

NOVEMBER 15, 2021

WATERLOO REGION DISTRICT SCHOOL BOARD

NOTICE AND AGENDA

A Committee of the Whole meeting of the Waterloo Region District School Board will be held via video conference, on **Monday, November 15, 2021, at 7:00 p.m.**

AGENDA

Call to Order

O Canada

Approval of Agenda

Declarations of Pecuniary Interest

Celebrating Board Activities/Announcements

Delegations

Staff Follow Up

Policy and Governance

01	Board Policy 3005 - Expressions of Sympathy	j. chanicka
03	Board Policy 3009 - Parental Leave - Trustees	G. Shantz
05	Board Policy 4016 - Business Complaint	M. Gerard

Reports

09	2020-21 Audited Financial Statements	M. Gerard / N. Landry
37	2020-21 Financial Report	M. Gerard / N. Landry
52	Trustee Expenses	M. Gerard
54	French Immersion Review Committee Update	D. Lataille-Herdsman
61	Maple Syrup Education Program Update	D. Lataille-Herdsman

Board Reports

66	Ad Hoc School Naming Review Committee Final Report	Trustee K .Woodcock
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Question Period (*10 minutes*)

Future Agenda Items (*Notices of Motion to be referred to Agenda Development Committee*)

Adjournment

Questions relating to this agenda should be directed to
Stephanie Reidel, Manager of Corporate Services
519-570-0003, ext. 4336, or Stephanie_Reidel@wrdsb.ca



EXPRESSIONS OF SYMPATHY

Legal References:

Related References:

Effective Date: *Feb 23, 1998*

Revisions: *May 30, 2005*

Reviewed: *March 20, 2017, November 12, 2018, **November 15, 2021***

1. Preamble

- 1.1 It is the policy of the Waterloo Region District School Board (WRDSB) to offer a tangible expression of sympathy to members of the immediate family upon the death of a trustee, employee, or student attending a school under the jurisdiction of the WRDSB, recognizing it has a genuine interest in and concern for the welfare of all members of its educational team, particularly in time of bereavement.

2. Regulations

- 2.1 On behalf of the WRDSB, a joint letter of condolence will be sent from the Chairperson and Director of Education to the immediate family upon the death of a trustee, employee, or student attending a school under the WRDSB's jurisdiction.
- 2.2 The letter will indicate that as an expression of sympathy, a general planting of trees memorializing individuals covered by the WRDSB's policy will be undertaken.
- 2.3 Memorial trees will be planted at times and locations to be determined by the WRDSB's grounds keeping staff in consultation with the family.
- 2.4 On behalf of the WRDSB, a joint letter of condolence will be sent from the Chairperson and Director of Education to the immediate family upon the death of community members who have contributed significantly to the education of students in the Region of Waterloo.



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PARENTAL LEAVE - TRUSTEES

Legal References: *Employment Standards Act*

Related References: *Education Act*

Effective Date: *November 19, 2018*

Revisions:

Reviewed: **November 15, 2021**

1. Notwithstanding the Education Act, section 228(1), 229(1) and 229(2), an office is not vacated by a Trustee who is absent for 20 consecutive weeks or less if the absence is as a result of the Trustee's pregnancy, the birth of the Trustee's child or the adoption of a child by the Trustee in accordance with Subsection 259(1.1) of the Municipal Act, 2001 as amended by Bill 68.
2. The Trustee shall provide the Chairperson and Director of Education with written notice of an absence of 20 consecutive weeks or less as a result of the Trustee's pregnancy, the birth of the Trustee's child or the adoption of a child by the Trustee. The Trustee will continue to receive all board and committee meeting reports, notices and minutes.
3. When such notice is provided, the following plans shall be discussed with the Board Chairperson and the result brought forward to the Board for information:
 - 3.1 A plan of how the Trustee chooses to remain engaged in the business of the Board. This includes the forwarding of all Board and committee materials but may also include participation in all, some, or no Committee and Board meetings by phone or other mediums;
 - 3.2 A plan of how the work of any Committee commitments will be completed;
 - 3.3 A plan of how parent and constituent communication will be handled during the Trustee leave.



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 - 3.3 A plan of how parent and constituent communication will be handled during the Trustee leave.



BUSINESS COMPLAINT POLICY

Legal References: *Criminal Code of Canada: s. 425.1*

Related References: [Administrative Procedure 4310 – Total Integrity Plan \(The TIP Line\)](#);
[Administrative Procedure 4360 – Principles of Business Conduct for Board Employees](#).

Effective Date: *June 2010*

Revisions: *April 10, 2017, November 12, 2018*

Reviewed: *November 15, 2021*

1. Preamble

- 1.1 The Waterloo Region District School Board (WRDSB) is dedicated to the principles of strong corporate governance combined with the highest level of personal and corporate ethical standards ~~in the conduct of doing business~~.
- 1.2 The WRDSB is committed to the highest standards of openness, honesty and accountability. The WRDSB aspires to conduct its business affairs with honesty and integrity. The WRDSB places extreme value on the reputation of the WRDSB.
- 1.3 All employees and other parties of the WRDSB are encouraged to disclose any business wrongdoing that may adversely impact the WRDSB, the WRDSB's stakeholders, employees or the public at large. All individuals shall be provided the opportunity to remain anonymous when reporting concerns.
- 1.4 The policy is intended as a clear statement that if a business-related wrongdoing by any of its employees/contractors/suppliers/volunteers is identified and reported to the WRDSB, it will be dealt with expeditiously and thoroughly investigated and remedied to the extent possible.

2. Roles and Responsibilities

- 2.1 The responsibility for the administration and enforcement of this policy rests with the Director of Education and the Coordinating Superintendent, Business Services & Treasurer of the Board.
- 2.2 The Director of Education is authorized to develop the administrative procedures necessary to implement this policy.

3. General

- 3.1 The provisions of this policy are independent of, and supplemental to, the provisions of collective agreements between the WRDSB and its Unions relative to grievance procedures, and to any other terms and conditions of employment.
- 3.2 There are existing procedures in place to enable employees to raise grievances about their own employment. Similarly, [Administration Procedure 3740 - Prevention and Resolution of Workplace Harassment](#) is in place to handle allegations of harassment.

- 3.3 This policy is intended to cover business related concerns that employees and other parties may have. The concerns are intended to include, but are not limited to the following:
- 3.3.1 Theft, embezzlement or misappropriation of funds, goods and supplies, resources, other assets or time;
 - 3.3.2 Fraud;
 - 3.3.3 Misuse or abuse of authority in the context of purchasing supplies or services;
 - 3.3.4 The use of WRDSB money, property, resources, or authority for personal gain or other non- WRDSB related purposes except as provided under WRDSB policy or procedure;
 - 3.3.5 Conflict of interest (when a personal interest influences the objective exercise of one's duties);
 - 3.3.6 Breach of confidentiality;
 - 3.3.7 Showing undue favour to a contractor or supplier of goods/services; or
 - 3.3.8 Breach of or failure to implement or comply with any WRDSB business related policies or procedures.



BUSINESS COMPLAINT

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Related References:	<i>Administrative Procedure 4310 – Total Integrity Plan (The TIP Line); Administrative Procedure 4360 – Principles of Business Conduct for Board Employees.</i>
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Reviewed:	<i>February 22, 2016</i>

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Report to Committee of the Whole

November 15, 2021

Subject: 2020-21 Audited Financial Statements

Recommendation

The Waterloo Region District School Board approve the Audited Financial Statements for the year ended August 31, 2021, as recommended by the Board Audit Committee.

Status

The draft 2020-2021 Waterloo Region District School Board (WRDSB) Consolidated Financial Statements are attached as Appendix A. Jacqueline Peterson, Partner-Assurance Leader at PricewaterhouseCoopers LLP, will be present during the meeting to elaborate on the audited statements.

Background

Pursuant to Regulation 361/10 of the Education Act, one of the duties of the Board Audit Committee after reviewing the Financial Statements is, "To recommend, if the Audit Committee considers it appropriate to do so, that the Board of Trustees (Board) approve the Annual Audited Financial Statements." The Board Audit Committee consists of three trustees and two external members with financial expertise.

The draft 2020-2021 Audited Financial Statements were presented at the Board Audit Committee meeting on November 10, 2021. After reviewing the statements, the Board Audit Committee passed a motion recommending that the Board approve the Audited Financial Statements.

Financial implications

No financial implications.

Communications

After approval of the Financial Statements by the Board, the Financial Statements will be published as per Section 252(2) of the Education Act by posting them on the WRDSB's website.

Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services & Treasurer of the Board, on behalf of
Trustee Joanne Weston, Chairperson of the Board
Trustee Kathi Smith, Chair of the Board Audit Committee
in consultation with Coordinating Council.

Waterloo Region District School Board

**Consolidated Financial Statements
August 31, 2021**

DRAFT

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT
NOT TO BE FURTHER COMMUNICATED**

Management Report

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Waterloo Region District School Board are the responsibility of the Board 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 (and by the Board's internal auditor).

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

The consolidated financial statements have been audited by PricewaterhouseCoopers 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.

jeewan chanicka
Director of Education

Matthew Gerard
Coordinating Superintendent, Business Services
and Treasurer of the Board

November 10, 2021



Independent auditor's report

To the Board of Trustees of Waterloo Region District School Board

Our opinion

In our opinion, the accompanying consolidated financial statements of Waterloo Region District School Board and its organizations (together the Board) as at August 31, 2021 and for the year then ended are prepared, in all material respects, in accordance with the basis of accounting as described in Note 1 to the consolidated financial statements.

What we have audited

The Board's consolidated financial statements comprise:

- the consolidated statement of financial position as at August 31, 2021;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- the consolidated statement of changes in net debt for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

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

Independence

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of accounting and restriction on use

We draw attention to note 1 to the consolidated financial statements, which describes the basis of accounting. The consolidated financial statements are prepared to assist the Board to comply with the Financial Administration Act supplemented by Ontario of Education memorandum 2004:B2 and Ontario

PricewaterhouseCoopers LLP
 465 Richmond Street, Suite 400, London, Ontario, Canada N6A 5P4
 T: +1 519 640 8000, F: +1 519 640 8015



Regulations 395/11 of the Financial Administration Act. As a result, the consolidated financial statements may not be suitable for another purpose. Our report is intended solely for the Board. We neither assume nor accept any responsibility or liability to any third party in respect of this. Our opinion is not modified in respect of this matter.

Other matter

The budget financial information of the Board for the year ended August 31, 2021 is unaudited.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(to be signed - PricewaterhouseCoopers LLP/s.r.l./s.e.n.c.r.l.)

Chartered Professional Accountants, Licensed Public Accountants

London, Ontario
November 17, 2021

Waterloo Region District School Board

Consolidated Statement of Financial Position

As at August 31, 2021

	2021 \$	2020 \$
Financial assets		
Cash and short-term investments	46,372,189	70,565,991
Accounts receivable – other (notes 2)	91,346,284	120,482,010
Accounts receivable – Government of Ontario – approved capital (note 2)	151,821,965	136,052,110
	<u>289,540,438</u>	<u>327,100,111</u>
Financial liabilities		
Accounts payable and accrued liabilities	73,779,259	115,212,781
Net debenture debt and capital loans (notes 6 and 7)	111,907,987	123,239,829
Deferred revenue (note 3)	25,613,721	19,696,072
Employee benefits payable (note 5)	27,182,413	29,048,491
Deferred capital contributions (note 4)	590,946,259	571,064,049
	<u>829,429,639</u>	<u>858,261,222</u>
Net debt	<u>(539,889,201)</u>	<u>(531,161,111)</u>
Non-financial assets		
Prepaid expenses	17,965,632	18,339,536
Tangible capital assets (note 9)	699,527,894	679,813,411
	<u>717,493,526</u>	<u>698,152,947</u>
Accumulated surplus (note 10)	<u>177,604,325</u>	<u>166,991,836</u>
Contractual obligations and contingent liabilities (note 13)		

Signed on Behalf of the Board

Director or Education

Chair of the Board

Date _____

Date _____

The accompanying notes are an integral part of these consolidated financial statements.

