

AGENDA: 6:00 pm

1. Call to Order
2. O Canada
3. Profiling Excellence

Students:

- Marie Njoroge, Ray Lewis - Chief for the Day Contest Winner
- Sebastian McPherson, Sherwood Secondary - Participation in 2019 Ontario Legislative Assembly's Model Parliament Program

Staff:

- Robert Flosman, Waterdown DHS - Sharon Enkin Award (staff)

4. Approval of the Agenda
5. Declarations of Conflict of Interest
6. [Confirmation of the Minutes: November 12, 2019](#)

Reports from Trustee Special Committees:

7. [Policy Committee – November 6, 2019](#)
8. [Audit – November 13, 2019](#)
9. [Finance & Facilities – November 14, 2019](#)

Reports from Legislated Committees:

10. [Parent Involvement Committee – November 12, 2019](#)

Reports from Community Advisory Committees:

11. [First Nations, Métis and Inuit Advisory Committee – October 21, 2019](#)
12. Resolution Into Committee of the Whole (Private Session) as per the Education Act, Section 207.2
(b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian

Meeting Resumes in Public Session

13. Reports from:
 - A. [Standing Committee – November 12, 2019](#)

B. Committee of the Whole (private) – November 25, 2019

14. Oral Reports from:

- A. Student Trustees' Report – Local Activities & Ontario Student Trustees' Association (OSTA) Report
- B. Director's Report
- C. Chair's Report

15. Adjournment

Meeting times and locations are subject to change. Please refer to our website for the latest information.

<http://www.hwdsb.on.ca/trustees/meetings/>

Trustees: Trustees Christine Bingham (electronically), Becky Buck, Dawn Danko, Penny Deathe, Alex Johnstone, Ray Mulholland, Maria Felix Miller (electronically), Carole Paikin Miller and Paul Tut. **Student Trustees** Cameron Prosic and Ahona Mehdi.

Regrets were received from: Trustees Kathy Archer, Cam Galindo

1. Call to Order

Alex Johnstone, Chair of the Board, called the meeting to order at 6:05 p.m.

2. Approval of the Agenda:

RESOLUTION #19-132: Trustee Paikin Miller, seconded by Trustee Buck, moved: **That the agenda be approved.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

3. Declarations of Conflict of Interest

None.

4. Confirmation of the Minutes – October 28, 2019

The minutes of October 28, 2019 were confirmed.

5. Correspondence: Waterloo Region DSB re: TeachOn

RESOLUTION #19-133: Trustee Mulholland, seconded by Trustee Buck, moved: **That the correspondence: Waterloo Region DSB re: TeachOn be received and filed.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

Reports from Trustee Special Committees:

6. Program Committee – October 22, 2019

RESOLUTION #19-134: Trustee Deathe, seconded by Trustee Tut, moved: **That the Program Committee Report – October 22, 2019 be received including the Student Learning and Achievement Report and the Grade One French Immersion Application Process Update.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

Reports from Legislated Committees

7. Special Education Advisory Committee – October 30, 2019

RESOLUTION #19-135: Trustee Deathe, seconded by Trustee Buck, moved: **That the Special Education Advisory Committee Report – October 30, 2019 be received.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

Reports from Community Advisory Committees

8. Human Rights and Equity Committee – October 17, 2019

RESOLUTION #19-136: Trustee Galindo, seconded by Trustee Danko, moved: **That the Human Rights and Equity Committee Report – October 17, 2019 be received.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

Reports from Staff:

9. Community Advisory Committee – Memberships

RESOLUTION #19-137: Trustee Buck, seconded by Trustee Deathe, moved: **That the membership for the following Community Advisory Committees be approved:**

- Faith
- First Nation, Métis and Inuit
- French as a Second Language
- Human Right and Equity
- Rural Schools

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

10. Resolution Into Committee of the Whole (Private Session)

RESOLUTION #19-138: Trustee Tut, seconded by Trustee Paikin Miller, moved: **That the Board move into Committee of the Whole (Private)**, this being done at 6:33 p.m.

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

The open session resumed at 8:20 p.m.

11. Committee of the Whole (Private) – November 12, 2019

Trustee Danko shared that there was no report to bring forward.

12. Written Notice of Motion: Naming a School in Part: Auditorium at Westmount

Whereas:

The Student Community of Westmount, school staff and School Council have requested that the auditorium at the school go through the process of naming a school in part;

Whereas:

Westmount community members and staff have brought forward the suggestion of naming the auditorium after Cindy Rees, a teacher for over 20 years at Westmount, who passed away from cancer in September 2018 and;

Whereas:

The school community was hoping to have the auditorium named after an individual that reflects the values, dedication and appreciation for the love of students and theater as Cindy Ree's instilled.

Therefore, be it resolved:

That a Naming A School In Part Committee be struck in the 2019/20 school year and that the final report be presented to the Board of Trustees no later than June 15, 2020.

RESOLUTION #19-139: Trustee Buck, seconded by Trustee Tut, moved: **That a Naming A School In Part Committee be struck in the 2019/20 school year and that the final report be presented to the Board of Trustees no later than June 15, 2020.**

CARRIED UNANIMOUSLY

Student Trustees Prosic and Mehdi voted in favour

13. Oral Reports from Liaison Committees:

A. City/School Board Liaison Committee

Trustee Johnstone shared that the City/School Board Liaison Committee had not met since the last report.

B. Hamilton-Wentworth Home and School Association

Trustee Danko shared that the Hamilton-Wentworth Home and School Association have not met since the last report.

C. Hamilton Foundation for Student Success (HWDSB Foundation)

Trustee Paikin Miller shared Student Support Grants - A total of 109 grants totaling \$20,060.00 have been approved by the Foundation between October 1, 2019 and October 31, 2019. Requests are most significantly related to funding clothing, outerwear and footwear for students.

School Support Grants

Applications received for the Fall cycle of School Support Grants are currently being evaluated and decisions on funding will be announced this month.

D. Ontario Public School Boards' Association (OPSBA)

Trustee Johnstone shared that many of the Trustees attended that Thames Valley meeting on the previous weekend. OPSBA has a lobby day on November 25, 2019 and Trustee Galindo will be attending on the Board's behalf and meeting with MPP's from across the province. A couple of Bill updates were shared.

The meeting adjourned and moved into Standing Committee this being done at 8:32 p.m.

