

AGENDA

Regular Public Board Meeting		Monday, June 19, 2023	
Item		Responsibility	Page #
1	Call to Order – 7:00 p.m.	S. Binder	
2	Motion to Convene into Closed Committee of the Whole	nil	
3	Reconvene to Regular Public Board Meeting	nil	
4	Acknowledgement of Traditional Lands	J. Webster	
5	Presentation: Skilled Trades Promotion	K. Niemi	
6	Roll Call	S. Binder	
7	Approval of Agenda	S. Binder	
8	Declarations of Conflict of Interest	S. Binder	
9	Consent Agenda Items	S. Binder	
	(a) Regular Public Board Meeting Minutes May 23, 2023		3
	(b) Committee Meeting Minutes (for information only)		
	i) Audit November 14, 2022		8
	ii) Special Education Advisory April 27, 2023		10
	iii) Student Learning, Well-Being and Equity May 1, 2023		15
	iv) Physical Planning, Finance and Building May 8, 2023		18
	v) Governance and Policy May 15, 2023		20
	vi) Equity and Inclusivity Advisory May 19, 2023		22
	vii) Physical Planning, Finance and Building May 23, 2023		25
	viii) Special Education Advisory May 31, 2023		27
10	Rise and Report from Committee of the Whole Closed Session	R. Prinzen	
11	Report from Trustees appointed to External Organizations		
	(a) Food for Learning Steering Committee Meeting	R. Speck	
	(b) Ontario Public School Board Association (OPSBA)	A. Robertson	
	i) OPSBA Achievement Award Presentation		
	ii) OPSBA Board of Directors Update		31
12	Report from Standing Committee Reports		
	(a) Governance and Policy Meeting June 12, 2023	S. Binder	
	i) Annual Schedule of Meeting Dates 2023-2024 Recommendation		33
	ii) Policy XX: Trustee Honorarium, Expenses and Hospitality Expenditures Recommendation		39
	(b) Student Learning, Well-Being and Equity Meeting May 29, 2023	S. Lewis	
	(c) Physical Planning, Finance and Building Meeting June 5, 2023	K. Kramp	
	i) 2023-2024 Budget Recommendation		45
13	Report from Statutory Committee Reports		
	(a) Audit June 7, 2023	A. Robertson	
	i) Internal Audit Charter Recommendation		74
	ii) External Auditor's Plan Recommendation		81
	(b) Parent Involvement May 30, 2023	R. Speck	
	(c) Special Education Advisory May 31 & June 8, 2023	S. Binder	
	(d) Supervised Alternative Learning June 7, 2023	K. Hambly	

Item	Responsibility	Page #
14	Report from Advisory Committee Reports	
	(a) Accessibility Advisory	nil
	(b) Equity and Inclusivity Advisory June 14, 2023	E. Charlton
	(c) Indigenous Education Advisory June 7, 2023	S. Maracle
	(d) Student Discipline	nil
	(e) Student Voice	Student Trustees
15	Administrative Committee Reports	
	(a) Information Technology Advisory	nil
	(b) Mental Health Leadership Team	nil
16	Ad Hoc Committee Report	nil
17	Chair's Report	S. Binder
	(a) Presentation to outgoing Student Trustees	
18	Director's Report	K. MacIver
19	HPEDSB Staff Reports	
	(a) Skilled Trades in HPEDSB	K. Niemi/T. Jones 113
	(b) Borrowing Resolution	N. Pfeiffer 117
20	Calendar of Events – more events coming September 2023	S. Binder
21	Correspondence	nil
22	Unfinished Business	nil
23	Trustee Motions for Consideration	nil
24	Trustee Notice of Motion	nil
25	Adjournment	S. Binder

Members present: E. Charlton, S. Binder, K. Hambly, K. Kramp, S. Lewis, S. Maracle, E. Parsons, R. Prinzen, A. Robertson, R. Speck

Student Trustees: L. Hung, S. Spencer, J. Webster

Absent:

Guests: Louise Gunning, Principal Central Hastings School, Rob Garden, Vice-principal Central Hastings School and Sarah Wannamaker, Guidance

Resource: K. Donnell, K. Dostaler, T. Elliott, K. MacIver, K. Niemi, D. McFarlane, N. Pfeiffer

Minutes: D. Lucas, Executive Assistant

1. Call to order

Chair Binder called the meeting to order at 7:00 p.m. and welcomed everyone to the Public Board meeting.

2. Motion to convene into a closed Committee of the Whole – not required

3. Reconvene to Regular Public Board meeting - not required

4. Acknowledgement of Traditional Lands

Student Trustee Hung offered the Land Acknowledgement.

5. Presentation: Central Hastings School – *De-streaming*

Presenter's Louise Gunning, Principal, Rob Garden, Vice-principal and Sarah Wannamaker, Guidance, shared their approach to and successes implementing de-streaming at a K-12 school. The team has been using the universal design for learning which enables educators to choose their starting point and next steps in teaching and learning.

6. Roll Call

Chair Binder requested a roll call of Trustees and Student Trustees. All members present.

7. Approval of the agenda

Mover: K. Kramp

Seconder: K. Hambly

That the agenda for the May 23, 2023 Regular Public Board Meeting be approved.

Carried

8. Conflict of Interest – None declared.

9. Consent Agenda Items

Recommendation

Mover: E. Charlton

Seconder: S. Maracle

That the following Consent Agenda items be approved:

(a) Regular Public Board Meeting Minutes April 24, 2023

(b) Committee Meeting Minutes (for information only)

- i) **Student Learning, Well-Being and Equity Committee revised minutes dated February 6, 2023**
- ii) **Accessibility Committee minutes dated March 8, 2023**
- iii) **Special Education Advisory Committee minutes dated March 23, 2023**
- iv) **Student Learning, Well-being and Equity Committee minutes dated April 3, 2023**
- v) **Physical Planning, Finance and Building Committee minutes dated April 11, 2023**
- vi) **Governance and Policy Committee minutes dated April 17, 2023**

Carried

10. Rise and Report from the Closed Committee of the Whole – no report

11. Report from External Organizations:

- (a) **Food for Learning Steering Committee** - no report
 - (b) **Ontario Public School Board Association (OPSBA)** – Chair Binder provided the following highlights:
 - attended the OPSBA Board of Directors meeting on April 28th & 29th, presentation from Brian Rosborough, Executive Director of the Association of Municipalities of Ontario,
 - participated in regional discussions regarding new legislation,
 - received a report on the 2023-2024 GSN initial review,
 - through research and consultation, OPSBA Strategic Priorities have identified the following areas of priority:
 - Truth and Reconciliation,
 - Equity and Well-being,
 - School Board Governance, and
 - Sustainable Funding.
- Trustee Robertson provided the following highlights:
- OPSBA President Cathy Abraham and Executive Director Stephanie Donaldson presented to the Standing Committee on Social Policy, Bill 98 “Better Schools and Student Outcomes Act”
 - President Abraham also appeared (along with Minister Lecce) on TVO’s The Agenda on May 9 to discuss Bill 98, the role of trustees, and “back to the basics”,
 - OPSBA “Take your MPP to School Day” initiative, Chair Binder and I will be touring Central Hastings School on Thursday May 25th, and we will be joined by Vice-Chair Prinzen on Friday May 26th for a tour of PECL.
 - OPSBA elections will be held at the Annual General Meeting in June,
 - the Public Property Assessment Network Scholarship (PPAN) award committee will be meeting later this month to determine a successful Eastern Region Applicant

12. Standing Committee Reports:

- (a) **Governance and Policy Committee** - Chair Binder shared highlights from the May 15, 2023 meeting:
 - reviewed the Board Annual Work Plan,
 - reviewed the draft Committee Meeting Schedule for 2023-2024,
 - reviewed the draft Trustee Learning Sessions for 2023-2024, and
 - reviewed a draft policy on Trustee Honoraria, Expenses and Hospitality Expenditures.

One recommendation came forward from the closed Governance and Policy Committee for Board approval.

Recommendation:

Mover: K. Kramp

Seconded: S. Lewis

That the Hastings and Prince Edward District School Board approve the revised Memorandum of Understanding (MOU) between HPE Learning Foundation and Hastings and Prince Edward District School.

Carried

- (b) Student Learning, Well-Being and Equity Committee** – Trustee Lewis shared highlights from the May 1, 2023 meeting:
- received an overview from Superintendent Elliott on Tutoring Supports, Closing Gaps and Fostering Partnerships,
 - received an update from Superintendent Dostaler on Mental Health and Well-being,
 - received an update from Superintendent Niemi on Equity Action Plan and upcoming professional learning opportunities,
 - reviewed 2023-2024 Student Learning, Well-being and Equity Committee dates.
- (c) Physical Planning, Finance and Building Committee** – Trustee Kramp shared highlights from the May 8, 2023 meeting:
- reviewed a report on School Board Capital Expenses.
 - reviewed a report on Long-Term Capital Accommodation Planning updates,
 - reviewed a report on the Draft Budget,
 - reviewed a report on Proposed Committee Dates and Times for 2023-2024,
 - reviewed a verbal update on Easthill Elementary School Contingency Planning

13. Statutory Committee Reports:

- (a) Audit Committee - no report
- (b) Parent Involvement Committee – no report
- (c) Special Education Advisory Committee – Trustee Lewis shared highlights from the May 1, 2023 meeting:
- received a Budget update from Superintendent Pfeiffer,
 - received an update on 2023-2024 Elementary Resources and Secondary Regional Programs,
 - received sub-committee updates on Mental Health, Individual Education Plans and Early Years,;
 - the annual Tri-Board SEAC meeting is scheduled for Wednesday May 31, 2023, which involves Algonquin & Lakeshore Catholic District School Board, Limestone District School Board and Hastings and Prince Edward District School Board,
 - reviewed amendments to the 2022-2023 Special Education Plan,
 - received a nomination from the Learning Disabilities Association of Ontario (LDAO), nominating Ryan Howard as a representative on SEAC for the balance of the four-year term.

The following two recommendations were approved at the Special Education Advisory Committee meeting to come forward to the Board for approval.

i) Recommendation:

Moved: K. Kramp
Seconded: E. Charlton

That the Hastings and Prince Edward District School Board approve the Learning Disabilities Association of Ontario Local Association appointment of Ryan Howard, to the Special Education Advisory Committee for the balance of the four-year term of the Board.

Carried

ii) Recommendation:

Moved: K. Hambly
Seconded: S. Maracle

That the Hastings and Prince Edward District School Board approve the amendments to the Special Education Plan 2022-2023.

Carried

- (d) **Supervised Alternative Learning Committee** – Trustee Parsons shared highlights from the April 26, 2023 and May 17, 2023 meetings:
- approved 12 students for Supervised Alternative Learning on April 26, 2023, and
 - approved 6 students for Supervised Alternative Learning on May 17, 2023.

14. Advisory Committee Reports:

- (a) **Accessibility Advisory Committee** – Trustee Robertson provided highlights from the May 10, 2023 meeting:
- reviewed the Multi-Year Annual Accessibility Plan
 - reviewed the 2023-2024 Proposed Committee Meeting Dates
 - received an update on the retirement of Louanne Moore and the appointment of a new member.
- (b) **Equity and Inclusivity Advisory Committee** – no report
- (c) **Indigenous Education Advisory Committee** – no report
- (d) **Student Discipline Committee** – Trustee Lewis provided highlights from the Student Discipline Committee:
- total number of students expelled to date for the 2022-23 school year are seven
- (e) **Student Voice Committee** – Student Trustees provided the following highlights:
- hosted a successful Student Voice Conference on Friday April 28th, with a focus on mental health and discussions about how to make positive change at their schools, including in washrooms; and
 - elections were held for Student Trustee vacancies; Clara Vance from North Hastings High School as Indigenous Student Trustee and Aashvi Shah from Centennial Secondary School were elected as the 2023-2024 Student Trustee representatives. Julia Webster, current Student Trustee from Eastside Secondary School will return for a second year.

15. Administrative Committee Reports

- (a) **Information Technology Advisory Committee** – no report
- (b) **Mental Health Leadership Team** Vice-chair Prinzen provided highlights from the May 16, 2023 meeting:
- received an update about Mental Health Week the first week of May;
 - received a recap of mental health promotion activities that occur throughout the school year;
 - provided an appreciation to public health nurses for their work in elementary and secondary schools;
 - received an update about the Kairos addictions program and the connections to mental health, as well as funding for the program;
 - availability of naloxone kits in schools; and
 - updating the Terms of Reference.

16. Ad Hoc Committee Report - no report

17. Chair's Report - Report included the following highlights:

- attended The HPE Learning Foundation Board meeting as observers on April 26,
- attended the Labour Relations Symposium,
- represented HPEDSB at the OPSBA Board of Director's meeting,
- participated in the Inspiring Excellence Awards Celebration; and
- reminded Trustees about the upcoming Learning Foundation Student Benefit Auction on Friday, June 2 at The Grand in Belleville.

Hastings and Prince Edward District School Board
Regular Public Board Meeting
May 23, 2023

Page | 5

- Other reports from Trustees:
 - Trustee Robertson participated as a judge at the Quinte Regional Science & Technology Fair,
 - Trustee Lewis participated in the 2-part Intensive Human Rights training,
 - Trustee Charlton participated in the Celebration of Dance held at Harry J. Clarke Public School.
- 18. Director's Report** – Report included the following highlights:
- reported that ten area secondary students wrote the DELF exam at HPEDSB as a pilot,
 - congratulations to Ian Ketcheson, Bayside Secondary School student who won Gold in welding for the second year in a row at Skills Ontario. Ian will be attending the Canada Skills Competition in Winnipeg,
 - congratulations to Qwin Goodwin, a graduating student from North Hastings High School has been awarded a \$120,000. Schulich Leadership Scholarship to pursue his interest in space. Qwin will be attending Queens University in September,
 - provided information regarding Bill 98 *Better Schools and Student Outcomes Act*.
- 19. HPEDSB Staff Reports:**
- (a) Communications Services Report:** Report included a summary of the activities undertaken by Communications Services to support the priorities outlined in the 2020-2025 Strategic Plan. To review the report, click [here](#) and go to page 97.
- (b) Summer Learning and Mental Health Supports:** Report included an outline on summer learning and mental health supports planned for students during the summer. To review the report, click [here](#) and go to page 99.
- (c) Graduation Rates:** Report included an overview on the HPEDSB graduation data for the 2017-2018 Grade 9 cohort. To review the report, click [here](#) and go to page 101.
- (d) De-streaming Staff Report:** Report included an overview of the purpose, priorities and supports associated with de-streaming in HPEDSB. To review the report, click [here](#) and go to page 103.
- 20. Calendar of Events and meetings scheduled for June 2023:**
Committee meetings and school events noted.
- 21. Correspondence – nil**
- 22. Unfinished Business – nil**
- 23. Trustee Motions for Consideration - nil**
- 24. Trustee Notice of Motions - nil**
- 25. Meeting adjourned at 8:59 p.m.**

 Chair

 Secretary



Audit Committee Public Session Minutes November 14, 2022

Members present: S. Binder, J. Cobb, B. Danes, J. Edmonds, K. Egan

Regrets: T. Rodgers

Absent:

Guests: J. Becker, G. Champagne, M. Haire, G. Segu

Resources: K. MacIver, N. Pfeiffer

Minutes: J. McLaren, Executive Assistant

Call to order

The meeting was called to order at 3:30 p.m. by Chair Cobb.

Delegations/presentations

There were no delegations or presentations.

Approval of agenda

Moved: K. Egan

Seconded: B. Danes

That the agenda be approved for Wednesday, November 9, 2022.

Carried

Approval of minutes

Moved: J. Edmonds

Seconded: K. Egan

That the minutes of the September 21, 2022 meeting be approved.

Carried

Business arising from the minutes

None.

Recommendations

2021-2022 Consolidated Financial Statements

Superintendent Pfeiffer referred to Report No. B-1 and stated that the Audited Consolidated Financial Statements reflect the board's financial results for the 2021-2022 fiscal year.

Clarification/discussion items:

- Examples of COVID-19 costs were requested. Cleaning supplies, PPE, isolation costs, transportation costs for cleaning, additional pupil and instruction costs were provided.
- A question arose whether ventilation costs will continue. An increase in ventilation will continue until told otherwise and a cost decrease is unlikely.
- Clarification on enrolment increases was requested and it was confirmed that several factors impacted the changes such as homeschooling and an increase in families moving to the area.

- A question arose whether trust funds are used to fund scholarships. This was confirmed.
- A point was raised that the current rates stood out as less than expected. It was clarified that this is consistent among school boards and other client bases.

Moved: S. Binder
Seconded: B. Danes

That the Audit Committee recommends that Hastings and Prince Edward District School Board approve the Consolidated Financial Statements for the year ending August 31, 2022, as contained in the Audit Committee Report No. B-1 dated November 14, 2022.

Carried

Information

Regional Internal Audit Update

Superintendent Pfeiffer called upon Genevieve Segu, Regional Internal Audit Manager (RIAM) to provide a verbal update.

Internal Audit Update

Superintendent Pfeiffer referred to Report No. C-1 to provide an update of the status of outstanding internal audit recommendations.

Clarification/discussion items:

- A question arose regarding the anticipated completion date of December 2022 for the SFIS Report. A draft document is complete and currently going through the finalization process.

Trustee proposals/queries

There were no proposals or queries.

Correspondence

There was no correspondence.

The meeting adjourned at 4:15 p.m.

**Special Education Advisory Committee
(SEAC) Meeting
April 27, 2023 - 4:00 p.m.**

Members present: S. Binder, S. Lewis, N. Hamilton, A. Brennan, W. Haystead, D. Vanderkloet, E. Cotman, J. Christie, S. Ward, J. Parker, L. Solski, K. Hanoski, C. Breau

Absent: A. Card, J. Kezar, L. Rashotte, A. James, T. Whittaker, R. Glenn

Resource: K. Dostaler, S. Taylor-Harvey

Minutes: G. McCurdy

1. Call to order

Chair Brennan called the meeting to order at 4:00 p.m. and welcomed everyone to the Special Education Advisory Committee meeting.

2. Acknowledgement of Traditional Lands

Trustee Binder offered the Land Acknowledgement.

3. Roll Call

Chair Brennan requested a roll call of members.

4. Approval of the agenda

Mover: Sandra Ward

Seconder: Shannon Binder

That the agenda for the April 27, 2023 Special Education Advisory Committee meeting be approved.

Carried

5. Declaration of Conflict of Interest

There was no conflict of interest declared.

6. Approval of Minutes from Previous Meetings

(a) March 23, 2023

Mover: Wendy Haystead

Seconder: Sandra Ward

That the minutes of the March 23, 2023 meeting be approved.

Carried

7. Delegations/Presentations

Budget update

Chair Brennan welcomed and introduced Nick Pfeiffer, Superintendent of Business Services to the meeting, to provide a budget update.

Superintendent Pfeiffer shared highlights of the 2023-24 Budget, and provided information on the status of the budget development including the following:

Budget process

- The budget process starts with the projection of how many students we will serve next year. The projections provide the board revenue information, noting that 78% of expenses are staff related.

- Once established, the Ministry provides funding information. As part of the process consideration is given to staff, maintenance, administration, and other overhead expenditures.
- Communication through the Hastings and Prince Edward District School Board (HPEDSB) budget webpage and through board committees is very important, as is public consultation through trustees.

Budget context

An overview of the context and considerations affecting budget were shared as follows:

- deficit (last year, this year);
- reduced funding (COVID-19);
- no virtual school;
- labour negotiations;
- new initiatives (e.g., moving to a Google platform, planning a new enterprise system (GOTO, ERP, Aspen);
- student achievement;
- rising enrolment and pressures;
- classroom school technology updates;
- transportation (public consultations are taking place to look at transportation efficiencies, as costs exceed funding);
- inflation.

Budget Priorities

- Public budget consultation was shared through ThoughtExchange, an online forum during January and February 2023. The main priorities included:
 - continue to support technical classes/apprenticeship programs;
 - additional staff at school level and less at board level;
 - additional educational assistant support.

Current Financial Situation

Superintendent Pfeiffer noted that in the fall, we have a better idea of what budget looks like and in December revised estimates are completed. Following revised estimates for 2022-23, HPEDSB is seeing a deficit of 1.3 million, which reduces the accumulation of Surplus for Compliance funding from \$10.2 to \$9.9 million.

Board Total Expenses - the highest areas of expenses are:

- 75% Total Instruction
- 12% Total Pupil Accommodation
- 8% Total Administration

Instruction Expenses

- Teacher costs are the highest expense. Educational assistants and early childhood educators are the next highest. Four percent of expenses are school leaders (principals and vice-principals).
- Supply costs have risen and continue to be a large expense.

History of Accumulated Surplus

- The Ministry provides this information.
- For many years, HPEDSB spent more than we received, which resulted in a Financial Recovery Plan. The Ministry has rules where boards can see no more than two years of decline or the Ministry intervenes.

2023-2024 budget funding is based on:

- Grants for Student Needs (GSN) – direct Ministry funding;
- Priorities and Partnerships Funding (PPF) – short-term, high-impact funding;
- Capital Funding – for new buildings and upgrades/maintenance.

Funding Comparison

In comparing budget from last year to what we received this year, there is approximately 1% increase in all areas. Wage increases are built into the budget (1.25%) plus the reduction of COVID funding that will present many challenges.

Special Education Grant is based on the following:

- Special education per pupil amount (SEPPA) allocation;
- Differentiated special education needs amount allocation;
- Special equipment amount (SEA) allocation;
- Special incidence portion (SIP) allocation;
- Education and Community Partnership Program (ECPP) allocation;
- Behaviour expertise amount allocation.

There is a slight increase from \$27.0 million for 2022-23 to \$27.7 million projection for 2023-24. It was noted that every year we exceed our grant in expenses.

Priorities and Partnerships Funding

- Special Education Additional Qualification (AQ) Subsidy;
- Summer learning for students with Special Education Needs.

Superintendent Dostaler thanked Superintendent Pfeiffer and his team for their work on behalf of the senior administration team. He noted that budget is not keeping up with the inflation rate and will present many challenges as we move forward. Trustee Lewis echoed Superintendent Dostaler's remarks on behalf of herself and Trustee Binder. Sandra Ward questioned if the Ministry took into consideration the local specialized student needs and population, and if the funding received was adequate. She suggested that SEAC could support this funding request by writing an advocacy letter to the Ministry, regarding the region's high special education needs.

Superintendent Dostaler noted that he recognizes the special education needs in this area, and that funding is never adequate. He shared that we could present the Independence Rubric information at the May SEAC meeting to explain the process for determining our allocation of special education supports with funding received from Special Incidence Portion (SIP). He commented that SEAC can support by writing a letter, and emphasized that we would keep communicating and advocating for the needs in this region. Superintendent Pfeiffer noted that no board across the province receives adequate funding for special education needs, and stated that the two biggest cost pressure challenges are transportation and supply costs.

8. Committee Reports

a) Recommendation to approve the amendments to the Special Education Plan 2022-2023 and Summary of Amendments

Chair Brennan referenced the 2022-2023 Special Education Plan and Summary of Amendments, which capture changes that have occurred within the 2022-2023 school year.

Superintendent Dostaler thanked the group and shared that opportunities to provide input and feedback on the annual Special Education Plan have been provided to SEAC members, community agency representatives, and members of the public regarding special education matters. He referred members to the Summary of Amendments and provided an overview

of the changes that have been made to the plan for 2022-2023. He thanked members for providing input.

The Special Education Plan and Summary of Amendments will be brought forward to the Regular Public Board Meeting on Tuesday, May 23, 2023 for final approval.

Mover: Nancy Hamilton Powers

Second: Wendy Haystead

That the Special Education Advisory Committee recommends that the Hastings and Prince Edward District School Board approve the amendments to the Special Education Plan 2022-2023.

9. Staff Reports

a) **Elementary Resource and Secondary Regional Programs 2023-2024**

Superintendent Dostaler referred to the draft Elementary Resource and Secondary Regional Program handout contained in the agenda package. He shared that as part of the annual review process, the location and/or continuation of Elementary Resource and Secondary Regional Programs are reviewed and are subject to change. Work has been occurring to review student needs and locations of programs for next year. For 2023-2024, there will be a total of 22 Elementary Resource Programs and 22 Secondary Regional Programs. A new Elementary Resource Program has been added in North Hastings and two new Community Integration Programs (CIPs) have been added at the secondary level at Eastside S.S. and Trenton H.S. System Lead Taylor-Harvey noted that there are a high number of Grade 8 students moving to secondary who will require a smaller class size and support. She also shared that there are challenges in meeting primary autism needs due to autism number caps in our Elementary Resource Programs; however, students will be well supported in their classrooms with the assistance of educational assistants and other program supports. Additional information will be presented regarding future possibilities of creating supports through ECPPs. Data (quantitative and qualitative) will be brought to SEAC early next year to make well-informed decisions on ECPP partnerships and directions.

b) **Tri-Board SEAC Meeting – Wednesday, May 31, 2023**

Superintendent Dostaler noted that the Tri-Board SEAC Meeting is scheduled for Wednesday, May 31, 2023 and will be hosted by Limestone District School Board. The draft schedule for the evening is as follows:

- 5:00 to 6:00 p.m.
 - HPEDSB local SEAC meeting
- 6:00 to 7:00 p.m.
 - Tri-Board SEAC meeting/presentation.

Members were asked to update their calendars to reflect this date and time.

c) **Sub-committee updates**

Chair Brennan recapped the work of sub-committee groups that occurred at the March meeting. Members provided updates as follows:

Mental Health

- Sandra Ward advised that they created seven questions about Mental Health supports that they would like to send to learning support teachers (LSTs) and educational assistants (EAs) who support regional programs.

- Questions are being finalized, and consultation has occurred with Human Resources Support Services.
- Superintendent Dostaler will share the questions with SEAC once completed.

Individual Education Plans (IEPs)

- Eve provided an update from their April 19th meeting.
- Discussion included timelines for the IEP process (streamline, make it more accessible and easier to complete, creation of an at-a-glance document to be brought to the sub-committee).
- Led to the discussion of intake meetings and closing an IEP, the role of LSTs and learning support coordinators (LSCs) in terms of the IEP development and student voice in their IEP.
- The sub-committee will share a pamphlet with SEAC, about IEPs.

Early Years/Early Years and Transitions

- Wendy Haystead and Chair Brennan attended the Early Years Working Group this week and noted that the group's name is changed to the Early Learning Childcare Education Group.
- They questioned whether the existing working group is a duplicate of the SEAC sub-committee. Currently there are nine HPEDSB employees who sit on the Early Learning Childcare Education Group. It would be a big commitment to have the SEAC sub-committee members attend the Early Years Group.
- Would it be possible to have a representative from HPEDSB at the meetings? System Lead Taylor-Harvey asked if she could be included in the email grouping and noted that Mike Chambers will take on the Early Years role, in Tammy Papst's absence.
- Donna Vanderkloet agreed that it doesn't make sense to have duplication of the sub-committee members but rather have a LSC representative attend. System Lead Taylor-Harvey will connect with members Wendy Haystead and Chair Brennan to ensure ongoing communication with the committee.

d) SEAC Membership

Chair Brennan shared that correspondence has been received from Diane Wagner, Public Policy & Education Consultant - Learning Disabilities Association of Ontario (LDAO). The letter nominates Ryan Howard to represent LDAO, on SEAC for the balance of the four-year term of the Board. Ryan is a LDAO member in good standing and meets the requirements of SEAC.

Mover: Sandra Ward
Seconder: Nancy Hamilton Powers

That the Special Education Advisory Committee recommends that the Hastings and Prince Edward District School Board approve the Learning Disabilities Association of Ontario Local Association appointment of Ryan Howard, to the Special Education Advisory Committee for the balance of the four-year term of the board.

10. Correspondence

- PAaC on SEAC Resource Guide on Special Education Funding
- SEAC Meeting Dates – 2023-2024
- Kawartha Pine Ridge DSB letter – March 10, 2023

11. Adjournment

The meeting was adjourned at 5:06 p.m.

Members present: K. Dostaler, T. Elliott, S. Lewis, S. Maracle, K. Niemi, E. Parsons, R. Prinzen, R. Speck

Resources: K. Donnell

Minutes: E. Power, Executive Assistant, Curriculum Services

1. Call to Order

Chair Lewis called the meeting to order at 3:30 p.m.

2. Acknowledgement of Traditional Lands

Trustee Parsons offered the Land Acknowledgement.

3. Roll Call

Chair Lewis requested a roll call of committee members.

4. Approval of agenda

Moved: S. Maracle

Seconded: E. Parsons

That the agenda for the May 1, 2023 Student Learning, Well-being and Equity Committee meeting be approved.

Carried

5. Declaration of Conflict of Interest

- None declared

6. Approval of the Revised Minutes from the February 6, 2023 meeting

Moved: E. Parsons

Seconded: S. Maracle

That the revised minutes from the February 6, 2023 Student Learning, Well-being and Equity Committee meeting be approved with the amendment to item 8(a)i.

Carried

Approval of Minutes from Previous Meeting

Moved: R. Prinzen

Seconded: S. Maracle

That the minutes from the April 3, 2023 Student Learning, Well-being and Equity Committee meeting be approved.

Carried

7. Delegations

- No delegations

8. Reports from Staff:

(a) Superintendent Update

i. Tutoring Supports – Closing Gaps and Fostering Partnerships (verbal report)

Superintendent Elliott provided an overview of the Tutoring Supports Initiative, sharing our projective objective of Why, What and How.

She spoke to how the tutoring activities were offered, the number of students involved, and the HPEDSB staff, community partners and independent companies who provided tutoring services.

ii. **Mental Health and Well-being**

Superintendent Dostaler provided information about resources and training opportunities that are being offered as professional development to Child & Youth Workers (CYWs), Social Service Workers (SSWs), Social Workers (SWs) and Educational Assistants (EAs) within the Board. The training sessions will build on the skills and competencies of mental health staff and educational assistants to support their work in our schools and communities. The training includes webinars, in-person and resources. Included in the report was a brief overview of what each session offered.