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT
NOT TO BE FURTHER COMMUNICATED**

Waterloo Region District School Board

Consolidated Statement of Operations

For the year ended August 31, 2021

	2021	2020
	Budget \$ (Unaudited) (note 14)	Actual \$ Actual \$
Revenues		
Local taxation	198,521,134	199,667,414
Provincial grants – Grants for Student Needs	523,034,574	515,460,605
Provincial grants – Other	6,813,765	28,559,787
Other fees and revenues	28,880,675	18,395,903
Investment income	1,137,405	997,622
School funds	14,000,000	927,587
Amortization of deferred capital contributions	39,329,805	46,421,988
	<u>811,717,358</u>	<u>810,430,906</u>
Expenses (note 8)		
Instruction	626,322,045	625,872,512
Administration	19,164,823	18,806,653
Transportation	20,278,908	18,723,029
School operations and maintenance	66,249,836	68,751,083
Pupil accommodation	41,769,742	46,118,727
Other	17,362,272	19,888,557
School funded activities	14,000,000	1,657,856
	<u>805,147,626</u>	<u>799,818,417</u>
Annual surplus (note 10)	6,569,732	10,612,489
Opening accumulated surplus	150,773,144	166,991,836
Closing accumulated surplus	<u>157,342,876</u>	<u>177,604,325</u>

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[https://root.caspp.nrcinternal.com/sites/WordPro/Official Documents/Waterloo Region District School Board \(Aug 2021\).docx](https://root.caspp.nrcinternal.com/sites/WordPro/Official%20Documents/Waterloo%20Region%20District%20School%20Board%20(Aug%202021).docx) November 5, 2021 4:24 PM
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FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT

NOT TO BE FURTHER COMMUNICATED

Waterloo Region District School Board

Consolidated Statement of Cash Flows

For the year ended August 31, 2021

	2021 \$	2020 \$
Sources and uses of cash		
Operating transactions		
Annual surplus	10,612,489	24,291,880
Non-cash amortization of tangible capital assets	47,150,175	38,452,641
Non-cash amortization of deferred capital contributions	(46,421,988)	(37,819,973)
Decrease (increase) in accounts receivable	29,135,726	(66,975,684)
(Decrease) increase in accounts payable and accrued liabilities	(41,433,522)	70,668,681
Increase (decrease) in deferred revenue	5,917,649	(543,302)
Decrease in employee benefits payable	(1,866,078)	(2,370,509)
Decrease (increase) in prepaid expenses	373,904	(1,248,223)
	<u>3,468,355</u>	<u>24,455,511</u>
Capital transactions		
Cash used to acquire tangible capital assets	(66,864,658)	(35,584,188)
Financing transactions		
(Increase) decrease in accounts receivable – Gov't of Ontario – approved capital	(15,769,855)	14,627,146
Increase in deferred capital contributions	66,304,198	32,057,950
Debt repayments and sinking fund contributions	(11,331,842)	(10,598,468)
	<u>39,202,501</u>	<u>36,086,628</u>
Change in cash, short-term investments and bank indebtedness	<u>(24,193,802)</u>	<u>24,957,951</u>
Opening cash and short-term investments	<u>70,565,991</u>	<u>45,608,040</u>
Closing cash and short-term investments	<u>46,372,189</u>	<u>70,565,991</u>

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Waterloo Region District School Board

Consolidated Statement of Changes in Net Debt

For the year ended August 31, 2021

	2021 \$	2020 \$
Annual surplus	10,612,489	24,291,880
Tangible capital asset activities		
Acquisition of tangible capital assets	(66,864,658)	(35,584,188)
Transfer to assets held for sale	-	(3,933,000)
Net proceeds on sale of tangible capital assets	-	-
Gains on sale allocated to deferred revenue	-	-
Amortization of tangible capital assets	47,150,175	38,452,641
	<u>(19,714,483)</u>	<u>(1,064,547)</u>
Other non-financial asset activities		
Acquisition of prepaid expenses	(17,965,632)	(18,339,536)
Use of prepaid expenses	18,339,536	17,091,313
	<u>373,904</u>	<u>(1,248,223)</u>
Change in net debt	(8,728,090)	21,979,110
Net debt – Beginning of year	<u>(531,161,111)</u>	<u>(553,140,221)</u>
Net debt – End of year	<u>(539,889,201)</u>	<u>(531,161,111)</u>

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Waterloo Region District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1 Summary of significant accounting policies

The consolidated financial statements of Waterloo Region District School Board (the Board) are prepared by management in accordance with the basis of accounting described below.

Basis of accounting

These consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario of Education memorandum 2004:B2 and Ontario Regulations 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 the 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 is 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 requires 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.

FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT

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Reporting entity

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

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

The consolidated financial statements also reflect the Board's pro-rata share of assets, liabilities, revenues and expenses of the Student Transportation Services of Waterloo Region Inc. (STSWR), which is a partnership that was formed with Waterloo Catholic District School Board. Inter-departmental and inter-organizational transactions and balances between these organizations have been eliminated.

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.

Cash and short-term investments

Cash and short-term investments comprise cash on hand, demand deposits and short-term investments. Short-term investments are highly liquid, are subject to insignificant risk of changes in value and have a short maturity term of less than 90 days. Short-term investments are recorded at the lower of cost and market value.

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 performed.

Deferred capital contributions

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

- government transfers received or receivable for capital purpose;
- other restricted contributions received or receivable for capital purpose; and
- property taxation revenues that were historically used to fund capital assets.

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Retirement and other employee future benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, dental benefits, retirement 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: Elementary Teachers' Federation of Ontario (ETFO), Ontario Secondary School Teachers' Federation (OSSTF), Elementary Teachers' Federation of Ontario – Education Workers (ETFO-EW) and Ontario Secondary School Teachers' Federation-Education Workers' (OSSTF-EW). The following ELHTs were established in 2017-2018: The Education Workers' Alliance of Ontario (EWAO) Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff) and other school board staff. Currently, ONE-T ELHT also provides benefits to individuals who retired prior to the school board's participation date in the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHT 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.

The Board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the following unions/federations: ETFO, OSSTF and OSSTF-EW.

In 2012, changes were made to the Board's retirement gratuity plan, sick leave plan and retiree health, life and dental plan. The Board has adopted the following policies with respect to accounting for these employee benefit:

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

For self-insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. The changes to the retiree health, life and dental plans resulted in a plan curtailment and any unamortized actuarial gains and losses associated with the employees impacted by the change are recognized as at August 31, 2012.

FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT

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

- ii) Employer contributions to multi-employer defined pension plans, such as the Ontario Municipal Employees Retirement System pensions, are expensed in the period incurred.
- iii) The cost of life insurance benefits is actuarially determined on the projected benefit method prorated on services for current employees who are eligible for this benefit upon retirement. For retirees, the liability is calculated as the present value of the expected future premium subsidy from the valuation date to the date that the retiree turns 65 or for the remaining lifetime, depending on the date of retirement.

Tangible capital assets

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

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

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

Assets	Estimated useful life in years
Land improvements with finite lives	15
Building and building improvements	40
Portable structures	20
Other buildings	20
Furniture and equipment	5 - 15
Computer hardware and software	3
Vehicles	5 - 10
Leasehold improvements	Over the life of the lease

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.

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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. Building 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 that 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.

Government transfers

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

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

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.

Long-term debt

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

Budget figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees of the Board. 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. Given differences between the funding model and the basis of accounting used by the school board in preparation of the financial statements, the budget figures presented have been adjusted to conform with this basis of accounting as it is used to prepare the consolidated financial statements. The budget figures are unaudited.

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Waterloo Region District School Board

Notes to Consolidated Financial Statements

August 31, 2021

Use of estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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. Actual results could differ from those estimates.

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.

2 Accounts receivable – Government of Ontario and other

Government of Ontario

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. The Board received a one-time grant that recognizes capital debt as of August 31, 2011 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 the account receivable balance.

The Board has an account receivable from the Province of Ontario of \$151,821,965 with respect to capital grants (2020 – \$136,052,110).

Cash Management Strategy

On September 1, 2018, the Ministry of Education implemented a cash management strategy to help reduce the Province's borrowing costs. Under the new policy, a school board's monthly cash flows are adjusted to reflect their immediate cash needs; this need is determined through a methodology that adjusts cash flows based on the adjusted accumulated surplus and deferred revenues reported by the Board in the prior year.

A school board's funding entitlement remains the same under the GSN regulation; however, boards are required to report a receivable from the province for the difference between their funding entitlement and actual cash flow received. For the period ending August 31, 2021, the amount included in accounts receivable – other (related to this policy) is \$39,363,678 (2020 – \$35,066,774).

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Notes to Consolidated Financial Statements

August 31, 2021

3 Deferred revenue

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

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2021 comprises:

	Balance at August 31 2020 \$	Externally restricted revenue and investment income 2021 \$	Adjustment \$	Revenue recognized in the period \$	Transfers to deferred capital contributions \$	Balance at August 31 2021 \$
Pupil accommodation	3,818,126	36,609,128	-	19,206,344	18,118,802	3,102,108
Education development charges	-	10,902,646	-	6,537,400	-	4,365,246
Proceeds of disposition – minister exemptions and other	-	959,753	-	-	-	959,753
Proceeds of disposition – regular	4,073,721	(959,753)	-	-	327,795	2,786,173
Special education	3,918,468	90,745,316	-	89,672,577	-	4,991,207
Restricted grants (see note)	6,339,336	12,343,580	(689,291)	6,037,439	3,647,777	8,308,409
Other	1,546,421	695,495	-	1,141,091	-	1,100,825
Total deferred revenue	19,696,072	151,296,165	(689,291)	122,594,851	22,094,374	25,613,721

Prior to September 1, 2020, the Board received shipments of Personal Protective Equipment (PPE) and critical supplies from the Ministry of Government and Consumer Services (MGCS). These shipments were intended to support re-opening in the 2020-2021 school year. Boards were instructed by the Ministry of Education to record the value of the PPE as inventory and set up a corresponding deferred revenue amount at the end of fiscal year 2019-2020. In 2020-2021, boards were to record the use of the PPE, reverse the inventory and record an in-kind contribution to revenue (reversing the deferred revenue). Further Ministry direction provided in the 2020-2021 financial statement instructions directed boards to treat the reversal of the deferred revenue as an adjustment to the opening entry to facilitate the flow of information within the Ministry's Financial Reporting System (EFIS).

4 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.

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	2021 \$	2020 \$
Opening balance	571,064,049	576,826,072
Additions to deferred capital contributions	66,304,198	32,057,950
Revenue recognized in the period	(46,421,988)	(37,819,973)
Closing balance	<u>590,946,259</u>	<u>571,064,049</u>

5 Retirement and other future benefits

					2021	2020
	Retirement gratuities \$	WSIB benefits \$	Sick leave benefits \$	Life insurance benefits \$	Total employee future benefits \$	Total employee future benefits \$
Opening balance accrued employee future benefit obligations at August 31	21,976,146	4,670,841	438,109	1,963,395	29,048,491	31,419,000
Current period benefit cost	-	1,299,299	676,109	-	1,975,408	1,261,768
Interest accrued	334,283	68,006	-	26,848	429,137	654,471
Less: Benefit payments	(3,535,333)	(925,789)	(711,819)	(103,439)	(5,276,380)	(4,965,354)
Amortization of actuarial loss	802,913	-	273,779	(70,935)	1,005,757	678,606
Employee future benefit liability at August 31	<u>19,578,009</u>	<u>5,112,357</u>	<u>676,178</u>	<u>1,815,869</u>	<u>27,182,413</u>	<u>29,048,491</u>

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August 31, 2021

					2021	2020
	Retirement gratuities	WSIB benefits	Sick leave benefits	Life insurance benefits	Total employee future benefits	Total employee future benefits
	\$	\$	\$	\$	\$	\$
Current period benefit cost	-	1,299,299	676,109	-	1,975,408	1,261,768
Interest on accrued benefit obligation	334,283	68,006	-	26,848	429,137	654,471
Recognized actuarial losses (gains)	802,913	-	273,779	(70,935)	1,005,757	678,606
Employee future benefits expenses ¹	1,137,196	1,367,305	949,888	(44,087)	3,410,302	2,594,845

Retirement benefits

i) Ontario Teacher's Pension Plan

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

ii) Ontario Municipal Employees Retirement System

The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2021, the Board contributed \$10,301,780 (2020 – \$9,676,952) to the plan.

iii) Retirement gratuities

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

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

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August 31, 2021

iv) Retirement life insurance and health care benefits

The Board provides life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age.

The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective September 1, 2013, employees retiring on or after this date do not qualify for board subsidized premiums or contributions.

Actuarial assumptions

The most recent actuarial valuation for the Retirement Gratuity Benefit and Post-Retirement Benefits was performed as at August 31, 2019 and extrapolated to August 31, 2021. The extrapolated results are based on the employee census and plan information as at August 31, 2019. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2021 %	2020 %
Inflation	1.5	1.5
Discount on accrued benefit obligations	1.8	1.4

Workplace Safety and Insurance Board (WSIB) benefits

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act (the Act) and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The Putting Students First Act, 2012 requires school boards to provide salary top-up for employees receiving payments from the Workplace Safety and Insurance Board, where previously negotiated collective agreement included such provision. This resulted in a one-time increase to the Board's obligation of \$487,539 as at August 31, 2012.

The Workplace Safety and Insurance Board obligations for employee future benefit plans as at August 31, 2021 are based on actuarial valuations for accounting purposes as at August 31, 2021. These actuarial valuations are based on assumptions about future events. For purposes of these calculations, the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2021 %	2020 %
Inflation	2.0	2.0
Discount on accrued benefit obligations	1.8	1.4

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Sick leave top-up benefits

The benefit costs expenses in the consolidated financial statements are \$676,109 (2020 – \$438,040).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2021.

Life insurance benefits

The accrued benefit obligations for life insurance benefits as at August 31, 2021 are based on actuarial valuation results as at August 31, 2019 adjusted to reflect the change in the discount rate from 1.4% per annum as at August 31, 2021 to 1.8 % per annum as at August 31, 2021.

	2021 %	2020 %
Inflation	1.5	1.5
Discount on accrued benefit obligations	1.8	1.4

Health care and dental benefits

The Board sponsors a separate plan for retirees to provide group health care and dental benefits. The premiums are based on the experience or demographics of the group and retirees are required to pay 100% of the premium costs.