7-1
COMMITTEE REPORT

Presented to: Board

Date of Meeting: November 25, 2019

From: Policy Committee

Date of Meeting: November 6, 2019

The committee held a meeting from 5:31 p.m. to 6:35 p.m. on November 6, 2019 at 20 Education Court, Hamilton, ON, in Meeting Room 340D with Trustee Bingham presiding.

Members present were: Trustees Christine Bingham, Becky Buck, Dawn Danko, Cam Galindo and Paul Tut.

ACTION ITEMS:

A. Educational Excursions Policy

The Committee considered the Educational Excursions Policy. This Policy is up for its cyclical 4 year review. Trustees suggested a couple of minor changes be made to the policy. It was noted that each school tracks their own local educational excursions. If an excursions is out of province or country then it requires Superintendent approval and is tracked at that level. There was discussion of creating a Board wide tracking system that could be shared with Trustees for information purposes.

On motion of Trustee Danko, the Policy Committee **RECOMMENDS that the Educational Excursions Policy be approved as amended.**

CARRIED UNANIMOUSLY

B. Environment Policy

The Committee considered the Environment Policy. This Policy is up for its cyclical 4 year review. It was noted that Facilities Management looks after our recycling program. Most schools have a recycling program that is operated by staff and student volunteers. Trustees requested that the policy have some reference to promoting sustainable infrastructure when updating capital projects.

On motion of Trustee Tut, the Policy Committee **RECOMMENDS that the Environment Policy be approved as amended.**

CARRIED UNANIMOUSLY

C. Boundary Review Policy

The Committee considered the Boundary Review Policy. This Policy is up for its cyclical 4 year review. After reviewing the policy, staff noted the following:

1. Boundary Reviews are not mandated or governed by the Ministry of Education.
2. Prior to the Pupil Accommodation Review (PAR) Guidelines, issued by the Ministry, HWDSB developed a Boundary Review Policy and Procedure.
3. PAR Guidelines addressed community concerns around transparency and community consultation, both of which are now common practice for HWDSB activities including PARs and BRs.
4. Boundary Reviews can be operational and conducted with transparency and consultation.

Staff believe that the process of boundary reviews can be operational, without a policy, and are confident that public voice and participation will continue as the norm. Staff recommended that the Boundary Review Policy be rescinded. Trustees requested that when the Pupil Accommodation Review policy comes forward, that both policies be reviewed together for redundancies and further decisions made at that time regarding the continued need for a boundary review policy.

On motion of Trustee Galindo, the Policy Committee **RECOMMENDS that the Boundary Review Policy be rescinded.**

The motion **FAILED** on the following division of votes:

In Favour: (1) Trustee Galindo

Opposed: (4) Trustees Bingham, Buck, Danko and Tut

The Committee asked that the steps taken by staff upon initiation of a boundary review be moved from the policy to the procedure document.

On motion of Trustee Danko, the Policy Committee **RECOMMENDS that the Boundary Review Policy be approved as amended.**

The motion **CARRIED** on the following division of votes:

In Favour: (4) Trustees Bingham, Buck, Danko and Galindo

Opposed: (1) Trustee Tut

Respectfully submitted,
Christine Bingham, Chair of the Committee

Educational Excursions

Date Approved: XXXX

Projected Review Date: XXXX

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PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) believes that a quality education includes the opportunity for all students to participate in educational excursions. HWDSB values the connection between educational excursions and the curriculum in extending and enriching the educational experience to assist students in learning and growing to their full potential.

GUIDING PRINCIPLES:

- All students are provided opportunities to participate in educational excursions as appropriate.
- Educational excursions enable students to experience the richness and diversity of their local community and culture, and beyond.
- Educational excursions are age-appropriate, constructive in nature, and meet Ontario curriculum expectations and safety guidelines (e.g. Ontario Physical and Health Education Association (OPHEA) Physical Activity-Safety Standards in Education).
- Educational excursions are planned and executed in accordance with Board and Ministry policies/procedures and are communicated appropriately to parents.

INTENDED OUTCOMES:

The implementation of the Educational Excursions Policy together with specific related procedures will:

- Promote educational excursions that are accessible to all students, regardless of ancestry, colour, race, creed, socio-economic or family status, gender or gender identity, sexual orientation or (dis)ability

RESPONSIBILITY:

Director of Education
Members of Executive Council

TERMINOLOGY:

Educational excursion: an educational learning experience for students that takes place outside their school campus, designed to enhance and enrich the overall educational experience, and linked to the curriculum and/or HWDSB Strategic Directions. Educational excursions provide the opportunity to explore the local community and culture, and beyond. Educational excursions should support opportunities for students to achieve their potential. Educational excursions represent but are not limited to live theatre, live music, art galleries, museums, historical sites, cultural events, healthy active living activities, environmental excursions and educational films and documentaries related to the

Educational Excursions

Date Approved: XXXX

Projected Review Date: XXXX

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Ontario Curriculum. The terms “field trip”, “student/school trip” and “trip” are deemed synonymous with the term “educational excursion” for the purpose of this policy.

Student Support Fund: This program supported through the HWDSB Foundation for Student Success provides for basic needs for at risk students to help alleviate the challenges and stressors surrounding the issues of financial disparity, thereby improving their potential educational outcomes. This can include excursions that include a cost.

ACTION REQUIRED:

- Develop and implement professional learning for staff on an as-needs basis;
- Establish School and Board-based Educational Excursion tracking system

PROGRESS INDICATORS:

Intended Outcome	Assessment
Promote educational excursions that are accessible to all students, regardless of ancestry, colour, race, creed, socio- economic or family status, gender or gender identity, sexual orientation or (dis)ability.	Following development of a School and Board-based Educational Excursion tracking system, Principals and Superintendents will review the system to ensure various activities exist for schools to consider when seeking educational excursions throughout the year. This review will take place on an annual basis at the beginning of the school year.

REFERENCES:

Government Documents

Education Act—Part VI BOARDS, Duties & Powers
Education Act Regulation 298 OPERATION OF SCHOOLS - GENERAL
Ontario Curriculum
Ontario Federation of School Athletic Associations (OFSAA) Regulations
Ontario Physical and Health Education Association (OPHEA) Guidelines
Ontario School Boards’ Insurance Exchange (OSBIE)
Highway Traffic Act - Section 32 – licensing

HWDSB Policies

Accessibility Standards for Customer Service
Equity and Inclusive Education
Medical/Health Support – Anaphylaxis
Nutrition



Educational Excursions

Date Approved: XXXX

Projected Review Date: XXXX

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Partnership
Procurement
Student Fees
Transportation
Volunteer

Environment

Date Approved: XXXX

Projected Review Date: XXXX

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PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) is committed to promoting and supporting environmental education, environmental action and care of the environment. It is the policy of Hamilton-Wentworth District School Board to facilitate the implementation of programs and curriculum initiatives to deepen and broaden student learning about the environment. As part of the Board's continuing commitment to implement environmentally responsible practices, understanding of environmental impact will be consistently utilized to inform decision-making.

