



*The Niagara Catholic District School Board through
the charisms of faith, social justice, support and leadership,
nurtures an enriching Catholic learning community for all
to reach their full potential and become living witnesses of Christ.*

AGENDA AND MATERIAL

COMMITTEE OF THE WHOLE MEETING

**TUESDAY, DECEMBER 1, 2020
6:30 P.M.**

*FATHER KENNETH BURNS, C.S.C. BOARD ROOM
CATHOLIC EDUCATION CENTRE, WELLAND, ONTARIO*



A. ROUTINE MATTERS

1. Opening Prayer – Trustee Sicoli -
2. Roll Call -
3. Approval of the Agenda -
4. Declaration of Conflict of Interest -
5. Approval of Minutes of the Committee of the Whole Meeting of November 10, 2020 A5
6. Consent Agenda Items -
 - 6.1 Staff Development Department Professional Development Opportunities A6.1
 - 6.2 Capital Projects Progress Report Update A6.2
 - 6.3 In Camera Items F1 & F3 -

B. PRESENTATIONS

1. Niagara Catholic Annual Pilgrimage 2020 – Ted Farrell B1

C. COMMITTEE AND STAFF REPORTS

1. Committee of the Whole System Priorities and Budget 2020-2021 Update C1
2. Financial Reports -
 - 2.1 Audited Consolidated Financial Reports 2019-2020 – Giancarlo Vetrone C2.1
 - 2.2 Revised Estimates 2020-2021 – Giancarlo Vetrone C2.2
3. Monthly Updates -
 - 3.1 Student Senate Update -
 - 3.2 Senior Staff Good News Update -

D. INFORMATION

1. Trustee Information

E. OTHER BUSINESS

1. General Discussion to Plan for Future Action -

F. BUSINESS IN CAMERA

G. REPORT ON THE IN CAMERA SESSION

H. ADJOURNMENT

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE
DECEMBER 1, 2020**

PUBLIC SESSION

**TOPIC: MINUTES OF THE COMMITTEE OF THE WHOLE
MEETING OF NOVEMBER 10, 2020**

RECOMMENDATION

THAT the Committee of the Whole approve the Minutes of the Committee of the Whole Meeting of November 10, 2020, as presented.



MINUTES OF THE COMMITTEE OF THE WHOLE MEETING TUESDAY, NOVEMBER 10, 2020

Minutes of the Meeting of the Committee of the Whole of the Niagara Catholic District School Board, held on Tuesday, November 10, 2020 in the Father Kenneth Burns c.s.c. Board Room, at the Catholic Education Centre, 427 Rice Road, Welland.

The meeting was called to order at 6:46 p.m. by Vice-Chair Sicoli.

A. ROUTINE MATTERS

1. Opening Prayer

Opening Prayer was led by Trustee Moody

2. Roll Call

Vice-Chair Sicoli noted that all Trustees and Student Trustees were in attendance.

Trustee	Present	Present Electronically	Absent	Excused
Rhianon Burkholder	✓			
Kathy Burtnik	✓			
Frank Fera	✓			
Larry Huibers	✓			
Daniel Moody	✓			
Leanne Prince	✓			
Dino Sicoli	✓			
Paul Turner	✓			
Student Trustees				
Luca DiPietro	✓			
Sydney Yott	✓			

The following staff were in attendance:

Camillo Cipriano, Director of Education; **Ted Farrell**, **Lee Ann Forsyth-Sells**, **Kimberly Kinney**, **Gino Pizzoferrato**, **Pat Rocca**, Superintendents of Education; **Giancarlo Vetrone**, Superintendent of Business & Financial Services; **Clark Euale**, Controller of Facilities Services; **Anna Pisano**, Recording Secretary/Administrative Assistant, Corporate Services & Communications

3. Approval of the Agenda

Moved by Trustee Prince

THAT the Committee of the Whole approve the Agenda of the Committee of the Whole Meeting of November 10, 2020, as presented.

CARRIED

4. Declaration of Conflict of Interest

No Declaration of Conflict of Interest was declared with any items on the Agenda.

5. Approval of Minutes of the Committee of the Whole Meeting of October 13, 2020

Moved by Trustee Burkholder

THAT the Committee of the Whole approve the Minutes of the Committee of the Whole Meeting of October 13, 2020, as presented.

CARRIED

6. Consent Agenda Items

Trustee Sicoli requested Item 6.1 be held and Trustees Prince and Burkholder requested Item 6.4 be held. These items were moved to Committee and Staff Reports Section C of the agenda.

6.1 Unapproved Minutes of the Policy Committee Meeting of October 27, 2020

Moved to Section C6

6.2 Approval of Policies

6.2.1 Leadership Pathways Policy (203.4)

THAT the Policy Committee recommend to the Committee of the Whole approval of the Leadership Pathways Policy (203.4), as presented.

6.2.2 Dress Code – Secondary Uniform – Safe Schools Policy (302.6.6)

THAT the Policy Committee recommend to the Committee of the Whole approval of the Dress Code – Secondary Uniform – Safe Schools Policy (302.6.6), as presented.

6.2.3 Elementary Standardized Dress – Safe Schools Policy (302.6.10)

THAT the Policy Committee recommend to the Committee of the Whole approval of the Elementary Standardized Dress – Safe Schools Policy (302.6.10), as presented.

6.2.4 Niagara Catholic Parent Involvement Committee Policy (800.7)

THAT the Policy Committee recommend to the Committee of the Whole approval of the Niagara Catholic Parent Involvement Committee Policy (800.7), as presented.

6.3 2020-2021 Parents Reaching Out (PRO) Grants

Presented for information.

6.4 Annual Reports for Catholic School Councils and the Niagara Catholic Parent Involvement Committee 2019-2020

Moved to Section C7

6.5 Staff Development Department Professional Development Opportunities

Presented for information.

6.6 Capital Projects Progress Report Update

Presented for information.

6.7 In Camera Items F1 and F3

Moved by Trustee Turner

THAT the Committee of the Whole adopt consent agenda items.

CARRIED

B. PRESENTATIONS

Nil

C. COMMITTEE AND STAFF REPORTS

1. COVID-19 Reopening Plan Update

Director Cipriano presented the COVID-19 Reopening Plan update.

Director Cipriano answered questions of Trustees.

2. Committee of the Whole System Priorities and Budget 2020-2021 Update

Director Cipriano presented Committee of the Whole System Priorities and Budget 2020-2021 Update.

Members of senior staff answered questions of Trustees.

3. Planning Time

Kimberly Kinney, Superintendent of Education presented the Planning Time report.

Superintendent Kinney answered questions of Trustees.

The Board confirmed that this report be presented for information purposes.

4. Accountability Financial Report 2020-2021

Giancarlo Vetrone, Superintendent of Business & Financial Services presented the Accountability Financial Report 2020-2021.

5. Monthly Updates

5.1 Student Trustees' Update

Luca DiPietro and Sydney Yott, Student Trustees, presented a brief verbal update on the current activities of the Student Senate.

5.2 Senior Staff Good News Update

Senior Staff highlights included:

Superintendent Kinney

- Superintendent Kinney noted she had the opportunity to visit Mary Ward Catholic Elementary School, one of the EarlyON Centres. Due to the shutdown, the three centres were forced to provide their services virtually and have been offering amazing and engaging programs from Monday to Saturday. The feedback from parents has been extremely positive and growing rapidly. She encouraged Trustees to check out their website and posts.

Superintendent Kinney answered questions of Trustees.

6. Consent Agenda Item A6.1 – Unapproved Minutes of the Policy Committee Meeting of October 27, 2020

Discussion took place regarding the dialogue of Administrative Operational Procedures not reflected in the Policy Committee meeting minutes of October 27, 2020.

Minutes will be brought back to the Policy Committee to reflect the conversation regarding the shift of responsibility for Administrative Operational Procedures.

Discussion took place regarding the statement of the Director of Education issuing Administrative Operational Procedures.

7. Consent Agenda Item A6.4 – Annual Reports for Catholic School Councils and the Niagara Catholic Parent Involvement Committee 2019-2020

Superintendent Lee Ann Forsyth-Sells answered questions of Trustees.

D. INFORMATION

1. Trustee Information

Nil

E. OTHER BUSINESS

1. General Discussion to Plan for Future Action

- 1.1 Director Cipriano highlighted the changes made to Ontario Regulation 463/97 to allow for the resumption of fully electronic meetings effective immediately until November 30, 2021. As a result Director Cipriano proposed that the December 15, 2020 Board meeting be virtual to allow sufficient time to update the Father Burns Board room.
- 1.2 Director Cipriano noted that with the Vision 2020 coming to its conclusion in 2021 the board will need to focus on implementing the new System Priorities.

F. BUSINESS IN CAMERA

Moved by Trustee Huibers

THAT the Committee of the Whole move into the In Camera Session.

CARRIED

The Committee of the Whole moved into the In Camera Session of the Committee of the Whole Meeting at 8:32 p.m. and reconvened at 9:25 p.m.

G. REPORT ON THE IN-CAMERA SESSION

Moved by Trustee Huibers

THAT the Committee of the Whole report the motions from the In Camera Session of the Committee of the Whole Meeting of November 10, 2020.

CARRIED

SECTION A: STUDENT TRUSTEES INCLUDED

Moved by Trustee Turner

THAT the Committee of the Whole approve the Minutes of the Committee of the Whole Meeting - In Camera Session (Section A: Student Trustees Included) held on October 13, as presented.

CARRIED (Item F1)

SECTION B: STUDENT TRUSTEES EXCLUDED

Moved by Trustee Turner

THAT the Committee of the Whole approve the Minutes of the Committee of the Whole Meeting - In Camera Session (Section B: Student Trustees Excluded) held on October 13, 2020, as presented.

CARRIED (Item F3)

Moved by Trustee Moody

THAT the Committee of the Whole recommend that the Niagara Catholic District School Board approve the recommendation as outlined in Item F4 of the In Camera Agenda.

CARRIED (Item F4)

H. ADJOURNMENT

Moved by Trustee Burtnik

THAT the November 10, 2020 Committee of the Whole Meeting be adjourned.

CARRIED

This meeting was adjourned at 9:26 p.m.

Minutes of the Committee of the Whole Meeting of the Niagara Catholic District School Board held on **November 10, 2020.**

Approved on **December 1, 2020.**

Dino Sicoli
Vice-Chair of the Board

Camillo Cipriano
Director of Education/Secretary -Treasurer

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

**TITLE: STAFF DEVELOPMENT DEPARTMENT PROFESSIONAL
DEVELOPMENT OPPORTUNITIES**

The Report on Staff Development Department:
Professional Development Opportunities is presented for information.

Prepared by: Pat Rocca, Superintendent of Education
Anthony Corapi, Coordinator of Staff Development

Presented by: Pat Rocca, Superintendent of Education

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020



REPORT TO THE COMMITTEE OF THE WHOLE MEETING DECEMBER 1, 2020

STAFF DEVELOPMENT DEPARTMENT PROFESSIONAL DEVELOPMENT OPPORTUNITIES

BACKGROUND INFORMATION

In alignment with the Board's Vision 2020 Strategic Plan and Annual System Priorities, the Department of Staff Development, as an integral aspect of its mandate, acts as the point of co-ordination among various departments. Thus ensuring that all professional development opportunities for staff, both teaching and non-teaching, occur in a seamless fashion to minimize disruptions to the myriad services provided within our Niagara Catholic community. The following is a listing of activities occurring during the period December 1, 2020 through January 12, 2020.

Wednesday, December 2, 2020

After-school Workshop - Bitmoji Inspirations - Kindergarten/Primary (In-Class and Virtual)

- Bitmoji Inspirations shared by Kindergarten classroom educators, Beth Wood and Andrea Stranges, along with Lidia Di Lorenzo and Rose Gentilcore. Ready to use and easy to adapt Bitmoji ideas to support in-class and virtual instruction for Religion, Literacy, Math, and Outdoor Learning. Samples will be shared and a step-by-step tutorial will be offered for participants to create their own Bitmoji classroom during the session.

Tuesday, December 8, 2020

After-School Webinar: Raz Kids in the Classroom

- The webinar focuses on how to incorporate Raz Kids in the classroom. The session will run from 3:30 - 4:30 p.m. and will use the Zoom platform.

Tuesday, December 8, 2020

After-School Virtual Session with EVERFI and Wendel Clark

- On Tuesday, December 8th at 3:30 pm to 4:30 pm, Toronto Maple Leafs alum, Wendel Clark, will join EVERFI for a virtual *Future Goals - Hockey Scholar* information session! Attendees will have the opportunity to learn more about the Hockey Scholar program, engage in a Q&A session with Wendel, and win prizes. Last year, the Leafs raffled off game tickets and signed memorabilia.

Wednesday, December 9, 2020: Addition Session

Monday, December 14, 2020: Subtraction Session

Wednesday, January 13, 2021: Multiplication Session

Monday, January 18 2021: Division Session

Math Running Records in Action Sessions (All sessions will be held from 3:45 p.m.-4:30 p.m.)

- Audience: Primary/Junior curriculum focus but all are welcome
- This resource provides a framework for assessing basic fact fluency using Math Running Records. Math Running Records are like a GPS that can be used to pinpoint where exactly students are in their understanding of basic facts and relationships and outline the next steps toward comprehensive fluency.