6 Net long-term debt

Net debenture debt and capital loans reported on the consolidated statement of financial position comprises the following:

	2021 \$	2020 \$
Debenture #CDS 00-42 due on November 17, 2020. Interest payments semi-annually at 6.67%	-	5,131,210
Debenture #CDS 02-45 due on November 21, 2022. Interest payments semi-annually at 5.642%	5,149,000	7,521,000
Debenture #CDS 04-49 due on November 29, 2024. Interest payments semi-annually at 5.257%	7,207,726	9,041,772
Debenture #CDS 06-53 due on October 30, 2026. Interest payments semi-annually at 4.841%	6,799,650	7,858,305
Ontario Financing Authority Loan (OFA#1) due on November 17, 2031. Interest payments semi-annually at 4.56%	13,796,556	14,801,118
Ontario Financing Authority Loan (OFA#2) due on March 3, 2033. Interest payments semi-annually at 4.90%	9,712,434	10,308,432
Ontario Financing Authority Loan (OFA#3) due on November 15, 2033. Interest payments semi-annually at 5.347%	8,430,234	8,893,951

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	2021 \$	2020 \$
Ontario Financing Authority Loan (OFA#4) due on March 13, 2034. Interest payments semi-annually at 5.062%	3,767,506	3,971,978
Ontario Financing Authority Loan (OFA#5) due on November 15, 2034. Interest payments semi-annually at 5.047%	1,104,374	1,160,314
Ontario Financing Authority Loan (OFA#6) due on April 13, 2035. Interest payments semi-annually at 5.232%	6,394,662	6,700,929
Ontario Financing Authority Loan (OFA#7) due on April 13, 2036. Interest payments semi-annually at 4.833%	8,750,417	9,146,805
Ontario Financing Authority Loan (OFA#8) due on November 15, 2036. Interest payments semi-annually at 3.97%	5,456,829	5,707,491
Ontario Financing Authority Loan (OFA#9) due on March 9, 2037. Interest payments semi-annually at 3.564%	11,959,455	12,514,259
Ontario Financing Authority Loan (OFA#10) due on March 19, 2038. Interest payments semi-annually at 3.799%	22,766,375	23,716,879
Ontario Financing Authority Loan (OFA#11) due on November 11, 2039. Interest payments semi-annually at 4.003%	612,769	635,974
	<u>111,907,987</u>	<u>127,110,417</u>
Less: Sinking funds accumulated	-	3,870,588
	<u>111,907,987</u>	<u>123,239,829</u>

Principal and interest payments relating to net long-term liabilities of \$146,459,593 outstanding as at August 31, 2021 are due as follows:

	Principal payments \$	Interest \$	Total \$
2021/22	10,567,306	4,930,649	15,497,955
2022/23	11,089,860	4,392,677	15,482,537
2023/24	8,844,729	3,912,136	12,756,865
2024/25	8,125,137	3,493,064	11,618,201
2025/26	7,336,777	3,142,760	10,479,537
Thereafter	65,944,178	14,680,320	80,624,498
	<u>111,907,987</u>	<u>34,551,606</u>	<u>146,459,593</u>
Net long-term liabilities	111,907,987	34,551,606	146,459,593

FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT

Waterloo Region District School Board

Notes to Consolidated Financial Statements

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7 Debt charges and capital loans interest

Expenditures for debt charges, capital loans and interest include principal and interest expense as follows:

	2021 \$	2020 \$
Principal payments on long-term liabilities	15,202,430	9,597,787
Sinking fund contributions	1,260,622	1,000,680
Interest expense on long-term liabilities	5,622,940	6,269,089
	<u>22,085,992</u>	<u>16,867,556</u>

8 Expenses by object

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

	2021	2020
	Budget \$ (Unaudited)	Actual \$ Actual \$
Expenses		
Salary and wages	570,618,021	567,994,155
Employee benefits	91,472,717	93,454,836
Staff development	2,709,589	1,339,718
Supplies and services	41,667,844	40,101,718
Interest charges on capital	5,326,940	5,434,098
Rental	1,785,454	1,872,973
Fees and contract services	32,493,634	30,848,468
Other	4,940,144	9,964,420
Amortization of tangible capital assets	40,133,283	47,150,175
School funded activities	14,000,000	1,657,856
	<u>805,147,626</u>	<u>799,818,417</u>
		<u>742,790,317</u>

FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT

Waterloo Region District School Board

Notes to Consolidated Financial Statements

August 31, 2021

9 Tangible capital assets

	Cost						Accumulated amortization			
	Balance at August 31, 2020	Additions and transfers	Disposals	Balance at August 31, 2021	Balance at August 31, 2020	Amortization	Disposals, writeoffs and adjustments	Balance at August 31, 2021	Net book value August 31, 2021	Net book value August 31, 2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	97,056,770	86,940	-	97,143,710	-	-	-	-	97,143,710	97,056,770
Land improvements	13,784,815	5,311,714	-	19,096,529	6,354,370	1,379,030	-	7,733,400	11,363,129	7,430,445
Buildings	880,084,154	42,678,009	-	922,762,163	332,545,121	31,751,740	-	364,296,861	558,465,302	547,539,033
Portable structures	7,393,476	12,243	-	7,405,719	5,202,613	370,286	-	5,572,899	1,832,820	2,190,863
Construction in progress	1,148,875	6,411,007	-	7,559,882	-	-	-	-	7,559,882	1,148,875
Pre-acquisition and construction cost	200,067	88,795	-	288,862	-	-	-	-	288,862	200,067
Furniture and equipment	15,646,335	339,632	(2,055,781)	13,930,186	8,632,962	1,481,945	(2,055,781)	8,059,126	5,871,060	7,013,373
Computer hardware and software	30,666,567	11,791,478	(15,364,211)	27,093,834	15,507,903	11,795,677	(15,364,211)	11,939,369	15,154,465	15,158,664
Vehicles	1,971,812	144,840	(91,217)	2,025,435	1,612,096	145,326	(91,217)	1,666,205	359,230	359,716
Leasehold improvements	4,059,084	-	-	4,059,084	2,343,479	226,171	-	2,569,650	1,489,434	1,715,605
	1,052,011,955	66,864,658	(17,511,209)	1,101,365,404	372,198,544	47,150,175	(17,511,209)	401,837,510	699,527,894	679,813,411

Asset under construction

Assets under construction (which include construction in progress and pre-acquisition cost) having a value of \$7,848,745 (2020 – \$1,348,942) have not been amortized.

Writedown of tangible capital assets

The writedown of tangible capital assets during the year was \$nil (2020 – \$nil).

Asset inventories for resale (assets permanently removed from service)

The Board has identified no land and no building properties that qualify as “assets permanently removed from service”.

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT
NOT TO BE FURTHER COMMUNICATED**

10 Accumulated surplus

Accumulated surplus consists of the following:

	2021 \$	2020 \$
Accumulated surplus – unappropriated	57,947,066	50,235,651
Invested in non-depreciable tangible capital assets (land)	97,432,573	91,009,323
Amounts restricted for future use by Board motion	17,098,891	20,241,535
Other	5,125,795	5,505,327
	<hr/>	<hr/>
Total accumulated surplus	177,604,325	166,991,836

The annual surplus of \$10,612,489 for 2021 (2020 – \$ 24,291,880) includes revenues recognized for land of \$11,078,381 (2020 – \$7,322,509), transfers to internally appropriated of \$(3,142,644)(2020 – \$2,522,669), transfers to/(from) externally appropriated of a \$626,255 (2020 – \$1,193,382) and recognized actuarial loss of \$1,005,757 (2020 – loss of \$678,606). The impact of these adjustments is summarized below:

	2021 \$	2020 \$
Annual surplus before the following items	7,711,415	13,901,926
Revenues recognized for land	6,423,250	7,322,509
Transfer to internally appropriated	(3,142,644)	2,552,669
Transfer to externally appropriated	626,225	1,193,382
Recognized actuarial loss	(1,005,757)	(678,606)
	<hr/>	<hr/>
Annual surplus	10,612,489	24,291,880

11 Trust funds

Trust funds administered by the Board amounting to \$1,916,037 (2020 – \$1,858,597) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

12 Ontario School Board Insurance Exchange (OSBIE)

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$20 million per occurrence.

The premiums over a five-year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five-year term expires January 1, 2022.

13 Contractual obligations and contingent liabilities

Contractual obligations

The cost to complete construction contracts in progress at August 31, 2021 is estimated to be \$35,040,549 (2020 – \$8,253,623).

Contingent liabilities

The Board has various labour related and legal issues that are outstanding. Although the outcome of these matters is not known, management has made an estimate of what it believes represents the minimum amount that will become payable and this estimate has been recorded in these financial statements. The amount of the estimate has not been disclosed, as proceedings relating to these matters are ongoing. Based on the nature of the matters and existing knowledge, it is reasonably possible that changes in future conditions in the near term could require a material change in the recognized amounts. The difference between the recognized amount and the actual amount will be recorded in the period that the settlement of this matter is reached.

Operating lease commitments

The following is a schedule of minimum lease payments under significant operating leases required in each of the following years:

	\$
Year ending August 31, 2022	3,490,347
2023	1,259,217
2024	513,982
2025	516,940
Thereafter	1,370,558

14 Budget data

The unaudited budget data presented in these consolidated financial statements is based on the 2021 budgets approved by the Board on August 10, 2020.

As boards only budget the statement of operations, the budget figures in the consolidated statement of changes in net debt have not been provided.

15 Partnership in the Student Transportation Services of Waterloo Region Inc.

Transportation consortium

On September 1, 2007, the Student Transportation Services of Waterloo Region Inc. (STSWR) was incorporated. On February 27, 2008, the Board entered into an agreement with Waterloo Catholic District School Board in order to provide common administration of student transportation in the Region of Waterloo. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the boards. Under the agreement created at the time STSWR was established, decisions related to the financial and operating activities of STSWR are shared. No partner is in a position to exercise unilateral control.

STSWR 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 between these organizations have been eliminated.

The following provides condensed financial information.

	2021		2020	
	Total \$	Board portion \$	Total \$	Board portion \$
Financial position				
Financial assets	490,918	334,651	1,382,946	873,435
Liabilities	528,689	354,674	1,438,063	903,936
Non-financial assets	37,771	25,157	55,117	35,635
Accumulated deficit	-	5,134	-	5,134
Operations				
Revenues	24,995,419	15,097,233	22,918,170	15,912,364
Expenses	24,995,419	15,097,233	22,918,170	15,912,364
Annual surplus	-	-	-	-

16 Repayment of the “55 School Board Trust” funding

On June 1, 2003, the Board received \$1,407,664 from the 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, the 55 School Board Trust repaid the Board’s debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

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

17 Significant event

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus, the “COVID-19 outbreak”. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The pandemic continued to impact students, school board operations and funding throughout the 2020-2021 school year. Management is actively monitoring the effect on the Board’s financial condition, liquidity, operation, suppliers and workforce. Given the daily changes in the COVID-19 outbreak and the global responses to curb its spread, the Board is not able to fully estimate the future effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity at this time.

18 In-kind transfers from the ministry of government and consumer services

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the Board’s records. The in-kind revenue recorded for these transfers is \$7,266,371 with expenses based on use of \$7,266,371 for a net impact of \$nil.



Report to Committee of the Whole

November 15, 2021

Subject: 2020-21 Financial Report

Recommendation

This report is for the information of the Board.

Status

The Board of Trustees (Board) approved the 2020-21 operating budget on [August 10, 2020](#), and at that time the expected in-year deficit was \$7.17M, or 1.0% of operating revenues.

The development of the Waterloo Region District School Board's (WRDSB's) operating budget includes many underlying assumptions which, over the course of a school year, can change significantly. On a quarterly basis throughout the year, staff have been providing updates to the Board regarding our key assumptions, key risks and planned mitigation strategies. The quarterly updates referenced above were provided to the Board on the following dates:

- [1st Quarter \(Q1\) Report \(September 1, 2020, to November 30, 2020\)- January 18, 2021](#)
- [2nd Quarter \(Q2\) Report \(December 1, 2020, to February 28, 2021\)- March 22, 2021](#)
- [3rd Quarter \(Q3\) Report \(March 1, 2021, to May 31, 2021\)- June 14, 2021](#)

The 2020-21 year-end financial position is an in-year (unappropriated) surplus of \$7.71M; this represents approximately 1.05% of the WRDSB's operating budget for the year and increases our Accumulated Unappropriated Surplus to \$57.95M as of August 31, 2021. The 2020-21 Final Financial Report, comparing the budget to the actual year-end position is attached as [Appendix A](#).

As indicated in previous updates throughout the year, COVID-19 continued to have a material impact on the finances and operations of the WRDSB in 2020-21; these events and the associated responses by the Ministry (funding) and board (operations) account for the material variances noted in this report and our 2020-21 financial statements.

In terms of key assumptions and risk areas, the following represent material changes from the budget forecast, which help to explain the year-end results; it should be noted that these items are consistent with information previously presented to the Board throughout the year.

Revenues

- In previous updates provided to the Board, staff identified decreases in revenue associated with Student Enrolment, French as a Second Language (FSL), and the board's Extended Day Program. Increases in government transfers, through Priorities and Partnerships Funding (PPF), as well as enrollment stabilization funding have largely offset these funding risks and are discussed in more detail below.
- Student Enrolment (Enrolment Stabilization Funding)
 - In-year change: Total enrolment was 540 full-time equivalent (FTE) students lower than the budget forecast; which represents 0.8% of the board's total projected enrolment.
 - Impact: Student enrolment is the primary driver of funding through the Grants for Student Needs (GSN). The negative variances noted in the revenue summary for items such as the Pupil Foundation, School Foundation and Special Education grants are directly attributable to the decrease in enrolment noted above. However, in recognition of the fact that many school boards across the Province experienced similar declines as a result of COVID19, the Ministry announced one-time enrolment stabilization funding on November 26, 2020. For the 2020-21 school year, the board received \$14.1M in funding through this grant, offsetting the financial impact of reduced enrolment.
 - Strategy: Staff do not anticipate the enrolment decline experienced in 2020-21 to be the beginning of a multi-year trend. As an example, our budget forecast for the 2021-22 school year included an enrolment target of 64,650 students; early evidence indicates the board is largely on track to meet, or exceed, this target in 2021-22. Over the medium to long term we anticipate continued, positive, growth in both the elementary and secondary panel.
- English as a Second Language/English Literacy Development (ESL/ELD) Allocation
 - In-year change: Total funding through the ESL/ELD allocation was \$2.1M lower than the budget forecast, a change of (15.9%).
 - Impact: The ESL/ELD allocation gives funding to school boards to provide additional resources to meet the needs of multi-lingual learners. Since the onset of the COVID19 pandemic in March 2020, the Canadian border has remained largely closed to non-Canadians. As a result, the number of qualifying students entering our system from outside Canada has been greatly reduced. This funding shortfall is offset by the enrolment stabilization funding previously discussed.
 - Strategy: In July 2021, the Government of Canada announced a [phased approach](#) to easing border restrictions; these changes impacted international students and foreign workers. However, in recognition of the fact that it will take a period of time for immigration levels to return to pre-pandemic levels, the Ministry has announced targeted funding for 2021-22 to offset the reduction in ESL/ELD funding that boards would otherwise have to manage. As noted in the

[2021-22 budget report](#), the WRDSB is forecast to receive \$3.5M through this allocation.