GUIDING PRINCIPLES:

HWDSB will support the development of learning about environmental education, environmental action, and care of the environment by:

- Supporting effective environmental education programs that:
 - address sustainability and the underlying causes of environmental stresses which are rooted in personal and social values and in organizational structures;
 - promote changes in personal, behavioural and organizational practices that will minimize our ecological footprint; and
 - foster greater community engagement.
- Engaging students in environmental education programs that expands students' knowledge of the environment, enhances their critical thinking and problem-solving skills and increases their community awareness and the likelihood of initiating proactive involvement.
- Building a shared responsibility for care of the environment amongst students, teachers, leaders, parents/caregivers, and community members.
- Providing access to free fresh water during the school day and at school events, where students would be encouraged to purchase and bring their own refillable water bottle.
- Respecting and caring for the environment to meet the needs of the present and future generations by:
 - ensuring all HWDSB activities and operations meet or exceed applicable legislation and regulations, and
 - achieving a high standard of institutional accountability by implementing best management practices to prevent or reduce environmental impacts.

INTENDED OUTCOMES:

The implementation of the Environment Policy together with specific related procedures will:

- Foster student knowledge and awareness of environmental issues and how to care for the environment;
- Support educators in providing students with learning opportunities regarding the environment and care for the environment from kindergarten to grade 12;
- Foster environmental initiatives, in partnership with parents/caregivers and community partners as

Environment

Date Approved: XXXX

Projected Review Date: XXXX

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- appropriate;
- Enhance environmental stewardship through the promotion of sustainable practices (including capital projects), wherever possible, for:
 - attainable and cost-effective practices;
 - compliance with provincial laws and regulations; and
 - reduction in the environmental footprint of the Board.

RESPONSIBILITY:

Director of Education
Members of Executive Council

TERMINOLOGY:

Ecological footprint: Measures of the impact that human activities have on the environment.

Environmental Education: Environmental education is education about the environment, for the environment, and in the environment that promotes an understanding of, rich and active experience in, and an appreciation for the dynamic interactions of the:

- Earth's physical and biological systems.
- Interdependency of our social and economic systems on these natural systems.
- Scientific and human dimensions of environmental issues.
- Positive and negative consequences, both intended and unintended, of the interactions between human-created and natural systems.

Environment Education and Management Committee: an internal, multi-departmental steering committee supporting the on-going implementation of the policy

Environmental Stewardship: Environmental stewardship or sustainability is meeting the needs of the present without compromising the ability of future generations to meet their needs.

ACTION REQUIRED:

- Develop and implement professional learning for staff;
- Establish an Environmental Education and Management Committee

Environment

Date Approved: XXXX

Projected Review Date: XXXX

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PROGRESS INDICATORS:

Intended Outcome	Assessment
<ul style="list-style-type: none"> Foster student knowledge and awareness of environmental issues and how to care for the environment 	The Environmental Education and Management Committee's annual report summarizes examples of student work and projects related to environmental education.
<ul style="list-style-type: none"> Support educators in providing students with learning opportunities regarding the environment and care for the environment from kindergarten to grade 12 	The Environmental Education and Management Committee's annual report summarizes examples of learning opportunities related to environmental education.
<ul style="list-style-type: none"> Foster environmental initiatives, in partnership with parents/caregivers and community partners as appropriate; 	The Environmental Education and Management Committee's annual report summarizes involvement of parents/caregivers, and community groups/partnerships in HWDSB environmental initiatives.
<ul style="list-style-type: none"> Enhance environmental stewardship through the promotion of sustainable practices, wherever possible, for: <ul style="list-style-type: none"> attainable and cost-effective practices; compliance with provincial laws and regulations; and reduction in the environmental footprint of the Board. 	<p>The Environmental Education and Management Committee's annual report provides evidence of environmental stewardship including the Environmental Impact Report (formally the Annual Utilities Report). Schools, departments, personnel and parent/community groups.</p> <ul style="list-style-type: none"> Evidence of partnerships with local municipal and regional authorities and community organizations to enhance environmental education and action.

REFERENCES:

Government Documents

Acting Today, Shaping Tomorrow: A Policy Framework for Environmental Education in Ontario Schools, September 2009.

Standards for Environmental Education in the Curriculum. 2008

Shaping our Schools, Shaping our Future. June 2007.

Ready, Set Green! Tips, Techniques, and Resources from Ontario Educators. Spring, 2007.

Environmental Education: Scope and Sequence of Expectations (Elementary and Secondary). 2009.

Energy Efficiency Act: General – O. Reg. 38/06

Environmental Protection Act

Environment

Date Approved: XXXX

Projected Review Date: XXXX

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Waste Management Act

HWDSB Policies

21st Century Learning

Boundary Review

Date Approved: XXXX

Projected Review Date: XXXX

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PURPOSE:

Hamilton-Wentworth District School Board (HWDSB) believes in optimizing and ensuring the effective and efficient use of all facilities to support student achievement.

GUIDING PRINCIPLES:

- Address the short- and long-term accommodation requirements of the impacted communities in a timely manner;
- Be mindful of the best and most prudent use of all resources available to HWDSB;
- Adhere to the guiding principles as defined in the Long-Term Facilities Master Plan including optimal school capacity, grade organization, transportation, facility requirements, site size and the balance between French Immersion and English track students in dual track schools ([Facilities Master Plan | Hamilton-Wentworth District School Board](#)).
- Consult with the impacted school communities to gain further insight into the boundary recommendation(s).
- Be mindful of the distance to the nearest school and the ability for students to safely travel to school.

INTENDED OUTCOMES:

To validate or amend boundaries to support and optimize the effective and efficient use of all facilities.

RESPONSIBILITY:

Director of Education
Members of Executive Council

TERMINOLOGY:

Long-Term Facilities Master Plan: A comprehensive planning document illustrating the condition and utilization of current facilities, and possible accommodation solutions designed to enhance student achievement.

ACTION REQUIRED:

A boundary review, outside of the accommodation review process, shall begin under the following circumstance:

Boundary Review

Date Approved: XXXX

Projected Review Date: XXXX

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- Initiated through the Long-Term Facilities Master Plan, upon Board approval;
- or
- Recommendation from a Superintendent of Student Achievement, upon Board approval;
- or
- Initiated through the Board of Trustees.