Next steps include:

- Communicate resources and training opportunities to CYWs, SSWs, SWs, and EAs;
- Provide trauma informed practice training opportunities for administrators;
- Implement the Kids Have Stress Too lessons at the kindergarten level; and,
- Implement Tier 1 – Everyday Mental Health classroom resources and chosen activities into elementary classroom practices.

iii. **Equity Action Plan and Upcoming Learning, verbal**

Superintendent Niemi shared upcoming professional learning opportunities being offered:

- Trauma informed educational practices. This is being provided to administrators May 3 and 4;
- Human Rights training. This will start with the Director and Superintendents and then bring to our administrators and educators.

Superintendent Niemi shared that by next year every school will have an equity team and will be determining what training schools would like to have. It was noted that school communities are asking for learning opportunities, specifically anti-racism training.

9. Advisory Committee Report

(a) Review of Draft Indigenous Education Advisory Committee Minutes

No formal minutes from the last meeting.

(b) Review of Draft Equity and Inclusivity Advisory Committee Minutes

There was a date change and minutes were not available.

10. Chair's Report

Recommendation:

Report 10(a) Proposed Dates and Times for 2023 2024 Student Learning, Well-being and Equity Committee

Chair Lewis presented the proposed meeting dates and times for the 2023 2024 Student Learning, Well-being, and Equity Committee meetings.

Moved: S. Maracle

Seconded: R. Prinzen

That the proposed dates and times for the 2023 2024 Student Learning, Well-being and Equity Committee meetings be approved as presented in report 10(a) dated May 1, 2023.

Monday, October 2, 2023 at 3:30 pm
Monday, November 6, 2023 at 3:30 pm
December 2023 (no meeting)
January 2024 (no meeting)
Monday, February 5, 2024 at 3:30 pm
March 2024 (no meeting)
Monday, April 8, 2024 at 3:30 pm

**Hastings and Prince Edward District School Board
Student Learning, Well-being, and Equity Committee Minutes
May 1, 2023**

Page | 3

**Monday, May 6, 2024 at 3:30 pm
Monday, June 3, 2024 at 3:30 pm**

Carried

11. Trustee Motions for Considerations

- Nil

12. Trustee Notices of Motion

- Nil

13. The meeting adjourned at 4:58 p.m.



**Physical Planning, Finance and Building Committee
Public Session Minutes
May 8, 2023**

Members present: S. Binder, E. Charlton (Vice-Chair), K. Hambly, L. Hung (Student Trustee), K. Kramp (Chair), A. Robertson

Regrets:

Absent: None

Guests: None

Resources: K. Donnell, K. Horrigan, K. MacIver, D. McFarlane, N. Pfeiffer, T. Rodgers

Minutes: J. McLaren, Executive Assistant

1. Call to order

The meeting was called to order at 3:32 p.m. by Chair Kramp.

2. Motion to Convene into a Closed Session

Moved: S. Binder

Seconded: K. Hambly

That the Physical Planning, Finance and Building Committee convening to a closed session be approved for Monday, May 8, 2023.

Carried

3. Reconvene to the Public Physical Planning, Finance and Building Committee Meeting

The public session reconvened at 3:55 p.m.

4. Acknowledgement of Traditional Lands

Trustee Robertson offered the Land Acknowledgement.

5. Roll Call

Chair Kari requested a roll call of Trustees.

6. Approval of agenda

Moved: S. Binder

Seconded: E. Charlton

That the agenda be approved for Monday, May 8, 2023.

Carried

7. Declarations of Conflict of Interest

None.

8. Delegations

None.

9. Approval of Minutes from Previous Meeting

Moved: A. Robertson

Seconded: E. Charlton

That the minutes of the Tuesday, April 11, 2023 meeting be approved.

Carried

10. Staff Reports

Overview of School Board Capital Expenses

Superintendent Pfeiffer referred to Report 10(a), dated May 8, 2023.

Clarification/discussion items included:

- A question was raised about consultants and the cost of using them. It was advised that it is a high operating expense that is not specifically funded for (funds would need to be set aside).
- Clarification was sought on the process for making changes/moving forward with projects (including school extensions). It was advised that there is an Approval to Proceed process. When more funding is required, a request is submitted to the Ministry. The Deputy Minister provides a letter either approving or denying the request to the Director of Education.

Long-Term Capital Accommodation Planning Update

Superintendent Pfeiffer referred to Report 10(b), dated May 8, 2023.

Clarification/discussion items included:

- A question was asked about online accessibility to the materials for the public drop-ins. It was confirmed that all information will be available online and in-person to ensure ample opportunity to share input, receive suggestions, pre-submit questions and feedback, as well as increase public awareness of HPEDSB's limitations.

Draft Budget

Superintendent Pfeiffer and Senior Manager, Finance referred to Report 10(c), dated May 8, 2023.

Clarification/discussion items included:

- A question arose regarding the change from a \$4 million deficit to a balanced budget. It was advised that board targeted funding was used and offset from what was covered for board priorities, which will have a system-wide impact. A series of steps will be brought to the additional PPFB meeting taking place on May 23, 2023.
- Clarification was sought on compensation details for Human Resources. It was confirmed that the amount was primarily for legal and recruitment fees, with a lesser amount put towards professional development, release days, consultation, and the Employee Assistance Program.
- A question was asked about the alignment of provincial and board priorities. It was confirmed that while the Board and province are aligned regarding mathematics, reading and skilled trades, specific funding for equity work, special education and mental health are missing.
- Questions were raised about Indigenous funding and board priorities. It was advised that we have carryover funding due to a lack of spending over the years. It remains a priority and is part of the strategic plan. The board now has the resources to move forward with a focused plan.

Proposed Committee Dates and Times for 2023-2024

Superintendent Pfeiffer referred to Report 10(d), dated May 8, 2023.

Easthill Contingency Planning Update

Superintendent Pfeiffer and Senior Manager, Facility Services provided a verbal update on Item 10(e). HPEDSB continues to monitor progress as major milestones have been missed and there are concerns surrounding project completion by the deadline. A decision to formally put the contingency plan in place will need to happen soon if delays continue.

11. Trustee Motions for Consideration (Introduced at Previous Meeting)

None.

12. Trustee Notices of Motion (Discussion for Next Meeting)

None.

13. Adjournment

The meeting adjourned at 5:25 p.m. The next meeting will be on Tuesday, May 23, 2023.

Members present: S. Binder, K. Hambly, S. Lewis, R. Prinzen

Absent: S. Maracle

Student Trustee: J. Webster

Resources: K. Donnell, K. MacIver

Minutes: D. Lucas, Executive Assistant, Director's Office

1. Call to Order

Chair Binder called the meeting to order at 3:00 p.m.

2. Acknowledgement of Traditional Lands

Trustee Hambly offered the Land Acknowledgement.

3. Roll Call

Chair Binder requested a roll call of committee members, Trustee Maracle absent.

4. Approval of agenda

Moved: K. Hambly

Seconded: S. Lewis

That the agenda for May 15, 2023 be approved.

Carried

5. Declaration of Conflict of Interest - none declared

6. Approval of minutes

Moved: K. Hambly

Seconded: S. Lewis

That the minutes from the April 17, 2023 meeting be approved.

Carried

7. Delegations - none

8. Report from Staff

(a) Board Annual Work Plan

Director MacIver shared a draft Board Work Plan for the 2023-2024 year. This is not an inclusive list and additional reports will be added as required, the schedule reflects when certain topics will be brought forward based on key milestones and performance indicators.

(b) Draft Committee Meeting Schedule 2023-2024

Director MacIver shared a draft schedule of the 2023-2024 Committee Meeting dates. Feedback received from all standing, statutory and advisory committees. A final recommendation will go forward to the Board in June, 2023.

(c) Trustee Learning Sessions 2023-2024

Director MacIver shared a draft of the trustee learning sessions for 2023-2024. The feedback received from the survey indicated the top three topics to be discussed and the time before a Regular Board meeting worked best for everyone's schedule. More information will be provided once the draft document has been finalized.

(d) Draft Policy XX: Trustee Honoraria, Expenses and Hospitality Expenditures

Director MacIver noted that this draft policy has been created to consolidate three existing Board Policies: Policy 3E: Honoraria for Board Members, Policy 3F: Expense Reimbursement for Board Members and Policy 3G: Hospitality. The Governance and Policy Committee reviewed and suggested further revisions. Director MacIver noted that this draft policy would be updated and sent out to our union partners and the public for feedback. A final copy with any feedback will come back to the June 12, 2023 Governance and Policy Committee and if approved will go forward to the Regular Board meeting on June 19, 2023 for final approval..

(e) Draft Agenda

(i) Public Board Meeting May 23, 2023 highlights:

- Presentation by Central Hastings School - De-streaming,
- Learning Foundation - Memorandum of Understanding Recommendation,
- 2023-2024 Draft Committee Meeting Dates,
- Special Education Representation Recommendation,
- Communication Update,
- Summer Learning Program
- Graduation Rates, and
- De-streaming Staff Report.

9. Trustee Motions for Considerations – nil

10. Trustee Notices of Motion – nil

11. The meeting adjourned at 4:45 p.m.

Members present

Megan Adam	Coordinator – Equity and Safe Schools
Aruna Alexander	United Nations Association of Canada (UNAC), Quinte Branch
Summer Bertrand	Indigenous Student Support Coach
Jolie Brant	HPEDSB Mental Health Lead
Hale Ferguson	Community Member
Cat Fisher-Andrews	Quinte Immigration Services
Carmel Lessard	Executive Assistant, IIS department
Yuliya Lohvynenko	Quinte Immigration Services, Ukrainian Displaced Persons' Program
Sandy Maracle	HPEDSB Trustee
Kristen Niemi	Superintendent of Education – Innovation and Inclusion Department
Hardik Patel	Belleville International
Khalid Quasim	International Student Program
Tawyna Smith	Vice-Principal (elementary)

Regrets

Judith Burfoot	All Welcome Here
Erica Charlton	HPEDSB Trustee
Jen Gibson	HPEDSB Parent
Jaclyn Grimmon	Quinte West, Community services and strategic Partnerships
Shamsa Hassan	HPEDSB Parent
Elsja Hennessy	HPEDSB Parent
Jessica Lindsay-Sonkin	All Welcome Here
Matthew Sheahan	Educator (secondary)
Dug Stevenson	Bay of Quinte Regional Marketing Board

Call to order

Kristen Niemi called the meeting to order at 1:35 p.m. Introductions were done as there are some new members.

Land Acknowledgement

Megan Adam provided the land acknowledgement. Megan referred to a Podcast that she was listening to which was about embodied living, feeling all sensations, being safe and being present in the moment.

Approval of Agenda

Moved: Jolie Brant
Seconded: Hardik Patel

Carried

That the agenda be approved for Friday, May 19, 2023.

Approval of Minutes

Moved: Summer Bertrand
Seconded: Hardik Patel

That the minutes of the Wednesday, February 15, 2023 meeting be approved.

Carried

Business Arising

- A comment was made is National Indigenous Month represented? Superintendent Niemi responded yes, HPEDSB will send out a system message regarding National Indigenous Month which will be going out to all HPEDSB.

**Hastings and Prince Edward District School Board
Equity and Inclusion Advisory Committee**

May 19, 2023

Page | 2

Terms of Reference Review

- Reviewed the purpose of the Committee
- Plan for 2023-2024 school year

Recognition and Celebration Updates

- Black History Month
- The Courage to Stand Up Tour with activist Martin Boyce
- Pride Parade – June 10, 2023 – noon
 - A question was asked, how did HPEDSB become the Grand Marshal of the parade? Megan Adam responded that the Pride Parade committee reached out a couple of months ago stating that HPEDSB had the most representation such as students, staff, parents etc. last year and offered HPEDSV to be the Grand Marshal.

EAP Implementation Plan Updates:

- Staff Meeting Presentations currently taking place
 - Wheel of Privilege and Power
 - Microaggression Video
- Professional Learning Focus Areas:
 - Trauma Informed Training – Therapeutic Family Care Program had taken place on May 3rd and 4th. It was a 2 hour training on the “Why”. Hoping to continue this training in August and then eventually all staff. This is a collaboration between Innovation and Inclusion Services and Student Services.
 - Human Rights Training – “This is Me” Census Survey. HPEDSB is in Phase 2 of this survey. Looking at training for all staff.
- Book Clubs
 - Street Data – facilitated by two administrators and overseeing this book club
 - Scarborough – facilitated by two administrators and overseeing this book club
 - This Is How It Always Is – one administrator facilitating this. Have a parent coming into speak about personal experience.
- Equity Walks Tool – It is a database that our schools will use to collect data and to collect data from students as well. Some will be a survey, quantitative and qualitative data. Megan will share full document with the committee. Are the analysts culturally diverse? HPEDSB does not have a data analyst as we are such a small Board. ITS will help us analyze this data. Sometimes, hire external support. An Equity group is working on this tool. Linked directly to “Street Data”.
- Commemorative Dates – This is in draft format not gone to working group yet. Would like feedback from this committee. HPEDSB recognizes students within HPEDSB celebrate days of significance and to be aware of these special dates and to not plan activities on these days of significance. Feedback is required by email to Kristen (kniemi@hpedsb.on.ca) no later than next Friday, May 26, 2023.

Discussion/Clarification

- A question was asked regarding what does physiological state mean? Superintendent Niemi responded to that.
- How does this integrate in a cultural state? Where does the physiological safety and social/culture come in? We need to up the regulation or down the regulation not knowing what their cultural background to regulate what is going on in the body. An example is if a child is upset and you say use your words but they can't. Could be cultural and work on calming that piece in their body. Later would dive deeper.

**Hastings and Prince Edward District School Board
Equity and Inclusion Advisory Committee
May 19, 2023**

Page | 3

- What is in place for students on the front lines while the leadership team engage in learning the Why & the How? Superintendent Niemi responded that HPEDSB has supports within HPEDSB such as social workers, Indigenous Grad Coaches, Child and Youth Workers, Psychologist and Mental Health training. Jolie Brant commented that she feels that this training will move fast to change the climate in the schools and everyday language in schools will remove the stigma.

Meeting Dates for 2023-2024 School Year (Tentative)

- Wednesday, October 11, 2023
- Wednesday, December 13, 2023
- Wednesday, February 21, 2024
- Wednesday, April 17, 2024
- Wednesday, June 12, 2024

Proposal Times: 1:00 pm – 2:30 pm
All meetings will be virtual.

All feedback is welcomed regarding dates, times and all proposed meetings to be virtual by email to Kristen (knieni@hpedsb.on.ca) no later than the next meeting June 14, 2023. Will also be on the June 14, 2023 agenda.

New Business

Any ideas for next meeting.

- Kristen proposed to bring the Equity Handbook and share work pieces in draft form with the committee.
- Cat was wondering about the connection to youth groups in the area and has there been a connection made? Ukrainian youth specifically. Other groups in the area may be interested on focussing on these issues. The other group is Community Conversations on Diversity through United Way This would be a good community group to bring community members together to represent the youth. Megan is looking into a student panel, a form of PD for our staff. Infinity groups with students, blacks student alliance. Looking up and running hopefully for next year.
- Patricia Murrel, Curriculum Services Coach for English as a Second Language (ESL) and English Language Learners (ELL) is presenting at the June 14th meeting.
- Black leadership in schools and rural communities have representation. How can we get students to see themselves in leadership roles?
- Looking for clarity on black students and white students and is it based on colour. Don't put too much focus on me because of my colour? Don't talk to me because I am a different colour, Don't hire me because I am a different colour? Tawyna Smith stated that our community is becoming more culturally aware. Kristen said she would like to have a one on one conversation with Aruna about this.
- Education focus partnered with Waterfront festival. Can HPEDSB help promote? Can promote through our Monthly newsletter? All partners can include and promote through the newsletter.

Meeting adjourned at 2:50 p.m.

The next meeting is on Wednesday, June 14th and will be virtual.



**Physical Planning, Finance and Building Committee
Public Session Minutes
May 23, 2023**

Members present: S. Binder, E. Charlton (Vice-Chair), K. Hambly, L. Hung (Student Trustee), K. Kramp (Chair), A. Robertson

Regrets:

Absent: None

Guests: None

Resources: K. Donnell, K. Horrigan, K. MacIver, D. McFarlane, N. Pfeiffer, T. Rodgers

Minutes: J. McLaren, Executive Assistant

1. Call to order

The meeting was called to order at 3:31 p.m. by Chair Kramp.

2. Motion to Convene into a Closed Session

Moved: K. Hambly

Seconded: E. Charlton

That the Physical Planning, Finance and Building Committee convening to a closed session be approved for Tuesday, May 23, 2023.

Carried

3. Reconvene to the Public Physical Planning, Finance and Building Committee Meeting

The public session reconvened at 4:40 p.m.

4. Acknowledgement of Traditional Lands

Trustee Charlton offered the Land Acknowledgement.

5. Roll Call

Chair Kramp requested a roll call of Trustees.

6. Approval of agenda

Moved: K. Hambly

Seconded: A. Robertson

That the agenda be approved for Tuesday, May 23, 2023.

Carried

7. Declarations of Conflict of Interest

None.

8. Delegations

None.

9. Approval of Minutes from Previous Meeting

Moved: E. Charlton

Seconded: K. Hambly

That the minutes of the Monday, May 8, 2023 meeting be approved.

Carried

10. Staff Reports

Draft Budget

Superintendent Pfeiffer referred to Report 10(a), dated May 23, 2023.

Clarification/discussion items included:

- A question arose regarding the achievement of a balanced budget. It was advised that there is no excess funding this year and that all board priorities will offset and/or align with the funding.
- A request for elaboration on what “other” expenses are was sought. It was clarified that these expenses include items such as OPSBA membership fees, student bursaries, award assemblies, the annual retirement function, special projects, system planning, director’s travel, postage, telephone expenses, etc.
- A question was raised about the outcome if HPEDSB is over budget in June 2024. It was advised that revised estimates take place in December 2023, which gives an early opportunity to take action to mitigate any potential issues.
- A question arose with respect to the strategic plan and how it will be approached due to funding cuts. It was advised that close attention will be given to cues coming from the Ministry of Education and it is expected the Minister will be setting priorities. It is anticipated there will be more strain on local priorities, with a potential impact on the strategic plan.
- Concerns were raised regarding supply costs, with a particular focus on attendance management. It was confirmed that absenteeism has a significant impact on costs. HPEDSB is proactively working with administrators and labour partners, with a strong focus on the wellness of all employees.

11. Trustee Motions for Consideration (Introduced at Previous Meeting)

None.

12. Trustee Notices of Motion (Discussion for Next Meeting)

None.

13. Adjournment

The meeting adjourned at 5:18 p.m. The next meeting will be on Monday, June 5, 2023.

**Special Education Advisory Committee
(SEAC) Meeting
May 31, 2023 - 5:00 p.m.**

Members present: S. Binder, S. Lewis, N. Hamilton, A. Card, A. Brennan, R. Glenn, R. Howard, J. Christie, S. Ward, A. James, E. Reynolds,

Absent: L. Rashotte, W. Haystead, D. Vanderkloet, E. Cotman, J. Parker, L. Solski

Resource: K. Dostaler, T. Whittaker

Minutes: S. Baker

1. Call to order

Chair Brennan called the meeting to order at 5:00 p.m. and welcomed everyone to the Special Education Advisory Committee meeting.

2. Acknowledgement of Traditional Lands

Trustee Lewis offered the Land Acknowledgement.

3. Roll Call

Chair Brennan requested a roll call of members.

4. Approval of the agenda

Mover: Shannon Binder

Seconder: Sandra Ward

That the agenda for the May 31, 2023 Special Education Advisory Committee meeting be approved.

Carried

5. Declaration of Conflict of Interest

There was no conflict of interest declared.

6. Approval of Minutes from Previous Meetings

(a) April 27, 2023

Mover: Stacey Lewis

Seconder: Shannon Binder

That the minutes of the April 27, 2023 meeting be approved.

Carried

7. Delegations/Presentations

There were no delegations or presentations.

8. Committee Reports

There were no committee reports.

9. Staff Reports

a) **Summer Learning and Mental Health supports**

Superintendent Dostaler provided an update on the summer learning and mental health supports being delivered to students for the summer of 2023, as a result of targeted funding received from the Ministry of Education.

Summer learning opportunities will be provided to students in Kindergarten to Grade 12 through virtual and in-person formats, to support students to participate in credit and non-credit program offerings to support gap closing in learning and skill development. Also, programming will occur from Kindergarten to Grade 6, to help students become more effective learners in literacy and numeracy. Summer learning is provided through online learning for students in Grade 8 to 12, to assist students in earning either a reach-ahead credit or to close credit gaps as they work towards their Ontario Secondary School Diploma (OSSD).

In August 2023, Grade 8 students who identify as Indigenous will have the opportunity to participate in a Grade 8 reach-ahead program through Eastside Secondary School or North Hastings High School, to earn one credit towards their OSSD through a cultural program.

Summer assistance will be in place for students who have special education needs. Behaviour Support Services (BSS) staff will support students who have a placement in an autism regional program or who are transitioning into a new regional program. BSS will also target transition support for students coming to school for the first time, as a result of the high number of needs identified through early intake meetings.

Summer mental health funding will also be used to provide mental health services to students during the summer, using existing mental health professional staffing complements. This will ensure the continuity of support for students who have mental health concerns, and/or who may be in crisis.

A question was asked, to clarify if students from Kindergarten to Grade 6 would be taught virtually or in-person and if transportation would be provided. Superintendent Dostaler replied that teaching would occur in-person only, and that parents/guardians would need to arrange transportation to summer learning programs.

b) Education and Community Partnership Program update

Superintendent Dostaler provided an update on Education and Community Partnership Programs (ECPPs). The Centre Hastings ECPP is currently located at Madoc Township Public School. As a result of high enrolment at this school, the ECPP will be moved to Central Hastings School in Madoc, effective September 2023. Also, Ministry monitoring of the North Hastings ECPP (located at York River Public School) occurred on May 8, 2023. Marie-Christine Lemenchick, Education Officer, met with Hastings and Prince Edward District School Board (HPEDSB) staff, to complete the review. Superintendent Dostaler was pleased to share that the review went very well.

Superintendent Dostaler shared that he would be asking members to provide feedback regarding a possible change of focus to an autism support-based ECPP at a future meeting. He recently visited a program in Kingston that was very successful in providing supports to students with autism. This would not be an additional ECPP, but rather a change in focus of a current program. Questions were posed regarding the capacity of programs and support plan for students who have mental health challenges. Superintendent Dostaler replied that enrolment is high in ECPPs and ongoing mental health support would be provided at home schools. Data will be shared at a future SEAC meeting.

c) Process for collecting and determining student Special Education needs and priorities

Superintendent Dostaler referred to the report contained in the agenda package, regarding the annual process used for collecting and determining student Special Education needs

and priorities. An Independence Rubric was created in previous years to flag the highest needs students each year. The findings of this process provides guidance for Student Services staff when determining educational assistant deployment for the upcoming school year. Information collected in the Rubric includes medical, safety, adaptive functioning, and communication. Educational assistant deployment, once the allotment process has been completed and shared, is disseminated to school administration during the month of June.

Superintendent Dostaler noted that Ministry funding for special education doesn't always look at the differences between smaller and larger school boards. In September, he suggested that SEAC members consider writing a letter to the Ministry of Education to advocate for specialized funding for smaller boards who have a higher enrollment rate for students with special needs.

Trustee Lewis questioned the process if a student who requires support enrolls after the allotment process has been completed. Superintendent Dostaler replied that the student would be added to the Independence Rubric, and would be taken into consideration as new needs typically emerge during the summer months. Ongoing review and audits of needs occur to ensure supports are in place.

d) **Sub-committee update**

Mental Health

- Sandra Ward shared that the seven questions about mental health supports have been sent to learning support teachers (LSTs) and educational assistants (EAs) who support regional programs.
- Questions and answers will be shared at the next SEAC meeting.

Individual Education Plans (IEPs)

- Trustee Lewis provided an update from the May 19, 2023 meeting, where discussions included looking at the section of policy and procedures of the IEP Guide to ensure compliance and noted areas required for improvement.
- They also reviewed the work of other boards including when IEPs are drafted and how it is different than Universal Design. A discussion occurred on how to ensure IEPs are updated, consistency of IEPs in schools, and if there is a time when an IEP could be terminated if no longer needed.
- Superintendent Dostaler shared that a draft IEP document is being created in collaboration with the Eastern School Boards and members of Student Services. This information will be shared with SEAC, once completed.

Early Years/Early Years and Transitions

- Chair Brennan shared that there were no new meeting dates.
- Chair Brennan asked if System Lead Taylor-Harvey had received information for the Early Years Group meeting taking place on June 27, 2023. Superintendent Dostaler confirmed that the invitation was received.

Trustee Lewis then welcomed Ryan Howard to SEAC and invited him to participate in one of the sub-committees.

10. **Correspondence**

There was no correspondence received.

11. **Adjournment**

The meeting was adjourned at 5:50 p.m. Chair Brennan reminded members of the final SEAC meeting, scheduled for Thursday, June 8, 2023 at 4:00 p.m.

Members then joined the virtual Tri-Board Special Education Advisory Committee meeting.

Decision Information X

To: Hastings and Prince Edward District School Board

From: Amanda Robertson, OPSBA Representative

Re: OPSBA Board of Directors Update

Purpose

To provide an OPSBA Board of Directors update including an overview of the OPSBA AGM and Program and June 8, 2023, Board of Directors meeting.

Background

The OPSBA Board of Directors hosts regular board meetings five times a year. The OPSBA board consists of 50 individuals representing all member boards. OPSBA's five 2022-2023 Multi-Year Strategic Priorities are:

- Advocating for the Whole Child and Student Well-Being,
- Advancing Reconciliation: First Nation, Metis and Inuit Education,
- Strengthening Positive Labour Relations,
- Advocating for Sustainable and Equitable Education Funding, and
- Supporting Trustees as Leaders in Education.

Annual General Meeting and Program (June 8-10, 2023) Review:

- Chair Binder, Vice Chair Prinzen, Trustee Hambly, Trustee Lewis, Trustee Parsons and I attended. We participated in a variety of learning sessions including: *Bluewater Outdoor Ed Centre: Excellence in Outdoor Education*, *Good Governance: How Great Boards Meet*, and *What Does Bill 98 Better Schools and Student Outcomes Act mean for Trustees and School Boards?* There were also several keynote addresses including those by; Karl Subban on *The Importance of Attitude*, Njeri Damali Sojourner-Campbell on *Human Rights and Equity Priorities for School Boards: A Matter of Opinion*, and Toni Lauzon on *Supporting Every Student's Mental Health and Wellbeing*, and an Expert Panel on *Successful Director of Education and Chairperson Relationships*.
- Chair Binder and I attended the Annual General Meeting where the Board of Directors passed several Policy Resolutions including two from member boards that included: *Board Self-Assessment Template Development*, and *Virtual Conference Attendance Options at OPSBA Events*.
- Trustee Parsons was recognized for being one of three trustees in attendance who sat as a trustee when OPSBA was formed in 1988.
- The Eastern Region Council Meeting was held, with elections for member representatives for the Education Program and Policy Development Work Groups.

OPSBA Board of Directors (BoD) Meeting (June 8, 2023). Items of note include:

- Approval of the following new Multi-Year Strategic Priorities:
 - Student Success, Equity, and Well-Being
 - Local School Board Governance

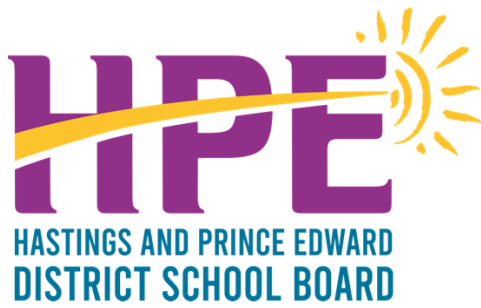
- Truth and Reconciliation
- Effective Relationships and Sustainable Resourcing
- Approval of the Black Trustees Caucus' Terms of Reference
- Successful motion to *advocate to the Ministry of Education for more funding to support the delivery of programs that support student success and wellbeing.*
- Update on Bill 98 Better Schools and Student Outcomes Act. The Bill received Royal Assent June 7, 2023. In response to advocacy efforts, including OPSBA's presentation to the House Standing Committee on Policy, amendments were made to both the Code of Conduct/Integrity Commissioner and Surplus Real Estate sections. Next steps for OPSBA: to chart where we will be involved and work with the Ministry to ensure we are consulted on pieces of the legislation where they've outlined "consultation" is needed.
- Highlighting of a current OPSBA research project on **Trustees and Governance Capacity**. A survey will be sent to all trustees near the end of June 2023.
- Presentation of the [2022-2023 Annual Report](#)
- Presentation of the following discussion papers and resources:
 - [Beyond Knowledge: Preparing students for an uncertain future](#)
 - [Meeting Labour Market Needs for FSL Instruction](#)
 - [High-Yield FSL Recruitment Strategies](#)
 - [Reliable and Equitable FSL Recruitment Strategies](#)
 - [Supporting School Administrators with FSL Programs](#)

Upcoming OPSBA Events:

- Board of Directors Meeting, September 22-23, 2023, at Sheraton Centre, Toronto
- Fall Regional Council Meeting, November 4, 2023, Upper Canada DSB, TBD
- Board of Directors Meeting, November 26, 2023, at Sheraton Centre, Toronto
- Advocacy Day 2023, November 27, 2023, at Queens Park, Toronto
- Public Education Symposium 2023, January 25-27, 2024, Toronto
- Winter Regional Council Meeting, January 27, 2024

Action

None required.



Decision X Information

To: Hastings and Prince Edward District School Board

From: Shannon Binder, Chair of Governance and Policy Committee

Re: Annual Schedule of Meeting Dates 2023-2024

Purpose

As per HPEDSB By-laws, section 5.1 Scheduling a meeting, sub-section 5.1.2, the Annual Schedule of Meetings is prepared by the Governance and Policy Committee in consultation with the Director and the Committee Chairs or Vice-chairs (in the Chair's absence) and approved by the Board no later than the June Board meeting. These dates have been shared with all Standing, Statutory and Advisory Committees.

Link to Strategic Plan

1.7 Foster a Culture of Excellence and High Expectations: Advocate for public education and demonstrate sound decision making through good governance.