Friday December 4, 2020 (8:30 a.m. - 4:00 p.m. "drop in" session)

Thursday, January 7 and Friday, January 8, 2021 (8:30 a.m. - 4:00 p.m.- individual scheduled sessions)

MathUP Support Sessions

- Audience: Educators who are a part of the MathUP School Learning Network and/or with access to MathUP Classroom
- Educators who are a part of the MathUP School Learning Network are invited to ask questions about the models and strategies that are emphasized in their current phase and stage of the school improvement cycle.
- The sessions will also allow educators with access to the MathUP Classroom digital resource to familiarize themselves with the platform and ask specific questions to leverage the student-facing materials and embedded teacher professional learning features.

The Report on Staff Development:
Professional Development Opportunities are presented for information.

Prepared by: Pat Rocca, Superintendent of Education
Anthony Corapi, Coordinator of Staff Development

Presented by: Pat Rocca, Superintendent of Education

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

TITLE: CAPITAL PROJECTS PROGRESS REPORT UPDATE

The Capital Projects Progress Report Update is presented for information.

Prepared by: Clark Euale, Controller of Facilities Services
Presented by: Clark Euale, Controller of Facilities Services
Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer
Date: December 1, 2020



**REPORT TO THE COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

CAPITAL PROJECTS PROGRESS REPORT UPDATE

BACKGROUND INFORMATION

Individual progress reports for capital projects are presented as follows:

IN PROGRESS

Appendix A	Our Lady of Mount Carmel Catholic Elementary School – New Child Care
Appendix B	Monsignor Clancy Catholic Elementary School – Consolidated Monsignor Clancy/St. Charles Catholic Elementary School and New Child Care

The Capital Projects Progress Report Update is presented for information.

Prepared by:	Clark Euale, Controller of Facilities Services
Presented by:	Clark Euale, Controller of Facilities Services
Approved by:	Camillo Cipriano, Director of Education/Secretary-Treasurer
Date:	December 1, 2020



**NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
CAPITAL PROJECT PROGRESS REPORT
DECEMBER 1, 2020**

APPENDIX A

OUR LADY OF MOUNT CARMEL CATHOLIC ELEMENTARY SCHOOL

Scope of Project: Design and construction of 3 child care room addition.

Current Status: Asphalt removal complete. Excavation for footings and foundation is underway.

Project Information:

New Area to be Constructed	4,865	sq. ft.
Child Care Spaces Added	49	spaces



Project Funding:

Child Care	2,254,668
	<hr/>
	\$2,254,668

Project Costs:

	<u>Budget</u>	<u>Paid</u>
Construction Contract	1,733,666	88,505
Fees & Disbursements	197,691	\$143,431
Other Project Costs	323,311	\$51,540
	<hr/>	<hr/>
	\$2,254,668	\$283,476

Project Timelines:

	<u>Scheduled Completion</u>	<u>Actual Completion</u>
Funding Approval	December 21, 2017	December 21, 2017
Ministry Approval (space)	March 2018	July 15, 2020
Architect Selection	July 17, 2018	July 17, 2018
Design Development	January 2019	September 24, 2019
Contract Documents		September 15, 2020
Tender & Approvals		July 2020
Ministry Approval (cost)		September 17, 2019
Ground Breaking Date	TBD	
Construction Start		October 01, 2020
Occupancy	September 2021	
Official Opening & Blessing		

Project Team:

Architect	Whiteline Architects Inc.
General Contractor	Bromac Construction
Project Manager	Tunde Labbancz
Superintendent	Gino Pizzoferrato
Principal	Domenic Massi



**NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
CAPITAL PROJECT PROGRESS REPORT
DECEMBER 01, 2020**

APPENDIX B

MONSIGNOR CLANCY CATHOLIC ELEMENTARY SCHOOL

Scope of Project: Design and construction of a consolidated Monsignor Clancy/St. Charles Catholic Elementary School and New Child Care.

Current Status: Asphalt removal complete. Interior demolition underway.

Project Information:

New Area to be Constructed	10,268 sq. ft.
Pupil Places Added	104 students
New Facility Capacity	677 students
Child Care Places Added	49 places



Project Funding:

Capital Priorities	3,482,495
Additional Capital Priorities	91,000
Child Care	1,557,887
	\$5,131,382

Project Costs:

	Budget	Paid
Construction Contract	4,651,382	94,339
Fees & Disbursements	430,000	341,925
Other Project Costs	50,000	48,205
	\$5,131,382	\$484,469

Project Timelines:

	<u>Scheduled Completion</u>	<u>Actual Completion</u>
Funding Approval	March 13, 2018	March 13, 2018
Ministry Approval (space)		July 2020
Architect Selection	July 19, 2018	July 2018
Design Development	September 25, 2018	September 2019
Contract Documents		September 15, 2020
Tender & Approvals		July 2020
Ministry Approval (cost)		August 29, 2019
Ground Breaking Date	TBD	
Construction Start		October 05, 2020
Occupancy	January 01, 2022	
Official Opening & Blessing		

Project Team:

Architect	Whiteline Architect Inc.
General Contractor	Bromac Construction
Project Manager	Tunde Labbancz
Superintendent	Lee Ann Forsyth-Sells
Principal	Dan Trainor

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

TITLE: NIAGARA CATHOLIC ANNUAL PILGRIMAGE 2020

Prepared by: Ted Farrell, Superintendent of Education
Lidia Di Lorenzo, Religion and Family Life Consultant

Presented by: Ted Farrell, Superintendent of Education
Lidia Di Lorenzo, Religion and Family Life Consultant

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020



PRESENTATION BACKGROUND

Committee of the Whole Meeting
December 1, 2020

NIAGARA CATHOLIC ANNUAL PILGRIMAGE 2020

The Niagara Catholic community looks forward to its Annual Pilgrimage each fall. This year marked the 45th anniversary of the Annual Pilgrimage, which Fr. Jim Mulligan C.S.C. began at Notre Dame College School in 1975. Over the years, it has grown to include all Niagara Catholic secondary schools. Often students from our Catholic elementary schools, staff, parents, trustees, alumni and community members join in to help raise money for various causes. The 2020 Niagara Catholic Annual Pilgrimage will undoubtedly be remembered for the creativity of our secondary schools in finding ways to continue supporting missions and projects around the world and in their communities, despite COVID-19. Not much was quite the same, except the dedication students and staff showed to raising funds for their causes.

SUMMARIES PROVIDED BY THE SCHOOLS

Blessed Trinity Catholic Secondary School

Blessed Trinity Catholic Secondary School ran their Pilgrimage over a few weeks. The theme of their pilgrimage this year was “*Walk in Our Shoes*” and ran from October 26th to November 15th. Students paid a registration fee of \$25 to walk a minimum of 15,000 steps. Using pedometers students kept track of their steps and shared screen shots of their accomplishments with Chaplain Davis. Of the 316 participants, which included Cohort D, twenty-two students walked over 100,000 steps to show support for their cause. The efforts of all those who participated resulted in a total of \$8,515 being raised to support their brothers and sisters in the Dominican Republic. To conclude Blessed Trinity’s fundraising period, the community participated in their sister school, Notre Dame’s Pilgrimage Day Mass, where grade 12 student Julia Kozlowski read a petition for the Prayer of the Faithful.

Denis Morris Catholic High School

“*Pray, Hope, Don’t Worry, WALK!*” was the theme of Denis Morris Catholic High School’s Pilgrimage walk this year. On October 25th, 300 students and staff participated in the walk with their families. For the virtual Pilgrimage, students signed up and collected pledges using School Cash On-Line. The Mass at St. Julia Parish that day was dedicated to the Denis Morris Catholic High School Pilgrimage. Students, staff and their families were encouraged to start the day by attending Mass at the parish or virtually via St. Julia’s You Tube Channel. Students were encouraged to walk any time the spirit moved them on the Sunday. They sent selfies of themselves on their walk to any Denis Morris’ social media. Participants raised \$10,000 for their Sister School École Immaculée-Conception in Haiti and Wells of Hope in Guatemala.

Holy Cross Catholic Secondary School

This year's Development and Peace campaign provided inspiration for Holy Cross Catholic Secondary School's Pilgrimage. "*Recovering Together*" was the theme on the minds of students and staff as they walked together on November 4th and 5th. Adhering to social distancing recommendations, teachers and students walked completing the in school walk component of the Pilgrimage. A variety of other options for service were captured by photos or video including posters, signs and reflections. A link for an invitational Mass was shared with all including elementary associate schools, who were invited to participate. Pledges were made through School Cash On-line and totaled \$2250 to support students at Sainte-Croix de Thibodeau School in Haiti.

Lakeshore Catholic High School

Obstacles can often provide opportunities, and during the week of November 2nd to November 6th the Lakeshore Catholic community made the most of the opportunity to make a change. This year's Gator Walk was, in fact, a series of daily Gator Walks where class-cohorts (including all students) walked together. The themes and spirit of the walks remained the same and the focus to serve was ever-present. The approximately \$7,000 in funds raised this year, continue to support brothers and sisters in Dominica; specifically the Centre where Adolescents Learn to Love and Serve (CALLS), St. John's Public Elementary School, and the Grange- Home for the Aged. Each class-cohort set out on their individual pilgrimage with a prayer and collective focus. Gators walked local neighbourhoods, the school track, visited the local Parishes, downtown Port Colborne, and even a route inside the school. The Pilgrimage was different this year but the spirit and purpose didn't waiver and they seized an opportunity to do something unique.

Notre Dame College School

Notre Dame's 45th Annual Pilgrimage for the Developing World ran from October 13 to November 15th, during which time students were asked to walk a total of 20 kilometres and set a goal to raise \$45 in pledges. Students walked on their own time over the month long Pilgrimage, though many classes took advantage of the beautiful fall weather to walk together. The Social Climate team encouraged pilgrims to submit photos of their Pilgrimage walks. The theme this year was "*Recovering Together*", adopted from the Development and Peace theme. The Social Climate Team developed videos and lessons about the impacts of COVID-19 across the global south, especially in the communities they support through their Pilgrimage. As always, the Pilgrimage concluded with a Mass. This year the virtual Mass was attended by five sister schools as well. The celebrant once again was Fr. Jim Mulligan CSC, the founder of the Pilgrimage. The participants raised just over \$20,000 to be donated to Development and Peace, the Dominican Canadian Community Development Group (Dominican Republic), and Yancana Huasy (Peru).

Saint Francis Catholic Secondary School

"*Rise Up*" was the theme Saint Francis Catholic Secondary School chose for this year's Pilgrimage. From October 15th through November 15th Cohorts A and B walked to raise the much needed money. A total of \$20,000 was raised to be shared among charities in Haiti, Guatemala and charities within the Saint Francis community. Students and staff walked 10 kilometres and raised pledges using School Cash On-line. Although motivated by the desire to serve, 310 participants were rewarded with masks, and T-shirts for their donations. On November 15th they wrapped up their Pilgrimage by taking part in the Notre Dame virtual Mass.

Saint Michael Catholic High School

Saint Michael Catholic High School held their pilgrimage over a two week period from November 1st through November 15th. "*Recovering Together*" was the theme that encouraged just over 500 Saint Michael's staff and students to participate in the Pilgrimage. On November 4th and 5th, keeping a social distance, students walked together with their classes. They concluded this year's pilgrimage by virtually attending the Notre Dame Mass on November 15th. The over \$10,000 they raised went to support Hope for Rwanda's Children Fund, which provides scholarships and educational assistance to the descendants of the victims of the Rwandan Genocide.

Saint Paul Catholic High School

With the help of some staff and students from their feeder schools, all Saint Paul Catholic High School students participated in one form or another to raise about \$11,000 for their sister school Ste. Croix de Milot in Milot, Haiti. With the theme of “*Live-Love-Serve*” students walked 10 kilometres using a fitness application to help keep track of their pilgrimage. The Pilgrimage started on October 13th and came to a conclusion on November 15th when students and staff virtually attended the Notre Dame Mass.

Prepared by: Ted Ferrell, Superintendent of Education
Lidia Di Lorenzo, Religion and Family Life Consultant

Presented by: Ted Ferrell, Superintendent of Education
Lidia Di Lorenzo, Religion and Family Life Consultant

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

**TITLE: COMMITTEE OF THE WHOLE SYSTEM PRIORITIES
2020-2021 UPDATE**

The Committee of the Whole System Priorities 2020-2021 update report is presented for information.

Prepared by: Camillo Cipriano, Director of Education/Secretary-Treasurer
Senior Administrative Council

Presented by: Camillo Cipriano, Director of Education/Secretary-Treasurer
Senior Administrative Council

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020



REPORT TO THE COMMITTEE OF THE WHOLE DECEMBER 1, 2020

COMMITTEE OF THE WHOLE SYSTEM PRIORITIES 2020-2021 UPDATE

BACKGROUND INFORMATION

At each month's Committee of the Whole meeting, the Director of Education and members of Senior Administrative Council will provide an update on the implementation of the annual Board approved System Priorities 2020-2021.

This monthly report will provide an opportunity for the continued engagement and dialogue with the Committee of the Whole on the status of the implementation of the annual System Priorities and Budget to support the Priorities.