PROGRESS INDICATORS:

Intended Outcome	Assessment
To validate or amend boundaries to support and optimize the effective and efficient use of all facilities.	<p>This will be measured by monitoring and planning for pupil accommodations through the Long-term Facilities Master Plan and by looking at:</p> <ul style="list-style-type: none">• Declining, increasing and shifting enrolments• Current funding and operational realities• Changing educational and program objectives• Physical limitations of schools and sites.

REFERENCES:

HWDSB Policies

Use of Board Facilities

Pupil Accommodation Review

COMMITTEE REPORT

Presented to: Board

Date of Meeting: November 25, 2019

From: Audit Committee

Date of Meeting: November 13, 2019

The committee held a meeting from 5:39 p.m. to 8:14 p.m. on November 13, 2019 at 20 Education Court, Hamilton, ON, in Meeting Room 340D with Trustee Danko presiding.

Members present were: Trustees Dawn Danko and Paul Tut. External members present were: John Laratta. Regrets were received from Trustee Christine Bingham and external member Carol Calvazara

ACTION ITEMS:

A. Presentation of the Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the Year Ended August 31, 2019

David Marks, KPMG, presented the Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the year ended August 31, 2019. He reported, that in KPMG's opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Hamilton-Wentworth District School Board as of August 31, 2019 and the results of its operations are in accordance with PSAB GAAP. The Audit Findings Report was also presented.

On the motion of Paul Tut, the Audit Committee **RECOMMENDS: That the 2018-19 Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the Year Ended August 31, 2019 be forwarded to the Board of Trustees for approval.**

CARRIED

MONITORING ITEMS:

B. School Board Compliance Report for the 2018/19 Fiscal Year

Staff presented the report and noted that HWDSB was compliant with all statutory regulations.

C. Update on School Board Sector Issues

Stacey Zucker provided updates on the Boards Safe Schools: Bullying Prevention & Intervention Review Panel, as well as Bell Time Study being conducted through transportation to create efficiencies.

Respectfully submitted,
Dawn Danko, Acting Chair

Consolidated Financial Statements of

**HAMILTON-WENTWORTH DISTRICT
SCHOOL BOARD**

Year ended August 31, 2019

MANAGEMENT REPORT

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Hamilton-Wentworth 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.

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

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

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

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

Manny Figueiredo
Director of Education & Secretary

Stacey Zucker
Associate Director, Support Services & Treasurer

November 25, 2019



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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the Hamilton-Wentworth District School Board:

Opinion

We have audited the consolidated financial statements of Hamilton-Wentworth District School Board (the "Entity"), which comprise:

- the consolidated statement of financial position as at August 31, 2019
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended;
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2019, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with the basis of accounting described in note 1 to the consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**" section of our auditors' report.

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

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

Emphasis of Matter - Basis of Accounting

We draw attention to note 1 to the consolidated financial statements which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group 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.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

November 25, 2019
Hamilton, Canada

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2019 (with comparative information for 2018)**

	2018-19 (\$000's)	2017-18 (\$000's)
FINANCIAL ASSETS		
Cash	22,075	60,713
Accounts Receivable - Other	29,438	25,775
Accounts Receivable - Government of Ontario (note 3)	198,494	159,447
Investments (note 2)	-	6,250
TOTAL FINANCIAL ASSETS	250,007	252,185
FINANCIAL LIABILITIES		
Accounts Payable and Accrued Liabilities	52,893	38,892
Net Debenture Debt, Capital Loans and Leases (note 7)	131,923	137,290
Deferred Revenue (note 4)	55,861	62,539
Employee Benefits Payable (note 6)	48,153	50,486
Deferred Capital Contributions (note 5)	581,344	532,931
TOTAL FINANCIAL LIABILITIES	870,174	822,138
NET DEBT	(620,167)	(569,953)
NON-FINANCIAL ASSETS		
Prepaid Expenses	4,242	2,104
Tangible Capital Assets (note 10)	682,364	623,734
TOTAL NON-FINANCIAL ASSETS	686,606	625,838
ACCUMULATED SURPLUS (note 11)	66,439	55,885
Contingent Liabilities (note 13)		
Commitments (note 14)		
On behalf of the Board		
_____	Chair	
_____	Director of Education & Secretary	

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2019 (with comparative information for 2018)**

	2018-19 Budget (\$000's)	2018-19 Actual (\$000's)	2017-18 Actual (\$000's)
REVENUES			
Provincial Grants - Grants for Student Needs (note 1(n))	571,438	572,118	564,503
Provincial Grants - Other	7,360	14,141	14,038
Federal Grants and Fees	1,155	1,109	1,246
School Generated Funds	10,960	10,808	11,194
Investment Income	350	540	295
Other Fees and Revenues from School Boards	-	7,189	-
Other Fees and Revenues	5,602	15,471	8,237
Amortization of Deferred Capital Contributions (note 5)	31,617	33,103	33,112
TOTAL REVENUES	628,482	654,479	632,625
EXPENDITURES			
Instruction	490,358	491,870	481,493
Administration	15,505	14,347	13,972
Transportation	16,534	23,570	15,723
Pupil Accommodation	87,855	97,303	91,731
School Generated Funds	10,960	11,078	11,186
Other	3,842	5,757	9,183
TOTAL EXPENSES (note 9)	625,054	643,925	623,288
ANNUAL SURPLUS	3,428	10,554	9,337
Accumulated Surplus at Beginning of Year	49,739	55,885	46,548
ACCUMULATED SURPLUS AT END OF YEAR (note 11)	53,167	66,439	55,885

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED AUGUST 31, 2019 (with comparative information for 2018)**