Background

Each year committees review their meeting schedule and provide dates and times for the upcoming school year. These dates and times are collated into one report which is attached as appendix A.

Current Situation

The Governance and Policy Committee reviewed the Annual Schedule of Meeting Dates at the June 12, 2023 meeting and recommend that this go forward to the Regular Public Board Meeting for approval.

Recommendation:

Moved:

Seconded:

That the Hastings and Prince Edward District School Board approve the Annual Schedule of Meetings for 2023-2024.

Appendix A: Annual Schedule of Meetings 2023-2024

Annual Schedule of Meeting Dates 2023-2024**August, 2023**

Date	Time	Committee
21 or 28 (Mon)	3:00 p.m.	Governance and Policy Committee (if required)
28 (Mon)	7:00 p.m.	Regular Public Board Meeting (if required)

September, 2023

Date	Time	Committee
11 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
18 (Mon)	3:00 p.m.	Governance and Policy Committee
20 (Wed)	tbd	Supervised Alternative Learning
20 (Wed)	3:30 p.m.	Audit Committee
25 (Mon)	7:00 p.m.	Regular Public Board Meeting
28 (Thurs)	4:00 p.m.	Special Education Advisory Committee

October, 2023

Date	Time	Committee
2 (Mon)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
4 (Wed)	tbd	Supervised Alternative Learning
10 (Tues)	3:30 p.m.	Physical Planning, Finance and Building Committee
16 (Mon)	3:00 p.m.	Governance and Policy Committee
18 (Wed)	tbd	Supervised Alternative Learning
18 (Wed)	6:00 p.m.	Parent Involvement Committee
23 (Mon)	7:00 p.m.	Regular Public Board Meeting
26 (Thurs)	4:00 p.m.	Special Education Advisory Committee

Annual Schedule of Meeting Dates 2023-2024**November, 2023**

Date	Time	Committee
2 (Wed)	tbd	Supervised Alternative Learning
6 (Mon)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
8 (Wed)	3:30 p.m.	Audit Committee
13 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
15 (Wed)	tbd	Supervised Alternative Learning
15 (Wed)	6:00 p.m.	Parent Involvement Committee
20 (Mon)	7:00 p.m.	Inaugural Meeting of the Board
21 (Tues)	3:00 p.m.	Governance and Policy Committee
23 (Thurs)	4:00 p.m.	Special Education Advisory Committee
27 (Mon)	7:00 p.m.	Organization Meeting of the Board
29 (Wed)	tbd	Supervised Alternative Learning

December, 2023

Date	Time	Committee
4 (Mon)	3:00 p.m.	Governance and Policy Committee
7 (Thurs)	4:00 p.m.	Special Education Advisory Committee
Tentative 11 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee (this meeting cannot happen any earlier than the 7th of December)
11 (Mon)	7:00 p.m.	Regular Public Board Meeting
13 (Wed)	tbd	Supervised Alternative Learning

Annual Schedule of Meeting Dates 2023-2024**January, 2024**

Date	Time	Committee
8 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
10 (Wed)	tbd	Supervised Alternative Learning (SAL REVIEW)
15 (Mon)	3:00 p.m.	Governance and Policy Committee
22 (Mon)	7:00 p.m.	Regular Public Board Meeting
25 (Thurs)	4:00 p.m.	Special Education Advisory Committee

February, 2024

Date	Time	Committee
5 (Mon)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
12 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
14 (Wed)	tbd	Supervised Alternative Learning
19 (Mon)	3:00 p.m.	Governance and Policy Committee
21 (Wed)	6:00 p.m.	Parent Involvement Committee
22 (Thurs)	4:00 p.m.	Special Education Advisory Committee
26 (Mon)	7:00 p.m.	Regular Public Board Meeting
28 (Wed)	tbd	Supervised Alternative Learning

Annual Schedule of Meeting Dates 2023-2024**March, 2024**

Date	Time	Committee
4 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
18 (Mon)	3:00 p.m.	Governance and Policy Committee
20 (Wed)	tbd	Supervised Alternative Learning
25 (Mon)	7:00 p.m.	Regular Public Board Meeting
28 (Thurs)	4:00 p.m.	Special Education Advisory Committee

April, 2024

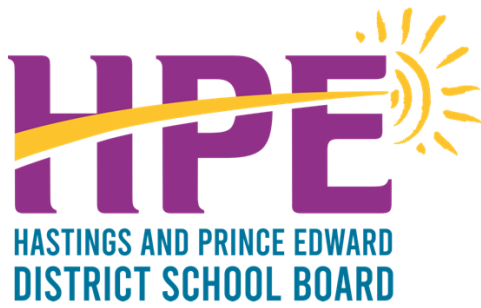
Date	Time	Committee
2 (Tues)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
3 (Wed)	tbd	Supervised Alternative Learning
8 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
15 (Mon)	3:00 p.m.	Governance and Policy Committee
17 (Wed)	tbd	Supervised Alternative Learning
17 (Wed)	6:00 p.m.	Parent Involvement Committee
22 (Mon)	7:00 p.m.	Regular Public Board Meeting
25 (Thurs)	4:00 p.m.	Special Education Advisory Committee

Annual Schedule of Meeting Dates 2023-2024**May, 2024**

Date	Time	Committee
1 (Wed)	tbd	Supervised Alternative Learning
6 (Mon)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
13 (Mon)	3:30 p.m.	Physical Planning, Finance and Building Committee
15 (Wed)	tbd	Supervised Alternative Learning
15 (Wed)	6:00 p.m.	Parent Involvement Committee
21 (Tues)	3:00 p.m.	Governance and Policy Committee
23 (Thurs)	4:00 p.m.	Special Education Advisory Committee
27 (Mon)	7:00 p.m.	Regular Public Board Meeting
29 (Wed)	tbd	Supervised Alternative Learning

June, 2024

Date	Time	Committee
3 (Mon)	3:30 p.m.	Student Learning, Well-Being and Equity Committee
3 (Mon)	5:30 p.m.	Physical Planning, Finance and Building Committee
5 (Wed)	3:30 p.m.	Audit Committee
6 (Thurs)	4:00 p.m.	Special Education Advisory Committee
10 (Mon)	3:00 p.m.	Governance and Policy Committee
12 (Wed)	tbd	Supervised Alternative Learning (SAL Review)
17 (Mon)	7:00 p.m.	Regular Public Board Meeting



Decision X Information

To: Hastings and Prince Edward District School Board

From: Shannon Binder, Chair Governance and Policy Committee

Re: **Policy XX: Trustee Honoraria, Expenses and Hospitality Expenditures**

Purpose

This policy has been created consolidating three existing Board Policies: Policy 3E: Honoraria for Board Members, Policy 3F: Expense Reimbursement for Board Members and Policy 3G: Hospitality. After review of this policy at the May 15, 2023, Governance and Policy Committee, suggested changes were made to this draft policy and sent out for public consultation and to our union partners for feedback.

Link to Strategic Plan

1.7 Advocate for public education and demonstrate sound decision making through good governance.

Background

In January 2022, the Board of Trustees approved a policy review. As part of this review, the HPEDSB By-Laws were updated. Governance Directive 7.2.3(a) Governance and Policy Committee states that the Governance and Policy Committee considers and makes recommendations to the Board regarding the development, review revisions or elimination of board policies.

Next Steps

The Governance and Policy Committee reviewed this policy at the June 12, 2023 meeting and recommend that this go forward to the Regular Public Board Meeting for approval.

Recommendation:

Moved:

Seconded:

**That the Hastings and Prince Edward District School Board approve Policy XX:
Trustee Honoraria, Expenses and Hospitality Expenditures.**

Appendix A: Policy XX: Trustee Honoraria, Expenses and Hospitality Expenditures

BOARD POLICY XX	
Adopted	June, 2023
Last Revised	
Review Date	June, 2026

BOARD MEMBER HONORARIA, EXPENSES AND HOSPITALITY REIMBURSEMENT

1) OBJECTIVE:

Hastings and Prince Edward District School Board recognizes the importance and value of providing fair levels of honoraria for Board members as set out in Ontario Regulation 357/06. Hastings and Prince Edward District School Board shall provide equipment and support services required by Board members to carry out their responsibilities as members of the Board. In addition, HPEDSB will reimburse Board members for workshop and conference activities and any other specified out-of-pocket expenses incurred in carrying out their duties as per Procedure 510: Travel Expense Reimbursement. HPEDSB supports the provision of approved hospitality expenses incurred on behalf of HPEDSB to foster the development of partnerships and community relationships. HPEDSB actively partners with individuals, communities and organizations to build engaging learning environments.

2) DEFINITIONS

- a) **Average Daily Enrollment (ADE)** - as calculated in the Regulation issued under Section 234 of the *Education Act*.
- b) **Board Business** - includes the following events:
 - i) Board member association meetings or events;
 - ii) Board and Board committee meetings; and
 - iii) events or professional development that allow Board members to become knowledgeable and remain current with educational trends and directions.
- c) **Fiscal Year** - September 1 - August 31
- d) **Hospitality** - the provision of food, beverages, accommodation, transportation or other amenities at HPEDSB's expense for those not in HPEDSB. Hospitality does not include functions offered solely for the benefit of employees or people engaged to work for the Broader Public Sector organization or any Ontario Government Ministry.
- e) **Ontario Public School Boards' Association (OPSBA)** - represents public district school boards by helping member boards fulfill their mandates and providing a voice for public education in Ontario.
- f) **Rewards Program** - Any loyalty, points or discounts from any program that offset the cost of any item or service such as Air Miles, Aeroplan, Tim Hortons rewards, etc.
- g) **Year of term of office** - begins on November 15th and ends on the following November 14th, as described in the *Education Act*.

3) COMPONENTS OF HONORARIUM:

The honorarium for a member of the Board, in respect of any year of their term of office, shall consist of the following components:

- a) Base amount
 - i) For each member of the Board, for each year of the term of office beginning on November 15, the base amount paid shall be five thousand nine hundred dollars (\$5,900.00).
 - ii) The amount paid to the chair shall be the base amount above plus five thousand dollars (\$5,000.00).
 - iii) The amount paid to the vice-chair shall be the base amount above plus two thousand five hundred dollars (2,500.00).

Board member Honoraria, Expenses and Hospitality Reimbursement

- b) Enrolment amount:
 - i) For each member of the Board, the enrollment amount paid shall be one hundred percent (100%) of the calculation described in Ontario Regulation 357/06. This amount shall be recalculated for each year of the term of office.
 - ii) The amount paid to the Board chair shall be the enrollment amount above plus the sum of the ADE multiplied by five cents (\$0.05) with a minimum of five hundred dollars (\$500.00) and a maximum of five thousand dollars (\$5,000).
 - iii) The amount paid to the vice-chair shall be the enrollment amount above plus the sum of the ADE multiplied by two and one-half cents (\$0.025) with a minimum of two hundred fifty dollars (\$250.00) and a maximum of two thousand five hundred dollars (\$2,500.00).
 - iv) A member of the Board, chair or vice-chair who is a member of the Accessibility Committee, Audit Committee, Parent Involvement Committee, Special Education Advisory Committee (SEAC) or Supervised Alternative Learning Committee (SAL) shall receive fifty dollars (\$50.00) for each meeting of those committees that they attend. To be eligible for the meeting attendance amount, board members must submit confirmation of attendance at the meeting and include the committee name, date of the meeting to the Director's Office within 30 days following the date of the meeting.
- c) Distance amounts:
 - i) The distance component of the honorarium does not apply to Hastings and Prince Edward District School Board.

4) EQUIPMENT

- a) Board members will be provided with the following office equipment and associated services throughout their term of office:
 - i) laptop computer and printer (if requested);
 - ii) paper shredder, (if requested);
 - iii) high speed internet service reimbursed up to a maximum amount of \$100.00 per month;
 - iv) office software (if needed); and
 - v) access card to the Education Centre.
- b) A mobile communication device will be provided upon submitting a written request with the board secretary and will follow Procedure 593: Cellular Devices. If a board member opts to use their personal cell phone, repairs to personal cell phones will not be eligible for reimbursement.
- c) All equipment and services will be subject to board procedures.
- d) All equipment and services must be returned to the board at the end of the member's term of office.
- e) The loss or theft of any equipment supplied must be reported to the Director's Office as soon as possible following the incident.

5) SUPPORT SERVICES

Board members will have access to the following services as required to carry out their duties throughout their term of office:

- a) administrative support through the Director's Office;
- b) photocopying;
- c) business cards and/or board identification; and
- d) consumable supplies for home office.

6) TRAVEL ON BOARD BUSINESS

- a) Reimbursable expenditures are those that relate directly to Board business.
 - i) Disputes about the eligibility of any expense shall be directed to the senior business official who will reference the Broader Public Sector Expense Directive.
 - ii) If the issue is not resolved at this level, the dispute will be referred to an external member of the Audit Committee.
 - iii) If a satisfactory resolution is not reached, then the affected board member shall contest the decision during a public session of the board.
- b) Board members may be reimbursed for travel expenses incurred while on Board business. For the purpose of distance calculations, board members' working base shall be their home.

Board member Honoraria, Expenses and Hospitality Reimbursement

- c) Travel authorization guidelines for the authorized use of personal vehicles on board business and reimbursement for hotel room charges, meals, transportation and other travel costs are outlined in [Procedure 510 – Travel Expense Reimbursement](#).
- d) Board members travelling outside the province of Ontario are eligible for reimbursement of costs subject to the following conditions:
 - i) All proposals for Board members to travel outside the province of Ontario must come to a public Board meeting for approval.
 - ii) The purpose for travel outside the province of Ontario must be clearly linked to the school board's priorities as articulated in the multi-year strategic plan.
 - iii) Board members will provide a report highlighting the professional learning connected to the travel outside Ontario at a public Board meeting.
- e) Board credit cards are available to board members who request to have one through [Procedure 507: Purchasing Card](#). A corporate credit card is issued to approved employees and board members to facilitate the controlled purchase and payment of goods and services as outlined in procedure and necessary in conducting HPEDSB business.
- f) Claims for reimbursement must be made using Form F510-1 Travel and Expense Claims.
 - i) The claimant must sign and date the form and attach all original receipts.
 - ii) Credit/debit slips must be accompanied by the original receipts.
 - iii) The purpose of the trip must be stated and the specific budget code recorded.

7) WORKSHOPS AND CONFERENCES

- a) Ontario Public School Boards' Association (OPSBA) events such as the annual business meetings, regional meetings, the labour relations symposium and/or executive/committee meetings are charged to the board member's professional development account.
- b) The budget amount for board member professional development workshop and conference expenditures is set annually by the board through the budget process and is to be divided equally among board members. Board members may attend educational conferences, conventions or workshops to become knowledgeable and remain current with educational trends and directions.
- c) Advance discounts should be realized on registration fees where possible.
- d) Workshop and conference expenditures may include:
 - i) course, conference or workshop registration;
 - ii) travel to the event as outlined in Procedure 510;
 - iii) standard hotel accommodation as outlined in Procedure 510; and
 - iv) meals for the registrant not included in the registration fee as outlined in Procedure 510.
- e) For out-of-district travel to workshops and conferences, distance calculations for workshop and conference expenditures will be calculated based on the Board member's place of residence.
- f) During the school year in which an election is held, twenty percent (20%) of the annual allocation will be allotted to Board members. Once the new Board is sworn in, the remaining eighty percent (80%) will be released.

8) REPORTING

- a) All Board members' expenditures are reviewed annually. A year to date summary of Trustee expenses will be shared at the September Physical Planning, Finance and Building Committee.
- b) It is the responsibility of the Director's Office to monitor the individual accounts that make up the board's total budget for travel and conferences.
- c) Board members' may access their accounts through the Director's Office.

9) HOSPITALITY REIMBURSEMENT OF EXPENSES SUBJECT TO THE FOLLOWING PARAMETERS:

- a) Approval of the Director of Education is required prior to incurring hospitality expenditures.
- b) Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate HPEDSB's business or is desirable as a matter of courtesy.
- c) Reimbursement for the reasonable cost of alcohol is permitted for formal events with advance consultation at committee or Board. The cost of alcoholic beverages should not exceed the cost of the food.

Board member Honoraria, Expenses and Hospitality Reimbursement**Board Policy XX**

- d) Token gifts of appreciation valued up to \$50.00 may be extended to persons in exchange for donated services. Gifts above \$50.00 must be approved by the Director of Education or Chair of the Board as appropriate.
- e) Consultants and Other Contractors:
 - i) In no circumstances are hospitality, incidental or food expenses considered as allowable expenses for consultants and contractors in any contract between HPEDSB and a consultant or contractor. Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.
- f) Reporting:
 - i) Claims for reimbursement must be made using Form F510-1 Travel and Expense Claims or through the board member's purchasing card statement, if applicable.
 - 1. The claimant must sign and date the form and attach all original receipts.
 - 2. Credit/Debit slips must be accompanied by original detailed receipts.
 - 3. All hospitality expense claims will be reviewed by the Director of Education/Chair of the Board as appropriate.
 - ii) The following information must be submitted on the expense report:
 - 1. the form of hospitality (meal, reception, refreshments, etc., must provide detailed receipt for expense);
 - 2. date, name and location of event; and
 - 3. names of individuals entertained, titles and employer.

10) INELIGIBLE EXPENSES

Without limiting expenses that may be eligible for reimbursement, the following expenses are ineligible for reimbursement:

- a) alcohol;
- b) books, magazines, periodicals, subscriptions that have no demonstrated relation to the duties of a board member;
- c) installation and/or monthly fees for TV/cable/streaming services;
- d) community fundraising gala or charity functions that do not directly support students in HPEDSB;
- e) computer or technology equipment which does not conform with HPEDSB's standards;
- f) entertainment events such as theatre productions, musical performances, or other concerts except for HPEDSB productions;
- g) donations to fundraisers or other events organized through a school that are outside of work or operations funded by the Province such that teachers, parents and students are contributing from personal funds; (for example, fundraisers for families in need or gifts for families during faith celebrations) and
- h) donations to charitable organizations including the:
 - i) HPE Learning Foundation;
 - ii) legal fees; and
 - iii) raffle tickets, silent auction, table prize tickets.

If there is a dispute about the eligibility of an ineligible expense for reimbursement, a board member may appeal the decision through a request to the Audit Committee. The request shall outline the issue, reasons for the expense and the basis for the appeal. The determination by the Audit Committee of the eligibility of the expense is final.

11) RESPONSIBILITIES

- a) Board members shall provide any claim for reimbursement together with original receipts, as soon as practical after incurring the expense. All claims shall be submitted within the fiscal year that the expense was incurred to be eligible for reimbursement. All claims shall indicate the reason for the expenditure.
- b) Board members shall only claim expenses that were paid. If a Reward Program was used, only the actual paid amount shall be reimbursed and not the full value of the item or service.
- c) Where board members are unsure of whether an expense or event is related to their duties as a board member, prior approval before claiming reimbursement of costs should be obtained from the Chair of the Board in consultation with the Director of Education.

Board member Honoraria, Expenses and Hospitality Reimbursement

- d) The Director of Education is authorized to and shall issue such procedures as may be necessary to implement this policy.
- e) The Chair of the Board shall certify that the board member expense claims meet the requirements of Board policy and authorize payment of the claim. The Superintendent of Business Services shall certify that the Chair of the Board's expense claims meet the requirement of Board policy and authorize the payment of the claim.
- f) All claims are processed in a timely manner and reimbursement of funds are deposited to the board member's bank account.

Legal References:

- Education Act, section 191 Honoraria and Travel Expenses; section 234 Legislative Grants
- Ontario Regulation 357/06 Honoraria for Board Members
- [Broader Public Sector Accountability Act, 2010, S.O. 2010, c. 25](#)

Board References:

- Policy 1: Board Vision, Mission and Priorities
- HPEDSB By-Laws
- Procedure 510: Travel Expense Reimbursement
- Procedure 593: Cellular Devices
- 2020-2025 Strategic Plan

Decision X Information

To: Hastings and Prince Edward District School Board

From: Kari Kramp, Chair of Physical Planning, Finance and Building Committee

Re: 2023-2024 Budget

Purpose

The 2020-2025 Strategic Plan includes an action to improve public relations by providing information that is timely, transparent and accessible for all. To recommend approval of the 2023-2024 budget.

Background

The *Education Act* has specific requirements for school boards regarding the preparation and adoption of financial estimates (budgets), “Every board, before the beginning of each fiscal year ... shall prepare and adopt estimates of its revenues and expenses for the fiscal year.”

On April 17, 2023, the Ministry of Education released funding information for the 2023-24 school year. This included the Grants for Student Needs (GSN) which contain the majority of school board funding, Priorities and Partnerships Funding (PPF) which provides funding for high impact initiatives that directly support students in the classroom, and capital funding for school building renewal.

Education funding is intended to mirror cost structures; however, school boards have flexibility in their actual expenditures. There are restrictions on how school boards may use their funding allocation which includes that a budget must be generally balanced, certain components of funding must be spent in a specified manner (also referred to as enveloped funding), and provincial regulations and ministry memoranda must be complied with.

Current Situation

A balanced budget has been developed for 2023-24 based on forecast enrolment, board priorities, and funding. This proposed budget is further described below and is shown in Appendix A.

Alignment to Priorities

The proposed budget is aligned to priorities identified in the 2020-2025 Strategic Plan. During the budget development processes, decisions were made from a student-centered approach considering the impact on students in order to realize the goals of the 2020-2025 Strategic Plan.

Operational priorities continue to be in service of learning through raising the bar and ensuring equity in:

- Reading
- Math
- Destreaming

A public consultation on the budget in January identified three public priorities:

- Continue to support technical classes/apprenticeship programs
- More staff at school level and less at board level
- Additional educational assistant (EA) support

These priorities were considered in the proposed budget by:

- an expansion of Specialist High Skills Majors (SHSM) programs, increased experiential learning, and growth of the Ontario Youth Apprenticeship (OYAP) program;
- the moving of central staff to schools to directly support students and teachers; and
- more use of specialized funding for educational assistants (Jordan's Principle funding) to increase the number of EAs.

Student achievement is directly supported in the proposed budget by assigning additional teachers (coaches) to schools using targeted funding for math, reading, and destreaming.

Budget information was communicated to families, staff, and trustees during the creation of the budget through news articles, budget bulletins, and PPFB Committee and Board reports. The budget is balanced and was created with strategic priorities and feedback from the public.

Education Funding

An overview of the education funding, including the challenges faced by HPEDSB, was brought to the Public Board meeting on April 24, 2023.

Impacts of education funding include:

- new student transportation funding model
- removal of temporary funding such as the COVID-19/Learning Recovery funding
- reduction in funding for secondary Indigenous Studies teachers
- reduction in secondary teacher benchmarks associated with increased online learning
- underfunding of absence replacement/supply costs
- funding increases for supplies and services that are well below the inflation rate
- moving of former Priorities and Partnerships Funding (PPF) amounts into the Grants for Student Needs (GSN)

Provisional funding for wage increases is provided by an increase in employee funding benchmarks; however, actual funding will be determined once all employee labour agreements have been negotiated.

Overall, there are pressures caused by transportation funding, removal of temporary funding, reduction in teacher funding, and inflation.

Budget challenge

Prior to the release of funding information, HPEDSB had an estimated \$4 million budget challenge to achieve a balanced budget based on 2022-23: \$1 million deficit for transportation, \$400,000 deficit for utility costs, and \$2.6 million under-budgeting of supply/absence replacement costs. Based on the funding for 2023-24 and inflation, this budget challenge has grown to \$4.9 million with an \$800,000 increase in transportation deficit and \$125,000 increase in utility costs.

Budget

A draft budget which was balanced was presented at the Physical Planning, Finance and Building (PPFB) Committee meeting on May 23, 2023. The proposed budget in Appendix A is balanced and is based on the draft budget with minor adjustments for final staffing qualifications and experience, updated secondments and program expenses, HST adjustment, tuition fee adjustment, and supply costs.

The circumstances that impact the proposed budget include:

- requirement for a balanced budget
- increased enrolment to 15,413 (10,877 elementary, 4,536 secondary)
- compliance with class size regulations and collective agreement obligations
- trend of increasing costs for supply/absence replacement staffing
- current inflationary environment
- increasing reliance of data and technology to support learning and accountability.

The following process was used to develop the budget:

- Student enrolments were projected (reviewed in a report at the Physical Planning, Finance and Building (PPFB) Committee meeting on April 11, 2023).
- Staffing for schools was developed in accordance with programs, class-size regulations, and collective agreements.
- Funding was quantified based upon programs, enrolment, and staffing projections.
- Expenses were developed based upon programs, staffing, school operations, central operations.
- Budget was developed using the Ministry’s Education Financial Information System (EFIS).

A summary of the 2023-24 budget and comparison to 2022-23 budget is shown in the following table:

	2023-24 Budget	2022-23 Budget
Enrolment (average daily enrolment)	15,413	15,068
Revenues	\$233,170,507	\$221,625,620
Expenses	\$232,480,222	\$222,103,036
In-Year Surplus (Deficit) for Compliance	\$22,597	\$(1,740,563)
Accumulated Surplus for Compliance at End of Year	\$8,860,692	\$10,647,377
Staff (full-time equivalent)	1,750	1,757

How was a balanced budget achieved?

As indicated earlier in Budget Challenges, HPEDSB had a budget challenge of \$4.9 million. This meant that \$4.9 million in savings was needed to reach a balanced budget.

A question has been asked: What was done to fix this for 2023-2024 budget?

To achieve the balanced draft budget, the following strategies were utilized:

- No excess funding: Board priorities removed, deferred, or targeted funding used
- Aligned expenses to funding: Reductions where expenses exceeded funding
- Central staff: Reduced, aligned to targeted funding
- School staff: Staffed to meet regulation and collective agreement requirements
- Special education: Temporary funded staff removed, allocation of staff
- Auto reimbursement: Reduced
- Temporary funding: Expenses reduced where funding was removed

Consolidated Statement of Operations, Revenues, and Expenses

The proposed budget shown in Appendix A is balanced with a small surplus of \$22,597. The Consolidated Statement of Operations shows a high-level summary of revenues and expenses. These revenues and expenses are described in more detail in the Provincial Grants and Statement of Expenses.

Overall, projected Grant for Student Needs revenues are increased to \$220.1 million, and Priorities and Partnership Funding (PPF) grants are increased to \$3.1 million. Total revenue is \$233.2 million.

The budget has total operating expenses of \$232.5 million. There is about \$668,000 in costs that are unavailable for compliance which leads to a slight surplus for compliance of \$22,597.

Capital Expenses

The Capital Expenditures Summary shown in Appendix A reflects the construction and building renewal projects and capital equipment purchases planned for 2023-24. The decrease compared to 2022-23 reflects the planned completion of several large projects. The Ministry provides annual capital funding for building renewal projects in addition to one-time funding for larger capital projects such as additions or new school construction.

Staffing

The Summary of Staffing in Appendix A provides a high-level comparative summary of staffing by role. Additional staffing detail can be found in the Breakdown of Functional Areas.

It can be seen that there is an increase of classroom instruction staff related to the increase in enrolment and the redeployment of central staff as classroom teachers - resource teachers and other in schools. Classroom instruction (teachers) accounts for 45.3% of total expenses. Within classroom instruction staffing, there is a decrease in budgeted classroom teachers due to careful staffing of elementary schools and a reduction in funding for secondary Indigenous Studies courses.

There is an increase in the budgeted number of teacher assistants (EAs) and early childhood educators. This is due to an increase in the number of kindergarten classes as well as the inclusion of educational assistants funded under Jordan's Principle, which were not part of the 2022-23 budget. There is a decrease in base educational assistants (from 265 to 260) due to the removal of temporary COVID funding and an overall increase due to including Jordan's Principle educational assistants in the total.

There is a decrease in professionals, paraprofessionals and technicians as temporary funding has been removed and excess funds to support board priorities are not available. Targeted funding is used where possible to support these positions. Expenses have been better aligned to funding.

There is a decrease in administrators (principals and vice-principals) to align expenses to funding.

There is a significant decrease in central coordinators and consultants as much of this work is shifted directly to the schools. There is a corresponding increase in resource teachers supporting classroom instruction. Targeted funding is used for these positions.

There is a decrease in staffing for board administration and governance primarily related to the redeployment of HPE Learning Foundation staff from HPEDSB payroll to HPE Learning Foundation payroll.

There is a decrease in school operations (Facility Services) staffing due to attrition in management positions and due to the removal of temporary COVID-19 funding.

Overall, the proposed budget has seven fewer positions (FTE) than the 2022-23 budget .

Supply/absence replacement costs were underbudgeted in 2022-23. In addition to the staffing shown in the Summary of Staffing, a monetary equivalent of 94 FTE are budgeted for supply/absence replacement. This is an increase of 28 FTE from that budgeted for 2022-23.

School budgets

School budgets have been maintained at a total of \$2.05 million. A working group with school administrators was formed this year to review the allocation of these funds to schools. As a result, the supplemental amounts for rural and northern schools were adjusted to reflect unique geographic circumstances such as increased transportation costs.

Recommendation

Moved:

Seconded:

That the Hastings and Prince Edward District School Board approve the 2023-2024 budget.

Appendices

Appendix A – 2023-2024 Budget



2023-2024 BUDGET

Education Centre
156 Ann Street
Belleville, ON K8N 3L3
613-966-1170 1-800-267-4350
information@hpedsb.on.ca
www.HPEschools.ca

TABLE OF CONTENTS

Board of Trustees	2
Senior administration	3
HPEDSB Statistics	4
Executive summary	5
Enrolment	7
Revenue and expense - charts	8
Consolidated statement of operations	9
Provincial grants	10
Statement of expenses	11
Summary of functional areas	12
Breakdown of functional areas	13
Summary of staffing	20
Capital expenditures summary	21
Accumulated surplus-deficit	22
Glossary	23

Board of Trustees to November 15, 2026

School board trustees are elected every four years through municipal elections. Their role involves establishing the school board vision, mission and strategic plan; setting policy; and ensuring effective stewardship of the board's resources. Trustees are responsible for operating publicly-funded schools within their jurisdiction and for the delivery and quality of educational programs and services. Legal accountability for Board decisions applies to the Board as a corporate entity rather than to individual trustees.