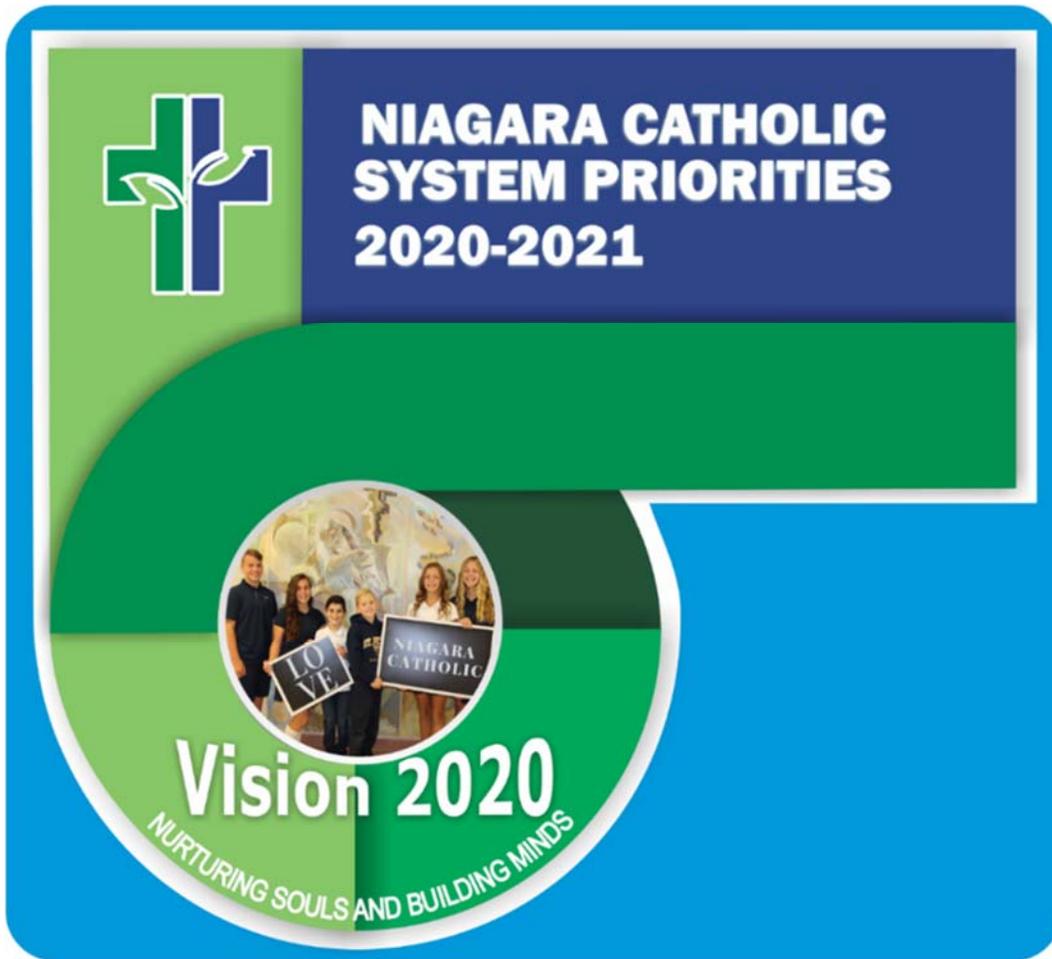
The Committee of the Whole System Priorities 2020-2021 update report is presented for information.

Prepared by: Camillo Cipriano, Director of Education/Secretary-Treasurer
Senior Administrative Council

Presented by: Camillo Cipriano, Director of Education/Secretary-Treasurer
Senior Administrative Council

Approved by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020



VISION 2020

SYSTEM PRIORITIES 2020-2021 UPDATE

COMMITTEE OF THE WHOLE

DECEMBER 1ST, 2020



NURTURING SOULS AND BUILDING MINDS

System Priorities 2020-2021

<p>Provide Supports for Success</p>	<ol style="list-style-type: none"> 1. Enhance career pathways for students that support individual pathway plans. Enhance career pathway planning and opportunities for all students. 2. Ensure that the principles of equity and inclusive education permeate policies, programs, procedures and practices within a Catholic context. 3. Employ mental health resources and supports to improve the achievement, resiliency and well-being of students. 4. Implement Board and School Bullying Prevention and Intervention Plans to support accepting, equitable and safe schools. 5. Implement the principles of Applied Behavioural Analysis to support student independence.
<p>Enhance Technology for Optimal Learning</p>	<ol style="list-style-type: none"> 1. Promote the use of emerging technologies to support both student learning and staff professional development. 2. Improve WiFi access and capacity for all students in schools. 3. Implement Disaster Recovery Plan 4. Promote partnerships that align with merging social service models and needs.
<p>Building Partnerships and School Hubs</p>	<ol style="list-style-type: none"> 1. Nurture the Catholic identity of schools and the board to promote stronger Catholic values, virtues, and practices, highlighted through the annual theological theme. 2. Strengthen the Family-School-Church Triad. 3. Facilitate ongoing communication opportunities with parents/guardians to support student success.
<p>Strengthen Human Resource Practices and Develop Transformational Leadership</p>	<ol style="list-style-type: none"> 1. Enhance key professional development opportunities and resources for staff to build teacher capacity and efficacy for student success. 2. Facilitate ongoing Health, Safety and Wellness initiatives focused on employees returning to work.
<p>Create Equity and Accessibility of Resources</p>	<ol style="list-style-type: none"> 1. Enhance resource allocation to identified schools based on specific indicators.
<p>Ensuring Responsible Fiscal and Operational Management</p>	<ol style="list-style-type: none"> 1. Improve our financial stewardship and improved transparency
<p>Address Changing Demographics</p>	<ol style="list-style-type: none"> 1. Update the Long Term Accommodation Plan. 2. Enhance community partners to access space in schools.

1. Provide Supports for Success

Implemented & In-Progress

1.1 Enhance career pathways for students that support individual pathway plans. Enhance career pathway planning and opportunities for all students.

- i. Further implementation of MyBlueprint career planning software as part of student programming in Grades 7-12.
- ii. Provide education to students, parents and staff on education and career potential in all pathways: apprenticeship, workplace, university, college, vocation and Community Living.

- The myBlueprint portfolio will be presented as part of the PD Day on November 18th as a tool for Assessment and Evaluation. This is to further support Secondary teachers with ongoing assessment and evaluation practices due to the octomester. (1.1.i)
- This PD will also bring additional focus to myBlueprint's portfolio as a career pathway planning tool. (1.1.i)
- myBlueprint user data is being collected monthly to understand user patterns and for future planning purposes. (1.1.i)
- The NCDSB plan for the Individual Pathways Plan (IPP) through myBlueprint will be reviewed this year. (1.1.i)

1.2 Ensure that the principles of equity and inclusive education permeate policies, programs, procedures and practices within a Catholic context.

- i. That the principles of equity and inclusive education inform Board and School Improvement Plans for Student Achievement and Well-Being, and that policies, programs, procedures and practices support the diverse needs of students.

- Continue to promote equity goal-setting in school improvement planning and the use of the *Equity Continuum* to support monitoring and evaluation of equity goals in schools and classrooms.
- Provide professional learning for New Teacher Induction Program (NTIP) educators about "Assessment Through an Equity Lens to Promote Student Well-Being & Belonging".
- Continue to support staff and student use of resources that support equity and inclusive education, including The Recess Project, EVERFI, Rick Hansen Foundation School Program and Unlearn resources.
- Continue to collaborate with research and community partners to plan administration of surveys (COMPASS and Middle Development Instrument {MDI}) that can support better understanding of students' needs in order to plan and implement changes that support student health and well-being, and increase a sense of belonging for all students.
- Develop a plan for the February 12, 2020 Professional Activity Day that supports staff learning about equity, justice, human rights, anti-racism and anti-discrimination, mobilize knowledge from previous Equity Critically Conscious Practitioner Inquiry (CCPI), as well as a continued focus on Culturally Responsive and Relevant Pedagogy (CRRP) for educators.
- Work on Ministry of Education funding applications to support equity work, including demographic data and Culturally Responsive and Relevant Pedagogy projects

1. Provide Supports for Success

Implemented & In-Progress

1.3 *Employ mental health resources and supports to improve the achievement, resiliency and well-being of students.*

- i. That the Board's Mental Health Strategy and Action Plan for 2020-2021 align with School-Mental Health Ontario and Board resources and supports.

Mental Health Resources to improve the achievement, resiliency and well-being of students.

1. Implementation of evidence-informed mental health programming, for prevention, promotion and awareness. This is implemented at the school level, and includes Zones of Regulation, Roots of Empathy, MindUp, and Ever-fi modules, delivered by Child and Youth Workers.
2. Professional development has been provided by the Mental Health Lead and Team for all staff focusing on trauma sensitive schools, managing anxiety and how to access supports for students.
3. Embedding mental health literacy in all Faith Formation activities, led by the Chaplaincy team at the school level. The focus is on having conversations about how our faith and mental health are linked, and coping strategies for stressful situations.
4. Implementing a new 3-year Board Mental Health and Well-being Strategy for 2020-2023 and Action Plan for 2020-2021 aligned with School Mental-Health Ontario and Board resources in partnership with public health and community agencies, such as Pathstone Mental Health.

Mental Health Supports: Mental Health Team/ personnel, and other supports to improve the achievement, resiliency and well-being of students.

1. Increase in the Social Work team (8 clinical Social Workers) to provide in-person and virtual therapy for students with mental health issues (both in school and for students learning virtually) for elementary and secondary schools and alternative programs.
2. Increase in the Child and Youth Worker Team, to provide some crisis management, and prevention/awareness/promotion programming at the school level.
3. Implementation of a support model for schools with positive Covid-19 cases:
 - The Mental Health Lead will reach out to the principal by email to reinforce the ability to consult and to share EAP and counselling resources available to staff.
 - The Mental Health Lead will support the pre-return meeting for staff the day before isolated staff and students return to school.
4. Implementation of a grief and bereavement support model in collaboration with the Chaplaincy Team.

1. Provide Supports for Success

Implemented & In-Progress

1.4 Implement Board and School Bullying Prevention and Intervention Plans to support accepting, equitable and safe schools.

- i. That the Board and School Bullying Prevention and Intervention Plans for 2020-2021 align with the Ministry of Education initiatives and Board policies.

1. Principals/Vice-Principals have received the *Niagara Catholic Bullying Prevention and Intervention Plan* to inform their *School Bullying Prevention and Intervention Plans* as part of their School Improvement Plan for Student Achievement and Well-Being for 2020-2021.
2. The Board and School plans promote a whole-school approach ensuring a safe, accepting, equitable and inclusive environment, free of bullying, harassment and discrimination aligned with Ministry initiatives and Board policies.
3. Niagara Catholic students and staff participated in Bullying Awareness and Prevention Week activities- November 15 to 20.

1.5 Implement the principles of Applied Behavioural Analysis to support student independence.

- i. Provide supports to staff and students through the further implementation of the Applied Behaviour Analysis Team, continue to develop Staff Capacity and promote student independence

ABA to support student independence

- ABA Supervisors and Facilitators continue to build system capacity by providing student specific intervention when required.
- ABA staff provide Tier 1 intervention – “necessary for some....good for all” model. General strategies are shared and modeled for school staff on an individual or staff basis.
- Feb. 2020 – PD day focused on ABA strategies for Educational Assistants
- Summer camp was offered in Aug. 2020 for 5 days servicing students on the spectrum.
- Increase and reorganization of ABA Team: 1 Behaviour Analyst (Clinical Supervisor), 3 ABA Leads & 8 ABA Facilitators using a tiered approach to service.
- Programs have been offered for after-school and during summer school.
- Parent/Staff online presentations during school closure in partnership with Bethesda.

2. Enhance Technology for Optimal Learning

Implemented & In-Progress

2.1 Promote the use of emerging technologies to support both student learning and staff professional development.

- i. Comprehensive review of distant learning service delivery model and experiences during COVID-19.
 - ii. Explore opportunities for new secondary course offerings that use digital platforms to deliver teacher-led virtual learning.
 - iii. Promote use of Brightspace parent portal to include all elementary schools.
 - iv. Expand pilot for deployment of additional endpoint devices for early learning and primary division.
 - v. Facilitate technology inventory to update and acquire technology licenses that best reflect the needs of both academic programming and corporate applications.
 - vi. Implement software platforms to improve workflow processes where possible.
 - vii. SEA-IT Program (an online ordering platform) is being used to facilitate the order SEA equipment.
 - viii. Implement Elite Program to facilitate a digital referral process.
- Teachers at the Elementary Virtual school are delivering Ontario curriculum using whole group, small group, and individual instruction, using the NCVLE and Google Platform. (2.1.i)
 - Teachers are using a wide variety of instructional tools such as slides, video recordings, charts, and teacher created materials.(2.1.i)
 - Total enrolment for the Elementary Virtual School - 2527; total number of classes – 101. (2.1.i)
 - The Secondary Virtual school delivery model is delivering program using Brightspace primarily, some are using Google Classroom and Google Meet. (2.1.ii)
 - Total enrolment for the Secondary Virtual School -1080 as of September 25th. (2.1.ii)
 - SEA-iT has been implemented and set-up to meet the needs of Niagara Catholic students. (2.1.vii)
 - SEA-iT is our online platform that initiates, manages and tracks SEA equipment access for students. (2.1.vii)
 - The initial training was conducted Oct. 2019. (2.1.vii)
 - Refresher training will be offered at an upcoming new ERT meeting for those who want to attend. (2.1.vii)
 - eLite offers a multi-use suite of tools to support staff across the system in documenting case conferences, SBT summaries and tracking, and an electronic Request for Student Support submission process. (2.1.viii)
 - Student Support Area Team members will now be able to document their consultation and recommendations on Requests for Student Support through eLite and make them available to the student's school team. (2.1.viii)
 - ERT/Principal training is taking place on Oct. 14-15 that will begin system wide implementation. (2.1.viii)
 - The Brightspace Parent Portal information has been provided to all Principals.This portal can inform parents about what is happening with their child. Younger Students are most likely accessing the child's login at home. (2.1.viii)
 - Use of Brightspace Portfolio (Connections to 3.0) this tool allows the teacher to collect evidence that follows the students throughout their journey with Niagara Catholic. Teachers can add items from school which consist of both photo or video evidence and student's reflection. The educator can select to share and showcase items back with parents. Promoting the connection home. Educators are also able to send home instructions to that parents can help populate this portfolio at home. (2.1.viii)
 - PD opportunities supporting educators in reflecting on the learning experiences planned and pedagogical documentation that can provide opportunities for children and parents

2.1 Promote the use of emerging technologies to support both student learning and staff professional development. (Cont'd)

to reflect on the learning and determine next steps in learning, both at school and at home. (2.1.viii)

- Provided PD after school session to support Communication of Learning. (2.1.viii)

2. Enhance Technology for Optimal Learning

Implemented & In-Progress

2.2 *Improve WiFi access and capacity for all students in schools.*

- i. Modernization project that will result in high speed internet.