	2018-19 (\$000's)	2017-18 (\$000's)
OPERATING TRANSACTIONS		
Annual Surplus	10,554	9,337
Sources and (Uses):		
Non-cash items including Amortization, Write-downs and		
Loss on disposal of TCA and excluding deferred gain		
on disposal of restricted assets	33,980	38,357
Deferred Capital Contributions Revenue	(33,103)	(33,112)
Deferred Gain on Disposal of Restricted Assets	-	(12,172)
(Increase) Decrease in Accounts Receivable	(33,144)	(3,229)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	14,001	1,202
Increase in Deferred Revenue - Operating	2,718	1,654
Decrease in Employee Benefits Payable	(2,333)	(2,313)
Decrease (Increase) in Prepaid Expense	(2,138)	(869)
CASH PROVIDED BY (APPLIED TO) OPERATING TRANSACTIONS	(9,465)	(1,145)
CAPITAL TRANSACTIONS		
Proceeds on Sale of Tangible Capital Assets	-	12,298
Cash used to Acquire Tangible Capital Assets	(92,610)	(55,871)
CASH APPLIED TO CAPITAL TRANSACTIONS	(92,610)	(43,573)
INVESTING TRANSACTIONS		
Proceeds from disposal of long-term investments	6,250	-
CASH APPLIED TO INVESTING TRANSACTIONS	6,250	-
FINANCING TRANSACTIONS		
Proceeds from Long Term Debt Issued	505	-
Debt Repayments	(5,872)	(5,502)
(Increase) Decrease in Accounts Receivable - Government of Ontario - Approved Capital	(9,566)	676
Net additions to Deferred Capital Contributions	81,516	51,482
Increase (Decrease) in Deferred Revenues - Capital	(9,396)	11,705
CASH PROVIDED BY FINANCING TRANSACTIONS	57,187	58,361
CHANGE IN CASH	(38,638)	13,643
Opening Cash	60,713	47,070
CLOSING CASH	22,075	60,713

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED AUGUST 31, 2019 (with comparative information for 2018)**

	2018-19 (\$000's)	2017-18 (\$000's)
ANNUAL SURPLUS	10,554	9,337
TANGIBLE CAPITAL ASSET ACTIVITY		
Acquisition of Tangible Capital Assets	(92,610)	(55,871)
Amortization of Tangible Capital Assets	33,980	33,851
Loss on Sale of Tangible Capital Assets	-	4,506
Proceeds on Sale of Tangible Capital Assets	-	12,298
Gain on Sale Allocated to Deferred Revenue	-	(12,172)
TOTAL TANGIBLE CAPITAL ASSET ACTIVITY	(58,630)	(17,388)
OTHER NON-FINANCIAL ASSET ACTIVITY		
Use of Prepaid Expenses	(2,138)	(869)
TOTAL OTHER NON-FINANCIAL ASSET ACTIVITY	(2,138)	(869)
INCREASE IN NET DEBT	(50,214)	(8,920)
Net Debt at Beginning of Year	(569,953)	(561,033)
NET DEBT AT END OF YEAR	(620,167)	(569,953)

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)**

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Hamilton-Wentworth District School Board (the "Board") are prepared by management in accordance with the basis of accounting described below.

(a) Basis of Accounting

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

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

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

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

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

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

(b) Reporting Entity

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

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

Consolidated entities -

- Hamilton-Wentworth District School Board
- Hamilton Foundation for Student Success
- School Generated Funds

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Proportionately consolidated entities -

- Hamilton-Wentworth Student Transportation Services

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

(c) Trust Funds

Trust funds for teacher funded leave under the “four over five plan” and of the Hamilton School Boards Energy Consortium are not included in the consolidated financial statements, as these funds are not controlled by the Board.

(d) Cash

Cash is comprised of cash on hand.

(e) Investments

Temporary investments consist of marketable securities that are liquid short-term investments with maturities between three months and one year at the date of acquisition, and are carried on the Consolidated Statement of Financial Position at the lower of cost or market value.

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

(f) Deferred Revenue

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

(g) Deferred Capital Contributions

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible 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
- Property taxation revenues which were historically used to fund capital assets

(h) Retirement and other Employee Future Benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, health care benefits, dental benefits, retirement gratuity, sick leave, and workers' compensation.

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: ETFO and OSSTF. The following ELHTs were established in 2017-2018: CUPE, OCEW and 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), 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 ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities is actuarially determined using the employee's salary, banked sick days and year of service as at August 31, 2012 using management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

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

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

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

(i) Tangible Capital Assets

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

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

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Asset	Estimated Useful Life in Years
Land Improvement with Finite Lives	15
Buildings and Building Improvements	40
Portable Structures	20
Other Buildings	20
First-Time Equipping of Schools	10
Furniture	10
Equipment	5-15
Computer Hardware	5
Computer Software	5
Vehicles	5-10
Leasehold Improvements	Over the lease term

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

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

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

(j) Government Transfers

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

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

(k) 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.

(l) Budget Figures

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

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HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Use of Estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include assumptions used in estimating the collectability of accounts receivable to determine the allowance for doubtful accounts, in estimating provisions for accrued liabilities and in performing actuarial valuations of employee future benefits liabilities. Actual results could differ from these estimates.

(n) 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 the Provincial Grants – Grants for Student Needs.

2. INVESTMENTS

Investments consist of marketable securities and are recorded at cost and are comprised as follows:

	2019		2018	
	Cost	Market Value	Cost	Market Value
Guaranteed Investment Certificates:				
Meridian Credit Union	\$ -	\$ -	\$ 525	\$ 525
Meridian Credit Union	-	-	5,725	5,725
	\$ -	\$ -	\$ 6,250	\$ 6,250

These investments are assessed regularly for impairment and are written down if a permanent impairment exists.

3. ACCOUNTS RECEIVABLE – GOVERNMENT OF ONTARIO

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

The Board has an account receivable from the Province of Ontario of \$198,494 as of August 31, 2019. The balance related to capital grants is \$169,013 (2018 - \$159,447).

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the ministry delays part of the grant payable to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2019 is \$29,481.

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

4. DEFERRED REVENUE

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

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2019 is comprised of:

	Balance as at August 31, 2018	Externally restricted revenue and investment income	Revenue recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2019
Proceeds of Disposition	\$ 39,977	\$ 355	\$ (2,465)	\$ (1,970)	\$ 35,897
Special Education	-	71,464	(71,464)	-	-
School Renewal	14,682	8,319	(1,883)	(11,758)	9,360
Other	7,880	49,379	(45,743)	(912)	10,604
Total Deferred Revenue	\$ 62,539	\$ 129,517	\$ (121,555)	\$ (14,640)	\$ 55,861

5. 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.