SHANNON BINDER, Southeast Hastings
Chair of the Board

ERICA CHARLTON, Belleville/Thurlow

KANDIS HAMBLY, Trenton and CFB Trenton

KARI KRAMP, Central Hastings

STACEY LEWIS, South Prince Edward

SANDRA MARACLE, Tyendinaga Mohawk Territory

ERNIE PARSONS, Sidney and Frankford

RACHAEL PRINZEN, North Prince Edward
Vice-chair of the Board

AMANDA ROBERTSON, Belleville/Thurlow

RON SPECK, North Hastings

Student Trustees

Three student trustees are elected each year to serve a one-year term on the Board. Student trustees participate in public school board meetings, represent student opinions at the Board level and participate actively on committees. Through student involvement at the Board level, Board members become aware of student issues and student opinions.

LAWSON HUNG, Trenton High School

SHOSHANNAH SPENCER, Centennial Secondary School

JULIA WEBSTER, Eastside Secondary School

SENIOR ADMINISTRATION

KATHERINE MacIVER, Director of Education and Secretary of the Board

KEN DOSTALER, Superintendent of Education, Schools and Student Services

TINA ELLIOTT, Superintendent of Education, Schools, Curriculum Services and Student Achievement K-12

DARREN McFARLANE, Superintendent of Education, Schools and Human Resources Support Services

KRISTEN NIEMI, Superintendent of Innovation and Inclusion Services

NICK PFEIFFER, Superintendent of Business Services and Treasurer of the Board

Student enrolment

Elementary	10,877
Secondary	<u>4,536</u>
	15,413

Schools

Elementary schools	32
K-12 schools	2
7-12 schools	4
Secondary schools	<u>1</u>
	39

Trustees and student trustees

10 (9 elected, one appointed, and three student trustees)

Elector population

109,463

Jurisdiction area

7221 square kilometres

Students transported

10,118

Contracted bus operators

12

Daily kilometres travelled (excluding taxis)

24,151 (some routes/runs shared with Algonquin and Lakeshore Catholic District School Board)

Hastings and Prince Edward District School Board is a member of the Tri-Board Student Transportation Services consortium, with Algonquin and Lakeshore Catholic District School Board, and Limestone District School Board.

The *Education Act* has specific requirements for school boards regarding the preparation and adoption of financial estimates (budgets), “Every board, before the beginning of each fiscal year ... shall prepare and adopt estimates of its revenues and expenses for the fiscal year.”

Education funding is intended to mirror cost structures; however, school boards have flexibility in their actual expenditures. There are restrictions on how school boards may use their funding allocation which includes that a budget must be generally balanced, certain components of funding must be spent in a specified manner (also referred to as enveloped funding), and provincial regulations and ministry memoranda must be complied with.

A balanced budget has been developed for 2023-24 based on forecast enrolment, board priorities, and funding. The budget is aligned to priorities identified in the 2020-2025 Strategic Plan, and decisions were made from a student-centered approach considering the impact on students in order to realize the goals of the 2020-2025 Strategic Plan. Student achievement is directly supported in the budget by assigning additional teachers (coaches) to schools using targeted funding for math, reading, and destreaming.

Operational priorities continue to be in service of learning through raising the bar and ensuring equity in:

- Reading
- Math
- Destreaming

A budget is a one-year plan to meet strategic goals and mandatory requirements within funding constraints. Each year is unique based upon external factors. The circumstances that impact the 2023-24 budget include:

- requirement for a balanced budget
- increased enrolment to 15,413 (10,877 elementary, 4,536 secondary)
- compliance with class size regulations and collective agreement obligations
- trend of increasing costs for supply/absence replacement staffing
- current inflationary environment
- increasing reliance of data and technology to support learning and accountability.

Prior to the release of funding information, HPEDSB had an estimated \$4 million budget challenge to achieve a balanced budget based on 2022-23: \$1 million deficit for transportation, \$400,000 deficit for utility costs, and \$2.6 million under-budgeting of supply/absence replacement costs. Based on the Ministry of Education funding for 2023-24 and inflation, this budget challenge has grown to \$4.9 million with an \$800,000 increase in transportation deficit and \$125,000 increase in utility costs. Overall, there are pressures caused by transportation funding, removal of temporary funding, reduction in teacher funding, and inflation.

To achieve the balanced budget, the following strategies were utilized:

- No excess funding: HPEDSB priorities removed, deferred, or targeted funding used
- Aligned expenses to funding: Reductions where expenses exceeded funding
- Central staff: Reduced, aligned to targeted funding
- School staff: Staffed to meet regulation and collective agreement requirements
- Special education: Temporary funded staff removed, allocation of staff
- Auto reimbursement: Reduced
- Temporary funding: Expenses reduced where funding was removed

The budget shown is balanced with a small surplus of \$22,597. The Consolidated Statement of Operations shows a high-level summary of revenues and expenses. These revenues and expenses are described in more detail in the Provincial Grants and Statement of Expenses. Overall, projected Grant for Student Needs (GSN) revenues are increased to \$220.1 million, and Priorities and Partnership Funding (PPF) grants are increased to \$3.1 million. Total revenue is \$233.2 million. The budget has total operating expenses of \$232.5 million. There is about \$668,000 in costs that are unavailable for compliance which leads to a slight in-year surplus for compliance of \$22,597 and a forecast accumulated surplus for compliance purposes of \$8,860,692 as at August 31, 2024.

The Capital Expenditures Summary reflects the construction and building renewal projects and capital equipment purchases planned for 2023-24. The total planned amount of \$21.3 million is a decrease compared to 2022-23 and reflects the planned completion of several large projects.

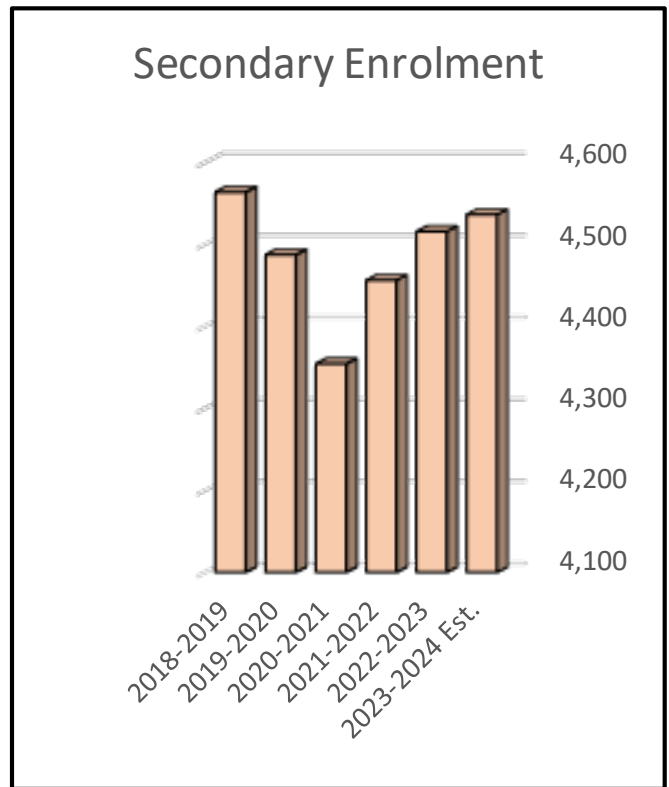
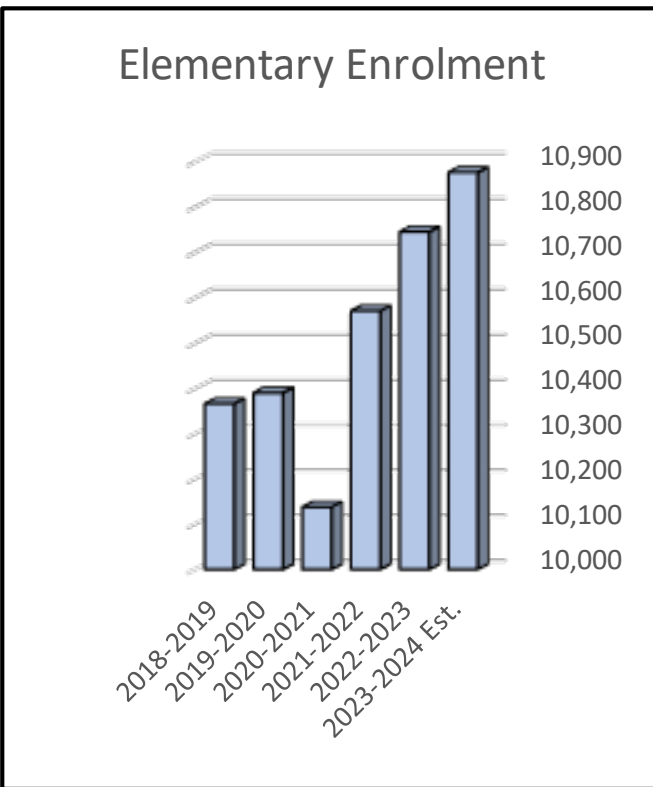
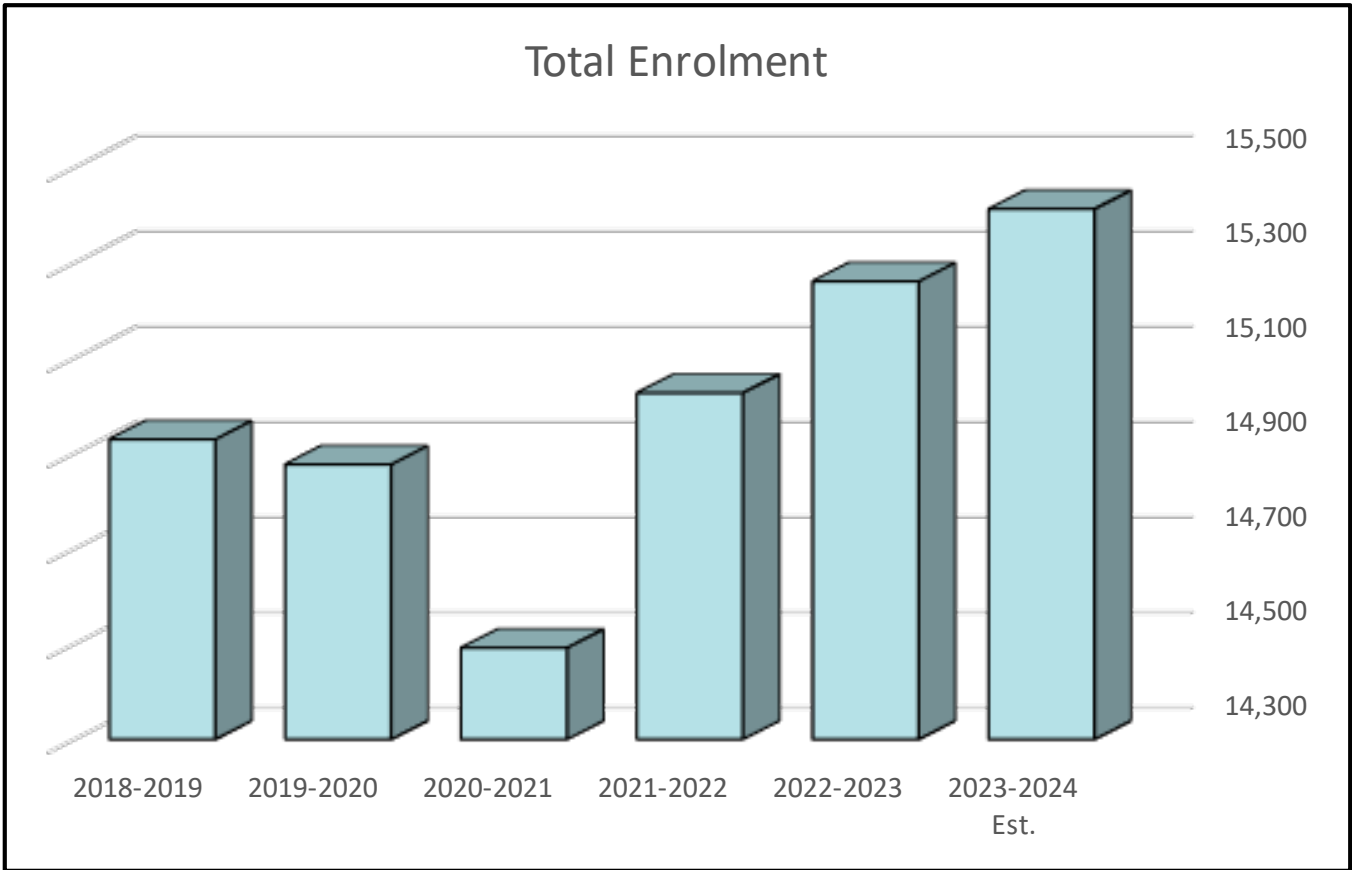
The Summary of Staffing provides a high-level comparative summary of staffing by role. Additional staffing detail can be found in the Breakdown of Functional Areas. Overall, the proposed budget has seven fewer positions (full-time equivalent, FTE) than the 2022-23 budget.

Supply/absence replacement costs are significantly higher; in 2023-24 a monetary equivalent of 94 FTE are budgeted for supply/absence replacement. This is an increase of 28 FTE from that budgeted for 2022-23.

A summary of the 2023-24 operating budget and comparison to 2022-23 operating budget is shown below:

	2023-24 Budget	2022-23 Budget
Enrolment (average daily enrolment)	15,413	15,068
Revenues	\$233,170,507	\$221,625,620
Expenses	\$232,480,222	\$222,103,036
In-Year Surplus (Deficit) for Compliance	\$22,597	\$(1,740,563)
Accumulated Surplus for Compliance at End of Year	\$8,860,692	\$10,647,377
Staff (full-time equivalent)	1,750	1,757

ENROLMENTS (2018-2019 - 2023-2024)

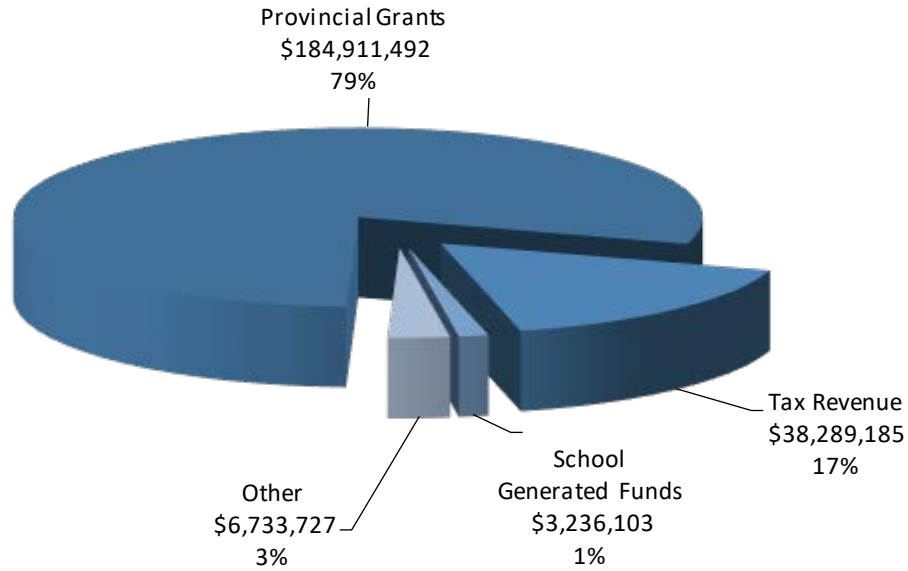


SOURCES OF REVENUE

Report 12(c)i, Appendix A

BASED ON 2023-2024 BUDGET OF

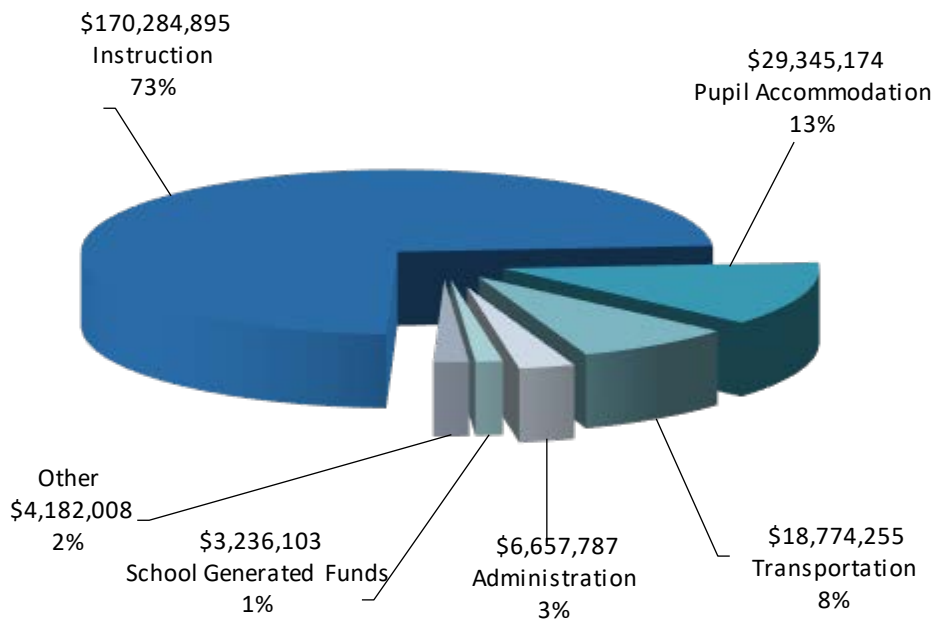
\$ 233,170,507



OPERATING EXPENSES

BASED ON 2023-2024 BUDGET OF

\$ 232,480,222



CONSOLIDATED STATEMENT OF OPERATIONS

Report 12(c)i, Appendix A

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2022-2023 Revised Estimates	2021-22 Financials
Revenues						
Provincial legislative grants	181,833,964	173,760,003	8,073,961	4.65	176,140,590	167,878,495
Local taxation	38,289,185	38,520,357	(231,172)	(0.60)	38,520,357	39,085,898
Total grants for student needs	220,123,149	212,280,360	7,842,789	3.69	214,660,947	206,964,393
Provincial grants - other	3,077,528	1,776,400	1,301,128	73.25	2,822,699	7,563,774
School generated funds						
revenues	3,236,103	3,046,588	189,515	6.22	3,046,588	2,263,679
Federal grants and fees	2,540,905	1,864,272	676,633	36.29	2,193,740	2,091,037
Investment income	350,000	60,000	290,000	483.33	60,000	128,808
Total other fees and revenues						
from school boards	42,000	42,000	-	-	42,000	6,768
Fees and revenues from other						
sources	3,800,822	2,556,000	1,244,822	48.70	3,301,269	2,461,633
	\$ 233,170,507	\$ 221,625,620	11,544,887	5.21	\$ 226,127,243	\$221,480,092
Expenses						
Instruction	170,284,895	164,799,433	5,485,462	3.33	168,902,531	164,910,113
Administration	6,657,787	6,869,933	(212,146)	(3.09)	6,963,201	7,748,618
Transportation	18,774,255	17,645,729	1,128,526	6.40	17,905,729	16,688,381
Pupil accommodation	29,345,174	28,386,869	958,305	3.38	27,929,637	28,700,974
School generated funds	3,236,103	3,046,588	189,515	6.22	3,046,588	2,198,968
Other expenses ¹	4,182,008	1,354,484	2,827,524	208.75	1,404,484	2,012,978
	\$ 232,480,222	\$ 222,103,036	10,377,186	4.67	\$ 226,152,170	\$222,260,032
Annual surplus (deficit)	690,285	(477,416)	1,167,701	(244.59)	(24,927)	(779,940)
Unavailable for compliance ²	667,688	1,263,147	(595,459)	(47.14)	1,284,781	999,535
Surplus/deficit for compliance	\$ 22,597	\$ (1,740,563)	\$ 1,763,160	(101.30)	\$ (1,309,708)	-\$ 1,779,475

¹ - Includes \$2,349,533 planning provision for collective bargaining, recorded in accordance with Ministry instructions and \$1,732,475 of salaries for seconded positions

² - Items included in unavailable for compliance are employee future benefits, asset retirement obligations, interest to be accrued, school generated funds, and revenues recognized for land. See Glossary on page 23 for further details.

	2023-24 Estimates	2022-23 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2022-23 Revised Estimates	2021-2022 Financials
Operating Allocation						
Pupil foundation	88,281,530	84,734,784	3,546,746	4.19	86,041,846	83,655,786
School foundation	13,400,699	13,072,900	327,799	2.51	13,152,256	12,990,462
Special education	27,726,119	26,329,624	1,396,495	5.30	26,737,368	25,824,818
Language	2,749,453	2,405,177	344,276	14.31	2,405,177	2,266,013
Supported school	588,303	631,853	(43,550)	(6.89)	571,756	639,082
Remote and rural	620,676	718,809	(98,133)	(13.65)	659,252	716,299
Rural and northern education	627,741	585,348	42,393	7.24	585,348	593,671
Learning opportunities	3,495,877	2,709,350	786,527	29.03	3,013,532	2,390,059
Continuing education and other program	515,784	533,246	(17,462)	(3.27)	550,652	468,760
Cost adjustment and teacher qualification & experience (Teachers)	20,828,219	19,607,185	1,221,034	6.23	19,541,811	19,773,520
New teacher induction program (NTIP)	91,360	86,614	4,746	5.48	86,614	67,809
Cost adjustment and teacher qualification & experience (ECE)	1,066,467	1,014,379	52,088	5.13	1,072,778	1,000,517
Restraint savings	(137,145)	(137,145)	-	-	(137,145)	(137,145)
Transportation	17,033,999	15,542,519	1,491,480	9.60	16,021,081	16,433,581
Administration and governance	5,448,701	5,124,682	324,019	6.32	5,161,795	5,073,268
School renewal	3,606,058	3,519,627	86,431	2.46	3,537,076	3,534,937
Debt repayment (interest portion)	1,757,676	1,420,185	337,491	23.76	1,420,185	1,496,147
Deferred capital contributions	9,175,197	9,225,301	(50,104)	(0.54)	8,819,912	9,330,560
School operations	18,228,494	17,428,322	800,172	4.59	17,569,846	16,874,722
Community use of schools	228,303	227,053	1,250	0.55	227,053	244,162
Declining enrolment adjustment	-	-	-	-	-	135,437
Indigenous education	2,638,965	2,901,536	(262,571)	(9.05)	2,901,537	2,122,147
Mental health and well-being grant	1,169,860	1,116,207	53,653	4.81	1,122,222	721,781
Supports for students fund	1,824,468	1,766,331	58,137	3.29	1,766,424	1,854,004
Program leadership grant	1,008,213	996,916	11,297	1.13	1,000,496	941,753
Trustee association fee	58,745	58,084	661	1.14	58,084	57,394
Support for COVID-19 outbreak	-	2,501,305	(2,501,305)	(100.00)	2,501,305	-
One-Time Realignment Mitigation Fund	492,213	-	-	-	-	-
Funding stabilization allocation	-	-	-	-	-	-
Sub total	\$ 222,525,975	\$ 214,120,192	\$ 8,405,783	3.93	\$ 216,388,261	\$ 209,069,544
Less tangible capital assets	(715,000)	(515,000)	(200,000)	38.83	(515,000)	(932,914)
Less school renewal capital, Interest and temporary accommodation	(1,687,826)	(1,324,832)	(362,994)	27.40	(1,212,314)	(1,172,237)
Total operating allocation	\$ 220,123,149	\$ 212,280,360	\$ 7,842,789	3.69	\$ 214,660,947	\$ 206,964,393
Provincial Grants - other						
Educators autism AQ subsidy	10,400					
Math Recovery Plan: Digital Math Tools	115,900					
Math Recovery Plan: Board Math Lead	166,600					
Math Recovery Plan: School Math Facilitator	546,000					
Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors	27,900					
Learn and work bursary	20,000					
Indigenous Grad Coach	115,385					
Summer Indigenous Grad Coach	26,015					
De-streaming Implementation Supports	36,100					
Staffing to Support De-Streaming and Transition to High School	747,400					
Entrepreneurship Education Pilot Projects	20,000					
Health Resources, Training and Supports	11,700					
Skilled Trades Bursary Program	12,000					
Early Reading Enhancements: Early Reading Screening Tools	94,400					
Education Staff to Support Reading Interventions	541,600					
Licenses for Reading Intervention Supports	138,700					
Professional Assessments	131,300					
OYAP	316,128					
Total priorities and partnership fund	\$ 3,077,528	\$ 1,776,400	\$ 1,301,128	73.25	\$ 7,416,474	\$ 7,563,774

STATEMENT OF EXPENSES

Report 12(c)i, Appendix A

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2022-2023 Revised Estimates	2021-22 Financials
Instruction						
Classroom teachers	104,539,554	104,058,620	480,934	0.46	104,899,143	104,593,894
Supply staff	7,522,018	5,189,764	2,332,254	44.94	5,943,339	6,759,530
Teacher assistants	14,953,570	13,203,221	1,750,349	13.26	14,431,765	13,068,215
Early childhood educator	4,791,010	4,323,276	467,734	10.82	4,439,000	4,271,128
Textbooks/supplies	5,740,541	4,146,132	1,594,409	38.46	4,718,344	4,025,030
Computers	1,426,199	1,431,605	(5,406)	(0.38)	1,468,934	1,127,950
(Para) professionals and technicians	5,388,574	5,940,864	(552,290)	(9.30)	5,988,331	6,023,781
Library & guidance	2,894,594	2,812,256	82,338	2.93	2,812,641	2,854,248
Staff development	1,046,748	1,452,883	(406,135)	(27.95)	1,320,988	520,223
Department heads	471,127	471,127	-	-	471,127	357,136
Principals & vice-principals	9,150,856	9,231,337	(80,481)	(0.87)	9,482,992	9,390,968
School office	6,508,202	5,830,390	677,812	11.63	5,866,734	6,004,218
Coordinators and consultants	4,668,625	5,538,681	(870,056)	(15.71)	5,680,825	4,378,280
Continuing education	515,393	494,716	20,677	4.18	494,896	546,909
Amortization	667,884	674,561	(6,677)	(0.99)	883,472	988,603
Instruction subtotal	\$ 170,284,895	\$ 164,799,433	\$ 5,485,462	3.33	\$ 168,902,531	\$ 164,910,113
Administration						
Trustees	225,829	225,541	288	0.13	225,541	172,561
Director & supervisory officer	710,922	721,454	(10,532)	(1.46)	711,254	1,098,679
Board administration	5,613,217	5,825,732	(212,515)	(3.65)	5,892,333	6,323,774
Amortizations and write downs	107,819	97,206	10,613	10.92	134,073	153,604
Administration subtotal	\$ 6,657,787	\$ 6,869,933	\$ (212,146)	(3.09)	\$ 6,963,201	\$ 7,748,618
Transportation						
Pupil transportation	18,493,755	17,337,929	1,155,826	6.67	17,597,929	16,388,772
Transportation-provincial schools	280,500	307,800	(27,300)	(8.87)	307,800	299,609
Amortizations and write downs	-	-	-	-	-	-
Loss on disposal of TCA and assets held for sale	-	-	-	-	-	-
Transportation subtotal	\$ 18,774,255	\$ 17,645,729	\$ 1,128,526	6.40	\$ 17,905,729	\$ 16,688,381
Pupil accommodation						
School operations/maintenance	16,380,260	16,047,118	333,142	2.08	16,111,070	16,423,074
School renewal expense	2,205,294	2,205,294	-	-	2,205,294	2,205,294
Other pupil accommodation	1,447,667	1,388,051	59,616	4.29	1,518,019	1,592,970
Amortizations and write downs	9,311,953	8,746,406	565,547	6.47	8,095,254	8,479,303
Loss on disposal of TCA and assets held for sale	-	-	-	-	-	333
Pupil accommodation subtotal	\$ 29,345,174	\$ 28,386,869	\$ 958,305	3.38	\$ 27,929,637	\$ 28,700,974
Other						
School generated funds-expenses	3,236,103	3,046,588	189,515	6.22	3,046,588	2,198,968
Other non-operating expenses ¹	1,832,475	-	1,832,475	-	50,000	2,012,978
Amortizations and write downs	-	-	-	-	-	-
Loss on disposal of TCA and assets held for sale	-	-	-	-	-	-
Provision for contingencies ²	2,349,533	1,354,484	995,049	73.46	1,354,484	-
Other subtotal	\$ 7,418,111	\$ 4,401,072	\$ 3,017,039	68.55	\$ 4,451,072	\$ 4,211,946
Total operating expenses	\$ 232,480,222	\$ 222,103,036	\$ 10,377,186	4.67	\$ 226,152,170	\$ 222,260,032

1 - Includes \$1,732,475 of salaries related to seconded positions that are reimbursed to the board. Included in Other Functional Area on page 19 as part of the compensation.

2 - Budgeted wage increase for bargaining units that have not yet been ratified, amount on separate line as directed by the Ministry. Included in Other Functional Area on page 19 as part of the compensation.