2.3 *Implement Disaster Recovery Plan*

- i. Invest in a level of redundancy for key platforms to allow operations to continue.

3. Building Partnerships and School Hubs

Implemented & In-Progress

3.1 Nurture the Catholic identity of schools and the board to promote stronger Catholic values, virtues, and practices, highlighted through the annual theological theme.

- i. Staff engagement in faith development opportunities.
- ii. Student engagement in faith development opportunities.
- iii. Enhance and promote the collaboration and integration of faith and mental health resources and supports.
- iv. Enhance opportunities for shared professional development between parish and school staff.

- Faith Day (Sept 2020) Virtual Retreat focused on theological theme “Seeds of Faith: Mission” and the importance of spiritual self-care in order to fulfill our mission in Catholic Education to spread the Good News. (3.1.i)
- Early stages of developing additional virtual staff retreats and faith formation webinar series. (3.1.i)
- Expanded elementary mini retreat program to include all classes from K-7 in addition to the grade 8 Journey Retreat (this includes virtual retreats for students attending the Virtual School- these will be facilitated in the spring. (3.1.ii)
- Inclusion of a mental health component in all elementary and secondary retreats through collaboration with Board Mental Health Lead and Secondary CYWs. (3.1.ii)
- Joint Professional Activity Day focusing on positive self-care promoting annual theological theme (2020-2021: Mission) through retreat and mental health training. (3.1.iii)
- Inclusion of a mental health component in all school retreats led by the Chaplaincy team (K-8: 9 & 12). (3.1.iii)
- Combined Chaplaincy and Mental Health support for grief and bereavement of staff or students in schools. (3.1.iii)

3.2 Strengthen the Family-School-Church Triad.

- i. Encourage students, staff, family engagement with their local parish and pastors throughout the Diocese of St. Catharines.

- Collaboration with the diocese of St. Catharines to develop sacramental preparation classes through the NCVLE to assist parishes in preparing students for the sacraments due to current health and safety restrictions impacting group gathering capabilities.
- Chaplaincy Leaders and school administrators collaborating with local pastors to maintain the sacramental life of the school including virtual class visits and live-streamed or pre-recorded Mass.
- Developing a Virtual Chapel for the Board which will be accessible to students, staff, families, and the broader community through the board website and NCVLE.

3. Building Partnerships and School Hubs

Implemented & In-Progress

3.3 *Facilitate ongoing communication opportunities with parents/guardians to support student success.*

- i. Provide parents/guardians of secondary students access to real-time attendance/marks through the Maplewood parent portal.
- ii. Promote Catholic School Councils, activities and membership to represent school communities.
- iii. Provide on-going parent/guardian learning opportunities in the use of digital learning platforms to support their children at home

- Marks are available to parents using the online-Maplewood portal as teachers publish them. (3.3.i)
- Report cards will be available to parents online the week of November 30th. (3.3.i)
- Parents also have access to community service hours and transcript information through the portal. Parents also have access to their child's timetable which is important due to the fact that many timetable changes have occurred as the result of many students leaving their home schools to attend the virtual secondary school. (3.3.i)
- Catholic School Councils have met and selected their Chair/Co-Chairs for this school year. (3.3.ii)
- Regular Catholic School Council meetings are being held virtually for parent engagement and input. (3.3.ii)
- The NCPIC provides a newsletter insert to Catholic School Councils through the Principals. (3.3.ii)
- A parent/guardian survey will be issued to parents/guardians of the virtual school to receive feedback about student achievement. (3.3.ii)
- Elementary Parent- Teacher interviews have been held virtually with teachers to discuss student progress. (3.3.ii)
- The Digital Learning Team supports parents and guardians. (3.3.iii)

4. Strengthen Human Resource Practices and Develop Transformational Leadership

Implemented & In-Progress

4.1 Enhance key professional development opportunities and resources for staff to build teacher capacity and efficacy for student success.

- i. Promote and support opportunities in achievement of Additional Qualifications, specifically in the areas of French, Mathematics and teaching and learning through e-learning, and additional Mental Health support.
- ii. Promote ongoing and various opportunities for staff to become familiar with NCVLE, Google Classroom and Brightspace technologies to provide ongoing support for students beyond the classroom instruction.
- iii. Promote the active use of the Professional Development Calendar and links to job-embedded professional development on NCVLE for all employee groups which extend beyond the Professional Activity Days.
- iv. Enhance professional development for staff as a result of the learning during COVID-19.
- v. Develop staff capacity to implement practices that honour and engage Indigenous perspectives to provide Indigenous learners with culturally responsive supports.

- Educators have been working with the Digital Learning Team through job embedded virtual coaching. Staff have on demand support. Staff have also been able to book dedicated time through MS Bookings Pages presented to staff in the NCVLE. (4.1.ii)
- Self-Paced resources have been presented to all staff online to present them with instruction on utilizing tools in the NCVLE and G-Suite. (4.1.ii)
- Time was dedicated to support staff on the November 18th PA day to support all staff through a live webinars on various topics. Including the NCVLE and Brightspace.
- Afterschool webinars have been presented to staff on various topics, with additional larger webinars in the works. (4.1.ii)
- Digital Lead Learners have been identified to support the adoption of technology at each site. These educators will also be presented with information and resources to support changes in technology. (4.1.ii)
- Providing monthly PD afterschool webinars - outdoor learning, virtual play experiences, Bitmoji instructional. (4.1.ii)
- Creating resources and lesson ideas to support literacy, math, self-regulation, outdoor learning, and all areas of the Kindergarten program and four frames - posted regularly in the Early Years NCVLE portal. (4.1.ii)

4. Strengthen Human Resource Practices and Develop Transformational Leadership

Implemented & In-Progress

4.2 Facilitate ongoing Health, Safety and Wellness initiatives focused on employees returning to work.

- i. Promote the Use of Applied Behaviour Analysis Principles in the learning environment.
- ii. Making employees aware of the components of a safe working environment including strategies such as; Facilitating Joint Health and Safety Inspections at school sites upon the return of staff and students.
- iii. Monitor and communicate Workplace Violence data received from Online Reporting Tool through Health and Safety memos to all staff and through the provision of data for Joint Health and Safety Inspections.
- iv. Continue to provide staff with strategies to work from home in a safe manner.
- v. Through the shared ownership of the Staff Wellness Committee, develop a plan to integrate the needs of staff to meet their overall wellness. The definition of wellness will be defined within the parameters of the Committee.

- The Student Support Department has certified all members of the ABA Team (12 members including Behaviour Analyst, ABA Leads and ABA Facilitators) as Behaviour Management Systems (BMS) Trainers. Adding the Trainer certification to these roles allows the entire team to respond to incidents where schools can support students through proactive means including approved physical containment measures in extreme circumstances. The trainers bring ABA principles to their review and feedback discussions with schools. The goal of this initiative is to use proactive ABA strategies to reduce the frequency, intensity, and duration of incidents where schools must use physical containment measures for student safety, as well as providing staff with the necessary capacity to address challenging student behaviours in a way that reduces their own risk of injury while promoting a learning environment that supports student engagement and protects their dignity as learners and all who share the specific learning environment.(4.2.i)
- Communication to all staff on how to safely work from.
 - In addition to safety, review of NCDSB privacy and security policies, how to set up work spaces, how to work with children present, hazard awareness, and ergonomic adjustments was also presented. (4.2.iv)

5. Create Equity and Accessibility of Resources

Implemented & In-Progress

5.1 *Enhance resource allocation to identified schools based on specific indicators.*

- i. Review and further enhance equity of resources to identify schools, including human resources, to provide programs, supports and services to meet the needs of students and staff.
- ii. Review Board and School data in 2020-2021 to inform decisions for human and material resource allocation.
- iii. Enhance what is currently being used to engage individuals while utilizing current resources.

6. Ensuring Responsible Fiscal and Operational Management

Implemented & In-Progress

6.1 *Improve our financial stewardship and improved transparency*

- i. Improve and increase capacity in our internal financial reporting for management.
- ii. Improve ministry reporting and internal reliance data
- iii. Continue to optimize our cash management strategy

- Preliminary launch to key stakeholders, while continuing to expand the capabilities of Jet Reports. This priority has improved our internal financial management reporting for programs and services. Offering a timely, relevant and reliable monthly reporting tool for management to monitor and track financial activity. (6.1.i)
- Continue to ensure compliance and reporting to the ministry of education through data internal auditing procedures and continued professional development for staff. (6.1.ii)
- Monitoring our monthly cash flow position to optimize interest revenue and ensure a flexible strategy between short-term and long-term investments to allow for ease of liquidity. (6.1.iii)

7. Address Changing Demographics

Implemented & In-Progress

7.1 *Update the Long Term Accommodation Plan*

- i. Use updated enrolment to optimize school utilization throughout the system to address capacity issues as per Ministry Pupil Accommodation Review.
- ii. Throughout the updating of the Long Term Accommodation Plan, through a transparent process, dialogue and input will be invited from all stakeholders, including students, staff, parents, pastors and community partners.

7.2 *Enhance community partners to access space in schools*

- i. Engage community organizations.

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

**TITLE: AUDITED CONSOLIDATED FINANCIAL REPORTS 2019-
2020**

RECOMMENDATION

THAT the Committee of the Whole recommend that the Niagara Catholic District School Board the approval of the Audited Consolidated Financial Reports 2019-2020, as presented.

Prepared by: Melanie Dugard, CPA, CA Grant Thornton LLP
Rosa Rocca, CPA, CA Financial Controller
Giancarlo Vetrone, Superintendent of Business and Financial Services

Presented by: Audit Committee
Giancarlo Vetrone, Superintendent of Business and Financial Services

Recommended by: Audit Committee

Date: December 1, 2019



REPORT TO THE BOARD DECEMBER 1, 2020

AUDITED CONSOLIDATED FINANCIAL REPORTS 2019-2020

BACKGROUND INFORMATION

Each year all publically funded school boards are required to submit Audited Consolidated Financial Reports and related forms to the Ministry of Education. As required by the Ministry of Education, the external Auditors have presented the Audited Consolidated Financial Reports 2019-2020 to the Audit Committee on November 27, 2020.

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

The Audited Consolidated Financial Reports for the 2019-2020 fiscal year reflect an annual surplus of \$3.0M.

The Ministry Financial Reports 2019-2020 and related schedules will be electronically submitted to the Ministry of Education by December 15, 2020.

After review and discussion, the members of the Audit Committee recommended that the 2019-2020 Audited Consolidated Financial Reports be approved by the Board on November 27, 2020.

A copy of the Audited Consolidated Financial Reports 2019-2020 are attached to this report for the consideration of the Board. (Appendix A)

Appendix A – Audit Consolidated Financial Reports 2019-2020.

RECOMMENDATION

THAT the Committee of the Whole recommend that the Niagara Catholic District School Board the approval of the Audited Consolidated Financial Reports 2019-2020, as presented.

Prepared by: Melanie Dugard, CPA, CA Grant Thornton LLP
 Rosa Rocca, CPA, CA Financial Controller
 Giancarlo Vetrone, Superintendent of Business and Financial Services

Presented by: Audit Committee
 Giancarlo Vetrone, Superintendent of Business and Financial Services

Recommended by: Audit Committee

Date: December 1, 2020

Consolidated Financial Statements

Niagara Catholic District School Board

August 31, 2020

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Niagara Catholic District School Board

Management Report

August 31, 2020

The accompanying consolidated financial statements of the Niagara Catholic District School Board (the "Board") are the responsibility of the Board's management and 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, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's 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 Audit Committee of the Board meets with the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Board's approval of the consolidated financial statements.