	2019	2018
Balance at Beginning of Year	\$ 532,931	\$ 514,561
Additions to Deferred Capital Contributions	66,876	44,270
Transfers from Deferred Revenue	14,640	11,718
Disposals/Transfers to Financial Assets	-	(4,506)
Revenue Recognized in period	(33,103)	(33,112)
Balance at end of year	\$ 581,344	\$ 532,931

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HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

Retirement and Other Employee Future Benefit Liabilities	2019			2018
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued Benefit Obligation – Opening Balance	\$ 44,043	\$ 8,731	\$ 52,774	\$ 56,634
Current Year Benefit Expense (Recovery)	-	3,419	3,419	2,329
Interest on Accrued Benefit Obligation	1,201	261	1,462	1,385
Benefit Expense (Recovery) ¹	1,201	3,680	4,881	3,714
Actuarial Loss (Gain)	2,665	85	2,750	(936)
Benefits Payment	(5,266)	(2,494)	(7,760)	(6,638)
	(1,400)	1,271	(129)	(3,860)
Accrued Benefit Obligation – Closing Balance	\$ 42,643	\$ 10,002	\$ 52,645	\$ 52,774
Unamortized Actuarial Loss	(4,492)	-	(4,492)	(2,288)
Accrued Benefit Liability – Ending	\$ 38,151	\$ 10,002	\$ 48,153	\$ 50,486

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

Amortization of actuarial losses during the year is \$546 (2018 - \$611). The unamortized actuarial loss is amortized over the expected average remaining service life of 6.80 years (2018 – 6.12 years).

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)**

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Pension Plans:

(i) Ontario Teacher's Pension Plan

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

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees' Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2019, the Board contributed \$7,482 (2018 – \$7,418) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

Employee Future Benefits:

(i) 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.

(ii) Workplace Safety and Insurance Board Plan Obligations

The Board is a Schedule 2 employer under the *Ontario Workplace Safety and Insurance Act*, and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

School boards are required to provide salary top-up to a maximum of 4 ½ years for employees receiving payments from the Workplace Safety and Insurance Board, where collective agreements negotiated prior to 2012 included such a provision.

(iii) Long-Term Disability Life Insurance and Health Care Benefits

The Board provides life insurance, dental and health care benefits to employees on long-term disability leave who are not yet members of an ELHT. The employees are required to pay 100% of the premium costs. The Board provides these benefits through an unfunded defined benefit plan. The benefits costs and liabilities related to this plan are included in the Board's consolidated financial statements.

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

(v) Sick Leave Top-Up Benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit cost expensed in the financial statements are \$248 (2018 - \$202).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2019. This actuarial valuation is based on assumptions about future events.

Actuarial Assumptions

The accrued benefit obligations for long-term disability life insurance and health care benefit plans as at August 31, 2019 are based on actuarial valuations for accounting purposes 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:

	2019	2018
Inflation	1.5%	1.5%
Wage and Salary Escalation	0%	0%
Discount on Accrued Benefit Obligations	2.00%	2.90%

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

7. NET LONG TERM DEBT

The net long-term liabilities reported on the Consolidated Statement of Financial Position of \$131,923 consists of loans of \$130,939 (2018 – \$136,357) and Capital Lease \$984 (2018 - \$933). The debentures have a retractable feature, exercisable on specific dates only, at the option of the debenture holders. Details of the net long-term debt are as follows:

	2019	2018
Ontario Financing Authority Loan due Nov 15, 2031, 4.56%	7,276	7,700
Ontario Financing Authority Loan due Mar 3, 2033, 4.90%	23,111	24,261
Ontario Financing Authority Loan due Mar 13, 2034, 5.062%	8,552	8,932
Ontario Financing Authority Loan due Apr 13, 2035, 5.232%	18,784	19,526
Ontario Financing Authority Loan due Mar 11, 2036, 4.833%	8,481	8,801
Ontario Financing Authority Loan due Nov 15, 2036, 3.970%	9,902	10,288
Ontario Financing Authority Loan due Mar 9, 2037, 3.564%	15,192	15,794
Ontario Financing Authority Loan due Mar 19, 2038, 3.799%	38,265	36,635
Ontario Financing Authority Loan due Mar 11, 2039, 4.003%	1,376	1,420
Capital Lease Matures, June 1, 2019	-	140
Capital Lease Matures, August 24, 2022	316	409
Capital Lease Matures, April 18, 2022	290	384
Capital Lease Matures, July 9, 2022	378	-
	\$ 131,923	\$ 137,290

The principal and interest payments required in each of the next five fiscal years and thereafter in respect of the outstanding net long-term debt are as follows:

	Principal	Interest	Total
2020	5,981	5,671	11,652
2021	6,259	5,418	11,677
2022	6,497	5,152	11,649
2023	6,456	4,875	11,331
2024	6,746	4,585	11,331
Thereafter	99,984	28,108	128,092
Total	\$ 131,923	\$ 53,809	\$ 185,732

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

8. DEBT CHARGES

The expenditure for debt charges and capital leases includes principal and interest payments made on debentures and capital leases as follows:

	2019	2018
Principal payments on debentures and capital leases	\$ 5,872	\$ 5,502
Interest payment on debentures and capital leases	5,913	6,146
Total	\$ 11,785	\$ 11,648

9. EXPENDITURES BY OBJECT

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

	2019 Budget note 1(l)	2019 Actual	2018 Actual
Current Expenditures:			
Salary and Wages	\$ 432,822	\$ 438,890	\$ 428,222
Employee Benefits	71,122	73,286	71,369
Staff Development	3,592	1,726	1,703
Supplies and Services	37,622	37,889	36,484
Interest Charges on Capital	5,914	5,843	6,078
Rental Expenditures	3,354	4,356	4,061
Fees & Contractual Services	23,357	27,613	23,646
Other	3,795	1,740	1,983
Transfer to Other Boards	-	7,524	197
Amortization of Tangible Capital Assets and Loss on Disposal	31,617	33,980	38,358
School Funded Activities	11,859	11,078	11,187
Total	\$ 625,054	\$ 643,925	\$ 623,288

10. TANGIBLE CAPITAL ASSETS

(a) Assets Under Construction

Assets under construction having a value of \$78,514 (2018 - \$30,668) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Write-down of Tangible Capital Assets

There were no write-downs of tangible capital assets during the year (2018 – Nil).

(c) Asset Inventories for Resale (Assets Permanently Removed from Service)

There were no assets inventoried for resale or assets permanently removed from service during the year (2018 – Nil).