SUMMARY OF FUNCTIONAL AREAS

Report 12(c)i, Appendix A

	<u>2023-2024</u> <u>Estimates</u>	<u>2022-2023</u> <u>Estimates</u>	<u>Increase/ (Decrease) to</u> <u>Estimates</u>	<u>% Change</u> <u>from</u> <u>Estimates</u>
Day school	105,376,656	102,405,487	2,971,168	2.90
School management	14,547,275	13,972,803	574,473	4.11
Curriculum services	3,418,434	3,496,791	(78,358)	(2.24)
Student success	150,074	771,270	(621,196)	(80.54)
Library	1,481,752	1,422,897	58,855	4.14
Innovation and inclusion services	1,743,808	1,342,494	401,314	29.89
Indigenous Education	2,734,824	1,232,210	1,502,614	121.94
Guidance	1,356,328	1,345,018	11,310	0.84
Continuing education	520,560	494,896	25,664	5.19
Program and leadership grant	987,120	984,582	2,538	0.26
Student services	28,698,221	27,863,198	835,023	3.00
Student services - education and community partnership program (ECPP)	1,076,170	886,214	189,956	21.43
Student services - school climate	1,902,072	2,202,955	(300,883)	(13.66)
Student support	471,271	443,050	28,221	6.37
Trustees	288,073	287,625	448	0.16
Director & superintendents	984,304	994,179	(9,874)	(0.99)
Administration other	507,098	852,369	(345,270)	(40.51)
International students	622,753	610,919	11,833	1.94
Human resources	1,607,870	1,597,273	10,597	0.66
School operations	14,267,146	13,605,704	661,442	4.86
School maintenance	2,388,947	2,566,986	(178,039)	(6.94)
Non instructional operations & maintenance	292,679	275,961	16,718	6.06
Community engagement	119,208	123,194	(3,985)	(3.23)
Plant capital	20,154,512	27,458,774	(7,304,262)	(26.60)
School renewal	2,205,294	2,205,294	-	-
Information services	5,906,168	5,850,588	55,580	0.95
Business services	1,472,275	1,257,032	215,242	17.12
Procurement	182,277	171,201	11,076	6.47
Payroll	388,713	387,820	893	0.23
Transportation	18,774,255	17,645,729	1,128,526	6.40
Other	17,405,766	13,919,245	3,486,521	25.05
Debt	1,782,429	1,431,551	350,877	24.51
Total (operating & capital)	\$ 253,814,334	\$ 250,105,309	\$ 3,709,025	1.48
Less capital budget	21,334,112	28,002,274	(6,668,162)	(23.81)
Net operating budget	\$ 232,480,222	\$ 222,103,035	\$ 10,377,187	4.67

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2023-2024 FTE	2022-2023 FTE
Day school						
Compensation	98,511,916	97,281,362	1,230,554	1.26	904.99	891.04
Non-compensation						
Release time	5,323,889	3,508,275	1,815,614	51.75	56.06	38.23
Professional development	160,000	160,000	-	-		
Supplies & services	1,243,000	1,318,000	(75,000)	(5.69)		
Fees & contractual services	137,850	137,850	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>105,376,656</u>	<u>102,405,487</u>	<u>2,971,168</u>	<u>2.90</u>	<u>961.05</u>	<u>929.27</u>
School management						
Compensation	13,645,316	13,382,218	263,098	1.97	140.00	141.15
Non-compensation						
Release time	460,210	161,805	298,405	184.42	6.15	1.14
Professional development	35,500	16,280	19,220	118.06		
Supplies & services	406,250	412,500	(6,250)	(1.52)		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>14,547,275</u>	<u>13,972,803</u>	<u>574,473</u>	<u>4.11</u>	<u>146.15</u>	<u>142.29</u>
Curriculum services						
Compensation	2,497,870	2,205,130	292,740	13.28	21.31	18.83
Non-compensation						
Release time	-	195,658	(195,658)	(100.00)	-	1.75
Professional development	430,443	238,670	191,773	80.35		
Supplies & services	487,621	214,783	272,838	127.03		
Fees & contractual services	2,500	642,550	(640,050)	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>3,418,434</u>	<u>3,496,791</u>	<u>(78,358)</u>	<u>(2.24)</u>	<u>21.31</u>	<u>20.58</u>
Student success						
Compensation	27,666	611,744	(584,078)	(95.48)	0.50	5.48
Non-compensation						
Release time	50,000	-	50,000	-		
Professional development	13,508	100,000	(86,492)	(86.49)		
Supplies & services	58,900	59,526	(626)	(1.05)		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>150,074</u>	<u>771,270</u>	<u>(621,196)</u>	<u>(80.54)</u>	<u>0.50</u>	<u>5.48</u>
Library						
Compensation	1,480,752	1,420,897	59,855	4.21	21.20	21.20
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	1,000	2,000	(1,000)	(50.00)		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>1,481,752</u>	<u>1,422,897</u>	<u>58,855</u>	<u>4.14</u>	<u>21.20</u>	<u>21.20</u>

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2023-2024 Appendix A	2022-2023 FTE
Innovation & Inclusion Services						
Compensation	723,157	715,674	7,483	1.05	6.50	7.17
Non-compensation						
Release time	-	-	-	-		
Professional development	215,074	94,225	120,849	128.26		
Supplies & services	763,087	510,595	252,492	49.45		
Fees & contractual services	42,491	22,000	20,491	93.14		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>1,743,808</u>	<u>1,342,494</u>	<u>401,314</u>		<u>6.50</u>	<u>7.17</u>
Indigenous Education						
Compensation	701,985	718,018	(16,034)	(2.23)	7.16	6.00
Non-compensation						
Release time	-	-	-	-		
Professional development	36,435	-	36,435	-		
Supplies & services	1,996,405	514,191	1,482,213	288.26		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>2,734,824</u>	<u>1,232,210</u>	<u>1,502,614</u>		<u>7.16</u>	<u>6.00</u>
Guidance						
Compensation	1,356,328	1,333,018	23,310	1.75	12.00	11.83
Non-compensation						
Release time	-	-	-	-		
Professional development	-	10,000	(10,000)	(100.00)		
Supplies & services	-	2,000	(2,000)	(100.00)		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>1,356,328</u>	<u>1,345,018</u>	<u>11,310</u>		<u>12.00</u>	<u>11.83</u>
Continuing education						
Compensation	506,560	480,896	25,664	5.34	5.40	4.70
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	12,000	12,000	-	-		
Fees & contractual services	2,000	2,000	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>520,560</u>	<u>494,896</u>	<u>25,664</u>	<u>5.19</u>	<u>5.40</u>	<u>4.70</u>
Program leadership grant						
Compensation	891,812	898,724	(6,912)	(0.77)	6.00	6.00
Non-compensation						
Release time	-	-	-	-		
Professional development	95,308	85,858	9,450	11.01		
Supplies & services	-	-	-	-		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>987,120</u>	<u>984,582</u>	<u>2,538</u>	<u>0.26</u>	<u>6.00</u>	<u>6.00</u>

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimate	2023-2024 FTE	2022-2023 FTE
Student services						
Compensation	27,483,338	26,699,694	783,644	2.94	368.71	383.87
Non-compensation						
Release time	451,702	343,974	107,728	31.32	30.86	24.35
Professional development	19,500	73,700	(54,200)	(73.54)		
Supplies & services	670,460	701,218	(30,757)	(4.39)		
Fees & contractual services	73,221	44,612	28,609	64.13		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>28,698,221</u>	<u>27,863,198</u>	<u>835,023</u>	<u>3.00</u>	<u>399.57</u>	<u>408.22</u>
Student services - education and community partnership program (ECP)						
Compensation	941,596	751,640	189,956	25.27	11.00	9.00
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	27,538	27,538	-	-		
Fees & contractual services	107,036	107,036	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>1,076,170</u>	<u>886,214</u>	<u>189,956</u>	<u>21.43</u>	<u>11.00</u>	<u>9.00</u>
Student services - school climate						
Compensation	1,798,582	2,084,481	(285,899)	(13.72)	20.50	24.30
Non-compensation						
Release time	-	-	-	-		
Professional development	33,871	47,291	(13,420)	(28.38)		
Supplies & services	69,619	71,183	(1,564)	(2.20)		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>1,902,072</u>	<u>2,202,955</u>	<u>(300,883)</u>	<u>(13.66)</u>	<u>20.50</u>	<u>24.30</u>
Student support						
Compensation	471,271	443,050	28,221	6.37	9.28	9.28
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	-	-	-	-		
Fees & contractual services	-	-	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>471,271</u>	<u>443,050</u>	<u>28,221</u>	<u>6.37</u>	<u>9.28</u>	<u>9.28</u>

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Estimates	2023-2024 PPE	2022-2023 FTE
Trustees						
Compensation	108,245	102,805	5,440	5.29	10.00	10.00
Non-compensation						
Release time	-	-	-	-		
Professional development	29,750	29,750	-	-		
Supplies & services	44,517	49,670	(5,153)	(10.37)		
Fees & contractual services	-	-	-	-		
Other expenses	105,561	105,400	161	0.15		
Total compensation and non-compensation	<u>288,073</u>	<u>287,625</u>	<u>448</u>	<u>0.16</u>	<u>10.00</u>	<u>10.00</u>
Director & supervisory officers						
Compensation	780,378	777,390	2,989	0.38	4.00	4.00
Non-compensation						
Release time	-	-	-	-		
Professional development	8,400	7,950	450	5.66		
Supplies & services	167,476	178,989	(11,513)	(6.43)		
Fees & contractual services	11,500	11,500	-	-		
Other expenses	16,550	18,350	(1,800)	(9.81)		
Total compensation and non-compensation	<u>984,304</u>	<u>994,179</u>	<u>(9,874)</u>	<u>(0.99)</u>	<u>4.00</u>	<u>4.00</u>
Administration other						
Compensation	297,598	678,869	(381,270)	(56.16)	3.00	7.00
Non-compensation						
Release time	-	-	-	-		
Professional development	3,000	3,000	-	-		
Supplies & services	106,500	170,500	(64,000)	(37.54)		
Fees & contractual services	-	-	-	-		
Other expenses	100,000	-	100,000	-		
Total compensation and non-compensation	<u>507,098</u>	<u>852,369</u>	<u>(345,270)</u>	<u>(40.51)</u>	<u>3.00</u>	<u>7.00</u>
International students						
Compensation	407,023	394,939	12,083	3.06	4.00	4.17
Non-compensation						
Release time	-	-	-	-		
Professional development	3,500	3,500	-	-		
Supplies & services	43,330	43,580	(250)	(0.57)		
Fees & contractual services	166,400	166,400	-	-		
Other expenses	2,500	2,500	-	-		
Total compensation and non-compensation	<u>622,753</u>	<u>610,919</u>	<u>11,833</u>	<u>1.94</u>	<u>4.00</u>	<u>4.17</u>
Human resources						
Compensation	1,200,656	1,195,059	5,597	0.47	11.00	11.00
Non-compensation						
Release time	43,000	35,000	8,000	22.86		
Professional development	110,614	105,614	5,000	4.73		
Supplies & services	41,100	50,100	(9,000)	(17.96)		
Fees & contractual services	194,500	193,500	1,000	0.52		
Other expenses	18,000	18,000	-	-		
Total compensation and non-compensation	<u>1,607,870</u>	<u>1,597,273</u>	<u>10,597</u>	<u>0.66</u>	<u>11.00</u>	<u>11.00</u>

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Report 12(c) Estimates	2023-2024 FTE	2022-2023 FTE
School operations						
Compensation	8,042,645	7,694,504	348,141	4.52	113.37	119.25
Non-compensation						
Release time	-	-	-	-		
Professional development	10,800	10,800	-	-		
Supplies & services	5,107,863	4,945,600	162,263	3.28		
Fees & contractual services	1,105,838	954,800	151,038	15.82		
Other expenses	-	-	-	-		
Total compensation and non-compensation	14,267,146	13,605,704	661,442		113.37	119.25
School maintenance						
Compensation	1,452,697	1,621,886	(169,189)	(10.43)	25.50	27.50
Non-compensation						
Release time	-	-	-	-		
Professional development	11,000	10,600	400	3.77		
Supplies & services	788,250	795,000	(6,750)	(0.85)		
Fees & contractual services	137,000	139,500	(2,500)	(1.79)		
Other expenses	-	-	-	-		
Total compensation and non-compensation	2,388,947	2,566,986	(178,039)	(6.94)	25.50	27.50
Non instructional operations & maintenance						
Compensation	141,379	124,661	16,718	13.41	2.00	2.00
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	145,500	145,500	-	-		
Fees & contractual services	5,800	5,800	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	292,679	275,961	16,718	6.06	2.00	2.00
Community engagement						
Compensation	65,828	63,254	2,575	4.07	1.00	1.00
Non-compensation						
Release time	-	-	-	-		
Professional development	500	500	-	-		
Supplies & services	33,880	40,440	(6,560)	(16.22)		
Fees & contractual services	18,000	18,000	-	-		
Other expenses	1,000	1,000	-	-		
Total compensation and non-compensation	119,208	123,194	(3,985)	(3.23)	1.00	1.00
Plant capital						
Compensation	-	-	-	-		
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	215,000	215,000	-	-		
Fees & contractual services	-	-	-	-		
Other expenses	19,939,512	27,243,774	(7,304,262)	(26.81)		
Total compensation and non-compensation	20,154,512	27,458,774	(7,304,262)	(26.60)	-	-
School renewal						
Compensation	-	-	-	-		
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	-	-	-	-		
Fees & contractual services	-	-	-	-		
Other expenses	2,205,294	2,205,294	-	-		
Total compensation and non-compensation	2,205,294	2,205,294	-	-	-	-

	2023-2024 Estimates	2022-2023 Estimates	Increase/ (Decrease) to Estimates	% Change from Report 12(c)j, Appendix A Estimates	2023-2024 FTE	2022-2023 FTE
Information and technology services						
Compensation	2,371,165	2,497,311	(126,146)	(5.05)	24.00	26.00
Non-compensation						
Release time	-	-	-	-		
Professional development	73,814	73,686	128	0.17		
Supplies & services	3,455,689	3,274,091	181,598	5.55		
Fees & contractual services	5,500	5,500	-	-		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>5,906,168</u>	<u>5,850,588</u>	<u>55,580</u>	<u>0.95</u>	<u>24.00</u>	<u>26.00</u>
Business services						
Compensation	831,746	789,202	42,543	5.39	8.00	8.00
Non-compensation						
Release time	166,910	-	166,910	-	0.81	-
Professional development	12,500	13,500	(1,000)	(7.41)		
Supplies & services	43,540	49,380	(5,840)	(11.83)		
Fees & contractual services	356,829	344,200	12,629	3.67		
Other expenses	60,750	60,750	-	-		
Total compensation and non-compensation	<u>1,472,275</u>	<u>1,257,032</u>	<u>215,242</u>	<u>17.12</u>	<u>8.81</u>	<u>8.00</u>
Procurement						
Compensation	174,077	163,001	11,076	6.80	2.00	2.00
Non-compensation						
Release time	-	-	-	-		
Professional development	5,500	4,000	1,500	37.50		
Supplies & services	1,500	3,000	(1,500)	(50.00)		
Fees & contractual services	-	-	-	-		
Other expenses	1,200	1,200	-	-		
Total compensation and non-compensation	<u>182,277</u>	<u>171,201</u>	<u>11,076</u>	<u>6.47</u>	<u>2.00</u>	<u>2.00</u>
Payroll						
Compensation	370,463	371,570	(1,107)	(0.30)	4.00	4.00
Non-compensation						
Release time	-	-	-	-		
Professional development	5,350	5,350	-	-		
Supplies & services	3,000	3,000	-	-		
Fees & contractual services	6,000	6,000	-	-		
Other expenses	3,900	1,900	2,000	105.26		
Total compensation and non-compensation	<u>388,713</u>	<u>387,820</u>	<u>893</u>	<u>0.23</u>	<u>4.00</u>	<u>4.00</u>
Transportation						
Compensation	-	-	-	-		
Non-compensation						
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	-	-	-	-		
Fees & contractual services	18,774,255	17,645,729	1,128,526	6.40		
Other expenses	-	-	-	-		
Total compensation and non-compensation	<u>18,774,255</u>	<u>17,645,729</u>	<u>1,128,526</u>	<u>6.40</u>	<u>-</u>	<u>-</u>

	2023-2024	2022-2023	Increase/ (Decrease) to	% Change	2023-2024	2022-2023
	Estimates	Estimates	Estimates	from	FTE	FTE
				Estimates	File A	FTE
				Report 2(e), Appendix A		
Other						
Compensation ¹	4,082,008	1,354,484	2,727,524	201.37		
Non-compensation				-		
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	3,236,102	3,046,588	189,514	6.22		
Fees & contractual services	-	-	-	-		
Other expenses ²	10,087,656	9,518,173	569,483	5.98		
Total compensation and non-compensation	<u>17,405,766</u>	<u>13,919,245</u>	<u>3,486,521</u>	<u>25.05</u>	<u>-</u>	<u>-</u>
Debt						
Compensation	-	-	-	-		
Non-compensation				-		
Release time	-	-	-	-		
Professional development	-	-	-	-		
Supplies & services	-	-	-	-		
Fees & contractual services	-	-	-	-		
Other expenses	1,782,429	1,431,551	350,877	24.51		
Total compensation and non-compensation	<u>1,782,429</u>	<u>1,431,551</u>	<u>350,877</u>	<u>24.51</u>	<u>-</u>	<u>-</u>
Total						
Compensation	171,364,059	166,855,482	4,508,577	2.70	1,746.42	1,765.77
Non-compensation						
Release time	6,495,711	4,244,712	2,250,998	53.03	93.87	65.47
Professional development	1,314,366	1,094,273	220,092	20.11		
Supplies & services	19,169,127	16,855,972	2,313,155	13.72		
Fees & contractual services	21,146,720	20,446,977	699,743	3.42		
Other expenses	34,324,352	40,607,892	(6,283,540)	(15.47)		
Total compensation and non-compensation	<u>253,814,334</u>	<u>250,105,309</u>	<u>3,709,025</u>	<u>1.48</u>	<u>1,840.29</u>	<u>1,831.24</u>

1 - Includes seconded salaries of \$1,732,475 and provision for contingency of \$2,349,533 related to wage increases for unions that are not yet ratified. See notes on Statement of Expenses on page 11.

2 - Total amount is amortization expense, labelled as other expense for consistency.

	2023-24 Estimates FTE	2022-23 Estimates FTE	Increase/ (Decrease) to budget FTE	% Change from Estimate s FTE	2022-23 Revised Estimates FTE	2021-22 Financials FTE
Classroom instruction						
Classroom teachers - other than included elsewhere	884.9	898.2	(13.30)	(1.48)	917.9	904.2
Classroom Teachers - French - Extended and Immersion	-	-	-	-	-	-
Classroom teachers - student success teachers (secondary)	7.0	7.0	-	-	7.0	7.3
Classroom teachers - resource teachers and other	17.3	2.0	15.30	765.00	2.0	3.0
Classroom teachers - principals (instruction time only)	0.5	4.6	(4.10)	(89.13)	1.5	2.4
Classroom Teachers - Vice-Principals (Instruction Time Only)	5.0	-	5.00	-	3.1	1.4
Classroom Teachers - Care and Treatment and Correctional Facilities	6.0	5.0	1.00	20.00	5.8	5.8
Total classroom instruction staff	920.7	916.8	3.9	0.43	937.3	924.1
Teacher assistants and early childhood educators						
Teacher assistants (general)	280.9	261.0	19.90	7.62	284.8	271.2
Early childhood educators	75.0	72.0	3.00	4.17	74.0	73.0
Care and treatment and correctional facilities assistants	5.0	4.0	1.00	25.00	5.0	8.0
Total teacher assistants and early childhood educators	360.9	337.0	23.9	7.09	363.8	352.2
Student support - professionals, paraprofessionals and technicians						
Student support staff - social services	14.5	14.0	0.50	3.57	14.5	15.5
Student support staff - child & youth workers	9.0	12.8	(3.80)	(29.69)	13.1	13.3
Student support staff - speech services	2.0	3.0	(1.00)	(33.33)	3.0	3.0
Student support staff - psychological services	3.0	4.0	(1.00)	(25.00)	4.0	5.0
Student support staff - attendance counselling	1.0	1.0	-	-	3.0	2.0
Student support staff - lunchroom or noon hour or bus or yard supervision	9.3	9.3	-	-	9.3	9.1
Student support staff - computer and other technical services	20.0	21.8	(1.80)	(8.26)	21.0	21.0
Student support staff - administrative support staff	3.0	2.5	0.50	20.00	3.0	2.0
Student support staff - other prof and paraprof, teachers or teacher assistants	1.0	1.0	-	-	1.0	1.0
Student support - professionals, paraprofessionals and technicians	62.8	69.4	(6.6)	(9.51)	71.9	71.9
Library and guidance						
Library and guidance staff - library teachers	6.0	5.0	1.00	20.00	6.0	5.8
Library and guidance staff - guidance teachers	12.5	12.3	0.20	1.63	12.3	11.8
Library and guidance staff - library technicians	16.2	16.2	-	-	16.2	16.2
Library and guidance	34.7	33.5	1.2	3.58	34.5	33.8
School administration						
School administration staff - principals (administrative time)	36.5	38.5	(2.00)	(5.19)	38.5	38.1
School administration staff - vice-principals (administrative time)	26.5	25.9	0.60	2.32	26.9	26.1
School administration staff - administrative support staff	79.0	78.8	0.20	0.25	80.00	78.3
School administration	142.0	143.2	(1.2)	(0.84)	145.4	142.5
Coordinators and consultants						
Staff - coordinators and consultants	29.5	45.7	(16.20)	(35.45)	30.0	36.7
Staff - administrative support staff	5.0	5.0	-	-	5.00	5.0
Coordinators and consultants	34.5	50.7	(16.2)	(31.95)	35.0	41.7
Administration and governance						
Admin & govern staff - trustees	13.0	13.0	-	-	13.0	13.0
Admin & govern staff - directors and supervisory officers	6.0	6.0	-	-	6.0	4.0
Admin & govern staff - directors office	1.0	1.0	-	-	1.0	3.0
Admin & govern staff - finance	8.0	8.0	-	-	7.0	7.3
Admin & govern staff - finance - capital planning capacity-related	1.0	1.0	-	-	1.0	1.0
Admin & govern staff - procurement	2.0	2.0	-	-	3.0	3.0
Admin & govern staff - human resource administration	11.0	11.0	-	-	11.0	11.5
Admin & govern staff - payroll administration	4.0	4.0	-	-	4.0	4.0
Admin & govern staff - information technology administration	4.0	4.2	(0.20)	(4.76)	4.0	5.0
Admin & govern staff - other	5.0	9.0	(4.00)	(44.44)	8.0	10.6
Administration and governance	55.0	59.2	(4.2)	(7.09)	58.0	62.4
School operations						
School operations staff - managerial or professional	5.0	7.0	(2.00)	(28.57)	7.0	7.0
School operations staff - administrative support staff	3.0	3.0	-	-	3.0	5.0
School operations staff - custodial staff	108.9	114.8	(5.90)	(5.14)	114.8	113.8
School operations staff - maintenance	22.0	22.0	-	-	22.0	23.0
School operations	138.9	146.8	(7.9)	(5.38)	146.8	148.8
Staffing total	1,749.5	1,756.6	(7.1)	(0.40)	1,792.7	1,777.4

CAPITAL EXPENDITURES SUMMARY

	<u>2023-2024 Estimates</u>	<u>2022-2023 Estimates</u>	<u>Increase/ (Decrease) to Estimates</u>	<u>% Change from Estimates</u>	<u>2022-2023 Revised Estimates</u>	<u>2021-22 Financials</u>
Minor capital assets (furniture, computers, vehicles)	715,000	515,000	200,000	38.83	515,000	932,914
Land, buildings, construction in progress						
Eastside Secondary School	-	1,736,500	(1,736,500)	(100.00)	1,632,045	2,021,927
Central Hastings School	888,585	1,296,097	(407,512)	(31.44)	1,591,625	309,555
Easthill Elementary School	-	10,504,527	(10,504,527)	(100.00)	10,324,552	4,575,860
School renewal	1,400,764	1,500,000	(99,236)	(6.62)	1,981,079	1,798,719
School condition improvement	16,832,277	10,679,005	6,153,272	57.62	15,245,017	9,302,751
COVID resilience funding (CVRIS)	817,885	1,527,645	(709,760)	(46.46)	1,850,418	(153,017)
School generated funds		-	-	-		46,094
Other		-	-	-	337,418	474,442
Interest on capital	679,600	243,500	436,100	179.10	243,500	206,409
	<u>\$21,334,111</u>	<u>\$28,002,274</u>	<u>\$ (6,668,163)</u>	<u>(23.81)</u>	<u>\$ 33,720,654</u>	<u>\$19,515,654</u>

ACCUMULATED SURPLUS/(DEFICIT) - 2023/2024

	<u>Accumulated Surplus(Deficit) September 1, 2023</u>	<u>Accumulated Surplus(Deficit) - In-Year Increase (Decrease)</u>	<u>Accumulated Surplus(Deficit) August 31, 2024</u>
Available for compliance - unappropriated	8,630,755	(2,840)	8,627,915
Available for compliance - internally appropriated	<u>207,340</u>	<u>25,437.00</u>	<u>232,777</u>
Total accumulated surplus (deficit) available for compliance	\$ 8,838,095	\$ 22,597	\$ 8,860,692
Total accumulated surplus (deficit) unavailable for compliance	(23,204,704)	667,688	(22,537,016)
Total accumulated surplus/(deficit)	<u><u>\$ (14,366,609)</u></u>	<u><u>\$ 690,285</u></u>	<u><u>\$ (13,676,324)</u></u>

Note: Accumulated surplus is from Revised Estimates for 2021-22

GLOSSARY

Program leadership grant (PLG) - Expenditures related to the PLG grant that support the six lead positions of Early Years, Indigenous Education, Mental Health, School Effectiveness, Student Success and Technology Enabled Learning and Teaching. These leads are responsible for the organization, administration, management and implementation of supports to achieve the goals within their respective program areas.

Education and community partnership program (ECPP) - Expenditures for education programs for school-aged children and youth in care, in treatment centres or who are in youth justice facilities.

School climate - includes expenses for schools to promote a positive climate which includes expenditures for Attendance Councillors, Social Workers, Social Service Workers, Resource Coordinator, Child and Youth workers as well as associated professional development, travel and supplies.

Full time equivalent (FTE) - unit measure equivalent to one full time employee

Unavailable for compliance - Certain amounts are to be included as unavailable from compliance under Ontario Regulation 488/10 Determination of Boards' Surpluses and Deficits. These amounts are deducted from the gross in-year surplus (revenues minus expenses) to determine the in-year surplus for compliance with Regulation 488/10. The items included as unavailable for compliance are: employee future benefits, interest to be accrued, school generated funds, revenues recognized for land, and liability for contaminated

Available for compliance - the gross in-year surplus (revenues minus expenses) minus the amount that is unavailable for compliance.

Decision X Information

To: Hastings and Prince Edward District School Board

From: Amanda Robertson, Chair of Audit Committee

Re: 2022-2023 Regional Internal Audit Team Charter

Purpose

The 2020-2025 Strategic Plan includes an action to improve public relations by providing information that is timely, transparent and accessible for all. To recommend approval of the 2022-2023 Regional Internal Audit Team Charter, as per Ministry guidelines.

Background

This charter guides the relationship between the Audit Committee and the Regional Internal Audit Team (RIAT) and is to be signed at a minimum when there is a change in the Regional Internal Audit Manager (RIAM), the Director of Education and/or the Chair of the Audit Committee. It is also signed preferably every year. The charter defines the purpose of the RIAT to “provide independent, objective assurance and consulting services designed to add value and improve the district school boards’ operations in the Ontario East region.”

As per Ministry guidelines, Regional Internal Audit Teams across the province have developed an internal audit charter, posted on their Host Board’s website.

Current Situation

At the June 7, 2023, meeting, the Audit Committee reviewed the 2022-2023 Regional Internal Audit Team Charter, as shown as Appendix A.

Recommendation

Moved:

Seconded:

That the Hastings and Prince Edward District School Board approve the 2022-2023 Regional Internal Audit Team Charter.

Appendices

Appendix A – Regional Internal Audit Team Charter



Regional Internal Audit Charter

PURPOSE AND DEFINITION

The purpose of the regional internal audit team is to provide independent, objective assurance and consulting services designed to add value and improve the district school boards' operations in the Ontario East region. It helps the district school boards accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

ROLE

The regional internal audit activity is established by the Ministry of Education through the annual Grants for Student Needs funding. The oversight role of the Audit Committee of the Board of Trustees over the regional internal audit activity is established by Regulation 361/10.

PROFESSIONALISM

The regional internal audit activity will adhere to the Institute of Internal Auditors' mandatory guidance including the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the regional internal audit activity's performance.

AUTHORITY

The regional internal audit activity, with strict accountability for confidentiality and the safeguarding of records and information is authorized full, free and unrestricted access to any and all of the district school boards' records, physical properties, and personnel pertinent to carrying out any engagement. All school board employees are requested to assist the regional internal audit team in fulfilling its responsibilities. The regional internal audit team will also have free and unrestricted access to school board leaders and to the Audit Committee of the Board of Trustees.



ORGANIZATION

The internal audit function follows a regional model. The function consists of a Regional Internal Audit Manager (RIAM) responsible to district school boards in one of the eight regions in the province of Ontario as identified by the Ministry of Education. The Regional Internal Audit Manager will report functionally to their regional audit committees of the Boards of Trustees and administratively are supported by a host school board Senior Business Official. Every effort is made to adequately staff the internal audit function, within available financial resources, in order to perform its audit activities.

The functional reporting relationship between the RIAM and each Audit Committee of the Board of Trustees will be further demonstrated by each Audit Committee of the Board of Trustees for their Board performing the following functions:

- Approve the regional internal audit charter;
- Recommend for approval the risk based internal audit plan;
- Receive information from the Regional Internal Audit Manager about the internal audit activity performance to plan and other relevant matters;
- Inquire of the Regional Internal Audit Manager whether there are resource or scoping limitations; and
- Review annually the performance of the regional internal audit activity and provide the Board of Trustees with their comments regarding the performance of the Regional Internal Audit Manager.

The Regional Internal Audit Manager will interact directly with the Audit Committee of the Board of Trustees, including in-camera sessions and between audit committee meetings as appropriate.

INDEPENDENCE AND OBJECTIVITY

The regional internal audit activity will remain free from interference by any element in the district school board including matters of audit selection, scope, procedures, frequency, timing or report content to permit maintenance of a necessary independent and objective mental attitude.

Regional internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records or engage in any other activity that may impair judgment.

Regional internal auditors will exhibit the highest standards of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Regional Internal Audit Manager will confirm to the Audit Committee of the Board of Trustees, at least annually, the organizational independence of the internal audit activity.