- Other Grants
 - In-year change: As noted in previous updates to the Board, the Ministry allocated significant resources to school boards through Priorities and Partnerships Funding (PPF) and in-kind contributions to address incremental costs incurred as a result of COVID19; these revenues were \$21.7M higher than budget.
 - Impact: PPF grants are used to support targeted Ministry initiatives, such as Focusing on Fundamental Mathematics, and can change from year-to-year based on Ministry priorities and the availability of financial resources. Understandably, the vast majority of PPF allocations in 2020-21 related to school re-opening and sustaining operations during the pandemic. Utilization of these funds is reflected in the expenditure summary included in this report. Of note, the board has recognized \$7.3M of in-kind contributions for Personal Protective Equipment (PPE)—Critical Supplies and Equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS), and approximately \$18.1M in direct supports for COVID19.
 - Strategy: During the development of the 2020-21 budget, staff anticipated that additional funding would be provided by the Ministry to support a return to school, but the details and amounts had not yet been announced. As such, staff setup a contingency of \$4.4M for COVID19 related expenses; the additional funding provided by the Ministry eliminated the need to utilize this contingency, which is evidenced in the [expenditure summary](#) included in this report.
 - 2021-22 Outlook: As we look ahead to the remainder of the 2021-22 school year, we anticipate that the pandemic will continue to have an impact on operations. However, as outlined in the [2021-22 budget report](#), the Ministry has once again provided resources (\$6.5M) to support the incremental costs associated with COVID19. Staff will continue to monitor and will provide updates throughout the course of the 2021-22 school year.

Expenditures

- In previous updates to the Board, staff provided information to explain material expenditure changes for Classroom Teachers, Supply Staff, Textbooks and Classroom Supplies, Computers, Professionals and Paraprofessionals, Staff Development, Principals and Vice Principals, and Transportation. As such, only a few of these items are touched on below because the actual results varied from previous updates.
- Supply Staff
 - In-year change: Total expenditures on supply costs (Teachers, DECEs and Educational Assistants) were \$3.4M lower than the budget forecast, a decrease of 14.8%.

- Impact: As a result of system closures throughout the year, expenditures on short-term supply costs were significantly lower than the budget forecast, representing an overall savings to the Board.
- 2021-22 Outlook: Prior to the onset of the pandemic in March 2020, there had been a consistent upward trend in supply costs. The pandemic disrupted this trend and staff noted a significant decline in utilization of short-term sick leave across all employee groups in the latter part of the 2019-20 school year and the 2020-21 school year. As we look ahead to the remainder of the 2021-22 school year, we anticipate a gradual return to pre-pandemic sick utilization and staff will need to monitor this trend closely to determine if it represents a financial risk to the organization.
- Computers
 - In-year Change: Total expenditures on computers were \$3.7M higher than the budget forecast, an increase of 54.3%.
 - Impact: The pandemic has highlighted the importance of ensuring our students and staff have the tools they need to learn and work remotely. The increase in expenditures identified above, which were supported through the allocation of additional funds from the Ministry and the re-allocation of internal resources, supported the acquisition and deployment of approximately 21,330 additional Chromebooks/ Laptops to students and staff.
 - 2021-22 Outlook: Over the course of the 2020-21 school year, Information Technology Services, in conjunction with Financial Services, engaged in the development of an Enhanced Digital Learning Strategy for the system. A key component of this strategy was increasing the device to student ratio for elementary students and ensuring that staff computers are refreshed in accordance with security and operational guidance provided by manufacturers. Further updates on this program, and our progress towards achieving the enhanced standards, will be provided throughout the year.
- Professionals & Paraprofessionals
 - In-year Change: Total expenditures on Professionals & Paraprofessionals were \$1.1M thousand lower than the budget forecast, a decrease of 3.6%.
 - Impact: The Professionals and Paraprofessionals expense category includes a number of areas such as ITS staff, Child and Youth Workers, Contracts and Services, and Supervision Monitors. Reduced expenditures in this category overall relate to system closures, transfers to other expense categories for computer purchases (\$452 thousand), and delays in filling vacancies throughout the year.
 - 2021-22 Outlook: The approved budget for 2021-22 included no material changes to the Professionals and Paraprofessionals category. Staff will continue to monitor and provide updates on this area of the budget throughout the 2021-22 school year.

- Staff Development
 - In-year Change: Total expenditures on staff development were \$2.6M lower than the budget forecast, a decrease of 63.5%.
 - Impact: A number of factors impacted the board's ability to spend professional development budgets in 2020-21, including no in-person workshops, system closures and reduced PPF grants to support professional development.
 - 2021-22 Outlook: As we look ahead to the remainder of the 2021-22 school year, staff are assessing our ability to offer professional development opportunities given ongoing restrictions. Strategies implemented in 2020-21, such as virtual training, will continue to be utilized while other options to expend these funds to support staff development are being considered.
- School Operations
 - In-year change: Expenditures in this area were \$2.5M higher than the budget forecast, an increase of 3.7%.
 - Impact: The additional expenses reported in school operations are the result of a combination of factors including savings in utilities (\$1.9M), savings attributable to position vacancies throughout the year (\$1.9M), additional staffing funded through PPFs (\$3.6M), additional cleaning and supplies (HEPA Filters \$3.2M), and additional maintenance items addressed during the extended closure period from April 13 to June 30. Some of the additional maintenance and non-capital equipment items addressed include:
 - Exterior LED lighting upgrades for school buildings
 - Exterior LED lighting upgrades completed at approximately 100 portables.
 - Interior LED lighting and occupancy sensor upgrades completed in corridors/student washrooms
 - Hydration stations/ Water bottle filler upgrades
 - High efficiency hand dryers installed
 - Removal and re-piping of redundant electric water heaters
 - 2021-2022 Outlook: Staff in Facility Services continue to play an integral role in ensuring the health and safety of both staff and students in our buildings. Ongoing efforts to utilize funding provided through the [COVID-19 Resilience Infrastructure Stream \(CVRIS\)](#) will continue in 2021-22. Updates on this and other activities will be provided throughout the 2021-22 school year.

Overall, staff continue to identify ongoing risks and develop mitigation strategies that help ensure the fiscal well-being of the organization. As noted above, the 2020-21 in-year surplus is \$7.17M; this amount has been added to the WRDSB's Accumulated Surplus (Unappropriated), which is now \$57.95M, or approximately 7.9% of the 2020-21 operating budget.

The Accumulated Surplus (Unappropriated) represents funds that are available on a one-time basis to address strategic priorities, financial pressures and respond to unforeseen circumstances. Ongoing activities to ensure the safety and well-being of both staff and students during the 2021-22 school year may have material financial implications for the Board, which will require us to draw on these funds. Staff will be providing regular updates on these activities, and the associated financial implications, through our quarterly reports in 2021-22.

Background

It is the sole responsibility of the Board to approve the annual operating budget and it is the responsibility of staff to oversee and monitor day-to-day spending within the budget framework. The Board plays a key role in the budget process, ensuring that funding is aligned with the WRDSB's strategic priorities and legislative requirements.

In an effort to support the Board in fulfilling their fiduciary duties, staff provide quarterly financial updates on in-year spending forecasts relative to the budget. These updates identify potential risks and opportunities that may be on the horizon, as well as the strategies staff have in place to address the identified items. These actions are intended to support the Board in making evidence-based decisions and fulfilling their governance responsibilities.

Financial Implications

No Financial implications.

Communications

Financial Services will work with our communications department to ensure that financial information is readily available to the public via our corporate website.

Prepared by: Matthew Gerard, Coordinating Superintendent,
Business Services & Treasurer of the Board
Nick Landry, Controller, Financial Services
Sharon Uttley, Manager of Accounting Services
Wendy Jocques, Manager of Budget Services
Wenqi Zhou, Budget Officer
Fabiana Frasheri, Budget Officer
in consultation with Coordinating Council

APPENDIX A

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

Summary of Financial Results (000s)	Budget	Actual	In-Year Change	
			\$	%
Revenue				
Provincial Grants- GSN	735,667	734,109	(1,558)	(0.2%)
Revenue transferred from/(to) deferred revenue	(23)	(854)	(830)	3568.1%
Other Grants	6,814	28,560	21,746	319.1%
Other Revenue	30,008	19,386	(10,623)	(35.4%)
School Generated Funds	14,000	928	(13,072)	(93.4%)
Transferred from DCC**	39,330	46,422	7,092	18.0%
Transferred to DCC**	(14,078)	(18,119)	(4,041)	28.7%
Total Revenue	811,717	810,431	(1,286)	(0.2%)
Expenses				
Instruction	626,322	625,873	(450)	(0.1%)
Administration	19,165	18,807	(358)	(1.9%)
Transportation	20,279	18,723	(1,556)	(7.7%)
School Operations & Maintenance	67,641	72,198	4,556	6.7%
Pupil Accom/Renewal/Debt/Non-operating	53,374	62,560	9,186	17.2%
School Generated Funds	14,000	1,658	(12,342)	(88.2%)
Provision for COVID19	4,366	-	(4,366)	(100.0%)
Total Expenses	805,148	799,818	(5,329)	(0.7%)
Surplus/(Deficit)	6,570	10,612	4,043	61.5%

Changes in Revenue

- Provincial Grants- Net effect of change in enrolment, reduction in FSL funding and Teacher/DECE Qualifications and Experience Grant offset by enrolment stabilization and declining enrolment grants
- Deferred Revenue- Changes are related to transfers for School Renewal, temporary accomodation, Library staff, targeted student supports and Indigenous Education
- Other Grants- Increase due to additional Priorities and Partnerships Funding (PPF) announcements following 2020-21 budget submission-mostly related to COVID19
- Other Revenue- decrease in the number of International students; decrease in extended day revenue due to decreased enrolment; decrease in Community Use rental revenue, and investment income

Change in Expenditures

- Instruction- Reflects changes due to additional PPF announcements following 2020-21 budget submission, mostly COVID related
- Transportation- Decrease in costs due to system shutdowns and lower number of students being transported (remote learning)
- School Operations & Maintenance - Reflects increased costs for cleaning supplies and custodial staffing funded through COVID PPFs: net of savings in utilities and staffing vacancies
- Pupil Accom/Renewal/Debt/Non-Operating- Net of increase in school renewal, PPE in-kind contribution and decrease in extended day care enrolment
- School Generated Funds - decrease due to no fundraising activities and off-campus trips taking place due to COVID

**DCC - Deferred Capital Contributions

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

DETERMINATION OF ANNUAL OPERATING SURPLUS (000s)	Budget	Actual
PSAB Surplus/(Deficit) (from above)	6,570	10,612
LESS: Internally Appropriated		
Committed Capital Projects		
Committed capital projects annual amortization	(746)	(671)
Sub-Total: In-Year Appropriations	(746)	(671)
Previous year one-time initiatives	-	3,164
Commitment of sinking fund interest	5	(308)
Committed capital projects	36	285
Total: Internally Appropriated	(705)	2,471
Less: Unavailable for Compliance		
PSAB Adjustments	(10,659)	(6,044)
Total Adjustments	(11,364)	(3,572)
In-year unappropriated Operating Surplus/(Deficit)	(4,795)	7,040
Committed capital projects annual amortization	746	671
ANNUAL Unappropriated Operating Surplus/(Deficit)	(4,048)	7,711

SUMMARY OF CAPITAL TO BE FINANCED (000s)	Budget	Actual
Funding		
New Building and Additions	14,766	3,718
Child Care Capital	8,279	1,640
Child and Family Centres	1,078	521
School Condition Improvement	22,386	23,812
Full Day Kindergarten	2,043	532
Renewal	7,550	8,611
Education Development Charge (EDC)	5,861	176
Proceeds of Disposition	1,250	328
Minor Tangible Capital Assets	6,473	9,378
Rural and Norther Education	55	130
Federal Government Resilience Infrastructure Stream (CVRIS)		12,839
Federal Safe Return to Class Fund (Phase II- Technology)		2,489
Climate Action Incentive Fund		1,148
Other	730	1,543
Total Capital by Funding Source	70,470	66,865
Expenditure		
Buildings (new, additions & renewal)	56,931	49,101
Land	5,861	176
Land Improvements	1,000	5,312
Leasehold Improvements	0	0
Moveable Assets	6,678	12,276
Total Capital Expenditure	70,470	66,865

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

Summary of Average Daily Enrolment (ADE)	Budget	Actual	In-Year Change	
			#	%
Elementary				
JK	3,682.80	3,667.30	(15.50)	-0.4%
SK	4,322.13	4,288.50	(33.63)	-0.8%
Grade 1-3	13,268.13	13,195.00	(73.13)	-0.6%
Grades 4-6	13,705.47	13,585.72	(119.75)	-0.9%
Grades 7-8	9,463.00	9,392.63	(70.37)	-0.7%
Other Pupils (International)	11.00	4.00	(7.00)	-63.6%
Total Elementary	44,452.53	44,133.15	(319.38)	-0.7%
Secondary				
Pupils of the Board <21	19,640.62	19,451.24	(189.38)	-1.0%
High Credit Pupils	26.02	4.25	(21.77)	-83.7%
Pupils of the Board >21	8.35	12.32	3.97	47.5%
Other Pupils (International)	68.00	53.82	(14.18)	-20.9%
Total Secondary	19,742.99	19,521.63	(221.36)	-1.1%
Total	64,195.52	63,654.78	(540.74)	-0.8%