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

10. TANGIBLE CAPITAL ASSETS (continued):

Year ended August 31, 2019

	Cost (in 000's)					Accumulated Amortization (in 000's)					
	Balance at August 31, 2018	Additions, transfers and adjustments	Disposals and Write Offs	Transfers to-from CIP	Balance at August 31, 2019	Balance at August 31, 2018	Amortization and adjustment	Disposals and Write Offs	Balance at August 31, 2019	Net Book Value August 31, 2019	Net Book Value August 31, 2018
Land	\$ 73,979	\$ 10,590	\$ -	\$ -	\$ 84,569	\$ -	\$ -	\$ -	\$ -	\$ 84,569	\$ 73,979
Land Improvements	15,015	4,558	-	-	19,573	4,035	1,487	-	5,522	14,051	10,980
Buildings	878,430	28,061	-	-	906,491	382,325	29,759	-	412,084	494,407	496,105
Portable Structures	6,941	-	(1,202)	-	5,739	3,904	282	(1,202)	2,984	2,755	3,037
Furniture and Equipment	10,327	79	(859)	-	9,547	6,430	413	(859)	5,984	3,563	3,897
Computer Hardware and Software	12,192	252	(3,057)	-	9,387	8,646	1,244	(3,057)	6,833	2,554	3,546
Vehicles	55	-	-	-	55	48	5	-	53	2	7
Construction in Progress	30,668	47,846	-	-	78,514	-	-	-	-	78,514	30,668
Leasehold Improvements	2,306	719	-	-	3,025	1,710	476	-	2,186	839	596
Capital Leased Assets	1,324	505	-	-	1,829	405	314	-	719	1,110	919
	\$ 1,031,237	\$ 92,610	\$ (5,118)	\$ -	\$ 1,118,729	\$ 407,503	\$ 33,980	\$ (5,118)	\$ 436,365	\$ 682,364	\$ 623,734

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)

11. ACCUMULATED SURPLUS

	2019	2018
Unappropriated	\$ 11,035	\$ 10,305
Amounts Restricted for Future Use of the Board		
WSIB	750	750
School Budgets	1,243	799
Computer Technology	881	881
Board Initiatives	3,634	2,742
Cafeteria Equipment Replacement	109	75
Amounts Restricted for Capital Construction		
Administrative Building	15,344	15,767
Other Capital Projects	2,000	2,000
Available for Compliance	34,996	33,319
Amounts to be Recovered		
Employee Future Benefits	(24,282)	(27,470)
Interest Accrual	(1,925)	(1,996)
Other		
School Generated Funds	3,754	4,024
Revenues Recognized for Land	53,896	48,008
Balance at August 31, 2019	\$ 66,439	\$ 55,885

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 the Board for general public liability, property damage and vehicles. The membership period is for five years, ending December 31, 2021.

13. CONTINGENT LIABILITIES

The Board has been named in personal injury and property damage claims. The amounts specified in the claims are within the Board's insurance coverage. The Board, as well as its insurers, has instructed legal counsel to act on behalf of the Board to defend against these claims. No provision has been made in the financial statements for these claims.

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2019
(All amounts in thousands of dollars)**

14. COMMITMENTS

The Board has outstanding contractual obligations at August 31, 2019 of approximately \$51,412 (2018 - \$35,369), for the construction of new schools and for other capital projects.

The Board has long-term lease commitments with various expiry dates. The minimum payments are as follows:

2020	\$ 2,863
2021	2,530
2022	1,235
2023	182
Thereafter	-
Total	\$ 6,810

15. PARTNERSHIP IN HAMILTON-WENTWORTH STUDENT TRANSPORTATION SERVICES, A TRANSPORTATION CONSORTIUM

On April 1, 2009, the Board entered into an agreement with the Hamilton-Wentworth Catholic District School Board in order to provide common administration of student transportation in the Region. 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, decisions related to the financial and operating activities of Hamilton-Wentworth Student Transportation Services are shared. No partner is in a position to exercise unilateral control.

This entity is proportionately consolidated in the Board's consolidated financial statements to reflect the Board's portion of costs incurred. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

The Hamilton-Wentworth District School Board does not control any assets of the Hamilton-Wentworth Student Transportation Services. The Board has recorded its share of revenue and expenses in the Consolidated Statement of Operations.

16. REPAYMENT OF "55 SCHOOL BOARD TRUST" FUNDING

On June 1, 2003, the Board received \$16,675 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 re-finance 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.

COMMITTEE REPORT

Presented to: Board

Date of Meeting: November 25, 2019

From: Finance and Facilities Committee

Date of Meeting: November 14, 2019

The committee held a meeting from 5:30p.m. to 6:40 p.m. on November 14, 2019 at 20 Education Court, Hamilton, Ontario in Room 340D with Trustee Dawn Danko presiding.

Members present were: Trustees Christine Bingham (via teleconference), Dawn Danko, Alex Johnstone and Paul Tut.

MONITORING ITEMS:

A. 2019-20 Average Class Size Report - Elementary

Staff provided an update on HWDSBs submission to the Ministry of Education related to Average Class Size for elementary students. In addition, the class sizes were presented by school for information purposes. HWDSB is in compliance with Ministry elementary average class size requirements in 2019-20 and the report has been filed with the Ministry.

B. Secondary Enrolment Update

Staff provided an update on the status of secondary enrolment. Information has been received from each school and Board staff are reviewing each school's submission with Principals and Superintendents of Student Achievement (SOSA). A report with actual October 31, 2019 enrolment will be presented at the next meeting.

C. Pupil Accommodation Review Transition Update

Staff presented the report which reviewed the plans and timelines for the upcoming nine new school openings and four additions. The report provided a comprehensive update on transitions related to all new school openings and consolidations as a result of the funding the Board has received. The relocations and transitions have been planned to minimize the impact on students.

Further information can be found within the committee package posted online

(<https://www.hwdsb.on.ca/wp-content/uploads/meetings/Finance-and-Facilities-Committee-Agenda-1574192943.pdf>).

Respectfully submitted,
Dawn Danko, Chair of the Committee

Committee Report

Presented to: Board

Meeting date: November 25, 2019

From: Parent Involvement Committee

Meeting date: November 12, 2019

The committee held a meeting on Nov. 12, 2019 from 6:30 pm. to 7:30 p.m. at the Education Centre, 20 Education Court, Hamilton, Ontario, with Vice-Chair Mike Palma presiding.

Members present were: Gint Murphy, Celine Légré, Heidi Oglesby, Kayla Penner, Tracey Siddons, Lianne Broughton, Heather Lambert-Hillen, Amanda Lloyd, Mike Palma, Joanne Thompson, Corrie Ledgerwood, Melanie Roberts, Susan Millman, Shelley Stacey, Sumaira Khurshid, Stephanie Lostanaw Lavin.

INFORMATION ITEMS:

A. Hamilton Public Library Cards

Donna Millard, Manager IIT, System Learning Commons and Training invited input from the committee on access for HWDSB students to Hamilton Public Library cards.