RESPONSIBILITY

The scope of work of the regional internal audit team encompasses but is not limited to:

- Evaluating risk exposure relating to the achievement of the district school board's strategic objectives;
- Evaluating the reliability and integrity of information and the means used to identify measure, classify and report information;
- Evaluating the systems which ensure compliance with policies, procedures, applicable laws and regulations which impact the district school board;
- Evaluating whether resources are acquired economically, used efficiently, and are adequately protected;
- Evaluating operations and processes to ascertain whether results are consistent with established objectives and whether processes are functioning as planned;
- Performing consulting and advisory services or assessments of specific operations as requested by the Audit Committee of the Board of Trustees or district school board management as appropriate;
- Evaluating the effectiveness of the district school board's risk management and governance processes;
- Reporting periodically on the regional internal audit performance against plans; and
- Reporting significant risk exposures and control issues, including fraud risks, governance issues and other matters requested by the Audit Committee of the Board of Trustees.

INTERNAL AUDIT PLAN

Annually, the Regional Internal Audit Manager will submit to district school board management and to the Audit Committee of the Board of Trustees an internal audit plan for recommendation to their Board of Trustees for approval. If there are any resource limitations or interim changes, these will be communicated.

The internal audit plan will be developed based on a prioritization of the internal audit universe using a risk based methodology which includes input of district school board management. The Regional Internal Audit Manager will review and adjust the plan as required in response to changes in the risk profile. Any significant deviation from the approved internal audit plan will be communicated through periodic status reports. The Regional Internal Audit Manager or any of his or her team may initiate and conduct any other audit or review deemed necessary for potential illegal acts, fraud, abuse, or misuse of funds. Reasonable notice shall be given to appropriate personnel of intent to audit in their areas except when conditions warrant an unannounced audit.



REPORTING AND MONITORING

Opportunities for improving internal control may be identified during audits. A written report will be issued by the Regional Internal Audit Manager at the conclusion of each audit and will be distributed according to the school board's requirements. (This could include the head of the audited activity or department, the director of education, the audit committee and the external auditor of the district school board.)

Each report will describe opportunities to strengthen district school board risk, internal control and governance processes and conclude on the adequacy and effectiveness of the processes. The district school board management will provide action plans and timelines to address each opportunity (observation). The regional internal audit team is responsible to perform appropriate follow-up procedures to attest to the completion of action plans. Significant observations will remain in an open issue status until cleared.

When the RIAM concludes that management has accepted a level of risk that may be unacceptable to the organization, the RIAM will discuss the matter with senior management. If the RIAM determines that the matter has not been resolved, they will communicate the matter to Audit Committee of the Board of Trustees.

QUALITY ASSURANCE

The regional internal audit team will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity and conformance with the International Standards for the Professional Practice of Internal Auditing.

The Regional Internal Audit Manager will communicate to district school board management and the Audit Committee of the Board of Trustees on the internal audit activity's quality assurance and improvement program, including the results of ongoing internal assessments and external assessments conducted as appropriate, usually on a five year cycle.

Genevieve Segu

7 June 2023

Regional Internal Audit Manager Signature & Date

Audit Committee Chair Signature & Date

Director of Education Signature & Date



DEFINITION OF SELECTED TERMS

Add Value	Value is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.
Advisory/Consulting Services/Review	Advisory and related client service activities, the nature and scope of which are agreed to with the client and which are intended to add value and improve a school board's governance, risk management and control processes without the regional internal auditor assuming management responsibility. Examples include counsel, advice, facilitation and training. These activities can also be described as "review", interchangeably with "consulting".
Assurance	An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Results can be relied upon for supporting informed decision making.
Board of Trustees	A legislative body that has overall responsibility and accountability for the district school board. For purposes of this Charter, this also includes committees that support the Board of Trustees including the audit committee.
Compliance	Conformity and adherence to policies, plans, procedures, laws, regulations, contracts or other requirements.
Control Environment	The attitude and actions of the Board of Trustees and district board management regarding the significance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements: <ul style="list-style-type: none"> <input type="checkbox"/> Integrity and ethical values. <input type="checkbox"/> Management's philosophy and operating style. <input type="checkbox"/> Organizational structure. <input type="checkbox"/> Assignment of authority and responsibility. <input type="checkbox"/> Human resource policies and practices. <input type="checkbox"/> Competence of personnel.
Control/Internal Controls	Any action taken by district board management and other parties to enhance risk management and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved. The system of management controls (business plans, capturing and analyzing data, performance reporting, code of conduct, etc.) that are implemented within a school board to ensure that assets (human, physical and information) are protected and to provide reasonable assurance that its objectives can be achieved.



Control Processes	The policies, procedures and activities that are part of a control framework, designed to ensure that risks are contained within the risk tolerances established by the risk management process.
Fraud	Any illegal acts characterized by deceit, concealment or violation of trust. These acts are not dependent upon the application of threat of violence or of physical force. Frauds are perpetrated by parties and organizations to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage.
Governance	The combination of processes and structures implemented by the Board of Trustees in order to inform, direct, manage and monitor the activities of the organization toward the achievement of its objectives.
In-camera	A separate discussion between members of the Audit Committee and the Regional Internal Audit Manager promoting open communication and discussion of any sensitive issues or problems.
Independence	The freedom from conditions that threaten objectivity or the appearance of objectivity. Such threats to objectivity must be managed at the individual auditor, engagement, functional and organizational levels.
Objectivity	An unbiased mental attitude that allows regional internal auditors to perform engagements in such a manner that they have an honest belief in their work product and that no significant quality compromises are made. Objectivity requires regional internal auditors to not subordinate their judgment on audit matters to that of others.
Risk	Effect of uncertainty on objectives or outcomes.
Risk Management	A structured and disciplined approach aligning strategy, processes, people, technology and knowledge with the purpose of evaluating and managing the risks an organization faces. Overall, it is about choices made under conditions of uncertainty, balanced by acceptable levels of risk.

Decision X Information

To: Hastings and Prince Edward District School Board

From: Amanda Robertson, Chair of Audit Committee

Re: External Auditor's Audit Plan

Purpose

The 2020-2025 Strategic Plan includes an action to improve public relations by providing information that is timely, transparent and accessible for all. To recommend approval of the External Auditor's Audit Plan for the 2022-2023 fiscal year end.

Background

Under Ontario Regulation 361/10, Audit Committees are required to make recommendations to the Board on the content of the external auditor's audit plan and on all proposed major changes to the plan.

Current Situation

At the June 7, 2023 meeting, the Audit Committee reviewed the Audit Plan for the audit of the 2022-23 annual financial statements of Hastings and Prince Edward District School Board (HPEDSB), as shown as Appendix A.

Recommendation

Moved:

Secinded:

That the Hastings and Prince Edward District School Board approve the External Auditor's Audit Plan for the 2022-23 fiscal year end.

Appendices

Appendix A – External Auditor's Audit Plan



Hastings and Prince Edward District School Board

**Audit Planning Report
for the year ending August 31, 2023**



Prepared on May 29, 2023 for the Audit Committee meeting on
June 7, 2023

KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this page.



Click on any item in the table of contents to navigate to that section.

Table of contents

4	Audit quality	6	KPMG Clara	7	Highlights
8	Audit plan	10	Audit risks	14	Key milestones and deliverables
15	Proposed fees	17	Appendices		

This report to the Audit Committee (the “Committee”) is intended solely for the information and use of management, the Committee, and the Board of Trustees and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit Quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contribute to its delivery.

'**Perform quality engagements**' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define '**audit quality**' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.





Audit Quality: Indicators (AQIs)

Audit Quality Indicators (AQIs) - The objective of these measures is to provide more in-depth information about factors that influence audit quality within an audit process. Below are the AQIs that we believe are relevant and will discuss with the management prior to the audit. We would like to obtain agreement of the Committee that these are the relevant AQIs.

We will communicate the status of the below AQIs on an annual basis.



Audit team composition

Experience of the team

- Role – number of years experience in the industry



Technology in the audit

Implementation of technology in the audit

- Increase in use of technology in the audit year over year



Independence

Independence is our first priority

- We will never put ourselves in a situation where we would audit our own work.
- We apply the most rigorous standards to our professional services in order to ensure our continued independence in our role.



Client preparedness

Timeliness of client documentation

- Number of timely and overdue items received by the audit team.

Availability of personnel

- Participation of all personnel in the audit process, such as IT, HR, Legal, etc.



Committee meetings

Engagement Partner attends Committee meetings

- Engagement Partner provides current industry trends and updates to accounting and audit standards



Voice of the Client

Your feedback matters

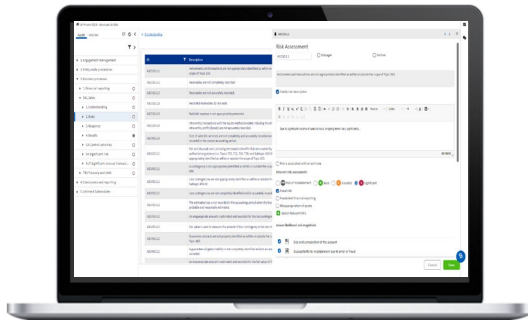
- Take deep personal accountability, individually and as a team, to fulfill our commitments to you;
- Measure our success from the only perspective that matters—yours



Our audit platform - KPMG Clara

Building upon our sound audit quality foundations, we are making significant investments to drive consistency and quality across our global audit practices. We've committed to an ongoing investment in innovative technologies and tools for engagement teams, such as KPMG Clara, our smart audit platform.

KPMG Clara workflow

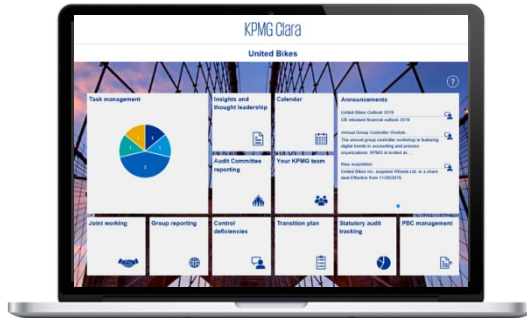


Globally consistent execution

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements.

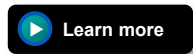


KPMG Clara for clients



Real-time collaboration and transparency

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.



KPMG Clara analytics



Insights-driven efficient operations

Using the latest technologies to analyze data, KPMG Clara allows us to visualise the flow of transactions through the system, identify risks in your financial data and perform more specific audit procedures.





Highlights

Scope of the audit

Our audit of the consolidated financial statements (“financial statements”) of Hastings and Prince Edward District School Board (the “School Board”) as at and for the year ending August 31, 2023 will be performed in accordance with Canadian generally accepted auditing standards (CASs).



Significant risks

The presumed fraud risk related to management override of controls.



Rebuttable significant risks

The presumed fraud risk involving improper revenue recognition has been rebutted by us.

Newly effective auditing standards

CAS 315 is effective for audits of financial statements for periods beginning on or after December 15, 2021. See Appendix 2: Newly effective auditing standards.



Newly effective accounting standards

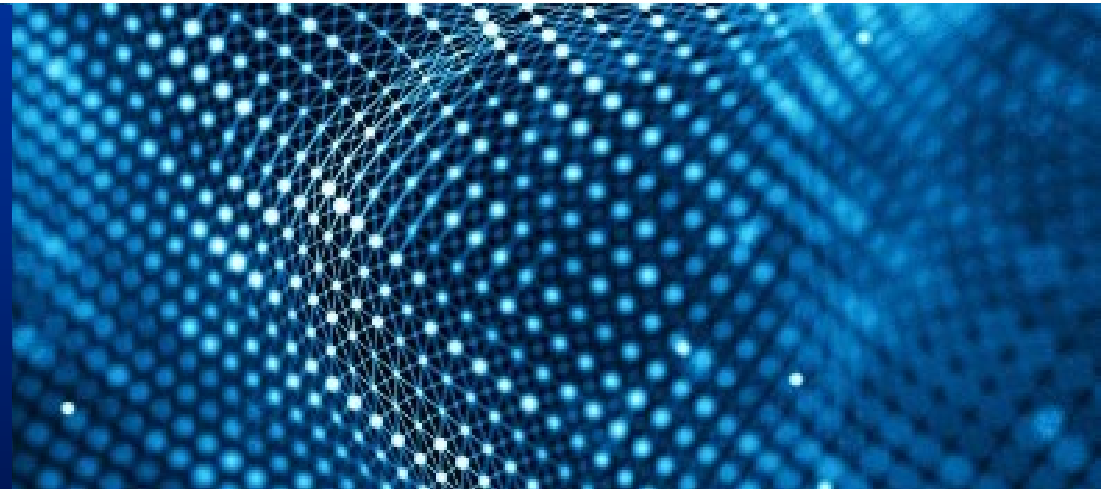
The Asset Retirement Obligations standard will be applicable in the current year and is expected to have a significant impact. See Appendix 3: Newly effective accounting standards.



Report highlights

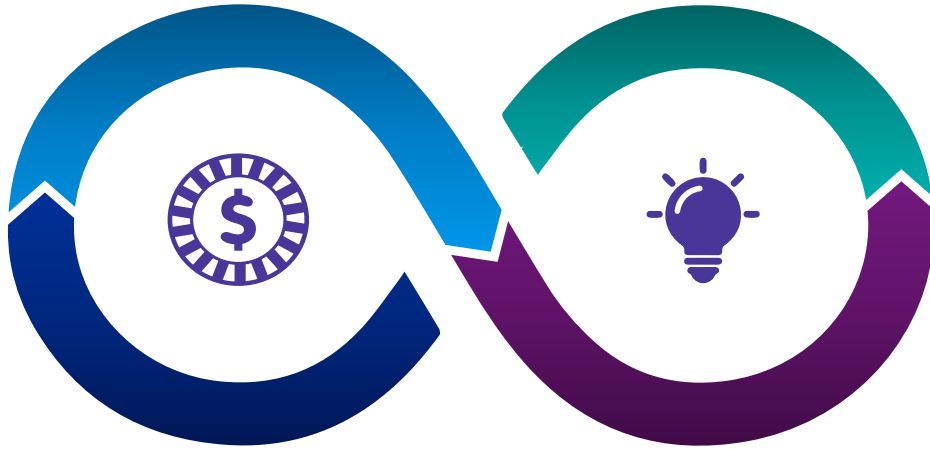


Other Areas of Focus





Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Evaluate the effect of misstatements

We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

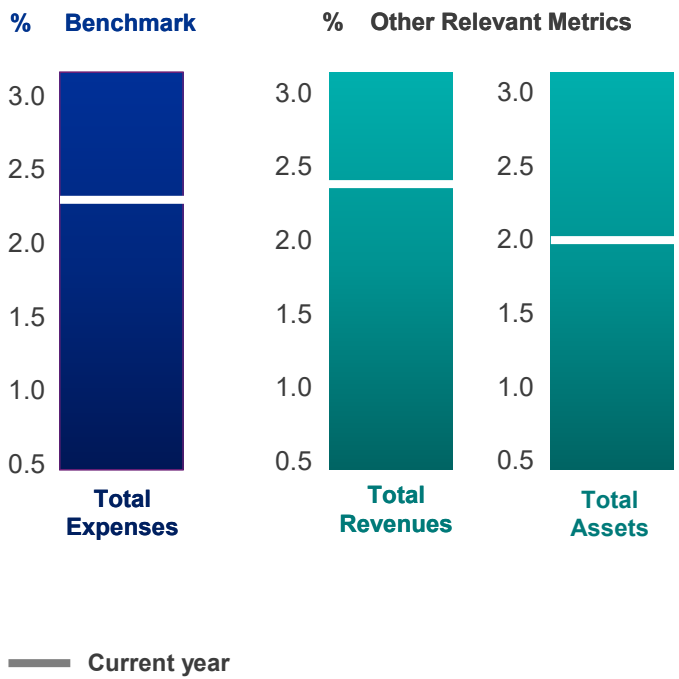


Materiality



Materiality
\$5,300,000

Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements.



Prior year total expenses

\$222,259,000

Prior year total revenues

\$221,480,000

Prior year total assets

\$278,394,000

Audit Misstatement Posting Threshold (AMPT)

\$265,000

Threshold used to accumulate misstatements identified during the audit.



Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the School Board and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the School Board's components of its system of internal control, including our business process understanding.

	Risk of fraud	Risk of error	Risk Rating
● Management override of controls	✓		Significant
● Grant revenue, accounts receivable and deferred revenue		✓	Base
● Payroll expenses		✓	Base
● Operating expenses		✓	Base
● Capital assets and deferred capital contributions		✓	Base
● Employee future benefit liabilities		✓	Base
● Cash and long-term debt		✓	Base
● Contingencies and commitments		✓	Base
● Financial reporting		✓	Base

Legend:

- PRESUMED RISK OF MATERIAL MISSTATEMENT
- OTHER AREA OF FOCUS

These areas of focus may be revised because of new transactions or events at the School Board, or changes in systems, people or structure, and/or the results of our audit procedures. We will report any changes to the Committee in our Audit Findings Report.



Significant risks



Management Override of Controls

RISK OF



FRAUD

Why is it significant?

**Presumption
of the risk of fraud
resulting from
management
override of
controls**

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Audit approach

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- assess the design and implementation of controls surrounding the journal entry process;
- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Advanced Technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)



Other areas of focus

Areas	Risk due to error	Audit approach
Grant revenue (including related receivables, payables and deferred revenue)	Base	<ul style="list-style-type: none"> — We will complete substantive audit including confirmation of cash flows during the year and verification of any significant performance criteria. — We will complete analytical and substantive procedures to ensure appropriate recognition of revenue and related payables, deferrals and receivables, as required. — We will perform substantive procedures to address the eligibility of costs incurred.
Payroll expenses (including related accruals)	Base	<ul style="list-style-type: none"> — We will test and evaluate design and operating effectiveness over controls related to payroll input and monitoring controls. — Significant payroll-related accruals will be recalculated and vouched to supporting documentation, including grievances and severance costs. — We will perform substantive analytical procedures over salaries and benefits and related accounts.
Operating expenses (including related accruals)	Base	<ul style="list-style-type: none"> — We will perform substantive procedures over operating expenses and accounts payable and accrued liabilities. — Perform a search for unrecorded liabilities and recalculate significant accruals. — Vouch a sample of expenses to supporting documentation.
Capital assets and deferred capital contributions (including related amortization)	Base	<ul style="list-style-type: none"> — Vouch significant additions and disposals to supporting documentation. — Review of repair and maintenance expenses for proper accounting treatment. — Perform analytical audit procedures to ensure adequacy of amortization and amortization of deferred capital contributions. — Inquire as to the status of major capital projects. — Inquire as to the impairment of any capital assets. — Review presentation of capital assets note disclosure.

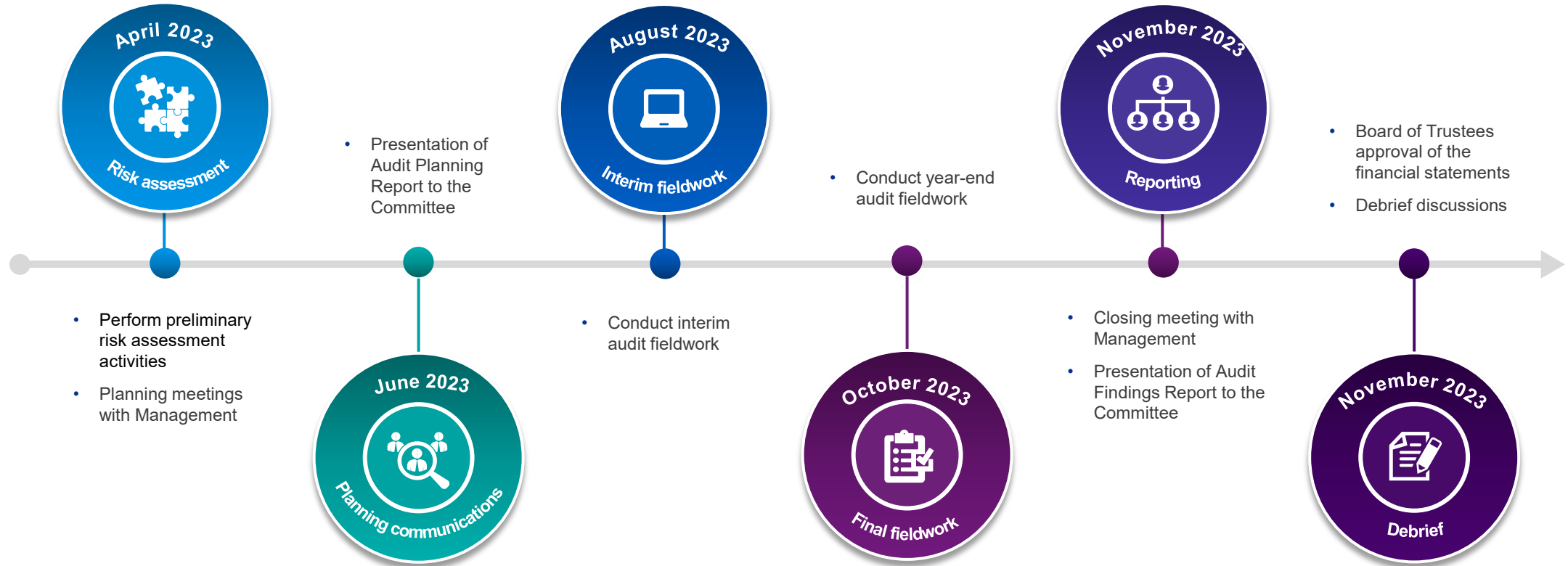


Other areas of focus (continued)

Areas	Risk due to error	Audit approach
Employee future benefit liabilities	Base	<ul style="list-style-type: none"> — We will obtain the School Board's most recent actuarial extrapolation report and will agree the details to the provision and applicable note disclosure related to employee future benefit accruals. — We will perform required accounting estimates procedures per the auditing estimates standards including gaining a detailed understanding of the process used by Management to make the assumptions and develop procedures to test the reasonableness of the assumptions, completeness and accuracy of the data and resulting amount recorded in the School Board's financial statements
Cash and long-term debt	Base	<ul style="list-style-type: none"> — Direct confirmation of balances with third parties and review of banking agreements. — Review of bank reconciliations and vouch significant reconciling items to supporting documentation. — Review of restrictions and disclosures.
Contingencies and commitments	Base	<ul style="list-style-type: none"> — Review by the engagement team of the financial statements prepared by the School Board's management to ensure the disclosure is consistent with current public sector accounting, disclosure requirements, as well as industry practice.
Financial reporting	Base	<ul style="list-style-type: none"> — Assess the relationship and existence of control with related parties and ensure appropriately reflected in the financial statements. — Review the adoption of new accounting standards during the year, including PS 3280, Asset Retirement Obligations. — Review by the engagement partner to ensure the disclosure is consistent with current accounting and disclosure requirements in accordance with the School Board's financial reporting framework.



Key milestones and deliverables





Proposed fees



In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures as described above. Our fee analysis has been reviewed with and agreed upon by management based on our most recent competitive proposal dated July 8, 2022.

Description of service	Current period (budget)
Audit of the annual financial statements of the School Board	\$ 42,000
Incremental audit effort related to the implementation of PS 3280, <i>Asset Retirement Obligations</i> ¹	To be determined
Agreed Upon Procedures for the 7-month period ended March 31, 2023 ²	\$ 6,500

¹ In relation to this new accounting standard applicable in fiscal 2023, there will be additional fees based on time incurred.

² There will be additional fees based on time incurred as the Ministry's 7-month procedures include incremental effort related to the adoption of PS 3280.



Proposed fees (continued)

Matters that could impact our fee

The following factors could cause a change in our fees:

- Audit readiness, including delays in the receipt of requested working papers, audit samples, inquiries and financial statements information from the agreed upon timelines, and the books and records being properly closed at the start of our year-end audit work
- The availability, participation and responsiveness of key Finance team members during the audit
- Significant changes to the relevant financial reporting framework
- Significant new or changed accounting policies or application thereof
- Significant changes to internal control over financial reporting
- Significant unusual and/or complex transactions
- New audit standards or requirements arising as a result of changes in audit standards
- Changes in the timing of our work
- Other significant issues (e.g. cyber security breaches)
- Any accounting advice



Appendices

1

Other required communications

4

Future accounting pronouncements

2

Newly effective auditing standards

5

Technology

3

Newly effective accounting standards

6

Audit and assurance insights



Appendix 1: Other required communications



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2022 Interim Inspection Results](#)
- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Audit Quality Assessments](#)



Report

A draft report will be provided at the completion of the audit which will highlight the form and content of the report.



Representations of management

We will obtain from management certain representations at the completion of the audit engagement.



Matters pertaining to independence and confidentiality

We are independent of the School Board, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we will request confirmation and acknowledgement of our policies regarding confidentiality of the School Board's information.



Engagement Terms

Unless you inform us otherwise, we understand that you acknowledge and agree to the terms of the engagement set out in the engagement letter and any subsequent amendments as previously provided by management.



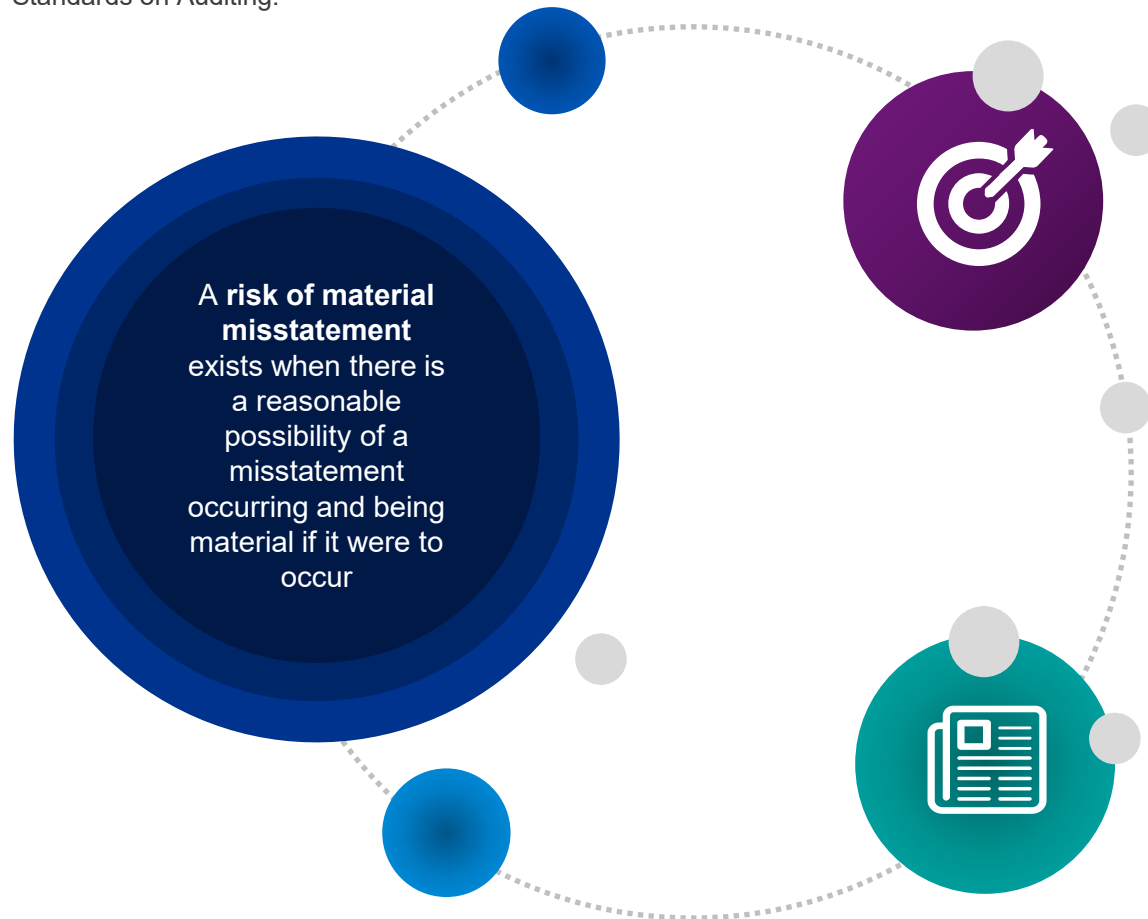
Control deficiencies

On a timely basis, identified significant deficiencies will be communicated to the Committee in writing. Other control deficiencies identified that do not rise to the level of a significant deficiency will be communicated to management.



Appendix 2: Newly effective auditing standards

CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.



Affects both preparers of financial statements and auditors

Applies to audits of financial statements for periods beginning on or after 15 December 2021

See here for more information from CPA Canada 

We design and perform risk assessment procedures to obtain an understanding of the:

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

The audit evidence obtained from this understanding provides a basis for:

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.



Appendix 2: Newly effective auditing standards (continued)

Key change

Overall, a more robust risk identification and assessment process, including:

- New requirement to take into account how, and the degree to which, 'inherent risk factors' affect the susceptibility of relevant assertions to misstatement
- New concept of significant classes of transactions, account balances and disclosures and relevant assertions to help us to identify and assess the risks of material misstatement
- New requirement to separately assess inherent risk and control risk for each risk of material misstatement
- Revised definition of significant risk for those risks which are close to the upper end of the spectrum of inherent risk

Impact on the audit team

When assessing inherent risk for identified risks of material misstatement, we consider the degree to which inherent risk factors (such as complexity, subjectivity, uncertainty, change, susceptibility to management bias) affect the susceptibility of assertions to misstatement.

We use the concept of the spectrum of inherent risk to assist us in making a judgement, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement

The changes may affect our assessments of the risks of material misstatement and the design of our planned audit procedures to respond to identified risks of material misstatement.

If we do not plan to test the operating effectiveness of controls, the risk of material misstatement is the same as the assessment of inherent risk.

Impact on management

If the effect of this consideration is that our assessment of the risks of material misstatement is higher, then our audit approach may increase the number of controls tested and/or the extent of that testing, and/or our substantive procedures will be designed to be responsive to the higher risk.

We may perform different audit procedures and request different information compared to previous audits, as part of a more focused response to the effects identified inherent risk factors have on the assessed risks of material misstatement.