Highlights of Changes in Enrolment:

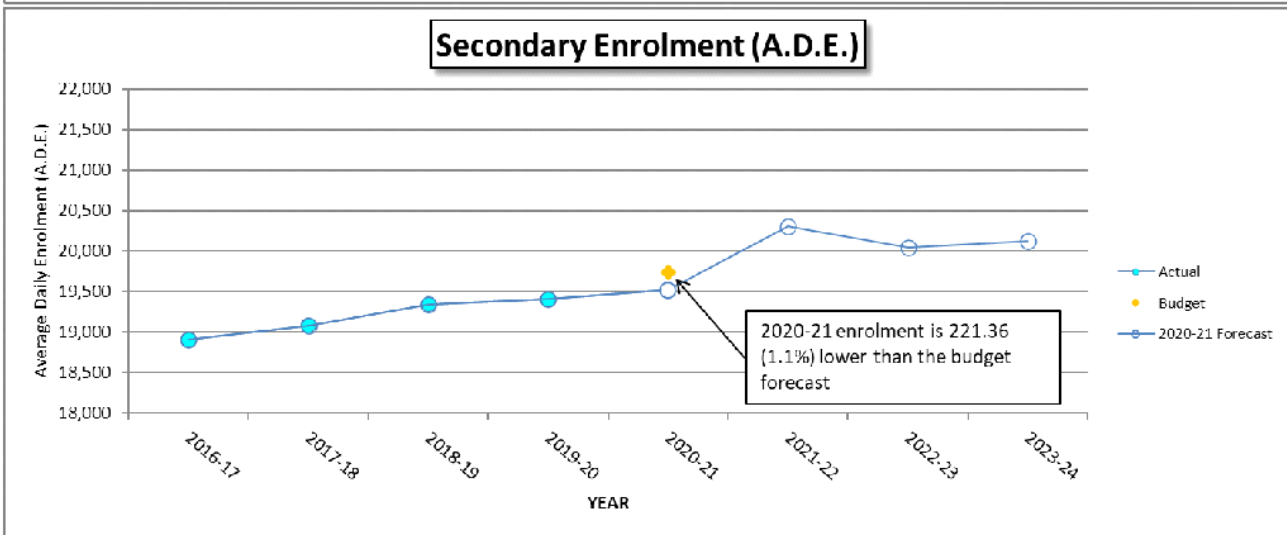
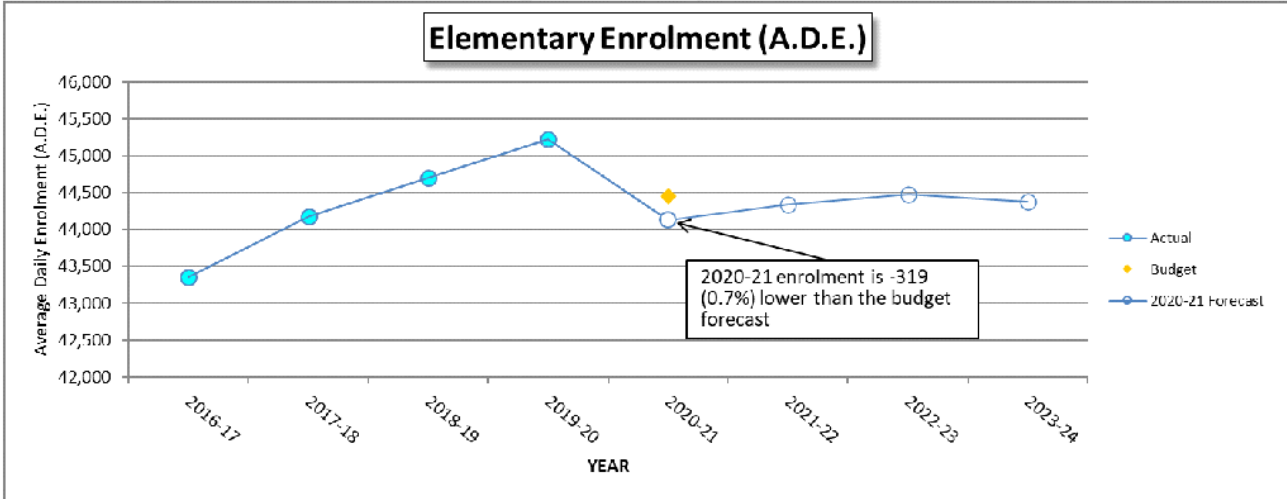
- Negative variances in both panels relate exclusively to parent decisions regarding school attendance during the pandemic, and not a dramatic loss in market share.
- We have adjusted our forecast slightly for 2021-22 based on the changes noted for 2020-21; we continue to expect a gradual increase in enrolment once the pandemic has ended.

Summary of Staffing (FTE)	Budget	Actual	In-Year Change	
			#	%
Instruction				
Classroom Teachers	3,896.50	3,931.35	34.85	0.89%
Non-Classroom	2,060.30	2,043.95	(16.35)	-0.79%
Total Instruction	5,956.80	5,975.30	18.50	0.31%
Non-Instruction	856.10	871.85	15.75	1.84%
Total	6,812.90	6,847.15	34.25	0.50%

Highlights of Changes in Staffing:

- Staffing numbers exclude permanent positions which were vacant on Oct 31 or March 31.

Historic and Projected Enrolments with 2020-21 Budget vs Actual Comparison



2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

DETAIL OF PSAB ACCUMULATED SURPLUS (DEFICIT)	Sept 1, 2020 Balance	2020-21 In-Year Change	August 31, 2021 Balance	Notes
Available for Compliance - Unappropriated				
OPERATING SURPLUS/(DEFICIT)	50,235,651	7,711,415	57,947,066	
Available for Compliance - Internally Appropriated				
One-time Initiatives	5,469,271	(2,188,461)	3,280,810	1
Carryover Accounts	1,496,578	(1,309,049)	187,529	2
International Baccalaureate Program (Cumulative Deficit)	(191,820)	170,053	(21,767)	3
CHIRP (Infrastructure Replacement)	260,246	81,407	341,653	4
WREPNET	708,516	(243,360)	465,156	5
Director's Emergency Fund	300,000	-	300,000	6
Other Capital	1,372,496	325,275	1,697,771	7
Committed Sinking Fund Interest	(84,342)	307,957	223,615	8
Committed Capital Projects	10,905,457	(286,466)	10,618,991	9
Equity in Transportation Consortium	5,133		5,133	10
TOTAL INTERNALLY APPROPRIATED	20,241,535	(3,142,644)	17,098,891	
Unavailable for Compliance				
School Generated Fund Balances	7,238,711	(730,269)	6,508,442	11
Interest Accruals	(1,733,384)	350,737	(1,382,647)	12
Revenues Recognized for Land	91,009,323	6,423,250	97,432,573	13
TOTAL EXTERNALLY APPROPRIATED	96,514,650	6,043,718	102,558,368	
Total PSAB Accumulated Surplus/(Deficit)	166,991,836	10,612,489	177,604,325	

1. One time operating (non-capital) approved new initiatives
2. School Operating (Schedule A) carryovers and other approved program carryovers (PD)
3. International Baccalaureate cumulative deficit (CHC and GPS)
4. Carry over of budget allocation not spent in year on CHIRP
5. Carry over of budget allocation not spent in year on WREPNET
6. Carry over of budget allocation not spent
7. Carryover of balance allocated for Education Centre (non-committed capital) and schools HVAC one-time initiative
8. Interest on board sinking fund debentures
9. One-time capital new-initiatives funded through accumulated surplus (i.e. Ed Centre renovations, Tech Revitalization equipment, Jean Steckle & Groh childcare, science room upgrades)
10. Arising from the change in Employee Future Benefits (EFB) in 2010-2011 and the asset recognition change (i.e. 2008-2009- 60.4%, whereas in 2010-11 - 67%)
11. Accumulated surplus from consolidating School Funds, SAC, WEFI into the Boards general ledger
12. Interest accrual on Long term debt (Ontario Financing Authority and Region of Waterloo) - ties to Schedule 10ADJ
13. Represents revenues recognized for all board owned lands- schools, vacant lands, administrative buildings

Public Sector Accounting Board (PSAB)- Revenues by Ministry Category

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

Public Sector Accounting Board (PSAB) Revenues	Budget	Actual	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
Provincial Grants for Student Needs					
Pupil Foundation-Elementary	250,119,450	243,285,580	(6,833,870)	(2.73%)	1
Pupil Foundation-Secondary	114,261,860	113,160,118	(1,101,742)	(0.96%)	1
School Foundation	45,494,854	44,840,503	(654,351)	(1.44%)	1
Special Education	92,401,305	90,745,316	(1,655,989)	(1.79%)	1
French as a Second Language	9,508,841	7,717,555	(1,791,286)	(18.84%)	2
English as a Second Language	13,064,721	10,993,744	(2,070,977)	(15.85%)	3
Remote and Rural Allocation	59,999	59,999	-	0.00%	
Learning Opportunities	7,479,814	7,859,740	379,926	5.08%	
Continuing Education	1,479,640	1,304,381	(175,259)	(11.84%)	
High Credit	92,657	15,134	(77,523)	(83.67%)	
Teacher Q&E	68,823,830	66,745,021	(2,078,809)	(3.02%)	4
New Teacher Induction Program (NTIP)	296,915	122,637	(174,278)	(58.70%)	
ECE Q&E	4,041,642	3,621,912	(419,730)	(10.39%)	4
Transportation	18,748,359	18,219,155	(529,204)	(2.82%)	
Admin and Governance	17,713,262	17,662,917	(50,345)	(0.28%)	
Trustees' Association Fee	43,316	43,316	-	0.00%	
School Operations	63,324,200	62,149,981	(1,174,219)	(1.85%)	1
Community Use of Schools	852,357	852,357	-	0.00%	
Declining Enrolment	-	2,545,871	2,545,871	100.00%	1
Temporary accommodation - relocation and leasing	1,671,529	1,671,529	-	0.00%	
Indigenous Education	1,060,206	963,891	(96,315)	(9.08%)	
Mental Health and Well-Being	1,861,895	1,858,682	(3,213)	(0.17%)	
School Renewal	10,320,788	10,183,448	(137,340)	(1.33%)	
Approved Debt	104,872	104,872	-	0.00%	
Debt Charges-Interest Portion	5,964,280	5,740,524	(223,756)	(3.75%)	
Supports for Students Fund	6,099,255	6,099,255	-	0.00%	
Program Leadership Grant	905,864	905,864	-	0.00%	
Restraint Savings	(129,030)	(129,030)	-	0.00%	
Teacher Job Protection Funding	-	-	-	0.00%	
Support for Covid-19 Outbreak Allocation	-	636,619	636,619	100.00%	
Enrolment Stabilization Funding	-	14,127,667	14,127,667		1
Total Provincial Grants for Student Needs (GSN)	735,666,681	734,108,558	(1,558,123)	(0.21%)	
Amortization of Deferred Capital Contributions	39,329,805	46,421,988	7,092,183	18.03%	
Legislative Grants transferred from/(to) Deferred Revenue	(23,274)	(853,720)	(830,446)		
Other Grants	6,813,765	28,559,787	21,746,022	319.15%	5
Non Grant Revenue					
Fees	1,418,400	1,136,205	(282,195)	(19.90%)	3
Transportation Recoveries	73,700	90,726	17,026	23.10%	
Rental Revenue	2,034,500	1,090,383	(944,117)	(46.41%)	6
Education Development Charge	10,638,975	6,537,400	(4,101,575)	(38.55%)	
Other Revenue	15,842,505	10,530,794	(5,311,711)	(33.53%)	7
Non Grant Revenue	30,008,080	19,385,508	(10,622,572)	(35.40%)	
School Generated Funds Revenue	14,000,000	927,587	(13,072,413)	(93.37%)	
Grants Transferred to Deferred Capital Contributions	(14,077,700)	(18,118,802)	(4,041,102)	28.71%	
Total PSAB Revenues	811,717,357	810,430,906	(1,286,451)	(0.16%)	

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

EXPLANATIONS OF MATERIAL GRANT VARIANCES

- 1 Impact on grants due to decline in enrolment, offset by declining enrolment grant and stabilization funding
- 2 Decrease in funding due to core French not being offered to distance learning students
- 3 Reduced international student enrolment as a result of the border closure due to COVID19
- 4 Impact of enrolment decline and placement on grid of additional Teachers/DECEs hired due to COVID19
- 5 Additional PPF grants announced after budget submission - includes COVID PPF's
- 6 Decrease in Community Use rental income due to COVID19 restrictions
- 7 Decrease in extended day revenue due to lower enrolment and program closures, decrease in interest income

Public Sector Accounting Board (PSAB)- Expenses by Ministry Category

2020-21 Final Financial Report (Final- September 1, 2020 to August 31, 2021)