The consolidated financial statements have been audited by Grant Thornton LLP, independent external auditors appointed by the Board. The accompanying 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/Secretary Treasurer

Mr. Camillo Cipriano

November XX, 2020

Superintendent of Business and
Financial Services

Mr. Giancarlo Vetrone

Niagara Catholic District School Board

Consolidated Statement of Financial Position

As at August 31

2020

2019

Financial assets

Cash and cash equivalents	\$ 25,875,855	\$ 23,550,701
Investments (Note 2)	15,000,000	10,000,000
Accounts receivable (Note 4)	23,323,096	12,993,752
Accounts receivable – Government of Ontario (Note 3)	54,780,372	58,687,679
Assets held for sale (Note 5)	<u>1,003,439</u>	<u>-</u>

Total financial assets

<u>119,982,762</u>	<u>105,232,132</u>
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Liabilities

Accounts payable and accrued liabilities	26,461,731	12,707,327
Deferred revenue (Note 6)	18,995,353	16,164,863
Retirement and other employee future benefits (Note 8)	6,427,643	6,535,777
Net long-term debt and capital leases (Note 9)	55,606,681	60,057,387
Deferred capital contributions (Note 7)	<u>182,904,878</u>	<u>184,192,514</u>

Total liabilities

<u>290,396,286</u>	<u>279,657,868</u>
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Net debt

<u>(170,413,524)</u>	<u>(174,425,736)</u>
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Non-financial assets

Tangible capital assets (Pages 26 and 27)	197,379,966	198,404,552
Prepaid expenses	<u>620,107</u>	<u>583,845</u>

Total non-financial assets

<u>198,000,073</u>	<u>198,988,397</u>
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Accumulated surplus (Note 13)

<u>\$ 27,586,549</u>	<u>\$ 24,562,661</u>
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Contractual obligations and contingent liabilities (Note 17)

Commitments (Note 18)

Signed on behalf of the Board:

Chairperson of the Board

Director of Education/Secretary Treasurer

See accompanying notes to the consolidated financial statements.

Niagara Catholic District School Board

Consolidated Statement of Operations and Accumulated Surplus

For the Year Ended August 31	Budget 2020	Actual 2020	Actual 2019
Revenues			
Provincial legislative grants	\$ 240,143,135	\$ 236,504,563	\$ 245,179,136
Provincial grants – other	3,365,000	2,969,660	3,868,040
Federal grants and fees	479,615	474,825	479,615
Other fees and revenues	3,367,000	3,374,820	3,416,965
Investment income	625,000	650,053	625,267
School fundraising	7,583,300	4,631,007	7,587,961
Amortization of deferred capital contributions	15,736,513	12,145,443	13,449,767
Total revenues	<u>271,299,563</u>	<u>260,750,371</u>	<u>274,606,751</u>
Expenses (Note 15)			
Instruction	203,353,145	198,016,296	201,402,145
Administration	7,433,095	7,810,280	7,574,674
Transportation	10,811,254	10,016,300	10,691,040
Pupil accommodation	42,001,282	37,306,242	39,705,473
Other	117,487	117,487	118,706
School funded activities	7,410,200	4,459,878	7,412,176
Total expenses	<u>271,126,463</u>	<u>257,726,483</u>	<u>266,904,214</u>
Annual surplus	173,100	3,023,888	7,702,537
Accumulated surplus, beginning of year	24,562,661	24,562,661	16,860,124
Accumulated surplus, end of year	<u>\$ 24,735,761</u>	<u>\$ 27,586,549</u>	<u>\$ 24,562,661</u>

See accompanying notes to the consolidated financial statements.

Niagara Catholic District School Board

Consolidated Statement of Cash Flows

For the Year Ended August 31

2020

2019

Operating transactions		
Annual surplus	\$ 3,023,888	\$ 7,702,537
Sources and (uses)		
Non-cash items including:		
Amortization of tangible capital assets	12,512,393	14,008,743
Amortization of deferred capital contributions (Note 7)	(12,145,443)	(13,449,767)
Decrease in retirement and other employee future benefits	(108,134)	(642,881)
Increase in accounts receivable	(10,329,344)	(3,520,130)
Increase in assets held for sale	(1,003,439)	-
Increase in prepaid expenses	(36,262)	(97,722)
Increase (decrease) in accounts payable and accrued liabilities	13,754,404	(1,749,164)
Increase in deferred revenue	2,830,490	263,055
Cash provided by operating transactions	8,498,553	2,514,671
Capital transactions		
Acquisition of tangible capital assets	(12,491,246)	(12,291,100)
Net additions to deferred capital contributions	11,861,246	12,291,100
Cash provided by capital transactions	(630,000)	-
Investing transactions		
Increase in investments	(5,000,000)	-
Cash applied to investing transactions	(5,000,000)	-
Financing transactions		
Decrease in accounts receivable – Government of Ontario	3,907,307	6,283,476
Debt repayment (Note 11)	(4,450,706)	(4,224,458)
Cash (applied to) provided by financing transactions	(543,399)	2,059,018
Change in cash and cash equivalents	2,325,154	4,573,689
Cash and cash equivalents, beginning of year	23,550,701	18,977,012
Cash and cash equivalents, end of year	\$ 25,875,855	\$ 23,550,701

See accompanying notes to the consolidated financial statements.

Niagara Catholic District School Board
Consolidated Statement of Changes in Net Debt

For the Year Ended August 31

2020

2019

Annual surplus	\$ 3,023,888	\$ 7,702,537
Non-financial asset activity		
Acquisition of tangible capital assets	(12,491,246)	(12,291,100)
Amortization of tangible capital assets	12,512,393	14,008,743
Transfer to assets held for sale	1,003,439	-
Change in prepaid expenses	(36,262)	(97,722)
Decrease in net debt	4,012,212	9,322,458
Net debt, beginning of year	(174,425,736)	(183,748,194)
Net debt, end of year	\$ (170,413,524)	\$ (174,425,736)

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See accompanying notes to the consolidated financial statements.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

1. Significant accounting policies

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

(a) Basis of accounting

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

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

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

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

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient, when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

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

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

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 Niagara Catholic District School Board ("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.

The Board's consolidated financial statements reflect the proportionate consolidation of the Niagara Student Transportation Services whereby they include the assets that the Consortium controls, the liabilities that it has incurred, and its pro-rata share of revenues and expenses.

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

(c) Trust funds

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

(d) Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand and demand deposits.

(e) Investments

Long-term investments consist of investments that have maturities of more than one year. Long-term investments are recorded at cost, and assessed regularly for permanent impairment.

(f) Deferred revenue

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

(g) 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 capital assets received or receivable for use in providing services, shall be recognized as deferred capital contribution as defined in Ontario Regulation 395/11 of the Financial Administration Act. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized.

The following items fall under this category:

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

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

1. Significant accounting policies (continued)

(h) 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, health care benefits, dental benefits, retirement gratuity, worker's compensation and long-term disability benefits.

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-Principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: Ontario English Catholic Teachers' Association (OECTA). The following ELHTs were established in 2017-2018: Canadian Union of Public Employees Education Workers' Benefits Trust (CUPE EWBT) and Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees' associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements, the Board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the Non-Union employee group.

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

- The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance, health care cost trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities is 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 accumulated over the periods of service provided by employees, such as 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;

- The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contributions due to the plan in the period;
- The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

1. Significant accounting policies (continued)

(i) 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.

Leases which transfer substantially all 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:

<u>Asset Class</u>	<u>Estimated Useful Life in Years</u>
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
Equipment	5-15
First-time equipping of schools	10
Furniture	10
Computer hardware	5
Computer software	5
Vehicles	5
Computers under capital lease	5
Leasehold improvements	5

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.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

1. Significant accounting policies (continued)

(j) School fundraising and other revenue

School fundraising and other revenue are reported as revenue in the period earned.

(k) 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.

(l) 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.

(m) 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.

(n) 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 significant estimates include retirement and other future employee benefits and the estimated useful lives of tangible capital assets. Actual results could differ from these estimates.

(o) Property tax revenue

Under Canadian 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.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

2. Investments

Investments are comprised as follows:

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
2.41% Guaranteed investment certificate (matures September 2022)	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -
2.71% Guaranteed investment certificate (matures November 2022)	5,000,000	5,000,000	5,000,000	5,000,000
Principal protected notes (matures December 2022)	5,000,000	5,125,000	5,000,000	4,905,500
Principal protected notes (matures March 2027)	<u>2,500,000</u>	<u>2,617,998</u>	-	-
Balance, end of year	<u>\$15,000,000</u>	<u>\$15,242,998</u>	<u>\$10,000,000</u>	<u>\$ 9,905,500</u>

3. Accounts receivable - Government of Ontario

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

The Board has an account receivable from the Province as at August 31, 2020 of \$ 54,780,372 (2019 - \$ 58,687,679) with respect to capital grants.

The Ministry of Education (the "Ministry") introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Province at August 31, 2020 is \$ 4,291,877 (2019 - \$ 4,268,441).

4. Accounts receivable

Due to the response to COVID-19, the Province of Ontario extended the deadlines for municipalities to pay Education Property Tax (EPT) amounts to the Board. This amount for the Board was \$ 11,053,718 (2019 - \$ Nil) and has been included in accounts receivable on the statement of financial position. This amount will be recovered fully by the Board in the following school year.

5. Assets held for sale

As of August 31, 2020, \$ 1,003,439 related to land and buildings were reclassified from tangible capital assets to assets held for sale.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

6. Deferred revenue

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the consolidated statement of financial position.

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2020 is comprised of:

	Balance as at August 31, 2019	Externally restricted revenue and investment income	Revenue and adjustments recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2020
Special education	\$ -	\$ 29,035,814	\$(28,280,104)	\$ -	\$ 755,710
SEA formula based funding	2,851,572	752,790	(516,507)	-	3,088,855
ABA training	-	62,197	(1,600)	-	60,597
Library staff	47,443	136,248	(122,048)	-	61,643
Student achievement	132,380	1,675,732	(1,078,897)	-	729,215
Indigenous education	87,452	217,007	(84,917)	-	219,542
Priorities and partnerships fund	309,975	2,253,467	(1,255,261)	(37,077)	1,271,104
Tuition	965,143	820,128	(1,282,585)	-	502,686
Miscellaneous	358,578	149,407	-	-	507,985
School renewal	3,073,651	3,737,673	(820,893)	(2,932,689)	3,057,742
Temporary accommodation	280,239	368,776	(460,814)	-	183,201
Retrofitting school spaces for child care	1,698,990	-	-	-	1,698,990
Energy efficient schools - operating	10,522	-	-	-	10,522
- capital	221,699	-	771	-	222,470
Proceeds of disposition	4,651,877	-	(18,428)	(329,148)	4,304,301
Assets held for sale	-	1,003,439	-	-	1,003,439
Education development charges	1,475,342	607,564	(765,555)	-	1,317,351
Total deferred revenue	\$ 16,164,863	\$ 40,815,242	\$(34,685,838)	\$ (3,298,914)	\$ 18,995,353

Niagara Catholic District School Board
Notes to the Consolidated Financial Statements
 August 31, 2020

7. 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.

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 184,192,514	\$ 185,351,181
Additions to deferred capital contributions	11,861,246	12,291,100
Recognition of deferred revenue related to prior eligible capital expenses	-	-
Revenue recognized in the period	(12,145,443)	(13,449,767)
Transfer to financial assets	(1,003,439)	-
Balance, end of year	<u>\$ 182,904,878</u>	<u>\$ 184,192,514</u>

8. Retirement and other employee future benefits

Retirement and other employee future benefits liabilities and expense as of August 31, 2020 is comprised of:

	<u>2020</u>	<u>2019</u>
Retirement gratuities	\$ 3,407,794	\$ 3,653,034
Retirement health care benefits	455,392	269,284
WSIB – Schedule II future liability	2,408,833	2,457,539
Compensated absences	<u>155,624</u>	<u>155,920</u>
	<u>\$ 6,427,643</u>	<u>\$ 6,535,777</u>

(a) Actuarial assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2020 are based on actuarial assumptions of future events determined for accounting purposes as at August 31, 2020. Actuarial probabilities were determined and based on updated average daily salary and banked sick days as at August 31, 2020. These valuations take into account the plan changes outlined below and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	<u>2020</u>	<u>2019</u>
	%	%
Inflation		
WSIB	2.0	2.0
All other benefits	1.5	1.5
Discount rate		
WSIB	1.4	2.0
All other benefits	1.4	2.0
Wage and salary escalation	Nil	Nil
Health and dental care cost escalation		
WSIB	4.0	4.0
Health care for all other benefits	7.25	7.25
Dental care for all other benefits	4.5	4.5
		16

Niagara Catholic District School Board
Notes to the Consolidated Financial Statements
 August 31, 2020

8. Retirement and other employee future benefits (continued)

(b) Retirement benefits

Ontario Teacher's Pension Plan ("OTPP")

Teachers and related employee groups are eligible to be members of OTPP. 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.

Ontario Municipal Employees Retirement System ("OMERS")

All non-teaching employees of the Board are eligible to be members of OMERS, a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2020, the Board contributed \$ 3,558,854 (2019 - \$ 3,543,742) 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.

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 the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

As at August 31, 2020, an unamortized actuarial loss of \$ 286,241 (2019 - \$ 273,135) exists. This amount is being amortized over the expected average remaining service lives of several employee groups. The actual obligation is \$ 3,694,035 (2019 - \$ 3,926,169).

	<u>2020</u>	<u>2019</u>
Employee benefit plan assets	\$ -	\$ -
Employee benefit plan liabilities	<u>3,407,794</u>	<u>3,653,034</u>
Deficit	<u>\$ 3,407,794</u>	<u>\$ 3,653,034</u>
Accrued benefit obligation, beginning of year	\$ 3,653,034	\$ 3,914,130
Benefit cost and interest	74,677	113,575
Amortized loss	64,723	45,744
Benefits paid during the year	<u>(384,640)</u>	<u>(420,415)</u>
Accrued benefit obligation, end of year	<u>\$ 3,407,794</u>	<u>\$ 3,653,034</u>

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

8. Retirement and other employee future benefits (continued)

Retirement health care benefits

The Board provides dental and health care to certain employee groups after retirement until the members reach 65 years of age, with one exception to age 75. As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, ELHTs were established in 2016-18 for all employee groups. Retirees belonging to the principal, vice-principal and non-union employee groups have transitioned to the ELHT. After retirees transition to the ELHT, the Board continued to be responsible for its share of cost of benefits based on the cost sharing agreement prior to the transition to the ELHT.