Appendix 2: Newly effective auditing standards (continued)

Key change	Impact on the audit team	Impact on management
<p>Overall, a more robust risk identification and assessment process, including evaluating whether the audit evidence obtained from risk assessment procedures provides an appropriate basis to identify and assess the risks of material misstatement</p>	<p>When making this evaluation, we consider all audit evidence obtained, whether corroborative or contradictory to management assertions. If we conclude the audit evidence obtained does not provide an appropriate basis, then we perform additional risk assessment procedures until audit evidence has been obtained to provide such a basis.</p>	<p>In certain circumstances, we may perform additional risk assessment procedures, which may include further inquiries of management, analytical procedures, inspection and/or observation.</p>
<p>Overall, a more robust risk identification and assessment process, including performing a 'stand back' at the end of the risk assessment process</p>	<p>We evaluate whether our determination that certain material classes of transactions, account balances or disclosures have no identified risks of material misstatement remains appropriate.</p>	<p>In certain circumstances, this evaluation may result in the identification of additional risks of material misstatement, which will require us to perform additional audit work to respond to these risks.</p>



Appendix 2: Newly effective auditing standards (continued)

Key change	Impact on the audit team	Impact on management
<p>Modernized to recognize the evolving environment, including in relation to IT</p>	<p>New requirement to understand the extent to which the business model integrates the use of IT.</p> <p>When obtaining an understanding of the IT environment, including IT applications and supporting IT infrastructure, it has been clarified that we also understand the IT processes and personnel involved in those processes relevant to the audit.</p> <p>Based on the identified controls we plan to evaluate, we are required to identify the:</p> <ul style="list-style-type: none"> IT applications and other aspects of the IT environment relevant to those controls related risks arising from the use of IT and the entity's general IT controls that address them. <p>Examples of risks that may arise from the use of IT include unauthorized access or program changes, inappropriate data changes, risks from the use of external or internal service providers for certain aspects of the entity's IT environment or cybersecurity risks.</p>	<p>We will expand our risk assessment procedures and are likely to engage more extensively with your IT and other relevant personnel when obtaining an understanding of the entity's use of IT, the IT environment and potential risks arising from IT. This might require increased involvement of IT audit professionals.</p> <p>Changes in the entity's use of IT and/or the IT environment may require increased audit effort to understand those changes and affect our assessment of the risks of material misstatement and audit response.</p> <p>Risks arising from the use of IT and our evaluation of general IT controls may affect our control risk assessments, and decisions about whether we test the operating effectiveness of controls for the purpose of placing reliance on them or obtain more audit evidence from substantive procedures. They may also affect our strategy for testing information that is produced by, or involves, the entity's IT applications.</p>
<p>Enhanced requirements relating to exercising professional skepticism</p>	<p>New requirement to design and perform risk assessment procedures in a manner that is not biased toward obtaining audit evidence that may be corroborative or toward excluding audit evidence that may be contradictory. Strengthened documentation requirements to demonstrate the exercise of professional scepticism.</p>	<p>We may make changes to the nature, timing and extent of our risk assessment procedures, such as our inquires of management, the activities we observe or the accounting records we inspect.</p>



Appendix 2: Newly effective auditing standards (continued)

Key change

Clarification of which controls need to be identified for the purpose of evaluating the design and implementation of a control

Impact on the audit team

We will evaluate the design and implementation of controls that address risks of material misstatement at the assertion level as follows:

- Controls that address a significant risk.
- Controls over journal entries, including non-standard journal entries.
- Other controls we consider appropriate to evaluate to enable us to identify and assess risks of material misstatement and design our audit procedures

Impact on management

We may identify new or different controls that we plan to evaluate the design and implementation of, and possibly test the operating effectiveness to determine if we can place reliance on them.

We may also identify risks arising from IT relating to the controls we plan to evaluate, which may result in the identification of general IT controls that we also need to evaluate and possibly test whether they are operating effectively. This may require increased involvement of IT audit specialists.



Appendix 3: Newly effective accounting standards

Asset retirement obligations (“AROs”)

Effective date

August 31, 2023

Summary and implications

- The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets.
- The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled capital assets. As a result of the new standard, the public sector entity will:
 - Consider how the additional liability will impact the financial reporting.
 - Carefully review legal agreements, senior government directives and legislation in relation to all controlled capital assets to determine if any legal obligations exist with respect to asset retirements.



Appendix 3: Newly effective accounting standards (continued)

Asset retirement obligations: key audit risks

1

Do you have **completeness** of ARO's on your financial statements, particularly in terms of assets identified as in-scope?

2

Have you determined **measurement** of ARO's based on reliable data and costing models?

3

Have you correctly applied an appropriate **transition method**?

4

Do you have adequate **documentation** of your process and audit working papers enabling auditability?



Appendix 3: Newly effective accounting standards (continued)

Asset retirement obligations: implementation project

Project planning

- Project team is cross-functional and includes Finance and non-Finance personnel.
- Sufficient personnel resources are available for the implementation project.
- Where required, external experts have been engaged.
- The project plan identifies who is responsible for each project task.
- Project timelines are reasonable.
- Auditor involvement has been scheduled at each significant project milestone.
- Asset retirement obligations policy has been drafted.

Scoping

- The tangible capital assets listing reconciles to the audited financial statements.
- Agreements (e.g. leases, statutory rights of way, etc.) have been reviewed for potential legal obligations.
- Productive and non-productive assets have been included in the scoping analysis.
- Assets with similar characteristics and risks have been grouped together in the scoping analysis.
- All relevant legal acts, regulations, guidelines, etc. have been identified.
- Relevant internal stakeholders have been interviewed to obtain information about potential retirement obligations.

Measurement

- Cost information is relevant and reliable.
- Only costs directly attributable to legally required retirement activities have been included in the liability.
- If applicable, the discount rate is consistent with the risks and timelines inherent in the cash flows.
- If discounting is applied, it is based on reliable information to inform the timing of future cash flows.
- Asset retirement obligations have been linked to specific tangible capital assets.
- The useful life of the tangible capital asset remain appropriate and are consistent with estimated asset retirement date.
- The transition method selected is appropriate based on the measurement information available.
- Calculations are mathematically accurate.

Financial reporting

- Financial statements have been mocked up to include asset retirement obligations.
- Note disclosures, including significant accounting policies, have been drafted.
- Documentation prepared during the project has been reviewed to ensure it is accurate and complete.
- Plans have been implemented for the annual post-implementation review and update of the asset retirement obligation liability.



Appendix 3: Newly effective accounting standards (continued)

Asset retirement obligations: implementation milestones

PHASE 1

Step 1:

Development of a PS3280 compliant policy. Include a definition for in-scope assets, productive and non-productive assets, and document known sources of legal obligations (such as regulations and contracts) as well as key roles and responsibilities for retirement obligation identification, measurement and reporting.

Step 2:

Identification of TCA/sites inventory. Develop an inventory of potential in-scope assets or sites based on existing TCA listings, and inventories used for PS3260 contaminated sites. Reconcile the listing of TCA items to the audited financial statements. Assess in-scope assets against PS3280 recognition criteria.

Milestone – KPMG Audit Team review of PS3280 policy, asset listings, and in-scope assets

PHASE 2

Step 3:

Measure the estimated liability. Assess available information, and consider the need for additional environmental assessment of any sites. Document key assumptions and variables, and selection of transition method. Determine if discounting will be applied for any assets. Consider impacts on useful life assumptions for in-scope assets. Document measurement methodology and range of estimate for in-scope assets.

Milestone – KPMG Audit Team review of measurement methodology and range of estimates

Step 4:

Reporting. Prepare a library of documentation and assumptions supporting each retirement obligation for audit purposes, and comprehensive documentation of the process followed for implementation. Prepare template financial statements and related note disclosure for 2023 year end.

Milestone – KPMG Audit Team review of working papers and template financial statements



Appendix 4: Future accounting pronouncements

Revenue

Effective date

August 31, 2024

Summary and implications

- The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.
- The standard notes that in the case of revenues arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.
- The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Public Private Partnerships (“P3s”)

Effective date

August 31, 2024

Summary and implications

- PSAB has introduced Section PS3160, which includes new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The standard may be applied retroactively or prospectively.
- The standard notes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends.
- The public sector entity recognizes a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure.

Purchased intangibles

Effective date

August 31, 2024

Summary and implications

- The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles.
- Narrow scope amendments were made to *PS 1000 Financial statement concepts* to remove the prohibition to recognize purchased intangibles and to *PS 1201 Financial statement presentation* to remove the requirement to disclose purchased intangibles not recognized.
- The guideline can be applied retroactively or prospectively.



Appendix 5: Technology

KPMG Clara – Bringing the audit to one place



Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



Secure

A secure client portal provides centralized, efficient coordination with your audit team.



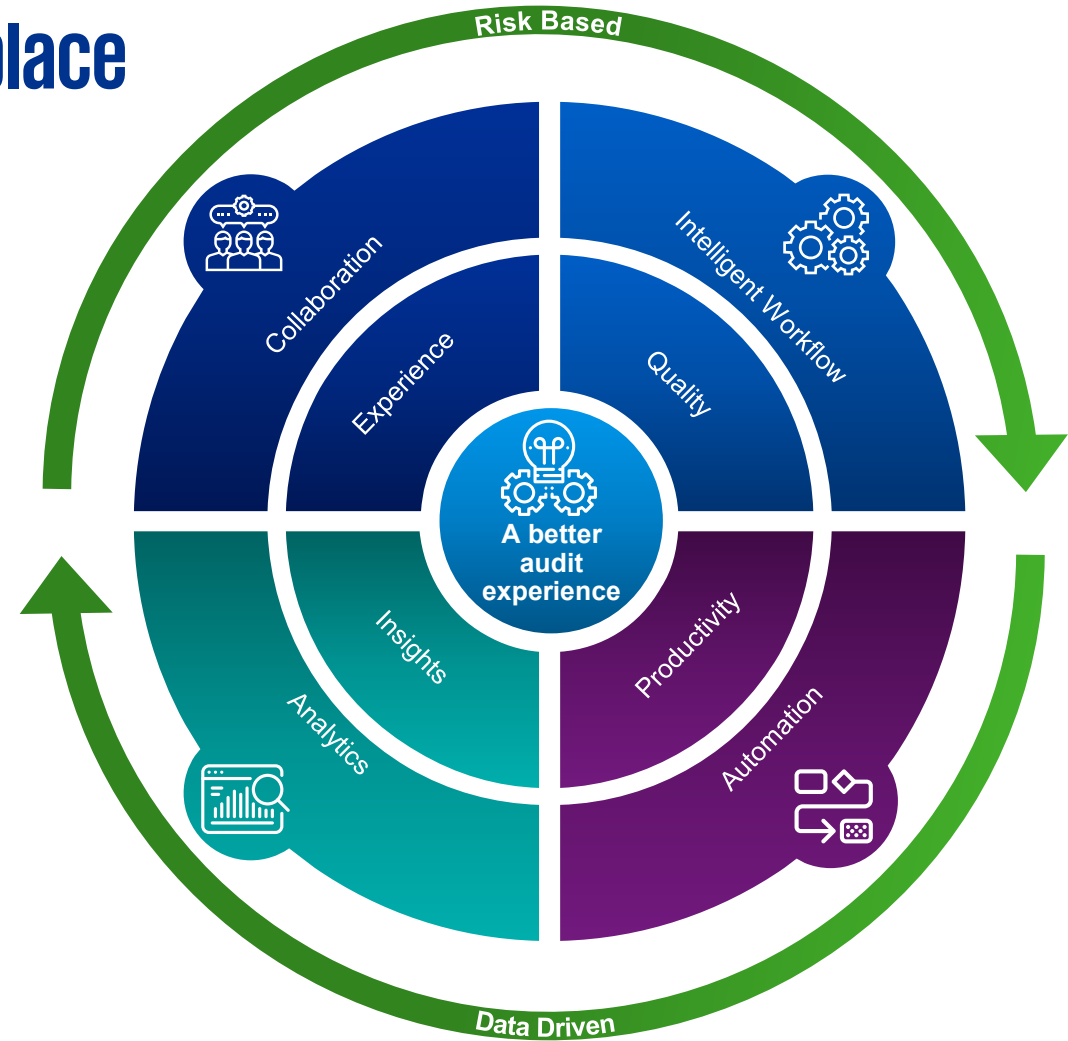
Intelligent workflow

An intelligent workflow guides audit teams through the audit.



Increased precision

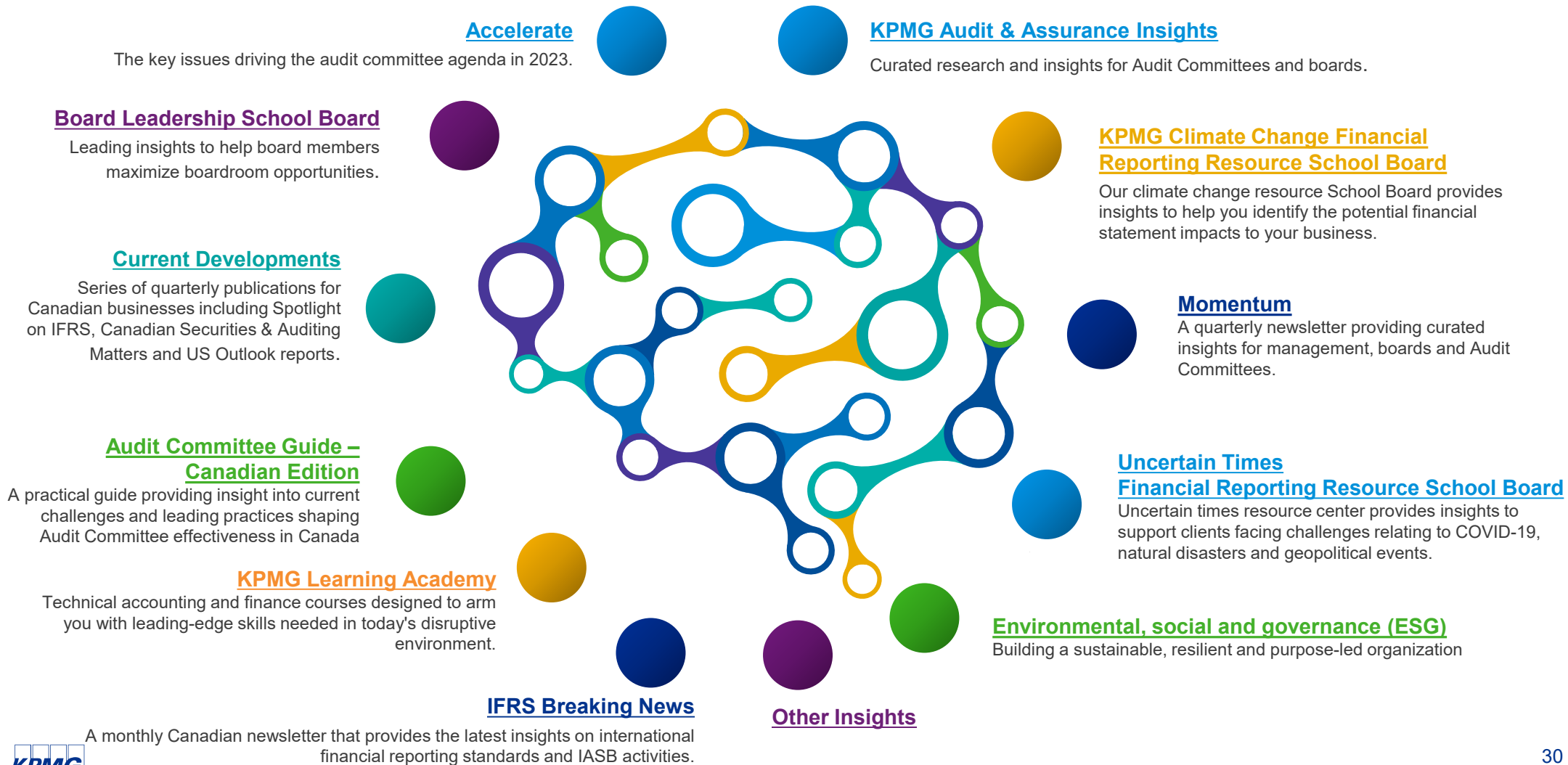
Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





Appendix 6: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.





[kpmg.ca](https://www.kpmg.ca)

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KPMG member firms around the world have 227,000 professionals, in 145 countries.

Decision _____ Information X

To: Hastings and Prince Edward District School Board

From: Kristen Niemi, Superintendent of Education, Innovation and Inclusion Services
Tina Jones, System Lead, Innovation and Inclusion Services
Sean Pudlis, Experiential Learning Coordinator, Innovation and Inclusion Services

Re: Skilled Trades in HPEDSB

Purpose

To share information related to Skilled Trades programming across HPEDSB, including Technological Education enrollment, Facilities and Capital Equipment improvements, SHSM programming updates and Co-operative Education and Ontario Youth Apprenticeship Program data.

Background & Links to Strategic Plan

Technological education has historically provided students who were disengaged with opportunities to learn and thrive, and most importantly find meaningful connections to their educational experience. Today, HPEDSB provides relevant and meaningful opportunities in technological education for learners; whether they are apprenticeship, workplace, college, or university bound, with appropriately challenging skill-building activities, and exposure to the latest technologies available across multiple technological sectors. These experiences directly correlate to key areas of the Strategic Plan:

- Annual increase in individual secondary school graduation rates, and overall, Hastings and Prince Edward District School Board graduation rate, year over year, meeting provincial standard by 2025 (85%)
- Increase in the number of students accessing Ontario Youth Apprenticeship Programs (OYAP), Dual Credits and Specialist High Skills Major (SHSM) opportunities.

Current Situation

HPEDSB has experienced significant growth in trades related course offerings, which includes major credits required for Specialist High Skills Major programs. Additionally, students interested in pursuing Skilled Trades after graduation are increasingly enrolling in co-operative education at each school to gain valuable experience in a trade of interest, and to take advantage of the opportunities provided through the Ontario Youth Apprenticeship Program (OYAP). With momentum gaining over the last number of years, HPEDSB has invested in many school facilities to improve access to newer and safer technologies for schools and is happy to announce that we have received \$358,000 through Ontario Council for Technological Education and the Canadian Tooling and Machining Association to add new precision machining equipment to HPEDSB schools, and have invested an additional \$70,000 to replace all thickness planers in our classrooms with safer, and more maintainable units. HPEDSB is excited about the work we have done to promote Skilled Trades and Technological Education, and even more so about the future opportunities these positive changes will provide for HPEDSB students.

Appendices

- Appendix A: Skilled Trades, Technology & Apprenticeship Programming in HPEDSB

Skilled Trades, Technology & Apprenticeship Programming in HPEDSB

Section 1 - Course Offerings in Technological Education

7 Secondary Schools offer combinations of the following Skilled Trades based courses:

- Exploring Technologies (Gr. 9)
- Construction Technology & Woodworking Technology (Gr. 10 -12)
- Manufacturing Technology (Gr. 10 -12)
- Transportation Technology (Gr. 10 -12)
- Information & Communications Technology (Gr. 10 -12)
- Technological Design (Gr. 10 -12)
- Computer Engineering (Gr. 10 -12)
- Hospitality & Tourism (Gr. 10 -12)
- Green Industries (Horticulture, Agriculture, Landscaping) (Gr. 10 -12)

2022-2023 Sections

School	Wood	Manu	Auto	Gr. 9	Green Ind	Aesthetic s	Foods	Computer Lab Based Classes	Total
BSS	6	10	N/A	4	N/A	N/A	11	8	39
CHS	4	4	6	2	0	0	5	12	33
CSS	5	3	5	7	1	0	8	11	40
ESS	7	6	6	3	N/A	N/A	10	8	40
NHHS	2	3	3	2	N/A	N/A	3	4	17
THS	4	N/A	6	5	N/A	3	5	3	26
PECI	4	3	6	4	N/A	N/A	6	8	31
								TOTAL	

Section 2: SHSM Programming

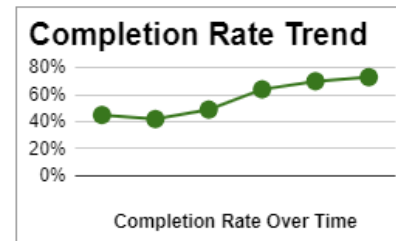
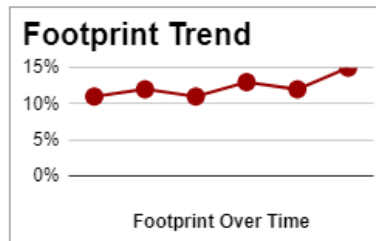
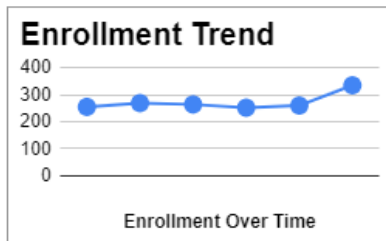
Specialist High Skills Major Programming in HPEDSB in 2022-2023 School Year:

BSS	Environment	
BSS	Manufacturing	Skilled Trades Based
CSS	Arts & Culture	
CSS	Health & Wellness	
CHS	Construction	Skilled Trades Based
CHS	ICT	Skilled Trades Based
CHS	Transportation	Skilled Trades Based
ESS	Aviation & Aerospace	Skilled Trades Based
ESS	Construction	Skilled Trades Based

ESS	ICT	Skilled Trades Based
ESS	Sports	
PECI	Non-Profit	
PECI	Transportation	Skilled Trades Based
NHHS	Environment	
THS	Hospitality & Toursim	Skilled Trades Based
THS	Sports	

New Programs approved for 2023-2024 School Year:

- Construction - North Hastings Secondary School
- Hospitality & Tourism - Centennial Secondary School
- Manufacturing - Prince Edward Collegiate Institute

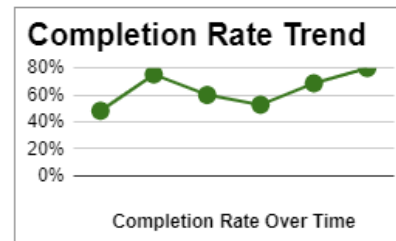
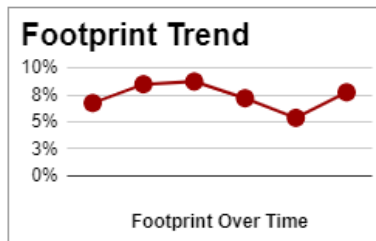
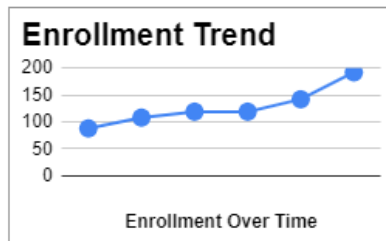


Enrollment	
Total Students 2016-2017	255
Total Students 2017-2018	269
Total Students 2018-2019	264
Total Students 2019-2020	252
Total Students 2020-2021	260
Total Students 2021-2022	335

Foot Print	
Footprint 2016-2017	11%
Footprint 2017-2018	12%
Footprint 2018-2019	11%
Footprint 2019-2020	13%
Footprint 2020-2021	12%
Footprint 2021-2022	15%

Completion Rate	
Completion Rate 2016-2017	45%
Completion Rate 2017-2018	42%
Completion Rate 2018-2019	49%
Completion Rate 2019-2020	64%
Completion Rate 2020-2021	70%
Completion Rate 2021-2022	73%

Table 1: Specialist High Skills Major Programming in HPEDSB - All Sectors



Enrollment	
Total Students 2016-2017	88
Total Students 2017-2018	108
Total Students 2018-2019	119
Total Students 2019-2020	119
Total Students 2020-2021	142
Total Students 2021-2022	192

Foot Print	
Footprint 2016-2017	7%
Footprint 2017-2018	9%
Footprint 2018-2019	9%
Footprint 2019-2020	7%
Footprint 2020-2021	5%
Footprint 2021-2022	8%

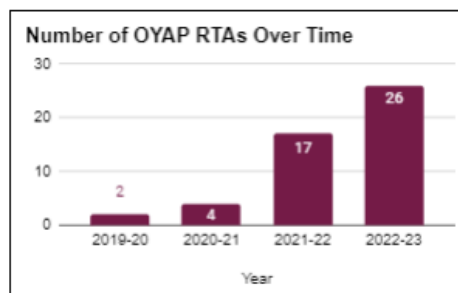
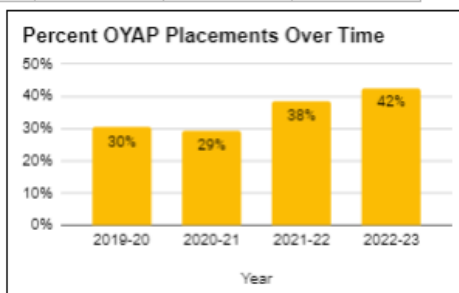
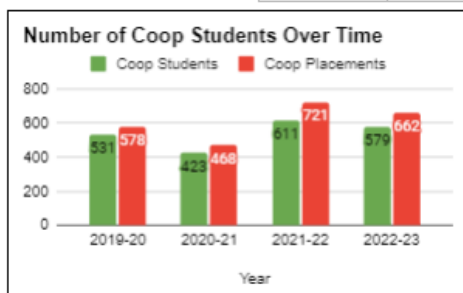
Completion Rate	
Completion Rate 2016-2017	48%
Completion Rate 2017-2018	75%
Completion Rate 2018-2019	60%
Completion Rate 2019-2020	53%
Completion Rate 2020-2021	69%
Completion Rate 2021-2022	80%

Table 2: Specialist High Skills Major Programming in HPEDSB - Skilled Trades & Technology Sectors

Section 3: Co-operative Education & Ontario Youth Apprenticeship Program (OYAP)



Year	Coop Placements	Coop Students	OYAP Placements	OYAP Page 2
2022-23	662	579	42%	26
2021-22	721	611	38%	17
2020-21	468	423	29%	4
2019-20	578	531	30%	2



Section 4: Facilities Renewal - Investing in Technological Education & Skilled Trades

- **2014**
 - Haas CNC Milling Machine installed at BSS to replace old donated unit for Manufacturing SHSM program
- **2016**
 - Auto Shops at NHHS, CHS, CSS, ESS, PECEI, THS received new Two Post Hoists, Wheel Balancers and Tire Changing Machines.
- **2019**
 - Stinger 2 CNC Routers installed in Wood Shops at CSS, ESS, BSS and THS
- **2020-2022**
 - All new welding ventilation systems, welding equipment and CNC Plasma Cutters installed at all secondary schools in partnership with CWB.
- **2021-2022**
 - Stinger CNC Routers installed at CHS and NHHS
- **2022-2023**
 - CTMA Funding - Phase 1 (ESS) \$75k, Phase 2 (BSS, PECEI) \$163K, Phase 3 (PECEI) \$120k
 - 2 x Tormach CNC Milling Machines
 - 1 x Tormach CNC Lathe
 - 4 x Microweilly Lathe
 - 3 x First Vertical Milling Machine
 - 1 x Tormach CNC Plasma Table
 - 5 x Tormach XS Tech Router
 - HPEDSB Funding
 - 6 x Laguna Thickness Planers \$70k

Decision X Information

To: Hastings and Prince Edward District School Board

From: Nick Pfeiffer, Superintendent, Business Services

Re: Borrowing Resolution Amendment #2 to the Credit Agreement dated September 20, 2021

Purpose

The 2020-2025 Strategic Plan includes an action to improve public relations by providing information that is timely, transparent and accessible for all. To recommend approval of an amendment to the credit agreement to meet the 2023-2024 capital expenditures of the board.

Background

Ensuring effective management of all resources is a strategic priority for Hastings and Prince Edward District School Board. Part of the effective management of all resources includes establishing various credit facilities with the board's financial institution to meet the operating and capital expenditures of the board until funds are received from the Ministry.

Current Situation

From time to time, the credit agreement requires amending to reflect changes in funding and expenditures. These amendments are shown in Appendix B. Until the capital grant payments are received, the Board is required to have a capital borrowing resolution in place to provide cash flow for the cost of construction. Borrowing Resolution is shown in Appendix A.

Demand Operating Credit

From time to time the board finds it necessary to borrow funds to meet the expenditures of the board until the revenues have been received. An operating line of credit is established which states that the loan must not exceed a given limit at any time. The limit is the estimated maximum borrowing the board may require at any one time.

Consistent with previous years, the borrowing limit is set at \$10,000,000 for the 2023-2024 fiscal year.

Demand Bridge Loan – School Condition Improvement

School Condition Improvement (SCI) funding is allocated in proportion to a board's total assessed renewal needs under the Ministry's Condition Assessment Program.

Based on 2023-2024 Ministry approval and the amounts already spent, the amount for the SCI bridge loan is set at \$27,015,476.

Demand Bridge Loan – Eastside Secondary School

On March 13, 2018, the Board received an approved funding letter from the Ministry to support the capital renovations at the Eastside Secondary School site using capital priorities.

Based on Ministry approval and the amounts already spent, the amount for the Eastside Secondary School bridge loan is set at \$7,496,600.

Demand Bridge Loan – Central Hastings School

On March 13, 2018, the Board received an approved funding letter from the Ministry regarding the construction of an addition and renovations to the current Central Hastings School site using capital priorities funding to support the consolidation of Madoc Public School.

The board received additional funding from the Ministry in 2020 in the amount of \$2,724,390 for the demolition of Madoc Public School and unique site preparation/works costs and additional required renovation and renewal work.

Based on Ministry approval and the amounts already spent, the amount for the Central Hastings School bridge loan is set at \$1,444,360.

Demand Bridge Loan – Easthill Elementary School

On March 13, 2018, the Board received an approved funding letter from the Ministry to construct a 472-pupil place replacement elementary school for Queen Elizabeth Public School along with a 3-room childcare centre (1 infant, 1 toddler and 1 preschool) to support the consolidation of Queen Victoria School.

The board received additional funding from the Ministry in April 2021 in the amount of \$934,592 to support the cost of the demolition of Queen Elizabeth Public School and unique site costs for the project and again in September 2021 in the amount of \$2,202,157 to support the additional construction costs.

Based on Ministry approval and the amounts already spent, the amount for the Easthill Elementary School bridge loan is set at \$9,720,020.

Demand Bridge Loan – COVID-19 Resilience Infrastructure Stream (CVRIS)

CVRIS funding was allocated based on Ministry approved projects as submitted by the board.

Based on Ministry approval and the amounts already spent, the amount for CVRIS is set at \$1,697,000.

Recommendation

That the Hastings and Prince Edward District School Board approve the various borrowing resolutions in order to meet 2023-2024 operating and capital expenditures of the board.

