023
Interest charges on capital	7,362,106	7,240,230	7,635,665
Other	3,177,705	7,810,249	1,864,178
Rental expenditures	680,534	843,764	653,951
Staff development	450,291	354,733	322,454
Write-down of tangible capital assets	-	149,271	95,243
	\$ 251,020,991	\$ 287,333,651	\$ 247,975,886

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

12. Accumulated (deficit) surplus

Accumulated surplus consists of the following:

	<u>2016</u>	<u>Restated 2015</u>
Non-designated surplus	\$ 7,657,018	\$ 8,637,749
Amounts restricted for future use of the Board:		
Benefit plan	82,802	103,134
Committed sinking fund interest earned	1,219,596	1,283,116
School renewal program	171,786	171,786
	<u>1,474,184</u>	<u>1,558,036</u>
Amounts to be covered in the future:		
Employee future benefits - retirement gratuity liability	(9,718,595)	(12,659,994)
Retirement health, dental, life insurance plans	(24,984,825)	(3,022,630)
Employee future benefits - other than retirement gratuity	(3,556,452)	(3,556,452)
Interest accrual	(2,299,612)	(2,406,266)
	<u>(40,559,484)</u>	<u>(21,645,342)</u>
Other:		
School generated funds	2,228,072	2,391,077
Committed for post retirement liability phase-in	5,145,461	-
Revenues recognized for land	11,074,668	11,074,668
Committed capital projects	-	8,523,303
	<u>18,448,201</u>	<u>21,989,048</u>
	<u>\$ (12,980,081)</u>	<u>\$ 10,539,491</u>

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

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 (2015 - \$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, 2021.

14. Contractual obligations and contingent liabilities

(a) Contractual obligations:

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

2016-17	\$ 2,863,652
2017-18	2,068,406
2018-19	2,005,703
2019-20	1,755,383
2020-21	1,346,533
Thereafter	<u>1,753,796</u>
	<u>\$ 11,793,473</u>

As at August 31, 2016, the Board is committed to capital expenditures in the amount of \$2,544,095 (2015 - \$1,136,348).

(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, 2016 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, with the exception of the item noted below.

The liability for potential damages against the Board with respect to post-retirement benefits for principals, vice-principals and CUPE is indeterminable.

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Notes to Consolidated Financial Statements

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15. Transportation

On January 20, 2003, the Board entered into an agreement with the Greater Essex County District School Board and Conseil scolaire catholique Providence 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 were shared. No partner was in a position to exercise unilateral control.

On July 18, 2013, the Board, along with the three other named school boards, formed a new corporation known as Service De Transport Des Eleves - 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. Transportation services are now provided under the auspices of the new corporation.

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 corporation at August 31, 2016 were \$20,952,956 (2015 - \$20,191,759). The Board's pro-rata share of expenses at August 31, 2016 was \$7,312,180 (2015 - \$7,099,513).

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.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

17. Comparative figures and prior period adjustment

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 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. As a result of this agreement, the liability in respect of the NPF debt is no longer reflected in the Board's financial position.

19. Subsequent events

Subsequent to August 31, 2016, the Board successfully concluded negotiations with its Unifor employee groups, leading to the reinstatement of post-retirement benefits (PRB) for existing Unifor retirees, and a small select group of active members. The Ministry of Education, as a party to the negotiations, provided one-time funding to offset a portion of the increase in the PRB liability that resulted from the negotiations. Payouts were also provided to the majority of active Unifor employees as part of the PRB settlement. A settlement was also negotiated with the non-union active and retired employees, who, depending on their hire date, had entitlements to PRB to either age 65 or for life. Both the settlement cost and one-time funding have been recognized in the 2015-16 consolidated financial statements.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2016

20. Tangible capital assets

Cost	Balance at August 31, 2015	Additions and transfers	Disposals and transfers	Balance at August 31, 2016
Buildings	\$ 292,748,678	\$ 3,842,916	\$ (641,262)	\$ 295,950,332
Land	11,346,886	-	-	11,346,886
Leasehold improvements	76,120	-	-	76,120
First time equipping	9,318,080	112,257	-	9,430,337
Portable structures	4,785,570	-	(73,700)	4,711,870
Land improvements	4,491,692	1,308,190	-	5,799,882
Construction in progress	920,826	27,208	-	948,034
Other buildings	54,368	33,514	-	87,882
Vehicles	527,367	63,487	-	590,854
Equipment	490,220	20,553	(118,655)	392,118
Computer software and hardware	1,563,230	545,212	(25,144)	2,083,298
Furniture	47,588	24,094	-	71,682
	\$ 326,370,625	\$ 5,977,431	\$ (858,761)	\$ 331,489,295

Accumulated amortization	Balance at August 31, 2015	Additions and transfers	Disposals and transfers	Balance at August 31, 2016
Buildings	\$ 102,316,761	\$ 8,742,445	\$ (634,491)	\$ 110,424,715
Leasehold improvements	7,612	15,224	-	22,836
First time equipping	6,448,126	589,000	-	7,037,126
Portable structures	2,194,289	228,311	(73,700)	2,348,900
Land improvements	1,416,672	441,609	-	1,858,281
Other buildings	1,359	3,578	-	4,937
Vehicles	469,498	15,152	-	484,650
Equipment	319,063	49,321	(118,655)	249,729
Computer software and hardware	993,165	225,838	(25,144)	1,193,859
Furniture	9,708	5,963	-	15,671
	\$ 114,176,253	\$ 10,316,441	\$ (851,990)	\$ 123,640,704

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Notes to Consolidated Financial Statements

August 31, 2016

20. Tangible capital assets (continued)

Net book value	Balance at August 31, 2015	Balance at August 31, 2016	Change
Buildings	\$ 190,431,917	\$ 185,525,617	\$ (4,906,300)
Land	11,346,886	11,346,886	-
Leasehold improvements	68,508	53,284	(15,224)
First time equipping	2,869,954	2,393,211	(476,743)
Portable structures	2,591,281	2,362,970	(228,311)
Land improvements	3,075,020	3,941,601	866,581
Construction in progress	920,826	948,034	27,208
Other buildings	53,009	82,945	29,936
Vehicles	57,869	106,204	48,335
Equipment	171,157	142,389	(28,768)
Computer software and hardware	570,065	889,439	319,374
Furniture	37,880	56,011	18,131
	<u>\$ 212,194,372</u>	<u>\$ 207,848,591</u>	<u>\$ (4,345,781)</u>

(i) Construction in progress

Construction in progress having a value of \$948,034 (2015 - \$920,826) has not been amortized. Amortization of these assets will commence when the asset is put in service.

(ii) Write-down of Tangible Capital Assets

The write-down of tangible capital assets during the year was \$149,271 (2015 - \$95,243).