PUBLIC SECTOR ACCOUNTING BOARD (PSAB) EXPENSES	Budget	Actual	\$ Increase (Decrease)	% Increase (Decrease)	Material Variance Note
OPERATING					
Classroom					
Classroom Teachers	415,774,424	418,028,808	2,254,384	0.5%	1
Supply Staff	22,587,200	19,236,721	(3,350,479)	(14.8%)	2
Teacher Assistants	37,084,958	36,660,235	(424,723)	(1.1%)	
Early Childhood Educator	18,971,600	19,356,916	385,316	2.0%	1
Textbooks and Classroom Supplies	14,130,181	13,194,601	(935,580)	(6.6%)	3
Computers	6,810,800	10,512,381	3,701,581	54.3%	4
Professionals & Paraprofessionals	31,636,464	30,489,182	(1,147,282)	(3.6%)	5
Library & Guidance	14,039,457	13,704,410	(335,047)	(2.4%)	
Staff Development	4,049,704	1,480,057	(2,569,647)	(63.5%)	6
Department Heads	1,469,200	1,563,859	94,659	6.4%	
Principal and Vice-Principals	29,970,194	31,881,447	1,911,253	6.4%	7
School Secretaries & Office Supplies	16,691,071	16,670,294	(20,777)	(0.1%)	
Teacher Consultants	10,712,407	10,689,075	(23,332)	(0.2%)	
Continuing Education	1,906,364	2,773,720	867,356	45.5%	8
Instruction-Amortization	6,587,521	9,170,453	2,582,932	39.2%	
Less: GSN Funded Tangible Capital Assets	(6,099,500)	(9,539,646)	(3,440,146)	56.4%	
Sub-T total Instruction Expenses	626,322,045	625,872,512	(449,533)	(0.1%)	
Other Expenses					
Board Administration	18,472,136	18,364,487	(107,649)	(0.6%)	
School Operations	67,942,909	70,433,424	2,490,515	3.7%	9
Transportation	20,277,974	18,712,386	(1,565,588)	(7.7%)	10
Amortization	765,321	2,883,128	2,117,807	276.7%	
Less: GSN Funded Tangible Capital Assets	(373,200)	(665,834)	(292,634)	78.4%	
Sub-T total Other Expenses	107,085,140	109,727,591	2,642,451	2.5%	
TOTAL OPERATING EXPENSE	733,407,185	735,600,104	2,192,919	0.3%	
NON-OPERATING					
Pupil Accommodation/Renewal/Debt					
School Renewal	9,820,788	10,574,008	753,220	7.7%	
Debt Charges	5,326,940	5,434,098	107,158	2.0%	
Recoverable Costs	12,891,400	19,783,685	6,892,285	53.5%	11
Other Non-Operating Expenses	104,872	104,872	-	0.0%	
Loss on Disposal of TCA and Assets					
Amortization	32,780,441	35,096,594	2,316,153	7.1%	
Less: GSN Funded Tangible Capital Assets	(7,550,000)	(8,432,800)	(882,800)	11.7%	
Total Pupil Accommodation Expense	53,374,441	62,560,457	9,186,016	17.2%	
School Generated Funds	14,000,000	1,657,856	(12,342,144)	(88.2%)	
COVID-19 Expenses					
Provision for Contingencies	4,366,000		(4,366,000)	(100.0%)	
TOTAL EXPENSES	805,147,626	799,818,416	(5,329,210)	(0.7%)	

EXPLANATIONS OF MATERIAL EXPENDITURE VARIANCES

- 1 Additional staff added due to COVID
- 2 Savings due to fail-to-fill and school closures
- 3 Lower in-school expenses due to school closures
- 4 Increase is reflective of additional funding that has been allocated for technology (GSN, PPF, Federal and Base Budget Increase)
- 5 Savings from staff vacancies throughout the year
- 6 Limited Professional Development due to school closures and COVID19
- 7 Additional staff due to COVID19 and remote learning
- 8 Change in coding of Summer Learning based on Ministry guidance, previously included in regular day school functional areas
- 9 Additional staffing (PPFs), additional cleaning and supplies (HEPA Filters), additional maintenance items addressed during closure periods
- 10 Decrease in transportation costs due to system shutdowns and lower student ridership (remote learning)
- 11 Personal Protective Equipment (PPE) and critical supplies from the Ministry of Government and Consumer Services (MGCS) in-kind contribution offset by decrease in variable extended day costs due to decrease in enrolment and closures.



Report to Committee of the Whole

November 15, 2021

Subject: 2020-21 Trustee Expenses

Recommendation

This report is for the information of the Board.

Status

The Schedule of Trustee Expenses attached (Appendix A) is for the period September 1, 2020 to August 31, 2021. Trustee expenses have been reviewed by our external auditors, PricewaterhouseCoopers LLP; the scope of their review was to:

- Ensure all trustee reports listed were approved by the Chairperson of the Board and the Chairperson's reports were approved by the Vice-Chairperson as required by Board policy.
- Ensure that all trustee mileage and expenses reimbursed were appropriate with reference to [Board Policy 3001](#), [Administrative Procedure 4380](#) and [Administrative Procedure 4400](#).
- Agreed the total expenses on the Schedule of Trustee Expenses to the amounts recorded in the Waterloo Region District School Board's (WRDSB) records. Any items that were not correctly classified in the WRDSB's accounting records have been reclassified to agree to the amounts disclosed in the attached appendix.

Background

[Board Policy 3001 Travel, Meals, Hospitality – Trustees](#) directs staff to present, annually, a public report regarding Trustee expenses that were reimbursed during the previous fiscal year. Staff are required to present the report in November as part of our year-end financial reporting process.

Financial Implications

No financial implications.

Communications

Staff will continue to present annual updates to the Board of Trustees and make available, through our corporate website, the annual report on Trustee Expenses.

Prepared by: Matthew Gerard, Coordinating Superintendent, Business Services & Treasurer of the Board
Nick Landry, Controller, Financial Services
in consultation with Coordinating Council

Schedule of Trustee Expenses for Professional Development and Travel

	Travel	Professional Development	Total Expenses
Student Trustees	\$ 115	\$ -	\$ 115
Jayne Herring	-	441	441
Karen Meissner	-	387	387
Carol Millar	217	387	604
Scott Piatkowski	44	387	431
Mike Ramsay	-	-	-
Kathi Smith	-	387	387
Laurie Tremble	-	643	643
Cindy Watson	-	-	-
Joanne Weston	64	387	451
Crystal Whetham	-	-	-
Kathleen Woodcock	45	654	699
Grand Total		<u>\$ 4,158</u>	



Report to Committee of the Whole

November 15, 2021

Subject: French Immersion Review Committee Update

Recommendation

This report is for the information of the Board.

Status

The French Immersion Review Committee (the Committee) is currently in Phase 3 of the review. The Committee met 3 times this fall on September 9th, October 19th and November 9th. The Committee has representation from Trustees, the Parent Involvement Committee (PIC), parents of students in French Immersion (FI), parents of students in Core French programs, French Immersion students, Core French students, school administrators and appropriate central staff.

The first task of Phase 3 was to establish a vision, goals and guiding principles for French Language programming in the Waterloo Region District School Board (WRDSB). A document articulating the vision, goals and principles was finalized at October 19th's Committee meeting. The vision, goals, and principles will form part of the public consultation process.

The French Immersion Review Committee is currently working through the second task of Phase 3 which is to explore options for a new French Immersion model. The French Immersion Review Committee will continue to meet again in the fall to finalize the options for a new model and finalize the community consultation process. The French Immersion Review Committee will also continue addressing the main areas needing improvement identified in the Malatest Report. Final recommendations from the Committee will be presented to the Board in the spring of 2022.

The French Immersion Review Committee membership and meeting attendance can be found in Appendix A.

Background

The French Immersion Review includes four Phases.

Phase 1 (Completed):

Phase 1 began in September 2017 when an Ad Hoc Committee with representation from Trustees, parents, students and staff was formed in response to a Trustee Motion initiating a review of the WRDSB's French Immersion Program. The Committee was

tasked with reviewing our French Immersion and Extended French program models and the delivery for elementary and secondary students. The review was to include issues concerning staffing challenges, equitable access for all students, transportation and the advantages and disadvantages of a French Immersion magnet school.

The French Immersion Review Committee met over a series of meetings to analyze information relevant to the objectives outlined in the Trustees' motion.

The FI Review Committee submitted a final report to the Board on April 28th, 2018.

Phase 2 (Completed):

Phase 2 began with Trustee approval of \$150,000.00 from accumulated surplus to initiate a broader review of the French Immersion program in support of the recommendations in the report presented to Trustees at the April 23, 2018 Committee of the Whole meeting.

Malatest & Associates Ltd. (Malatest) was contracted to conduct a review of French Immersion programming. A final report from Malatest was submitted to the Waterloo Region District School Board in October 2020.

Phase 3 (Current):

The French Immersion Review Committee began the work of Phase 3 in April 2021 to review the findings of the Malatest Report and identify main areas to be addressed. The Committee has responded to the first recommendation of the Malatest report which was to articulate a clear vision and goals for French Language programming in the Waterloo Region District School Board.

Phase 4:

It is anticipated that Phase 4 will begin in February of 2022. This phase will focus on implementation of the final recommendations brought forward to the Board by the French Immersion Review Committee.

Financial implications

No financial implications.

Communications

A plan for community consultation will be developed this fall. At that time, typical internal and external communications will occur.

Prepared by: Della Lataille-Herdsman, Superintendent Student Achievement & Well-being
Matthew Gerard, Coordinating Superintendent, Business Services and Treasurer of the Board
in consultation with Coordinating Council

APPENDIX A: French Immersion Review Committee Members 2021-22

Updated: October 18, 2021

	Member Name	
1.	Agar, Lauren	Manager of Planning
2.	Ahluwalia, Deepa	Human Rights and Equity Advisor
3.	Andrews, Peter	French Immersion Student
4.	Bileski, Karin	French Immersion Administrator
5.	Bond, James	System Administrator
6.	Bond, Mandi	Parent
7.	Brandenstein, Estefania <i>(alternate Eusis Dougan-McKenzie, interim Chief Communications Officer)</i>	Communications Officer
8.	Cresswell, Lucia	Secondary French Teacher
9.	Crits, Jennifer	French Immersion Administrator
10.	Fuller, Amanda	Parent
11.	Gerard, Matthew	Coordinating Superintendent, Business Services & Treasurer of the Board
12.	Gillespie, Erica	French Immersion Administrator
13.	Grant, Amber	Core French/French Immersion Teacher
14.	Jenkins, Melissa	Parent
15.	Kay, Sydney	Parent
16.	Kuo, Madelyn	Student
17.	Lataille-Herdsman, Della	Superintendent, Student Achievement & Well-Being
18.	Liebermann, Dana	Senior Manager, Research & Evidence-Based Practice
19.	McQuillin, Adrianna	Student

20.	Nasimi, Halima	Parent
21.	Nasimi, Haroon	Parent
22.	Piatkowski, Scott	Trustee
23.	Read, Lila	Associate Director of Education
24.	Ringwood, Stephanie	Elementary Distance Learning French Immersion Vice-Principal
25.	Shaw, Patricia	Parent (Parent Involvement Committee)
26.	Smit, Adam	Secondary French Teacher
27.	Smith, Kathi	Trustee
28.	Soror, Kenzy	Student Trustee
29.	Teall Breeze, Katrina	Consultant - Indigenous, Equity, and Human Rights Department, Indigenous Education Branch
30.	Thakkar, Dipali	Parent
31.	Tremble, Laurie	Trustee
32.	Wahl, Matthew	Student
33.	Wilkinson, Kelly	Elementary System Administrator, Human Resources & Equity Services

Meeting Attendance

	Member Name	September 23, 2021	October 19, 2021	November 9, 2021
1.	Agar, Lauren	Regrets	Present	Present
2.	Ahluwalia, Deepa	Present	Present	Present
3.	Andrews, Peter	Present	Regrets	Present
4.	Bileski, Karin	Present	Absent	Present
5.	Bond, James	Present	Present	Present
6.	Bond, Mandi	Present	Present	Present

7.	Brandenstein, Estefania (<i>alternate Euisis Dougan-McKenzie, interim Chief Communications Officer</i>)	Present	Present	Present
8.	Cresswell, Lucia	Present	Present	Present
9.	Crits, Jennifer	Present	Present	Regrets
10.	Fuller, Amanda	Present	Present	Present
11.	Gerard, Matthew	Regrets	Present	Present
12.	Gillespie, Erica	Present	Present	Present
13.	Grant, Amber	Present	Present	Present
14.	Jenkins, Melissa	Absent	Present	Absent
15.	Kay, Sydney	Present	Absent	Absent
16.	Kuo, Madelyn	Regrets	Present	Present
17.	Lataille-Herdsman, Della	Present	Present	Present
18.	Liebermann, Dana	Present	Present	Regrets
19.	McQuillin, Adrianna	Regrets	Present	Present
20.	Nasimi, Halima	Absent	Absent	Absent
21.	Nasimi, Haroon	Absent	Absent	Absent
22.	Piatkowski, Scott	Present	Present	Present
23.	Read, Lila	Present	Present	Regrets
24.	Ringwood, Stephanie	Present	Present	Present
25.	Shaw, Patricia	*N/A	Present	Present
26.	Smit, Adam	Present	Present	Regrets
27.	Smith, Kathi	Present	Present	Present
28.	Soror, Kenzy	Present	Present	Present
29.	Teall Breeze, Katrina	Regrets	Present	Present
30.	Thakkar, Dipali	Absent	Absent	Present
31.	Tremble, Laurie	Regrets	Yes	Present

32.	Wahl, Matthew	Yes	Yes	Present
33.	Wilkinson, Kelly	Regrets	Yes	Regrets

*N/A = member joined after the meeting date



Report to Committee of the Whole

November 15, 2021

Subject: Maple Syrup Program Update

Recommendation

This report is provided for information of the Board.

Status

The Waterloo Region School Board does not have the appropriate equipment or facilities to produce maple syrup as part of a broader maple syrup education program. As an alternative the WRDSB will partner with third party organizations to provide the maple syrup education program that includes an Indigenous land-based learning approach.