- **Authorizing the borrowing of a sum of up to \$27,015,476 from the Canadian Imperial Bank of Commerce, in order to meet short-term borrowing requirements for various school improvements under the School Condition Improvement Program.**
- **Authorizing the borrowing of a sum of up to \$7,496,600 from the Canadian Imperial Bank of Commerce, in order to meet short-term borrowing requirements for an addition and renovations at Eastside Secondary School under the Capital Priorities Grant.**
- **Authorizing the borrowing of a sum of up to \$1,444,360 from the Canadian Imperial Bank of Commerce, in order to meet short-term borrowing requirements for an addition and renovations at Central Hastings School under the Capital Priorities Grant.**
- **Authorizing the borrowing of a sum of up to \$9,720,020 from the Canadian Imperial Bank of Commerce, in order to meet short-term borrowing**

requirements for the demolition of an existing building and the construction of a new K-8 elementary school, Easthill Elementary School on the Queen Elizabeth (Belleville) site under the Capital Priorities Grant, Full Day Kindergarten and Child Care programs.

- **Authorizing the borrowing of a sum of up to \$1,697,000 from the Canadian Imperial Bank of Commerce, in order to meet short-term borrowing requirements for various school improvements under the CVRIS program.**

Appendices

Appendix A – Borrowing Resolution

Appendix B – Amendment #2 to the Credit Agreement dated September 20, 2021

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

BORROWING RESOLUTION

Credit A: Demand Operating Credit

RESOLUTION AUTHORIZING THE BORROWING OF MONEY TO MEET CURRENT EXPENDITURES OF HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD (the "Board")

- A. In accordance with Section 243 (1) of the *Education Act* (R.S.O. 1990) (the "Act"), the board considers it necessary to borrow the amount of up to \$10,000,000 to meet, until current revenues are received, the current expenditures of the Board for the period commencing on September 1, 2023 and ending on August 31, 2024 (the "period").
- B. Pursuant to subsection 243 (3) of the Act, the total amount borrowed pursuant to this resolution together with the total of any similar borrowings is not to exceed the unreceived balance of the estimated revenues of the Board for the period.
- C. The total amount previously borrowed by the Board pursuant to Section 243 that has not been repaid is \$0.
- D. The amount borrowed for current expenditures is within the board's Debt and Financial Obligation Limit as established by the Ministry of Education from time to time.

RESOLVED THAT:

1. The Chair and the Treasurer are authorized on behalf of the board to borrow from time to time by way of promissory note or bankers' acceptance from CANADIAN IMPERIAL BANK OF COMMERCE ("CIBC") a sum or sums not exceeding in the aggregate of \$10,000,000 to meet, until current revenues are received, the current expenditures of the board for the period (including the amounts required for the purposes mentioned in Section 243 (1) and 243 (2) of the Act) and to give to CIBC promissory notes or bankers' acceptances, as the case may be, sealed with the corporate seal of the board and signed by the Chairman or Vice Chairman and the Treasurer for the sums borrowed plus interest at a rate to be agreed upon from time to time with CIBC;
2. The interest charged, on all sums borrowed pursuant to this resolution plus any related charges, is not to exceed the interest that would be payable at the prime lending rate of the chartered banks listed in Schedule 1 of the Bank Act (Canada) on the date of borrowing;
3. The Treasurer is authorized and directed to apply in payment of all sums borrowed plus interest, all of the moneys collected or received in respect of the current revenues of the board;
4. The Treasurer is authorized and directed to deliver to CIBC from time to time upon request a statement showing (a) the total amount of unpaid previous borrowings of the board for current expenditures together with debt charges, if any, and (b) the uncollected balance of the estimated revenues for the current year or, where the estimates have not been adopted, the estimated revenues of the previous year less any current revenue already collected.

Credit D: Demand Bridge Loan – School Condition Improvement

WHEREAS the Hastings and Prince Edward District School Board (hereinafter called the Board) finds it necessary to borrow up to the sum of \$27,015,476 by way of a demand bridge loan for various school improvements under the School Condition Improvement program.

AND WHEREAS the estimated current revenues of the Board have not yet been received or fully received and such revenues hereafter to be received are sufficient to repay all unpaid sums borrowed hereunder and interest thereon:

THEREFORE the Board enacts as follows:

1. That the Chair and Treasurer are hereby authorized on behalf of the Board, pursuant to the orders to borrow by way of a demand bridge loan, a sum or sums not exceeding the aggregate of \$27,015,476 to meet capital expenditures of the Board for various school improvements under the School Condition Improvement Program, and are hereby authorized to give, on behalf of the Board, to the lender a promissory note or credit agreement signed by the Chair and Treasurer for the monies borrowed hereunder with interest and other charges that may be agreed upon from time to time with the bank.
2. The Treasurer of the Board is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising of current revenue of the Board hereafter received.

Credit F: Demand Bridge Loan – Eastside Secondary School

WHEREAS the Hastings and Prince Edward District School Board (hereinafter called the Board) finds it necessary to borrow up to the sum of \$7,496,600 by way of a demand bridge loan to support capital renovations at the Consolidated Belleville Secondary School under the Capital Priorities Grant.

AND WHEREAS the estimated current revenues of the Board have not yet been received or fully received and such revenues hereafter to be received are sufficient to repay all unpaid sums borrowed hereunder and interest thereon:

THEREFORE the Board enacts as follows:

1. That the Chair and Treasurer are hereby authorized on behalf of the Board, pursuant to the orders to borrow by way of a demand bridge loan, a sum or sums not exceeding the aggregate of \$7,496,600 to meet capital expenditures of the Board to support capital renovations at the Consolidated Belleville Secondary School and are hereby authorized to give, on behalf of the Board, to the lender a promissory note or credit agreement signed by the Chair and Treasurer for the monies borrowed hereunder with interest and other charges that may be agreed upon from time to time with the bank.
2. The Treasurer of the Board is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising of current revenue of the Board hereafter received.

Credit G: Demand Bridge Loan – Central Hastings School

WHEREAS the Hastings and Prince Edward District School Board (hereinafter called the Board) finds it necessary to borrow up to the sum of \$1,444,360 by way of a demand bridge loan for an addition and renovations at the Central Hastings School under the Capital Priorities Grant.

AND WHEREAS the estimated current revenues of the Board have not yet been received or fully received and such revenues hereafter to be received are sufficient to repay all unpaid sums borrowed hereunder and interest thereon:

THEREFORE the Board enacts as follows:

1. That the Chair and Treasurer are hereby authorized on behalf of the Board, pursuant to the orders to borrow by way of a demand bridge loan, a sum or sums not exceeding the aggregate of \$1,444,360 to meet capital expenditures of the Board for an addition and renovations at Central Hastings School and are hereby authorized to give, on behalf of the Board, to the lender a promissory note or credit agreement signed by the Chair and Treasurer for the monies borrowed hereunder with interest and other charges that may be agreed upon from time to time with the bank.
2. The Treasurer of the Board is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising of current revenue of the Board hereafter received.

Credit H: Demand Bridge Loan – Easthill Elementary School

WHEREAS the Hastings and Prince Edward District School Board (hereinafter called the Board) finds it necessary to borrow up to the sum of \$9,720,020 by way of a demand bridge loan for the demolition of an existing building and the construction of a new K-8 elementary school on the Queen Elizabeth (Belleville) site under the Capital Priorities Grant, Full Day Kindergarten and Child Care programs.

AND WHEREAS the estimated current revenues of the Board have not yet been received or fully received and such revenues hereafter to be received are sufficient to repay all unpaid sums borrowed hereunder and interest thereon:

THEREFORE the Board enacts as follows:

1. That the Chair and Treasurer are hereby authorized on behalf of the Board, pursuant to the orders to borrow by way of a demand bridge loan, a sum or sums not exceeding the aggregate of \$9,720,020 to meet capital expenditures of the Board for the demolition of an existing building and the construction of a new K-8 elementary school, Easthill Elementary School on the Queen Elizabeth (Belleville) site under the Capital Priorities Grant, Full Day Kindergarten and Child Care programs, and are hereby authorized to give, on behalf of the Board, to the lender a promissory note or credit agreement signed by the Chair and Treasurer for the monies borrowed hereunder with interest and other charges that may be agreed upon from time to time with the bank.
2. The Treasurer of the Board is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising of current revenue of the Board hereafter received.

Credit J: Demand Bridge Loan – COVID-19 Resilience Infrastructure Stream (CVRIS)

WHEREAS the Hastings and Prince Edward District School Board (hereinafter called the Board) finds it necessary to borrow up to the sum of \$1,697,000 by way of a demand bridge loan for various school improvements under the CVRIS program.

AND WHEREAS the estimated current revenues of the Board have not yet been received or fully received and such revenues hereafter to be received are sufficient to repay all unpaid sums borrowed hereunder and interest thereon:

THEREFORE the Board enacts as follows:

1. That the Chair and Treasurer are hereby authorized on behalf of the Board, pursuant to the orders to borrow by way of a demand bridge loan, a sum or sums not exceeding the aggregate of \$1,697,000 to meet capital expenditures of the Board for various school improvements under the CVRIS program, and are hereby authorized to give, on behalf of the Board, to the lender a promissory note or credit agreement signed by the Chair and Treasurer for the monies borrowed hereunder with interest and other charges that may be agreed upon from time to time with the bank.
2. The Treasurer of the Board is hereby authorized and directed to apply in payment of all sums borrowed as aforesaid, together with interest thereon, all monies comprising of current revenue of the Board hereafter received.

We hereby certify that the foregoing is a true and complete copy of a resolution of the board in the Province of Ontario, duly passed at a meeting of the board and that this resolution is in full force and effect.

DATED this 19th day of June 2023.

WITNESS the corporate seal

(Seal)

Chair

Treasurer



David Cohen, Manager
Public Sector and Not-for-Profit Group
222 Queen Street, 2nd Floor
Ottawa, Ontario K1P 5V9

Hastings and Prince Edward District School Board
156 Ann Street
Belleville, ON
K8N 3L3

Attention: Mr. Nick Pfeiffer, Superintendent of Business Services

**Amendment # 2 to the Credit Agreement dated September 20, 2021 (the “Agreement”)
between Canadian Imperial Bank of Commerce (“CIBC”) and
Hastings and Prince Edward District School Board (the “Borrower”)**

Amendments. The Agreement is amended as follows:

1. The following sections of **Credit D: Demand Bridge Loan – School Condition Improvement** are amended, as follows:

Loan Amount: \$27,015,476

Repayment: All amounts under this Credit are repayable immediately on demand by CIBC, and this Credit may be terminated in whole or in part by CIBC at any time. Prior to the time that any such demand is made, and without prejudice to CIBC’s right to require immediate payment, the demand bridge loan will be carried interest only pending liquidation from direct grants. 100% of the net proceeds of any direct grant received for this capital project will be paid within three business days of receipt, or upon the maturity of the related B/A(s). This loan is to be liquidated the earlier of (i) six months after project completion, and (ii) August 31, 2024.

2. The following sections of **Credit F: Demand Bridge Loan – East Side Secondary** are amended, as follows:

Loan Amount: \$7,496,600

Repayment: All amounts under this Credit are repayable immediately on demand by CIBC, and this Credit may be terminated in whole or in part by CIBC at any time. Prior to the time that any such demand is made, and without prejudice to CIBC’s right to require immediate payment, the demand bridge loan will be carried interest only pending liquidation from direct grants. 100% of the net proceeds of any direct grant received for this capital project will be paid within three business days of receipt, or upon the maturity of the related B/A(s). This loan is to be liquidated the earlier of (i) six months after project completion, and (ii) August 31, 2024.

3. The following sections of **Credit G: Demand Bridge Loan – Central Hastings School** are amended, as follows:

Loan Amount: \$1,444,360

Repayment: All amounts under this Credit are repayable immediately on demand by CIBC, and this Credit may be terminated in whole or in part by CIBC at any time. Prior to the time that any such demand is made, and without prejudice to CIBC’s right to require immediate payment, the demand bridge loan will be carried interest only pending liquidation from direct grants. 100% of the net proceeds of any direct grant received for this capital project will be paid within three business days of receipt, or upon the maturity of the related B/A(s). This loan is to be liquidated the earlier of (i) six months after project completion, and (ii) August 31, 2024.

4. The following sections of **Credit H: Demand Bridge Loan – Easthill Elementary** are amended, as follows:

Loan Amount: \$9,720,020
Repayment: All amounts under this Credit are repayable immediately on demand by CIBC, and this Credit may be terminated in whole or in part by CIBC at any time. Prior to the time that any such demand is made, and without prejudice to CIBC’s right to require immediate payment, the demand bridge loan will be carried interest only pending liquidation from direct grants. 100% of the net proceeds of any direct grant received for this capital project will be paid within three business days of receipt, or upon the maturity of the related B/A(s). This loan is to be liquidated the earlier of (i) six months after project completion, and (ii) August 31, 2024.

5. The following sections of **Credit J: Demand Bridge Loan – CVRIS** are amended, as follows:

Loan Amount: \$1,697,0000
Repayment: All amounts under this Credit are repayable immediately on demand by CIBC, and this Credit may be terminated in whole or in part by CIBC at any time. Prior to the time that any such demand is made, and without prejudice to CIBC’s right to require immediate payment, the demand bridge loan will be carried interest only pending liquidation from direct grants. 100% of the net proceeds of any direct grant received for this capital project will be paid within three business days of receipt, or upon the maturity of the related B/A(s). This loan is to be liquidated the earlier of (i) six months after project completion, and (ii) August 31, 2024.



6. Under **Other Provisions**, the *Schedules A* section is deleted and replaced with the following:

Schedules A, D:	The attached Schedules A, D hereto, which contain certain additional provisions applicable to the Credits, and certain definitions, form part of this Agreement.
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The schedule attached to this Amendment as “Schedule D” is hereby added as Schedule D to the Agreement and is incorporated by reference into, and forms part of, the Agreement.

All other terms and conditions under the Agreement remain unchanged.

Please indicate your acceptance of these terms by signing below and returning the enclosed copy to our attention no later than **June 30, 2023**.

Confirmation: As revised by this Amendment, the Agreement remains in full force.			
Dated as of: June 1, 2023			
For CIBC:		For the Borrower:	
By: 	By: 	By:	By:
Name: David Cohen	Name: Doug Mara	Name:	Name:
Title: Authorized signatory	Title: Authorized Signatory	Title:	Title:

SCHEDULE "D"

CANADIAN BENCHMARK REPLACEMENT SETTING FOR CDOR AND BANKERS' ACCEPTANCES

Notwithstanding anything to the contrary in this Agreement or in any other Loan Document (and any Swap Agreement shall be deemed not to be a "Loan Document" for purposes of this Schedule):

(a) *Replacing CDOR.* On May 16, 2022 Refinitiv Benchmark Services (UK) Limited ("RBSL"), the administrator of CDOR, announced in a public statement that the calculation and publication of all tenors of CDOR will permanently cease immediately following a final publication on Friday, June 28, 2024. On the date that all Canadian Available Tenors of CDOR have either permanently or indefinitely ceased to be provided by RBSL (the "**CDOR Cessation Date**"), if the then-current Canadian Benchmark is CDOR (or, subject to the occurrence of a BA Cessation Effective Date, Bankers Acceptance Yield), the Canadian Benchmark Replacement will replace each such Canadian Benchmark for all purposes under this Agreement and under any Loan Document in respect of any setting of each such Canadian Benchmark on such day and all subsequent settings without any amendment to, or further action or consent of any other party to this Agreement or any other Loan Document. If the Canadian Benchmark Replacement is Daily Compounded CORRA, all interest payments will be payable on a monthly or quarterly basis as agreed between the Borrower and CIBC. For certainty, in the case of the Bankers Acceptance Yield, such Canadian Benchmark will only be replaced upon the occurrence of both the CDOR Cessation Date and the BA Cessation Effective Date.

(b) *Replacing Future Canadian Benchmarks.* Upon the occurrence of a Canadian Benchmark Transition Event, the Canadian Benchmark Replacement will replace the then-current Canadian Benchmark for all purposes under this Agreement and under any Loan Document in respect of any Canadian Benchmark setting at or after 5:00 p.m. (Toronto time) on the fifth (5th) Business Day after the date notice of such Canadian Benchmark Replacement is provided to the Borrower without any amendment to, or further action or consent of any other party to, this Agreement or any other Loan Document. At any time that the administrator of the then-current Canadian Benchmark has permanently or indefinitely ceased to provide such Canadian Benchmark or such Canadian Benchmark has been announced by the administrator or the regulatory supervisor for the administrator of such Canadian Benchmark pursuant to public statement or publication of information to be no longer representative of the underlying market and economic reality that such Canadian Benchmark is intended to measure and that representativeness will not be restored, the Borrower may revoke any request for a borrowing of, conversion to or continuation of Loans to be made, converted or continued that would bear interest by reference to such Canadian Benchmark until the Borrower's receipt of notice from CIBC that a Canadian Benchmark Replacement has replaced such Canadian Benchmark, and, failing that, the Borrower will be deemed to have converted any such request into a request for a borrowing of or conversion to Prime Loans. During the period referenced in the foregoing sentence, the component of Prime Rate based upon the Canadian Benchmark will not be used in any determination of Prime Rate.

(c) *Canadian Benchmark Replacement Conforming Changes.* In connection with the implementation and administration of a Canadian Benchmark Replacement, CIBC will have the right to make Canadian Benchmark Replacement Conforming Changes from time to time and, notwithstanding anything to the contrary in this Agreement or in any other Loan Document, any amendments implementing such Canadian Benchmark Replacement Conforming Changes will become effective without any further action or consent of any other party to this Agreement.

(d) *Notices; Standards for Decisions and Determinations.* CIBC will promptly notify the Borrower of (i) the implementation of any Canadian Benchmark Replacement, (ii) any occurrence of a Term CORRA Transition Event, (iii) the effectiveness of any Canadian Benchmark Replacement Conforming Changes, and (iv) if applicable, its intention to terminate the obligation of CIBC to make or maintain Bankers' Acceptances by delivering a BA Cessation Notice pursuant to clause (g) of this Schedule. Any determination, decision or election that may be made by CIBC pursuant to this Schedule, including any determination with respect to a tenor, rate or adjustment or of the occurrence or non-occurrence of an event, circumstance or date and any decision to take or refrain from taking any action, will be conclusive and binding absent manifest error and may be made in its sole discretion and without consent from any other party to this Agreement, except, in each case, as expressly required pursuant to this Schedule.

(e) *Unavailability of Tenor of Canadian Benchmark.* At any time (including in connection with the implementation of a Canadian Benchmark Replacement), if the then-current Canadian Benchmark is a term rate (including Term CORRA, CDOR or Bankers' Acceptance Yield), then (i) CIBC may remove any tenor of such Canadian Benchmark that is unavailable or nonrepresentative for Canadian Benchmark (including Canadian Benchmark Replacement) settings and (ii) CIBC may reinstate any such previously removed tenor for Canadian Benchmark (including Canadian Benchmark Replacement) settings.

(f) *Secondary Term CORRA Conversion.* Notwithstanding anything to the contrary in this Agreement or in any Loan Document and subject to the proviso below in this clause, if a Term CORRA Transition Event and its related Term CORRA Transition Date have occurred, then on and after such Term CORRA Transition Date (i) the Canadian Benchmark Replacement described in clause (1)(a) of such definition will replace the then-current Canadian Benchmark for all purposes under this Agreement or under any Loan Document in respect of any setting of such Canadian Benchmark on such day and all subsequent settings, without any amendment to, or further action or consent of any other party to, this Agreement or any other Loan Document; and (ii) each Loan outstanding on the Term CORRA Transition Date bearing interest based on the then-current Canadian Benchmark shall convert, on the last day of the then current interest payment period, into a Loan bearing interest by reference to the Canadian Benchmark Replacement described in clause (1)(a) of such definition having a tenor approximately the same length as the interest payment period applicable to such Loan immediately prior to the conversion or such other Canadian Available Tenor as may be selected by the Borrower and agreed by CIBC; provided that, this clause (f) shall not be effective unless CIBC has delivered to the Borrower a Term CORRA Notice, and so long as CIBC has not received, by 5:00 p.m. (Toronto time) on the fifth (5th) Business Day after the date of the Term CORRA Notice, written notice of objection to such conversion to Term CORRA from the Borrower.

(g) *Bankers' Acceptances*. CIBC shall have the option to, effective as of the date set out in the BA Cessation Notice, which shall be a date on or after the CDOR Cessation Date (the “**BA Cessation Effective Date**”), terminate the obligation of CIBC to make or maintain Bankers' Acceptances, provided that CIBC shall give notice to the Borrower at least thirty (30) Business Days prior to the BA Cessation Effective Date (“**BA Cessation Notice**”). If the BA Cessation Notice is provided, then as of the BA Cessation Effective Date, (i) any Notice of Borrowing that requests the conversion of any Loan to, or rollover of any Loans as, a Bankers' Acceptance shall be ineffective, and (ii) if any Notice of Borrowing requests a Bankers' Acceptance such Loan shall be made as a Loan bearing interest by reference to the applicable Canadian Benchmark Replacement (and in the case of Term CORRA, of the same tenor, if available) or a Prime Rate Loan but only upon request by the Borrower and agreement of CIBC. For the avoidance of doubt, any outstanding Bankers' Acceptance shall remain in effect following the CDOR Cessation Date until such Bankers' Acceptance's stated maturity.

(h) *Definitions*.

“**Canadian Available Tenor**” means, as of any date of determination and with respect to the then-current Canadian Benchmark, as applicable, (x) if the then-current Canadian Benchmark is a term rate, any tenor for such Canadian Benchmark that is or may be used in connection with or for determining (A) in the case of CDOR or Bankers' Acceptances, the length of the term for CDOR or of such Bankers' Acceptances or (B) in all other cases, the interest payment period for such Canadian Benchmark, as the case may be, or (y) otherwise, any payment period for interest calculated with reference to such Canadian Benchmark, as applicable, pursuant to this Agreement as of such date.

“**Canadian Benchmark**” means, initially, each of CDOR and, subject to the occurrence of a BA Cessation Effective Date, Bankers' Acceptance Yield; provided that if a replacement of the Canadian Benchmark has occurred pursuant to the Section titled “Canadian Benchmark Replacement Setting”, then “Canadian Benchmark” means the applicable Canadian Benchmark Replacement to the extent that such Canadian Benchmark Replacement has replaced such prior benchmark rate. Any reference to “Canadian Benchmark” shall include, as applicable, the published component used in the calculation thereof.

“**Canadian Benchmark Replacement**”, means, for any Canadian Available Tenor:

- (1) For purposes of Section (a) of this Schedule, the first alternative set forth below that can be determined by CIBC:
 - (a) the sum of: (i) Term CORRA and (ii) the CORRA Adjustment, or
 - (b) the sum of: (i) Daily Compounded CORRA and (ii) the CORRA Adjustment; and
- (2) For purposes of Section (b) of this Schedule, the sum of (a) the alternate benchmark rate and (b) an adjustment (which may be a positive or negative value or zero), in each case, that has been selected by CIBC and the Borrower as the replacement for such Canadian Available Tenor of such Canadian Benchmark giving due consideration to any evolving or then-prevailing market convention, including any applicable recommendations made by the Relevant Governmental Body, for Canadian dollar-denominated syndicated credit facilities at such time;

provided that, if the Canadian Benchmark Replacement as determined pursuant to clause (1) or (2) above would be less than the Floor, the Canadian Benchmark Replacement will be deemed to be the Floor for the purposes of this Agreement and the other Loan Documents.

“**Canadian Benchmark Replacement Conforming Changes**” means, with respect to any Canadian Benchmark Replacement, any technical, administrative or operational changes (including changes to the definition of “Prime Rate,” the definition of “Business Day,” the definition of “Interest Period,” the definition of “Bankers' Acceptance,” the definition of “Bankers' Acceptance Yield”, available tenors, the timing and frequency of determining rates and making payments of fees and interest or purchase of Bankers' Acceptances, timing of borrowing requests or prepayment, conversion or continuation notices, the applicability and length of lookback periods, the applicability of breakage provisions, and other technical, administrative or operational matters, including with respect to the obligation of CIBC to create, maintain or issue Bankers' Acceptances (and in such case, the substitution of a margin for the stamping fee) that CIBC decides may be appropriate to reflect the adoption and implementation of such Canadian Benchmark Replacement and to permit the administration thereof by CIBC in a manner substantially consistent with market practice (or, if CIBC decides that adoption of any portion of such market practice is not administratively feasible or if CIBC determines that no market practice for the administration of such Canadian Benchmark Replacement exists, in such other manner of administration as CIBC decides is reasonably necessary in connection with the administration of this Agreement and the other Loan Documents). Without limiting the foregoing, Canadian Benchmark Replacement Conforming Changes made in connection with the replacement of CDOR and/or Bankers' Acceptance Yield with a Canadian Benchmark Replacement may include the implementation of mechanics for borrowing loans that bear interest by reference to the Canadian Benchmark Replacement, to replace the creation or purchase of drafts or Bankers' Acceptances (and, for certainty, in such case, adjusting the presentation of the pricing to one based on such Canadian Benchmark Replacement plus a margin equal to the stamping fee for Bankers' Acceptances (or such other margin as may be agreed between CIBC and the Borrower)).

“**Canadian Benchmark Transition Event**” means, with respect to any then-current Canadian Benchmark other than CDOR or Bankers' Acceptance Yield, the occurrence of a public statement or publication of information by or on behalf of the administrator of the then-current Canadian Benchmark, the regulatory supervisor for the administrator of such Canadian Benchmark, the Bank of Canada, an insolvency official with jurisdiction over the administrator for such Canadian Benchmark, a resolution authority with jurisdiction over the administrator for such Canadian Benchmark or a court or an entity with similar insolvency or resolution authority over the administrator for such Canadian Benchmark, announcing or stating that (a) such administrator has ceased or will cease on a specified date to provide all Canadian Available Tenors of such Canadian Benchmark, permanently or indefinitely, provided that, at the time of such statement or publication, there is no successor administrator that will continue to provide any Canadian Available Tenor of such Canadian Benchmark or (b) all Canadian Available Tenors of such Canadian Benchmark are or will no longer be representative of the underlying market and economic reality that such Canadian Benchmark is intended to measure and that representativeness will not be restored.

“**CDOR**” means the Canadian Dollar rate for bankers’ acceptance borrowings known as the Canadian Dollar Offered Rate provided by RBSL, as the administrator of the benchmark (or a successor administrator).

“**CORRA**” means the Canadian Overnight Repo Rate Average administered and published by the Bank of Canada (or any successor administrator).

“**CORRA Adjustment**” means (a) 0.29547% (29.547 basis points) for a Canadian Available Tenor of one-month’s duration or such other adjustment amount as may be agreed between the Borrower and CIBC, (b) 0.32138% (32.138 basis points) for a Canadian Available Tenor of three-months’ duration or such other adjustment amount as may be agreed between the Borrower and CIBC, and (c) such adjustment amount as may be agreed between the Borrower and CIBC for tenors other than one month’s and three-month’s duration.

“**Daily Compounded CORRA**” means, for any day, CORRA with interest accruing on a compounded daily basis, with the methodology and conventions for this rate (which will include compounding in arrears with a lookback) being established by CIBC in accordance with the methodology and conventions for this rate selected or recommended by the Relevant Governmental Body for determining compounded CORRA for business loans; provided that if CIBC decides that any such convention is not administratively feasible for CIBC, then CIBC may establish another convention in its reasonable discretion; and provided that if the administrator has not provided or published CORRA and a Canadian Benchmark Transition Event with respect to CORRA has not occurred, then, in respect of any day for which CORRA is required, references to CORRA will be deemed to be references to the last provided or published CORRA.

“**Floor**” means zero or such other benchmark rate floor, if any, provided in this Agreement initially (as of the execution of this Agreement, the modification, amendment or renewal of this Agreement or otherwise) with respect to CDOR.

“**Loan Document**” means this Agreement, the Security and all other deeds, certificates, instruments, agreements and other documents delivered to or obtained by CIBC in connection with any of the foregoing.

“**Prime Loan**” means a loan with respect to which interest is calculated under this Agreement for the time being by reference to the Prime Rate.

“**Relevant Governmental Body**” means the Bank of Canada, or a committee officially endorsed or convened by the Bank of Canada, or any successor thereto.

“**Swap Agreement**” means any arrangement or transaction between the Borrower (or any predecessor or Affiliate of the Borrower) and CIBC (or any Affiliate) which is an interest rate swap transaction, basis swap, forward interest rate transaction, commodity swap, interest rate option, forward foreign exchange transaction, cap transaction, floor transaction, collar transaction, currency swap transaction, cross-currency interest rate swap transaction, currency option or any other similar transaction (including any option with respect to any of such transactions or arrangements) designed to protect or mitigate against risks in interest, currency exchange or commodity price fluctuations.

“**Term CORRA**” means, for the applicable corresponding tenor, the forward-looking term rate based on CORRA that has been selected or recommended by the Relevant Governmental Body, and that is published by an authorized benchmark administrator and is displayed on a screen or other information service, as identified or selected by CIBC in its reasonable discretion at approximately a time and as of a date prior to the commencement of an interest payment period determined by CIBC in its reasonable discretion in a manner substantially consistent with market practice.

“**Term CORRA Notice**” means the notification by CIBC to the Borrower of the occurrence of a Term CORRA Transition Event.

“**Term CORRA Transition Date**” means, in the case of a Term CORRA Transition Event, the date that is set forth in the Term CORRA Notice provided to the Borrower, for the replacement of the then-current Canadian Benchmark with the Canadian Benchmark Replacement described in clause 1(a) of such definition, which date shall be at least thirty (30) Business Days from the date of the Term CORRA Notice.

“**Term CORRA Transition Event**” means the determination by CIBC that (a) Term CORRA has been recommended for use by the Relevant Governmental Body, and is determinable for any Canadian Available Tenor, (b) the administration of Term CORRA is administratively feasible for CIBC and (c) a Canadian Benchmark Replacement, other than Term CORRA, has replaced CDOR or Bankers’ Acceptance Yield, as applicable, in accordance with paragraph (a) of the Section titled “Canadian Benchmark Replacement Setting”.