	<u>2020</u>	<u>2019</u>
Employee benefit plan assets	\$ -	\$ -
Employee benefit plan liabilities	<u>455,392</u>	<u>269,284</u>
Deficit	<u>\$ 455,392</u>	<u>\$ 269,284</u>
Accrued benefit obligation, beginning of year	\$ 269,284	\$ 218,975
Benefit cost and interest	109,211	115,049
Amortized loss/(gain)	116,442	(31,695)
Benefits paid during the year	<u>(39,545)</u>	<u>(33,045)</u>
Accrued benefit obligation, end of year	<u>\$ 455,392</u>	<u>\$ 269,284</u>

Workplace Safety and Insurance Board obligations

The Board is a Schedule II employer under the Workplace Safety and Insurance Act ("WSIB") and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. School boards are required to provide salary top-up to a maximum of 4 ½ years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such a provision.

	<u>2020</u>	<u>2019</u>
Employee benefit plan assets	\$ -	\$ -
Employee benefit plan liabilities	<u>2,408,833</u>	<u>2,457,539</u>
Deficit	<u>\$ 2,408,833</u>	<u>\$ 2,457,539</u>
Accrued benefit obligation, beginning of year	\$ 2,457,539	\$ 2,893,830
Benefit cost and interest	557,638	69,287
Benefits paid during the year	<u>(606,344)</u>	<u>(505,578)</u>
Accrued benefit obligation, end of year	<u>\$ 2,408,833</u>	<u>\$ 2,457,539</u>

Niagara Catholic District School Board
Notes to the Consolidated Financial Statements
August 31, 2020

8. Retirement and other employee future benefits (continued)

Compensated absences

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 relating to this are \$ 155,624 (2019 - \$ 155,920).

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

	<u>2020</u>	<u>2019</u>
Employee benefit plan assets	\$ -	\$ -
Employee benefit plan liabilities	<u>155,624</u>	<u>155,920</u>
Deficit	<u>\$ 155,624</u>	<u>\$ 155,920</u>
Accrued benefit obligation, beginning of year	\$ 155,920	\$ 152,723
Benefit cost and interest	155,624	155,920
Amortized (gain)/loss	(58,893)	11,965
Benefits paid during the year	<u>(97,027)</u>	<u>(164,688)</u>
Accrued benefit obligation, end of year	<u>\$ 155,624</u>	<u>\$ 155,920</u>

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Niagara Catholic District School Board
Notes to the Consolidated Financial Statements
 August 31, 2020

9. Net long-term debt and capital leases

Debenture debt, capital loans and obligation under capital leases reported on the consolidated statement of financial position is comprised of the following:

	<u>2020</u>	<u>2019</u>
Unmatured debenture debt	\$ 55,606,681	\$ 60,040,024
Obligations under capital leases	-	17,363
	<u>\$ 55,606,681</u>	<u>\$ 60,057,387</u>

The net long-term debt outstanding bears interest at annual rates ranging from 2.425% to 6.55% maturing between 2021 and 2036. Principal and interest payments relating to net debenture debt and capital loans of \$ 55,606,681 outstanding as at August 31, 2020 are due as follows:

	<u>Principal</u>	<u>Interest Payments</u>	<u>Total</u>
2021	\$ 4,671,418	\$ 2,822,451	\$ 7,493,869
2022	4,786,423	2,571,066	7,357,489
2023	4,910,535	2,310,574	7,221,109
2024	5,184,132	2,036,978	7,221,110
2025	5,473,324	1,979,269	7,452,593
Thereafter	<u>30,580,849</u>	<u>5,716,772</u>	<u>36,297,621</u>
Total	<u>\$ 55,606,681</u>	<u>\$ 17,437,110</u>	<u>\$ 73,043,791</u>

10. Credit facilities

The Board has two credit facilities available for use at any time.

Credit facility #1 is a revolving demand operating credit available in the amount of \$ 12,000,000 for use for current expenditures only and bears interest at prime less 0.5%.

Credit facility #2 is a revolving demand instalment loan in the amount of \$ 500,000 to finance capital expenditures which would bear interest at prime.

Further, the Board has a \$ 230,000 Corporate VISA and \$ 900,000 VISA purchase card credit facility available.

As at August 31, 2020, \$ 839,341 has been drawn upon by way of letters of credit as per Note 17 against credit facility #1 and no balance against credit facility #2. Security is by way of executed by-laws in compliance with applicable legislative requirements.

Niagara Catholic District School Board
Notes to the Consolidated Financial Statements
 August 31, 2020

11. Debt charges and capital loans and leases interest

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

	<u>2020</u>	<u>2019</u>
Principal payments on long-term liabilities	\$ 4,450,706	\$ 4,207,884
Interest payments on long-term liabilities	<u>2,987,137</u>	<u>3,211,604</u>
	<u>\$ 7,437,843</u>	<u>\$ 7,419,488</u>

The expenditure for capital leases is allocated to the related expenditure category. The total principal, sinking fund contributions and interest payments for capital leases are as follows:

	<u>2020</u>	<u>2019</u>
Principal payments on capital leases	\$ 17,363	\$ 16,574
Interest payments on capital leases	<u>429</u>	<u>1,197</u>
	<u>\$ 17,792</u>	<u>\$ 17,771</u>

12. Liability for contaminated sites

The Board reports environmental liabilities related to the management and remediation of any contaminated sites where the Board is obligated or likely obligated to incur such costs. Currently no such contaminated sites have been identified and therefore no liability has been recorded.

The Board's ongoing efforts to assess contaminated sites may result in future environmental remediation liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any changes to the Board's liabilities for contaminated sites will be accrued in the year in which they are assessed as likely and reasonably estimable.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

13. Accumulated surplus	<u>2020</u>	<u>2019</u>
Accumulated surplus consists of the following:		
Available for compliance	\$ 10,625,481	\$ 8,120,654
Available for compliance – internally appropriated	5,632,274	5,973,755
Unavailable for compliance		
Interest accrued	(899,298)	(972,677)
School activities fund	2,708,367	2,537,239
Revenues recognized for land purchases	9,519,725	8,903,690
Total unavailable for compliance	<u>11,328,794</u>	<u>10,468,252</u>
Total accumulated surplus	<u>\$ 27,586,549</u>	<u>\$ 24,562,661</u>

14. Trust funds

Trust funds administered by the Board, which have not been included on the consolidated statement of financial position nor have their operations been included on the consolidated statement of operations and accumulated surplus, are comprised of the following:

	<u>2020</u>	<u>2019</u>
Larkin Award Fund	\$ 26,485	\$ 23,681
Kristen French Scholarship Fund	117,672	118,380
Marion Oakley Fund	6,007	5,913
Nicole Longe Memorial Fund	6,320	6,416
James and Anna McGarrey	8,401	8,369
Teachers Finance Leave Plan	822,589	1,127,931
Michael and Isabelle Moran	49,102	49,322
Hugo and Corrinne Massotti	54,895	54,527
Total trust funds	<u>\$ 1,091,471</u>	<u>\$ 1,394,539</u>

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

15. Expenses by object

The following is a summary of the expenses reported on the consolidated statement of operations by object:

	<u>2020</u> Budget	<u>2020</u> Actual	<u>2019</u> Actual
Salary and wages	\$ 182,483,543	\$ 180,218,176	\$ 181,717,491
Employee benefits	29,565,987	28,982,885	28,215,014
Staff development	454,400	247,418	249,208
Supplies and services	17,174,465	14,672,894	17,580,575
Interest charges	3,217,560	2,987,137	3,212,801
Rental expenses	788,520	621,332	669,056
Fees and contract services	13,205,571	12,253,565	13,115,703
Amortization of tangible capital assets	16,103,700	12,512,393	14,008,740
Other	722,517	770,805	723,450
School funded activities	<u>7,410,200</u>	<u>4,459,878</u>	<u>7,412,176</u>
Total expenses	<u>\$ 271,126,463</u>	<u>\$ 257,726,483</u>	<u>\$ 266,904,214</u>

16. Ontario School Board Insurance Exchange

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

The ultimate premiums over a five-year period are based on the reciprocals 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.

17. Contractual obligations and contingent liabilities

Contingent liabilities

The Board has certain legal claims outstanding. It is management's assertion that adequate defenses and insurance coverages are in for the settlement of these claims, if necessary.

Letters of credit

The Board has authorized letters of credit in favour of the City of St. Catharines in the amount of \$ 216,972, the City of Niagara Falls in the amount of \$ 246,313, the City of Port Colborne in the amount of \$ 51,591, the Town of Fort Erie in the amount of \$ 65,610, the City of Thorold in the amount of \$ 139,648 and the Town of Grimsby in the amount of \$ 119,207. All of these letters of credit relate to site plan deposits. These letters of credit are covered under the security as described under credit facilities in Note 10.

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

18. Commitments

Capital expenditures

The Board is committed to spending approximately \$ 10,000,000 on capital projects in the following year.

Lease obligations

The Board is committed to make the following minimum future lease payments under several operating leases over the next five years:

2021	\$ 526,479
2022	377,751
2023	263,656
2024	203,095
2025	138,320

19. Transportation consortium

On March 6, 2007, the Board entered into an agreement with the District School Board of Niagara ("DSBN") in order to provide common administration of student transportation in the Region of Niagara. On March 9, 2007, Niagara Student Transportation Services ("NSTS") was incorporated under the Corporations Act of Ontario. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Each Board participates in the shared costs associated with this service for the transportation of their respective students through NSTS. No Board is in a position to exercise unilateral control.

NSTS is proportionately consolidated in the Board's consolidated financial statements whereby the Board's pro-rata share of assets, liabilities, revenues and expenses of the consortium are included in the Board's consolidated financial statements. Inter-organizational transactions and balances have been eliminated.

The following provides condensed financial information:

	<u>2020</u> <u>Total</u>	<u>2020</u> <u>Board</u> <u>Portion</u>	<u>2019</u> <u>Total</u>	<u>2019</u> <u>Board</u> <u>Portion</u>
Transportation services	\$ 27,727,694	\$ 9,422,787	\$ 28,474,903	\$ 9,856,270
Administrative expenses	1,247,912	434,010	1,192,229	423,624
Grant expenditures	56,323	-	13,784	-
Amortization	2,044	-	4,086	-
	<u>\$ 29,033,973</u>	<u>\$ 9,856,797</u>	<u>\$ 29,685,002</u>	<u>\$ 10,279,894</u>

Niagara Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

20. Related party transactions

Related party transactions during the year not separately disclosed in the consolidated financial statements include the following:

An amount of \$ 4,831 (2019 - \$ 20,289) has been received from the Niagara Foundation for Catholic Education and recorded net of related expenditures.

21. COVID-19

As of March 11, 2020, the World Health Organization declared a global pandemic (the "pandemic") as a result of the spread of COVID-19. Since that time, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of Government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Board for future periods.

DRAFT

Niagara Catholic District School Board Schedule of Tangible Capital Assets

August 31, 2020

	Beginning of Year		Additions		Cost		Disposals/ Transfer to Financial Asset		End of Year		Beginning of Year		Amortization		Disposals/ Transfer to Financial Asset		End of Year		Net Book Value		
Land	\$ 8,889,725	\$ -	\$ -	\$ -	\$ 8,889,725	\$ -	\$ -	\$ -	\$ 8,889,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,889,725	\$ -	\$ 8,889,725
Land improvements	17,198,252	3,609,093	-	(138,928)	20,668,417	(138,928)	-	(138,928)	20,668,417	5,377,550	1,283,386	6,522,008	(138,928)	6,522,008	14,146,409			14,146,409			14,146,409
Buildings	310,019,617	6,962,681	(2,319,891)	314,662,407	314,662,407	(2,319,891)	(77,000)	(77,000)	314,662,407	136,422,807	10,196,133	144,302,488	(1,316,452)	144,302,488	170,369,919			170,369,919			170,369,919
Portable structures	77,000	-	(77,000)	-	-	(77,000)	-	(77,000)	-	77,000	-	-	(77,000)	-	-			-			-
Equipment	269,854	89,150	(54,875)	304,129	304,129	(54,875)	-	(54,875)	304,129	155,967	57,398	158,490	(54,875)	158,490	145,639			145,639			145,639
First-time equipping	1,909,576	-	(20,722)	1,888,854	1,888,854	(20,722)	-	(20,722)	1,888,854	1,000,786	189,922	1,169,986	(20,722)	1,169,986	718,888			718,888			718,888
Furniture	95,532	-	-	95,532	95,532	-	-	-	95,532	52,644	9,553	62,197	-	62,197	33,335			33,335			33,335
Computer hardware	2,190,948	1,049,426	(190,157)	3,049,917	3,049,917	(190,157)	-	(190,157)	3,049,917	1,029,708	524,087	1,363,638	(190,157)	1,363,638	1,686,279			1,686,279			1,686,279
Computer software	515,508	-	(29,454)	486,054	486,054	(29,454)	-	(29,454)	486,054	208,986	100,156	279,688	(29,454)	279,688	206,366			206,366			206,366
Vehicles	392,626	114,119	(37,843)	468,902	468,902	(37,843)	-	(37,843)	468,902	170,166	86,153	218,476	(37,843)	218,476	250,426			250,426			250,426
Computers under capital lease	174,385	-	-	174,385	174,385	-	-	-	174,385	141,073	25,375	166,448	-	166,448	7,937			7,937			7,937
Leasehold improvements	182,611	37,077	-	219,688	219,688	-	-	-	219,688	51,807	40,230	92,037	-	92,037	127,661			127,661			127,661
Construction in progress	177,412	-	-	177,412	177,412	-	-	-	177,412	-	-	-	-	-	177,412			177,412			177,412
Pre-acquisition costs	-	630,000	-	630,000	630,000	-	-	-	630,000	-	-	-	-	-	630,000			630,000			630,000
	\$342,093,046	\$ 12,491,246	\$ (2,868,870)	\$351,715,422	\$351,715,422	\$ (2,868,870)	\$ -	\$ (2,868,870)	\$351,715,422	\$ 143,688,494	\$ 12,512,393	\$ 154,335,456	\$ (1,865,431)	\$ 154,335,456	\$ 197,379,966			\$ 197,379,966			\$ 197,379,966