Based on the financial implications of building and maintaining a safe and functioning maple syrup manufacturing facility and providing optimal outdoor and environmental educational learning experiences for students, staff have determined that continuing with this iteration of the Maple Syrup Education Program is not viable. As an alternative, staff are pursuing a partnership with a third party organization to host the maple syrup program. Furthermore, partnerships with Indigenous organizations to offer the maple syrup education program will allow for a more holistic learning experience that simultaneously provides students with an opportunity to learn about Indigenous worldviews and stewardship of the land.

Maple Syrup Program Delivery

A review of programs available in Waterloo Region revealed the following program is available and is an excellent choice that staff will be pursuing as it authentically infuses Indigenous land-based instruction as part of its program. The maple syrup program will be offered by White Owl Native Ancestry at their local sugar bush. Learning Support Services will collaborate with White Owl Native Ancestry to design and deliver a maple syrup program meeting curriculum expectations and the safety expectations we have for our students, staff, and parents/caregivers. Furthermore, online resources will be developed to support classes who are unable to attend in person or classes who would like to learn more after their field trip to the sugar bush. The maple syrup education program will be offered by White Owl Native Ancestry staff and will be paid for by the Waterloo Region District School Board Outdoor Education budget.

As well, Outdoor and Environmental Education Specialists will not be required to support the program allowing them to more appropriately dedicate their valuable time and expertise to be able to offer programs at the four Outdoor and Environmental Education Centres during this time.

Finally, students engaged in the maple syrup education program offered by White Owl Native Ancestry in person or online will receive a much richer and more authentic learning experience infused with Indigenous land-based knowledge. Importantly, more students will now have an opportunity to visit and learn at Outdoor and Environmental Education Centres during the maple syrup season, where previously staff and the centre was focused purely on maple syrup production and this limited access to students. This method of program delivery utilizes Outdoor Education funding in a manner consistent with the directions contained in the Grants for Student Needs and honours our Board's strategic priorities. Summarily, staff are confident this method of program delivery meets the needs of our students and honours the rich history of maple syrup production.

WRDSB Owned Facilities

In accordance with direction provided by the Board of Trustees, staff investigated the initial capital costs associated with revitalizing the Camp Heidelberg facility and building a new facility on board owned property not yet identified. A breakdown of the capital costs can be found in Appendix A. In accordance with the Grants for Student Needs, Outdoor Education Funding is not intended to be used for capital.

To date, staff have not sought information about the insurability of operating a potential facility. It should be noted that GRCA attempted to insure the facility located on its maintenance yard near Laurel Creek Conservation Area. Unfortunately, when the GRCA sought this certification, they found that most companies would not Wood Energy Technology Transfer (WETT) certify this type of appliance.

Additionally, staff have not been able to quantify the cost of operating and maintaining the facility over the long term nor have staff been able to quantify the personnel costs which includes up to four (4) weeks of preparation before production occurs and up to two (2) weeks of clean up after production. Finally, staff have not quantified the costs of properly cleaning, grading, and providing quality control over the maple syrup produced by the facility and offered for sale as would be directed through Public Health regulations.

In light of the review performed by staff, renovating or rebuilding a facility is not a feasible option for the delivery of maple syrup education programming.

Background

On February 10, 2020, the Board of Trustees passed the following motion at its Committee of the Whole meeting:

That the Waterloo Region District School Board refer back to staff to report on the viability of continuing with the Maple Syrup Education Program including associated costs and funding sources; and

That the report be scheduled by the Agenda Development Committee.

The Waterloo Region District School Board has historically accessed two locations in the region where maple syrup production could be observed by students. Both of these locations, one at Laurel Creek Conservation Area and one at Camp Heidelberg are located on land not owned by the board but were solely operated by board staff. Each location has a small building approximately 500 square feet called a “sugar shack” where the maple syrup production process could take place for educational purposes.

During 2019 and 2020, assessments of legislative and regulatory compliance caused Learning Services staff to pause maple syrup production pending a more fulsome review. One of the 2 locations, Camp Heidelberg (built in 1993) is considered to be in a better physical state than the other. The other location, a maintenance yard approximately 1.5 KM from Laurel Creek Nature Centre, has since been shuttered by the Grand River Conservation Authority as they are the owner of the land on which the building is located. Their decision was based on concerns over the safety of the facility and their inability to insure the property.

After many meetings and collaborations between departments at the WRDSB, a decision was made by Learning Services to shutter the maple syrup program based on student and staff safety concerns raised by Learning Services, Health, Safety and Security and Facility Services. Additionally, Procurement and Risk Services were consulted and this decision was further supported given the considerations that must be taken for public safety with the sale of goods to the public.

Financial implications

The delivery of a quality Maple Syrup Education Program can be accomplished within existing board budgets and is consistent with the Ministry of Education’s intended use of Outdoor Education Funding.

The capital costs of renovating or building a maple syrup facility are outlined in Appendix A. Outdoor Education funding cannot be used to construct capital. Further, the board does not have capital funding to support this option nor would the historic eligibility requirements outlined in the Capital Priorities Process allow the board to apply for additional funding.

Communications

The new maple syrup program will be communicated to schools and educators with a release of a system memo outlining the process to sign up for a half day field trip.

Prepared by: Della Lataille-Herdsman, Superintendent Student Achievement & Well-being

Matthew Gerard, Coordinating Superintendent, Business Services
and Treasurer of the Board

in consultation with Coordinating Council

APPENDIX A - Projected Capital Costs

A) Revitalize the *Camp Heidelberg Sugar Shack* to be in compliance with Ontario Building code and Fire code (500 ft²)

Category	Type	Condition	Remediation	Description of Work	Cost Estimate
Building Envelope	Roofing/Skylight	Fair	Weather proof	Seal	\$ 2,000
	Exterior Doors (BF)	Fair/Poor	Remove	Replace	\$ 7,500
	Windows	None	Add window for exterior observation		\$ 20,000
Structure/Foundation/Floor	Exterior Walls	Good	Weather proof	Seal	\$ 2,000
	Post & Beam (pole barn)	Good			\$ -
	Gravel floor		Replace with concrete	Pour concrete floor	\$ 10,000
Ventilation	Fire rating - fibre glass board on wood structure				\$ 20,000
	Exhaust Stack (for steam and firebox)	?	Replace	Replace	\$ 2,000
Electrical	Louvred Copula	Poor		Refurbish pulley system	\$ 2,000
	Lighting	Fair	Add more?		\$ 2,000
	Receptacles		Add		\$ 1,500
Interior Finishes	Emergency Lighting/Exit lights	none	Add		\$ 5,000
	Student seating	Poor	Remove	Replace	\$ 15,000
	Accessible seating	None		Add	\$ 5,000
	Railings	Poor	Remove	Replace	\$ 5,000
Equipment	Millwork/containerStorage	Poor	Remove	Replace	\$ 15,000
	Woods storage	Poor		Create outdoor	
	Evaporator	Fair/Good	Remove/Clean	Reuse	\$ 2,000
	Wood burning fire box	Fair/Good		Reuse	\$ 2,000
	Sap Collector/Storage	Fair/Good		Reuse	\$ 2,000
	Sap lines to building	Fair/Good		Reuse	
Wood Storage Outdoor	Reinstall Equipment				\$ 5,000
Landscaping	None			Add	\$ 5,000
	Pathway (150 ft)	Poor	Make accessible	OBC compliant	\$ 30,000
	Surrounding Brush	Poor	Clear brush		\$ 2,000
TOTAL					\$ 162,000
Contingency (10%)					\$ 16,200
Risks					
	Potential need for fire hydrant, risk may need this.				
	Plumbing for domestic water is this required?				
	Bottling for sale to public? What additional things would be needed?				
	Re-Design the layout / OBC and Fire code compliant				\$ 15,000
GRAND TOTAL					\$ 193,200

B) Design and Build a new "Sugar Shack" at an undetermined location (800 ft²) - roughly \$150-\$200K for 800 ft²

Stick frame construction		\$ 50,000
Roof (Metal) with Skylights		\$ 20,000
Metal siding		\$ 20,000
Exit Doors		\$ 5,000
Concrete floor (4")		\$ 15,000
Interior Finishes including viewing area for students		\$ 50,000
Landscaped for accessibility		\$ 30,000
Ventilation - Coppula		\$ 10,000
Electrical		\$ 10,000
Clean/Refurbish Equipment		\$ 6,000
Install - refurbished equipment		\$ 5,000
TOTAL		\$ 221,000
Contingency (10%)		\$ 22,100
Design/Permits		\$ 25,000
GRAND TOTAL		\$ 268,100



Report to the Board

November 15, 2021

Subject: Ad Hoc School Naming Review Committee Final Report

Recommendation

That the Waterloo Region District School Board approve the list of schools for renaming identified as high priority as contained in this report presented at the November 15, 2021 Committee of the Whole meeting; and,

That the Waterloo Region District School Board endorse a renaming process already begun for Sir John A. Macdonald Secondary School; and,

That the Ad Hoc School Naming Review Committee be disbanded as the work of the committee per the terms of reference has been completed.

Status

The Waterloo Region District School Board (WRDSB) acknowledges that systemic racism exists within the education sector and within the WRDSB. The WRDSB is committed to engaging in meaningful and sustained dialogue about racism, systemic discrimination and oppression.

Staff have reviewed Administrative Procedure 4865 Naming and Renaming of Board Facilities (Appendix A). The Committee provided input and approved the updated procedure. The Ad Hoc School Naming Review Committee (“Committee”) suggests that a renaming process be initiated at Sir John A. Macdonald Secondary School as soon as possible per Policy 4020 Naming and Renaming of Board Facilities (Appendix B) and Administrative Procedure 4865. This process will honour the sense of urgency from the school community to rename Sir John A. Macdonald as well as provide an opportunity to test the updated procedure.

The Committee engaged a researcher in October 2021 to perform a literature review of the names of schools, facilities, mascots and rooms and an environmental scan of other school boards’ naming policy and procedures.

The literature review process started with a focussed review and search and broadened accordingly, including the WRDSB school website, mapping, neighbourhood review, city review, community context, regional review (including museum data), dictionary, library, biography, encyclopedia, government, academic, and historical documents, as well as cultural and social context searches. The process then reached more broadly with general platform searches leading to any avenues not yet uncovered. An environmental scan, which included an overview of 42 Ontario English Public Boards

and School Authorities was completed by reviewing publicly available digital policy and procedure documents related to naming and renaming of schools. The environmental scan of other school boards' naming policy and procedures was used to inform revisions to Policy 4020 and Administrative Procedure 4865.

Using the data collected during the literature review, a summary report of all current school/facility names was provided to the Committee for discussion and decision. The list of schools and facilities provided below reflects the Committee's identification of school names with a high (immediate) potential for concern. The list of mascots and other named spaces that reflect consideration for renaming will be referred to the respective school communities for implementation.

As is a regular part of any process of learning and unlearning, information came to light throughout the committee's tenure and may continue to come to light in the future regarding the names of schools that may one day warrant consideration for renaming. As such, the research report will remain available on the staff website to facilitate ease of access to information and to assist should community requests for renaming come forward.

Through its work, the committee has identified the following facility names as high priority concern that warrant a renaming process:

- Sir John A. Macdonald Secondary School
- AR Kaufman Public School
- Ryerson Public School

Additionally, in reference to the naming process identified in Administrative Procedure 4865, the school being constructed on Tartan Ave. will require a naming committee.

The work of this Ad Hoc Committee reflects the Board's commitment to honour the Truth and Reconciliation Commission Calls to Action 62 and 63 and its responsibility in promoting human rights, equity and creating inclusive learning environments for students and staff. The work of the committee reflects an approach that considers the identities and lived experiences of all members of our communities, acknowledges the need for students and staff to see themselves institutionally reflected and that recognizes the need to consider if the potential harm of facility names and how it can either hurt or support those whom we serve as a board of education.

Background

The Ad Hoc School Naming Review Committee was struck by an approved motion of the Board of Trustees at the October 19, 2020 Committee of the Whole meeting. The revised Terms of Reference and an extension to the timeline for final recommendations were approved at the May 31, 2021 Board meeting.

The revised Policy 4020 Naming and Renaming Board Facilities was approved by the Board of Trustees at the June 21, 2021 Committee of the Whole meeting.

Financial implications

The costs related to the literature review and environmental scan were covered within the existing budgets of the Research Department and Indigenous, Equity and Human Rights Department.

The costs associated with the naming and renaming of specific facilities have not been contemplated within the scope of the committee's work. The costs associated with the naming of a facility are typically covered in the capital construction budget. The costs associated with renaming facilities will need to be contemplated on a facility by facility basis.

Communications

Policy 4020 Naming and Renaming Board Facilities is posted and Administrative Procedure 4865 will be posted on the WRDSB website.

Prepared by: C. Hill, Superintendent, Student Achievement & Well-Being, for Trustee K. Woodcock, in consultation with Coordinating Council



NAMING AND RENAMING OF BOARD FACILITIES

Responsibility:	<i>Coordinating Superintendent, Business Services & Treasurer of the Board</i>
Legal References:	<i>United Nations Declaration on the Rights of Indigenous Peoples</i> ; <i>Canadian Charter of Rights and Freedoms</i> (Section 15); <i>Ontario Human Rights Code (The Code)</i> ; <i>The Education Act</i> .
Related References:	<i>Board Policy 4020 - Naming and Renaming of Board Facilities</i>
Revisions:	<i>December 2017, September 2019, October 2021</i>
Reviewed:	<i>March 2016</i>

1. Rationale

The Waterloo Region District School Board (WRDSB) recognizes that our facilities are an integral part of the community in which they are situated. As such, the naming of a school or facility will be determined by the WRDSB following its commitment to consultation with students, parents, caregivers and families, staff and members of the local community, including local Indigenous communities.

School names will reflect the Board's commitment to promote Indigenous, equity, human rights, and inclusive learning and working environments for all students and staff.