B. PRO Grant Update

Mike Palma, Vice-Chair, provided an update to the committee. Further details will follow once confirmation has been received from the Ministry.

E. Standing Items

Updates were provided for the following Standing items:

- Home and School

Respectfully submitted,
Mike Palma, Vice-Chair

11-1
Committee Report

Presented to: Board

Meeting date: November 25, 2019

From: First Nations, Métis, and Inuit Education Community
Advisory Committee

Meeting date: October 21, 2019

The committee held a meeting on October 21, 2019 from 12:45 p.m. – 3:00 p.m. at the Education Centre, 20 Education Court, Hamilton, Ontario, with Superintendent Sharon Stephanian presiding.

Members present were: Monique Lavallee, Rebecca Doreen, Lauren Williams, Jordan Carrier, Chyler Sewell, Sonya General.

Elder: Tehahenteh

Elder's Opening – Tehahenteh provided the opening.

INFORMATION ITEMS:

A. Selection of Chair/Co-Chair

This item was deferred to the next meeting.

B. First Nations, Métis and Inuit Studies (NBE3) Course Roll-out and Curriculum Review

A working group will be established.

C. Indigenous Education Strategy & Board Action Plan on Indigenous Education

Information was provided to the committee for review. Members are asked to provide feedback to Jolene John, Aboriginal Community Liaison for submission to the Ministry.

D. Indigenous Student Trustee position

A structure for selection of the student trustee was discussed. A sub-committee will be formed to determine the process.

E. Reciprocal Education Agreement (REA)

Ministry communication has been received indicating the need to provide easier access for families on and off the reserve. Discussion took place around how to remove barriers for families.

F. Indigenous Cultural Safety Pilot

HWDSB is one of the Boards selected by the Province. The Board will be in partnership with Brock University.

G. Shannen Koostachin

Grand opening to be announced.

Elder's Closing – Tehahenteh provided the closing.

Respectfully submitted,
Sharon Stephanian
Acting Chair

COMMITTEE REPORT

Presented to: Board

Date of Meeting: November 25, 2019

From: Standing Committee

Date of Meeting: November 12, 2019

The committee held a meeting from 8:32 p.m. to 9:28 p.m. on November 12, 2019 at 20 Education Court, Hamilton, ON, in Trustee Board Room with Trustee Dawn Danko presiding.

Members present were: Trustees: Christine Bingham (electronically), Becky Buck, Dawn Danko, Penny Deathe, Alex Johnstone, Ray Mulholland, Maria Felix Miller (electronically), Carole Paikin Miller and Paul Tut. Student Trustees Cameron Prosic and Ahona Mehdi.

Regrets were received from: Trustees Kathy Archer, Cam Galindo

1. Approval of Agenda

On the motion of Trustee Johnstone, seconded by Trustee Deathe, the Standing Committee **RECOMMENDS** that the agenda be approved.

CARRIED UNANIMOUSLY

Student Trustees Cameron Prosic and Ahona Mehdi voted in favour.

2. Declarations of Conflict of Interest

None.

Report from Staff**3. Effective Communication Report**

Staff presented the Effective Communication Report for the 2018-2019 school year. The Strategic Communications and Engagement Plan was adopted in June, 2018 and came directly out of the recommendations from the Communications Audit. The Strategic Communications and Engagement Plan outlines five priorities: Leadership, Staff Ambassador, Digital Engagement, Student Outreach, and Partnerships. Highlights of the Staff Ambassador Priority and Digital Engagement is reflected as identified strategies within the Board Annual Plan, Effective Communication. An update on the Partnerships Priority will be submitted as a mid-year update in December and in April. An overview of the Leadership and Student Outreach priorities were provided in this report as well.

Within the priority of Effective Communication, there was a focus on internal communications and a commitment to revitalize the employee Intranet. This priority is part of the Staff Ambassador priority within the Strategic Communications and Engagement Plan. With input from staff across the district, the new myhome.hwdsb.on.ca is an improved version of the employee Intranet. It combines the latest Sharepoint features with custom resources used by the HWDSB community. The Intranet was launched on August 19, 2019. Within the focus of internal communications and supporting the Staff Ambassador priority, the Communications and Community Engagement team led and coordinated the re-launch of the staff directory.

The QuickFinder had ended its run in the 2015-16 school year. Focus groups during the NSPRA Communication Audit in 2017 as well as during the creation of the Strategic Communications and Engagement Plan in 2018-19 revealed a strong sentiment from HWDSB employees that this internal resource was helpful. In January, 2019, after creating an internal practice to support the content of the directory, staff distributed approximately 2,000 copies. The QuickFinder helps staff connect with each other in schools and in the Education Centre, while supporting knowledge mobilization and production. The QuickFinder will be printed once a year in January to coincide with the calendar year and the Board of Trustees' annual term. That being said, we know that staff changes occur often. An online QuickFinder is necessary to keep the changes relevant and current. Staff can access the most updated QuickFinder online by visiting myhome.hwdsb.on.ca.

With this shift in strategy implementation, an opportunity was presented to elevate the SafeArrival service to parents. SafeArrival was first piloted in five elementary schools and was launched to all schools on April 23, 2019. Supportive resources were provided to principals and staff including a presentation at a principals' meeting, a memo to staff, training opportunities facilitated by IIT to all clerical staff between March 18 and March 29, 2019, letters were shared with parents,

frequently asked questions were posted on a dedicated website, and a School Messenger message was sent to all families. From August 23 – June 3, there were 68,689 absences reported. The app is used most often, followed by the phone, then the use of website options.

During the first week of February, 2019, HWDSB's Digital Citizenship program was celebrated across the board. #HWDSBDigitalCitizen is part of the online campaign accessed through social media and from the Board's website that provides information about how students and parents can engage in positive online behaviour.

The Standing Committee received the Effective Communication report.

4. Transportation Consortium Update

The 2019-20 school year was the eleventh start-up for HWSTS. The biggest challenge for the start of this school year was the bus driver shortage, which affected multiple School Boards/Consortiums within southern Ontario. Because of this shortage, multiple schools experienced service issues relating to late buses/delays. This issue continues to be monitored and bus operators are ensuring to log delays into the web portal to help minimize the impact and maximize communication for students and caregivers waiting for service. 2019-20 Start-Up Highlights were shared with Trustees.

Due to the need for more drivers or less busses HWSTS is in the process of doing a district wide bell time study. This will be implemented in September 2020. Notification of bell time changes will go home to parents in January 2020 and there will also be a review of policy exceptions.

Respectfully submitted,
Alex Johnstone, Chair of the Committee