Niagara Catholic District School Board Schedule of Tangible Capital Assets

August 31, 2019

	Beginning of Year			Cost			Accumulated Amortization			Net Book Value	
	Beginning of Year	Additions	Disposals	End of Year	Beginning of Year	Amortization	Disposals	End of Year	End of Year	End of Year	
Land	\$ 8,889,725	\$ -	\$ -	\$ 8,889,725	\$ -	\$ -	\$ -	\$ -	\$ 8,889,725		
Land improvements	14,617,589	2,580,663	-	17,198,252	4,304,038	1,076,512	-	5,377,550	11,820,702		
Buildings	301,041,709	8,977,908	-	310,019,617	123,393,667	12,029,140	-	135,422,807	174,596,810		
Portable structures	1,922,600	-	1,845,600	77,000	1,920,634	1,966	1,845,600	77,000	-		
Equipment	287,041	7,146	24,333	269,854	124,610	55,690	24,333	155,967	113,887		
First-time equipping	1,869,860	40,866	1,150	1,909,576	812,964	188,972	1,150	1,000,786	908,790		
Furniture	95,532	-	-	95,532	43,091	9,553	-	52,644	42,888		
Computer hardware	1,950,701	454,928	214,681	2,190,948	830,224	414,165	214,681	1,029,708	1,161,240		
Computer software	455,024	60,494	-	515,508	111,933	97,053	-	208,986	306,522		
Vehicles	349,047	70,359	26,780	392,626	122,779	74,167	26,780	170,166	222,460		
Computers under capital lease	174,385	-	-	174,385	106,196	34,877	-	141,073	33,312		
Leasehold improvements	83,865	98,746	-	182,611	25,159	26,648	-	51,807	130,804		
Construction in progress	177,412	-	-	177,412	-	-	-	-	177,412		
	\$ 3,314,490	\$ 12,291,100	\$ 2,112,544	\$ 342,093,046	\$ 131,792,295	\$ 14,008,743	\$ 2,112,544	\$ 143,688,494	\$ 198,404,552		

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
DECEMBER 1, 2020**

PUBLIC SESSION

TITLE: REVISED ESTIMATE FOR THE YEAR 2020-2021

RECOMMENDATION

THAT the Committee of the Whole recommend that the Niagara Catholic District School Board approve the Report on the Revised Estimates for the year 2020-2021, as presented.

Prepared by: Giancarlo Vetrone, Superintendent of Business & Financial Services

Presented by: Giancarlo Vetrone, Superintendent of Business & Financial Services
Camillo Cipriano, Director of Education/Secretary-Treasurer

Recommended by: Camillo Cipriano, Director of Education/Secretary-Treasurer

Date: December 1, 2020



REPORT TO THE COMMITTEE OF THE WHOLE DECEMBER 1, 2020

REVISED ESTIMATE FOR THE YEAR 2020-2021

BACKGROUND INFORMATION

The Ministry of Education requires that Ontario publicly funded school boards file the Revised Estimates annually by December 15. While the Ministry of Education does not require school boards to approve the Revised Estimates in December, the practice at Niagara Catholic District School Board is to seek board approval before submission.

The Revised Estimates reporting cycle allows the board an opportunity to update Original Estimates filed in June by incorporating current, October 31 enrolment data and a number of months of financial activity into the estimates. This update also provides the Ministry with an updated projection of our Board's financial position compared to initial financial projections. This school year has presented many challenges and the health and safety of our staff and students has been paramount.

The Revised Estimates are an estimate only, and changes can and will happen between the time that Revised Estimates are submitted and the year-end is audited. In June 2020, the Board approved the 2020-2021 Original Estimate authorizing in-year expenses totaling \$267.5 million. Funding of the expenses was provided through in-year grants and other revenues totaling \$267.5 million.

Niagara Catholic's 2020-2021 Revised Estimates provide for expenses of \$275.8M, revenues of \$270.1M resulting in a projected operating deficit of approximately \$5.6M. This deficit position exceeds the ministry allowable compliance deficit of 2% and an approval by the Ministry of Education will be needed to complete this submission.

The following information is attached for the review of the Trustees:

- APPENDIX A Average Daily Enrolment
- APPENDIX B Full Time Equivalent (FTE)
- APPENDIX C Grants for Student Needs (GSN) Funding
- APPENDIX D Summary of Net Revenue
- APPENDIX E 2020-2021 Expenditures
- APPENDIX F Special Education Envelope
- APPENDIX G 2020-2021 COVID-19 Expenses and Full Time Equivalent Summary

RECOMMENDATION

THAT the Committee of the Whole recommend that the Niagara Catholic District School Board approve the Report on the Revised Estimates for the year 2020-2021, as presented.

Prepared by: Giancarlo Vetrone, Superintendent of Business & Financial Services

Presented by: Giancarlo Vetrone, Superintendent of Business & Financial Services
Camillo Cipriano, Director of Education/Secretary-Treasurer

Recommended by: Camillo Cipriano, Director of Education/Secretary-Treasurer

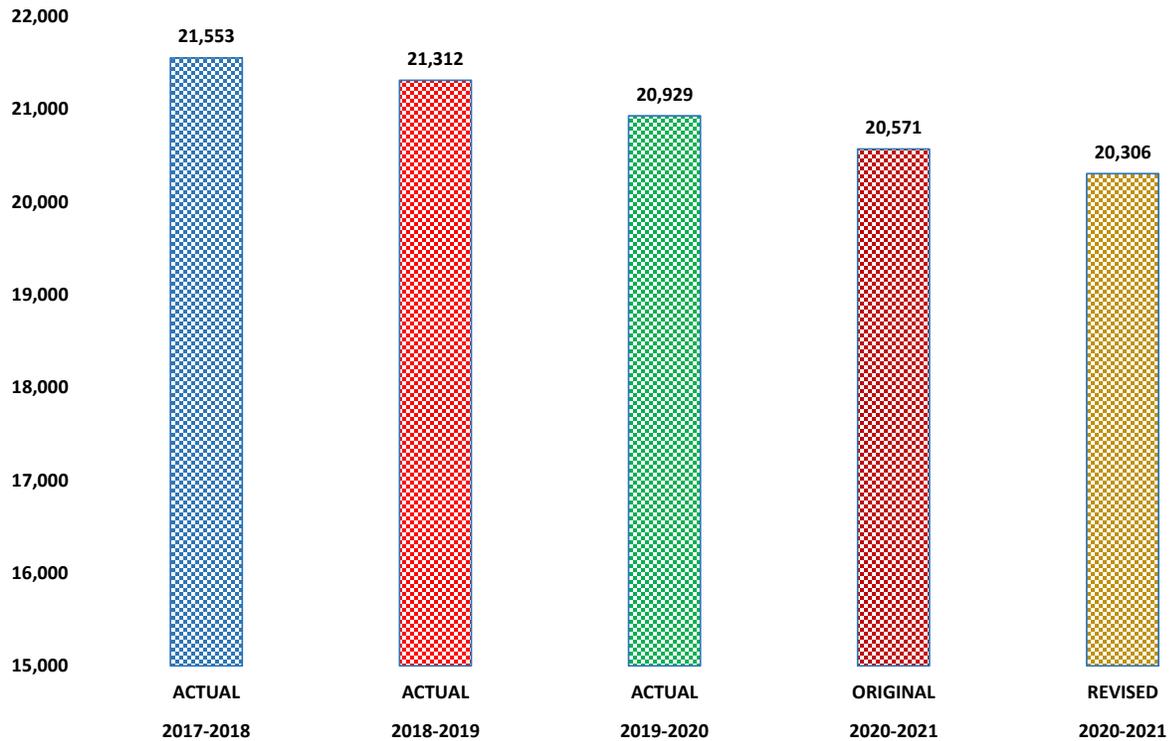
Date: December 1, 2020

**NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
ENROLMENT PROJECTIONS**

AVERAGE DAILY ENROLMENT

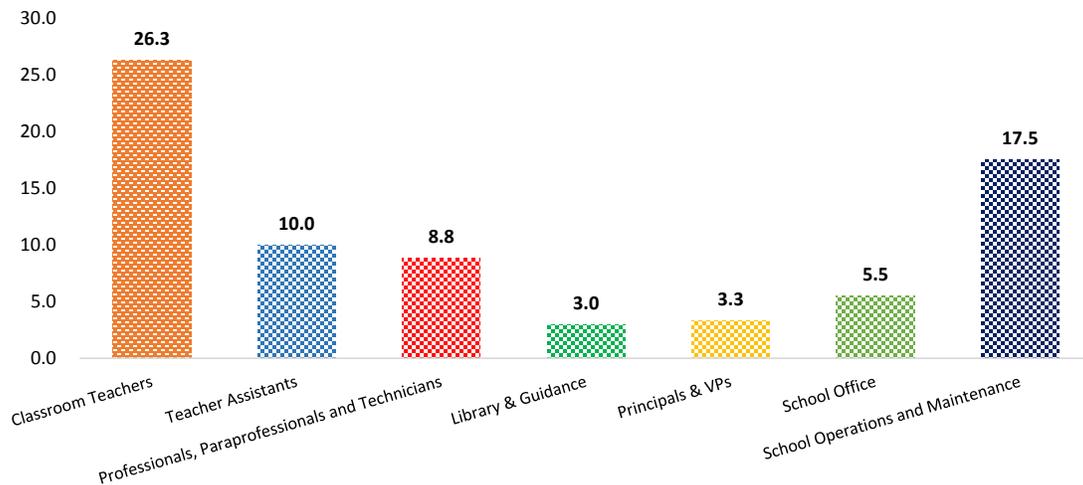
	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	ORIGINAL VS REVISED
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	REVISED	
JK - SK	2,597	2,610	2,612	2,416	2434	18
Grade 1 - Grade 3	4,276	4,215	4,188	4,172	4091	(81)
Grade 4 - Grade 8	7,609	7,547	7,412	7,463	7397	(66)
Total Elementary Day School	14,482	14,372	14,212	14,051	13,922	(129)
Total Secondary	6,754	6,615	6,392	6,277	6174	(115)
Total Day School	21,236	20,987	20,604	20,328	20,096	(244)
Adult, Con Ed., High Credit and Summer School	317	325	325	243	210	(33)
Total Enrolment	21,553	21,312	20,929	20,571	20,306	(277)

Average daily enrolment is the number of full-time pupils enrolled on October 31, 2020 and March 31, 2021



REGULAR DAY SCHOOL FULL TIME EQUIVALENT (F.T.E.)

	2020-2021 ORIGINAL ESTIMATES	2020-2021 REVISED ESTIMATES	CHANGE
TOTAL INSTRUCTION			
Classroom Teachers	1,200.31	1,226.64	26.3
Teacher Assistants	310.40	320.40	10.0
Early Childhood Educators	93.00	93.00	0.0
Professionals, Paraprofessionals and Technicians	92.20	101.00	8.8
Library & Guidance	54.00	57.00	3.0
Principals & VPs	73.30	76.60	3.3
School Office	88.00	93.50	5.5
Coordinators and Consultants	23.10	23.10	0.0
Total Instruction FTE	1,934.31	1,991.24	56.9
TOTAL ADMINISTRATION			
Administration			
Trustees	8.00	8.00	0.0
Student Trustees	2.00	2.00	0.0
Director and Supervisory Officers	5.00	5.00	0.0
Board Administration	46.00	46.00	0.0
Total Administrations	61.00	61.00	0.0
TOTAL TRANSPORTATION			
Pupil Transportation	0.00	0.00	0.0
Total Transportation	0.00	0.00	0.0
PUPIL ACCOMMODATION			
School Operations and Maintenance	182.54	200.04	17.5
Total FTE	2,177.85	2,252.28	74.4