The name of a school should be representative of our commitment to Indigenous sovereignty, equity and human rights.

2. Objectives

- 2.1. The objective of this policy is to provide the structure and process for the naming or renaming of schools in a way that aligns with the Board's commitment and legal responsibilities to Indigenous sovereignty, equity, and human rights (as per [Board Policy 1017 - Human Rights](#)).
- 2.2. No school names will cause harm to any member of the WRDSB community based on grounds protected under the [Ontario Human Rights Code](#).
- 2.3. All members of the Naming/Renaming Committee will ensure they follow the WRDSB's Code of Conduct to ensure respect and dignity for all.

3. Definitions

Definitions can be found in Board Policy 4020 - Naming and Renaming of Board Facilities.

4. Responsibilities

Director of Education: The Director of Education will monitor the progress of the Naming/Renaming Committee and ensure that representation and timelines are met.

Superintendent, Student Achievement & Well-being: The Superintendent, Student Achievement & Well-being refers to the Superintendent of the area school. This individual will ensure a successful

Naming/Renaming Committee is formed and that it follows the procedural steps for school naming/renaming.

Principal: The Principal will be a member of the Naming/Renaming Committee and will serve as a liaison to ensure the school community is well informed of all developments. The Principal will ensure representation on the Naming/Renaming Committee from the student body, staff and School Council.

5. Procedures

Circumstances requiring Naming/Renaming Committees

- 5.1. In accordance with Board Policy 4020 - Naming and Renaming of Board Facilities, a Naming/Renaming Committee shall be struck to name a new or consolidated school, or facility or to rename an existing school with the approval of the Board.
 - 5.1.1. Where a new board facility is built and the naming of the facility is required, a Naming Committee shall automatically be struck following notification from the Coordinating Superintendent of Business Services once an opening date has been established such that the process is concluded ten months or more prior to opening.
 - 5.1.2. Where the renaming of a facility is required due to demolition or consolidation, a Renaming Committee shall automatically be struck.
 - 5.1.3. Where the renaming of a facility is requested by the community or comes forward due to extraordinary circumstances of the board because:
 - The current name does not align with the Board's commitment or legal responsibilities to Indigenous rights, human rights, anti-oppression, anti-racism, anti-discrimination and equitable and inclusive education; or
 - The current name was appropriated from a culture or community without the necessary engagement and consultation with representatives from the community:
 - 5.1.3.1. A proposal with rationale for renaming can be submitted to the school Principal who will send it to the Superintendent of Student Achievement & Wellbeing and the Coordinating Superintendent of Business Services and Treasurer of the Board.
 - 5.1.3.2. The Coordinating Superintendent of Business Services and Treasurer of the Board will bring forth the rationale which will be voted on by the Board. If approved, a renaming committee shall be struck.
 - 5.1.3.3. Trustees may bring a motion forward to be voted on by the Board. If approved, a renaming committee shall be struck.
 - 5.1.3.4. The Board may choose to determine a request to be malicious or vexatious and may refuse to act on the request.
- 5.2. A Naming/Renaming Committee shall reflect the diverse communities that WRDSB serves and be composed of and/or consider:
 - 5.2.1. the area Trustees, or where there is only one area trustee or one or more area trustee is not able to participate, other trustees will be added so that there are two;
 - 5.2.2. the area Superintendent, Student Achievement and Well-Being or designate;
 - 5.2.3. the Principal or designate;
 - 5.2.4. one representative from the Indigenous, Equity and Human Rights Department (IEHR);
 - 5.2.5. one representative from an equity seeking group;
 - 5.2.6. one representative from an Indigenous group;

- 5.2.7. one school community representative/member invited by the Superintendent, Student Achievement & Well-being in consultation with the Trustees;
 - 5.2.8. one representative from the School Council;
 - 5.2.9. two representatives from the school's staff; and
 - 5.2.10. two representatives from the school's student population (optional JK-8).
 - 5.2.11. No two members of the committee shall be members of the same immediate family.
 - 5.2.12. All members of the committee are voting members, except the Superintendent, Student Achievement & Well-being who will chair the committee and be a non-voting member.
- 5.3. The Naming/Renaming Committee Process:
- 5.3.1 The Naming/Renaming Committee shall undertake a process to receive initial submissions for new and/or replacement names for the school/facility.
 - 5.3.2 The Naming/Renaming Committee will review and consider submissions made. Only submissions that adhere to our commitment to Indigenous sovereignty, equity and human rights will be considered.
 - 5.3.3 All submissions should include background information and context as may be appropriate to support the submission.
 - 5.3.4 The Superintendent, Student Achievement & Well-being will bring forward a report to the Board with the top three choices from the Naming/Renaming Committee to the Board of Trustees with a rationale for all three choices. The report should indicate the top choice of the Naming/Renaming Committee for the Board of Trustees' consideration.
 - 5.3.4.1 Where the report is a result of renaming, the Coordinating Superintendent of Business Services will also provide information in the report related to reasonable timelines for the implementation of the new name as well as any financial implications.
 - 5.3.5 While the Board does not have to select the top choice of the Committee, the Board must select one of the three options put forward.
 - 5.3.6 Once the Board of Trustees selects the name for the school or facility, the naming/renaming process is considered concluded.
- 5.4. The following criteria shall be applied by the Naming/Renaming Committee for the selection of a new name:
- 5.4.1. WRDSB school and facilities will not be named for individuals as of June 2021;
 - 5.4.2. In no case will any school or facility be named after a corporation or similar business.



NAMING AND RENAMING OF BOARD FACILITIES

Legal References:	United Nations Declaration on the Rights of Indigenous Peoples ; Canadian Charter of Rights and Freedoms (Section 15) ; Ontario Human Rights Code (The Code) ; The Education Act .
Related References:	Board Policy 1017 - Human Rights <i>Administrative Procedure 4865 – Naming and Renaming of Board Facilities</i> <i>Glossary of Definitions, Indigenous, Equity and Human Rights Department</i> Truth and Reconciliation Commission of Canada: Calls to Action
Effective Date:	November 2015;
Revisions:	December 2017; January 2020; June 2021;
Reviewed:	

1. Rationale

The Waterloo Region District School Board (WRDSB) recognizes that our facilities are an integral part of the community in which they are situated. As such the naming of a school or facility will be determined by the WRDSB following its commitment to consultation with students, parents, caregivers and families, staff and members of the local community, including local Indigenous communities. The WRDSB is committed to the Truth and Reconciliation Commission Calls to Action 62 and 63 related to Education for Reconciliation within the public landscape of the traditional and unceded territories.

School names will reflect the Board's commitment to promote Indigenous education, equity, human rights, inclusive learning and working environments for all students and staff. A proposal with rationale for renaming should be submitted to the Coordinating Superintendent Business Services and Treasurer of the Board or as delegated.

The name of a school should be supported by the school community and provide opportunities for students, parents, caregivers and families, and community members to be inspired to learn, and to engage and promote belonging and building a sense of community.

2. Objectives

2.1 The objective of this policy is to provide the process and parameters for the naming or renaming of schools that supports the Board's commitment and legal responsibilities to Indigenous rights, human rights, anti-oppression, anti-racism, and anti-discrimination (as per [Board Policy 1017 - Human Rights](#)).

2.2 Waterloo Region District School Board (WRDSB) recognizes that Indigenous rights are inherent and distinct. Recommendations of possible names for schools will not be such as to infringe or otherwise offend the inherent rights of Indigenous Peoples and will support the rights of all students and staff in an environment that is free from discrimination.

3. Definitions

The following definitions are sourced from the Terms and Definitions Glossary developed by the Indigenous, Equity and Human Rights Department at the WRDSB. The terminology has been carefully researched, thoughtfully discussed and commonly used in conversations regarding social justice, diversity, equity, accessibility and allyship. Language is always evolving and some of these terms and definitions may change in relevance over time.

In this Policy,

- Anti-racism/Anti-oppression refers to an active and consistent process of change to eliminate individual, institutional and systemic racism as well as the oppression and injustice racism causes.
- Board refers to the Board of Trustees for Waterloo Region District School Board.
- Diversity refers to the presence of a wide range of human qualities and attributes within an individual, group, or organization. Diversity includes such factors as age, sex, race, ethnicity, physical and intellectual ability, religion, sexual orientation, gender identity and expression, educational background, and expertise.
- Equality: means everyone is given the same resources, in an effort to promote fairness, but it can only work if everyone starts from the same place and needs the same help.
- Equitable: just or characterized by fairness or equity. Equitable treatment can at times differ from the same treatment.
- Equity: fairness, impartiality, even-handedness. A distinct process of recognizing differences within groups of individuals, and using this understanding to achieve substantive equality in all aspects of a person's life.
- First Nation(s)/First Nations People: First Nation is a name used to recognize the many nations of people that lived across North America except for the far north. There are many First Nations and each one is distinct from one another in their languages, ways of life, values and beliefs. First Nations people/community members are likely to identify as members of specific nations or communities within those nations (ie. Haudenosaunee, Anishinaabe, Mushkegowuk). Generally, "First Nations People" is used to describe both Status and Non-Status Indians. The term is rarely used as a synonym for "Aboriginal Peoples" because it usually does not include Inuit or Métis people.
- Inclusive design: Taking into account differences among individuals and groups when designing something, to avoid creating barriers. Inclusive design can apply to systems, facilities, programs, policies, services, education, etc.
- Indigenous: The word 'indigenous' refers to the notion of a place-based human ethnic culture that has not migrated from its homeland, and is not a settler or colonial population. In this country known as Canada, the word Indigenous is an umbrella term that encompasses First Nation, Métis and Inuit Peoples.
- Inuit: the Indigenous peoples of the Arctic. The word Inuit means "the people" in the Inuit language of Inuktut (Inuktitut, Inuttitut). The singular of Inuit is Inuk. Many Inuit in Canada live in 53 communities across the northern regions of Canada in Inuit Nunangat, which means "the place where Inuit live."
- Malicious request: a request to rename a school that is deliberately and maliciously submitted in order to damage the reputation of a person or group, or otherwise filed in bad faith, or which is known or ought to have reasonably been known by the requesting party to have no reasonable basis in fact and in fact may be considered a violation of this policy.

- Métis does not include all with mixed ancestry. Rather, Métis refers to distinctive peoples who, in addition to their mixed ancestry, developed distinct customs, way of life and recognizable group identity separate from their First Nations and European forebearers.
- School community refers to the students, staff, families and stakeholders specifically affiliated with an individual school.
- Staff refers to any individual who is employed by Waterloo Region District School Board.
- WRDSB refers to the corporate entity of Waterloo Region District School Board.

4. Responsibilities

Trustees: For the purposes of this policy, Trustees are responsible for setting the strategic direction of the Board and developing and maintaining policies per [Board Policy G100 Governance Policy - Foundations](#). They are also responsible for monitoring and evaluating the effectiveness of policies developed by the Board in supporting the Strategic Plan.

Director of Education: For the purposes of this policy, the operations of the WRDSB are the responsibility of the Director of Education (and designates) and include measures to operationalize and ensure compliance with Board Policy by adapting and implementing appropriate Administrative Procedures and by providing professional learning and training to staff to support implementation.

5. Policy

To name a new or consolidated school or facility, a Naming Committee shall be established to provide a short-list of recommendations to the Board based on the criteria described in section 5.2 of this Policy.

The WRDSB will consider proposals to re-name a school or facility only in exceptional circumstances, where the existing name is deemed to no longer be serving the needs of the school population, of the community or no longer aligns with this policy or the WRDSB's core values and strategic priorities.

The Naming Committee shall reflect the diverse communities the WRDSB serves and be comprised of:

- the area Trustees (no fewer than two Trustees),
- the Family of Schools Superintendent of Student Achievement and Well-Being or designate,
- representatives from the Indigenous, Equity and Human Rights Department (IEHR),
- representatives from equity seeking and Indigenous groups,
- representatives from the school community,
- representatives from the School Council, and
- representatives from the school's staff and students

5.1 The Naming Procedure will be initiated under the following conditions:

- 5.1.1 The demolition and/or consolidation of programs or schools;
- 5.1.2 A request from the community;
 - The current name does not align with the Board's commitment or legal responsibilities to Indigenous rights, human rights, anti-oppression, anti-racism, anti-discrimination and equitable and inclusive education; or
 - The current name was appropriated from a culture or community without the necessary engagement and consultation with representatives from the community;
- 5.1.3 The building of a new school or facility;
- 5.1.4 Extraordinary circumstances at the discretion of the Board;
- 5.1.5 The Board, in conjunction with the school community, has developed a new identity for the school.

- 5.2 The name for a school shall align with 2.1 and 2.2 of this Policy and the following criteria shall be applied by the Naming Committee for the selection of a new name:
- 5.2.1 WRDSB schools and facilities will not be named for individuals as of June 2021;
 - 5.2.2 WRDSB facilities shall be given a name which is meaningful and reflects local historic events and/or places and distinguishing characteristics of the area, and that the name is not associated with family names;
 - 5.2.3 In selecting a place-based name that acknowledges and honours Indigenous history and the diverse cultures found within a community, it is necessary to seek early engagement and involvement from the appropriate Indigenous and school communities;
 - 5.2.4 In no case will any school or facility be named after a corporation;
 - 5.2.5 The people most harmed by a name will be directly consulted, with an Indigenous, equity and anti-racist approach.
- 5.3 The Board may choose to accept or reject any recommendation of the Naming Committee, but shall not choose any name not on the short-list of names recommended by the Naming Committee.
- 5.4 The Board may choose to determine a request to be malicious or vexatious and may refuse to act on the request.

6. Evaluation

This Policy is subject to review and revision as may be deemed appropriate by the Board but shall be brought to the Board for review at least every three years.