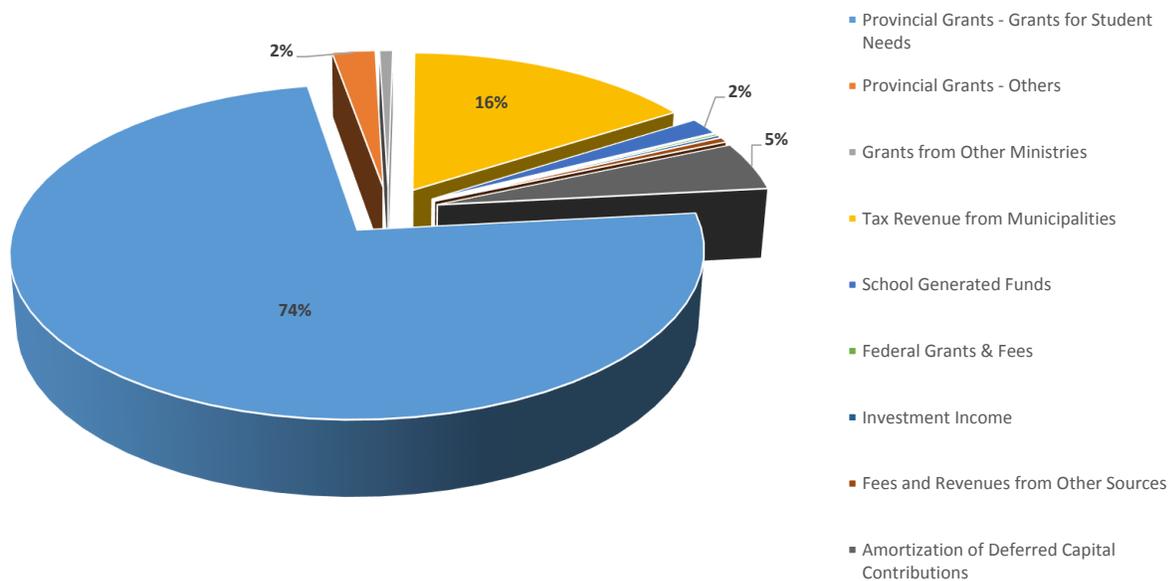
GRANTS FOR STUDENT NEEDS

SECTION 1A - SUMMARY OF ALLOCATIONS

	ORIGINAL ESTIMATES	REVISED ESTIMATES	VARIANCE
	2019-2020	2020-2021	
Pupil Foundation	\$113,888,736	\$112,500,645	(\$1,388,091)
School Foundation	\$16,601,636	\$16,495,438	(\$106,198)
Special Education	\$29,507,767	\$29,208,575	(\$299,192)
Language Allocation	\$4,770,150	\$4,851,633	\$81,483
Rural and Northern Education	\$150,384	\$150,384	\$0
Remote and Rural Allocation	\$20,031	\$20,153	\$122
Learning Opportunities	\$2,720,477	\$2,580,677	(\$139,800)
Continuing Education Allocation	\$1,982,156	\$1,692,653	(\$289,503)
Teacher Qualification	\$26,134,247	\$26,009,980	(\$124,267)
New Teacher Induction	\$68,732	\$68,732	\$0
ECE Q&E	\$1,318,721	\$1,301,859	(\$16,862)
Restraint Savings	(\$64,921)	(\$64,921)	\$0
Transportation	\$10,869,378	\$10,921,007	\$51,629
Administration and Governance	\$6,297,460	\$6,252,663	(\$44,797)
School Operations & Maintenance	\$20,452,557	\$20,150,026	(\$302,531)
Community Use of Schools	\$277,488	\$277,488	\$0
Declining Enrolment	\$678,254	\$1,364,393	\$686,139
Indigenous Funding	\$405,088	\$372,253	(\$32,835)
Mental Health and Well-Being	\$712,661	\$707,611	(\$5,050)
Supports for Students Fund	\$2,312,331	\$2,312,331	\$0
Program Leadership Grant	\$905,864	\$905,864	\$0
Support for CoVid-19 Outbreak	\$0	\$269,610	\$269,610
Permanent Financing of NFP	\$117,487	\$117,487	\$0
General Operating Allocation	\$240,126,684	\$238,466,541	(\$1,660,143)
Minor Tangible Capital Assets	(\$6,019,900)	(\$6,021,457)	(\$1,557)
Trustee Association Fee	\$43,017	\$43,017	\$0
Total Operating Allocation	\$234,149,801	\$232,488,101	(\$1,661,700)
Capital Grant - Non Land	\$10,400,000	\$10,400,000	\$0
Minor Tangible Capital Assets	\$6,006,541	\$5,978,440	(\$28,101)
Total School Renewal Allocation	\$3,804,119	\$3,765,919	(\$38,200)
Capital Grants - Temporary Acc.	\$415,790	\$415,790	\$0
Short Term Interest on Capital	\$115,458	\$115,458	\$0
Capital Debts Payments - Interest	\$2,466,496	\$2,466,496	\$0
Total Capital Allocation	\$23,208,404	\$23,142,103	(\$66,301)
Total Allocation	\$257,358,205	\$255,630,204	(\$1,728,001)

SUMMARY OF MINISTRY REVENUE

	ORIGINAL ESTIMATES	REVISED ESTIMATES	VARIANCE
	2020-2021	2020-2021	
PROVINCIAL GRANTS			
Provincial Grants - Grants for Student Needs	\$200,360,033	\$199,573,092	(\$786,941)
Provincial Grants - Others	\$1,672,852	\$6,308,251	\$4,635,399
Grants from Other Ministries	\$1,936,000	\$1,936,000	\$0
Tax Revenue from Municipalities	\$42,442,869	\$42,442,869	\$0
School Generated Funds	\$4,508,273	\$4,508,273	\$0
Federal Grants & Fees	\$494,875	\$494,875	\$0
Investment Income	\$600,000	\$650,000	\$50,000
	\$252,014,902	\$255,913,360	\$3,898,458
OTHER FEES AND REVENUES			
Fees from Individuals - Day School	\$600,000	\$492,350	(\$107,650)
Fees from Individuals - Continuing Education	\$1,197,450	\$75,000	(\$1,122,450)
Rental Revenue	\$305,000	\$305,000	\$0
Miscellaneous	\$400,000	\$400,000	\$0
Fees and Revenues from Other Sources	\$2,502,450	\$1,272,350	(\$1,230,100)
Amortization of Deferred Capital Contributions	\$12,996,853	\$12,996,853	\$0
TOTAL REVENUES*	\$267,514,205	\$270,182,563	\$2,668,358
<i>* excludes EDC Land Revenue \$10.2M</i>			
TOTAL EXPENSES	\$267,514,205	\$275,808,600	\$8,294,395
Suplus/(Deficit)	\$0	(\$5,626,037)	(\$5,626,037)
Transfer to/(from) Accumulated Surplus	\$0	(\$5,626,037)	(\$5,626,037)



2020-2021 ORIGINAL ESTIMATES

	2020-2021 ORIGINAL ESTIMATES	2020-2021 REVISED ESTIMATES	VARIANCE	COMMENTS
*All salaries include grid movement and 1% increase				
TOTAL INSTRUCTION				
Classroom Teachers	\$133,972,858	\$138,131,502	\$4,158,644	SSF, CoVid
Supply Staff	\$6,576,937	\$6,723,671	\$146,734	Additional Replacement
Teacher Assistants	\$17,102,217	\$17,978,303	\$876,086	SSF, CoVid
Early Childhood Educators	\$5,457,168	\$5,585,589	\$128,421	
Textbooks and Supplies	\$4,581,809	\$4,791,669	\$209,860	Reallocation
Computers	\$744,000	\$888,200	\$144,200	Reallocation
Professionals, Paraprofessionals and Technicians	\$8,062,737	\$8,656,767	\$594,030	CoVid Funding
Library & Guidance	\$4,040,086	\$4,473,361	\$433,275	Additional Guidance Support
Staff Development	\$504,000	\$582,280	\$78,280	H&S Training for Supply Staff
Department Heads	\$318,388	\$328,525	\$10,137	
Principals & VPs	\$10,404,775	\$10,883,935	\$479,160	Additional Virtual P/VP
School Office	\$5,770,156	\$6,038,151	\$267,995	Student Support Fund
Coordinators and Consultants	\$2,588,086	\$2,665,976	\$77,890	
Continuing Education	\$4,998,037	\$4,016,099	(\$981,938)	No International Students
Total Instruction Expenses	\$205,121,254	\$211,744,028	\$6,622,774	
TOTAL ADMINISTRATION				
Administration				
Trustees	\$263,341	\$264,410	\$1,069	
Director and Supervisory Officers	\$1,177,983	\$1,190,095	\$12,112	Grid Placement
Board Administration	\$6,168,566	\$6,261,005	\$92,439	
Total Administrations	\$7,609,890	\$7,715,509	\$105,619	
TOTAL TRANSPORTATION				
Transportation				
Pupil Transportation	\$10,767,254	\$11,323,187	\$555,933	Late Bus Modelling, CoVid
Pupil Transportation - Provincial Schools	\$0	\$93,431	\$93,431	
Total Transportation	\$10,767,254	\$11,416,618	\$649,364	
PUPIL ACCOMMODATION				
School Operations and Maintenance	\$22,425,184	\$23,341,822	\$916,638	Student Support Fund, CoVid
School Renewal	\$705,948	\$705,948	\$0	

2020-2021 ORIGINAL ESTIMATES

	2020-2021 ORIGINAL ESTIMATES	2020-2021 REVISED ESTIMATES	VARIANCE	COMMENTS
*All salaries include grid movement and 1% increase				
Other Pupil Accommodation	\$3,036,696	\$3,036,696	\$0	Interest on capital debenture
Amortization	\$13,364,040	\$13,364,040	\$0	Capital Amortization Schedule
Interest Charges	\$117,487	\$117,487	\$0	
Total Pupil Accommodation	\$39,649,355	\$40,565,993	\$916,638	
School Generated Funds Expenses	\$4,366,452	\$4,366,452	\$0	
Total Expenses Schedule 10	\$267,514,205	\$275,808,600	\$8,294,395	

SCHEDULE 10A SPECIAL EDUCATION
EXPENSES

SCHEDULE 10A AND 10B

SPECIAL EDUCATION EXPENSES	I Salaries and Wages	Employee	Staff	Supplies and	Rental	Fees and Contract	Other	Amortization	Self Contained	Total Expenses
		Benefits	Development	Services	Expenses	Services	Expenses		Allocation	
			04	05	08	09	10	12		
TOTAL INSTRUCTION										
Classroom Teachers	\$4,822,910	\$600,395	\$0	\$5,000	\$0	\$0	\$0	\$0		\$5,428,305
Supply Staff	\$895,826	\$89,583	\$0	\$0	\$0	\$0	\$0	\$0		\$985,409
Teacher Assistants	\$11,922,008	\$3,520,997	\$0	\$0	\$0	\$0	\$0	\$0		\$15,443,004
Early Childhood Educators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Textbooks and Supplies	\$0	\$0	\$0	\$615,000	\$0	\$0	\$0	\$0		\$615,000
Computers	\$0	\$0	\$0	\$42,000	\$0	\$0	\$0	\$0		\$42,000
Professionals, Paraprofessionals and Technicians	\$2,296,991	\$638,630	\$0	\$114,000	\$0	\$45,000	\$0	\$0		\$3,094,620
Staff Development	\$0	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0		\$13,000
Department Heads	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Principals & VPs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
School Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Coordinators and Consultants	\$215,966	\$25,304	\$0	\$0	\$0	\$0	\$0	\$0		\$241,270
ELEMENTARY SPECIAL EDUCATION	\$20,153,701	\$4,874,907	\$13,000	\$776,000	\$0	\$45,000	\$0	\$0	(\$48,843)	\$25,813,765
TOTAL INSTRUCTION										
Classroom Teachers	\$2,302,727	\$287,466	\$0	\$1,000	\$0	\$0	\$0	\$0		\$2,591,192
Supply Staff	\$223,957	\$22,396	\$0	\$0	\$0	\$0	\$0	\$0		\$246,352
Teacher Assistants	\$1,935,854	\$599,445	\$0	\$0	\$0	\$0	\$0	\$0		\$2,535,299
Early Childhood Educators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Textbooks and Supplies	\$0	\$0	\$0	\$160,000	\$0	\$0	\$0	\$0		\$160,000
Computers	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0		\$30,000
Professionals, Paraprofessionals and Technicians	\$276,084	\$61,818	\$0	\$10,500	\$0	\$0	\$0	\$0		\$348,403
Staff Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Department Heads	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Principals & VPs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
School Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Coordinators and Consultants	\$107,983	\$12,652	\$0	\$0	\$0	\$0	\$0	\$0		\$120,635
SECONDARY SPECIAL EDUCATION	\$4,846,604	\$983,777	\$0	\$201,500	\$0	\$0	\$0	\$0	(\$945,460)	\$5,086,421
TOTAL SPECIAL EDUCATION EXPENDITURES	\$25,000,305	\$5,858,684	\$13,000	\$977,500	\$0	\$45,000	\$0	\$0	(\$994,303)	\$30,900,186
SPECIAL EDUCATION FUNDING*										\$29,679,534

(\$1,220,652)

- * Includes \$500,000 SEA Based Funding transferred to Revenue
- Not Included:
- * Maternity Top-Up
- * Employee Future Benefits
- * WSIB

COVID-19 EXPENSES AND FTE SUMMARY

	MINISTRY FUNDED	BOARD EXPENSES	(OVER)/UNDER SPENT	ADDITIONAL FTE
Custodial Staffing	\$495,557	\$495,557	\$0	15.0
Health and Safety Training	\$96,780	\$96,780	\$0	
Special Education	\$267,754	\$267,754	\$0	6.0
Mental Health Supports	\$253,707	\$253,707	\$0	3.0
Technology-related Costs	\$142,883	\$142,883	\$0	
Enhanced Cleaning	\$41,070	\$41,070	\$0	
Remote learning	\$407,036	\$407,036	\$0	4.5
Additional Teachers	\$1,169,699	\$2,880,900	(\$1,711,201)	27.0
Transportation	\$471,411	\$668,411	(\$197,000)	
Ventilation in classroom	\$552,300	\$552,300	\$0	
Other (Emerging costs)	\$1,066,339	\$1,066,339	\$0	
COVID TOTAL	\$4,964,536	\$5,167,950	(\$1,908,201)	55.5