

AGENDA

Organization and Public Board Meeting

Monday, November 27, 2023

Item	Responsibility	Page #
1 Call to Order – 6:00 p.m.	Vice-chair Robertson	
2 Presentation: nil		
3 Motion to Convene into Closed Committee of the Whole	Vice-chair Robertson	
4 Reconvene to Regular Public Board Meeting	Vice-chair Robertson	
5 Acknowledgement of Traditional Lands	E. Charlton	
6 Roll Call	Vice-chair Robertson	
7 Approval of Agenda	Vice-chair Robertson	
8 Declarations of Conflict of Interest	Vice-chair Robertson	
9 Consent Agenda Items	Vice-chair Robertson	
(a) Public Board Meeting, October 23, 2023		3
(b) Special Committee of the Whole Public Meeting, October 24, 2023		8
(c) Inaugural Board Meeting, November 20, 2023		11
(d) Committee Meeting Minutes (for information only)		
i. Audit Committee September 20, 2023		14
ii. Student Learning, Well-Being, and Equity October 2, 2023		16
iii. Physical Planning, Finance and Building October 10, 2023		19
iv. Governance and Policy October 16, 2023		22
v. Parent Involvement Committee October 18, 2023		25
vi. Special Education Advisory Committee October 26, 2023		29
10 Rise and Report from Committee of the Whole:	Vice-chair Robertson	
(a) Public Session held on October 24, 2023		
i. Recommendations from Committee of the Whole		32
(b) Closed session held on November 6, 2023		
(c) Closed session held on November 27, 2023		
11 Report from Trustees appointed to External Organizations		
(a) Ontario Public School Board Association (OPSBA)	Vice-chair Robertson	
(b) Food for Learning – November 23, 2023	Committee Past Rep. R. Speck	
12 Standing Committee Reports		
(a) Governance and Policy Committee November 21, 2023	Committee Vice-chair	
i. Recommendation for Trustee Committee Membership	Lewis	33
ii. Elect a chair and vice-chair for Physical Planning, Finance and Building Committee		

iii. Elect a chair and vice-chair for Student Learning, Well-Being and Equity Committee	Committee Past Chair	
(b) Physical Planning, Finance and Building Committee November 13, 2023	Kramp	
(c) Student Learning, Well-Being, and Equity Committee November 6, 2023	Committee Past Chair Past Chair Lewis	
i. Recommendation for Change in School Year Calendar		36
ii. Recommendation for Social Media Mass Tort		37
13 Statutory Committee Reports		
(a) Audit Committee	Vice-chair Robertson	
i. 2022-2023 Audited Consolidated Financial Statements & Auditors Report		57
(b) Board Student Discipline Committee (nil)		
(c) Parent Involvement Committee – November 15, 2023	Committee Past Rep. R. Speck S. Lewis	
(d) Special Education Advisory Committee – October 26, 2023 & November 23, 2023		
(e) Supervised Alternative Learning Committee – November 1 & 15, 2023	Committee Past Rep. K. Hambly	
14 Advisory Committee Reports		
(a) Accessibility Advisory Committee (nil)		
(b) Equity and Inclusivity Advisory Committee (nil)		
(c) Indigenous Education Advisory Committee (nil)		
(d) Student Voice Committee	Student Trustees	
15 Ad Hoc Committee Report (nil)		
16 Chair’s Report	Vice-chair Robertson	
(a) Invitation for Trustee Sharing		
17 Director’s Report	K. MacIver	
(a) 2023 Director’s Annual Report		102
18 HPEDSB Staff Reports - nil	Vice-chair Robertson	
19 Calendar of Events	Vice-chair Robertson	103
20 Correspondence- nil	Vice-chair Robertson	
21 Unfinished Business - nil	Vice-chair Robertson	
22 Trustee Motions for Consideration - nil	Vice-chair Robertson	
23 Trustee Notice of Motion – nil	Vice-chair Robertson	
24 Adjournment	Vice-chair Robertson	

Next Regular Public Board Meeting: December 11, 2023 at 6:00 p.m.

Upcoming meetings:

Regular Public Board Meeting: January 22, 2024 at 6:00 p.m.
 February 26, 2024 at 6:00 p.m.
 March 25, 2024 at 6:00 p.m.
 April 22, 2024 at 6:00 p.m.
 May 27, 2024 at 6:00 p.m.
 June 17, 2024 at 6:00 p.m.

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

Student Trustees: A. Shah, C. Vance, J. Webster

Absent:

Guests: Park Dale School Principal Cassandra Windsor, Vice-principal Jake Wallwork, Teachers Lindsay Bolton and Leah Gariepy, and students Bentley Farrell and Faris Lashari

Resources: K. Donnell, K. Dostaler, T. Elliott, N. Kishinchandani, K. MacIver, K. Niemi, D. McFarlane

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

Trustee Speck offered the Land Acknowledgement.

5. Presentation: Park Dale School - Math Presentation

System Lead, Suzanne Cholasta introduced guests from Park Dale School, “On the move with Math”. Students at Park Dale school are improving in learning math. The school is a focus school at HPEDSB, and is identified by the Ministry of Education. The school team shared the approach to teaching and learning, highlighting successes, which include using high impact instructional practices; engaging in professional learning; and knowing their learners. Families are engaged through school open houses and collaboration is key to making improvements.

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: A. Robertson

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

Carried

8. Conflict of Interest – None declared.

9. Consent Agenda Items

Recommendation

Mover: A. Robertson

Seconder: K. Hambly

That the following Consent Agenda items be approved:

- (a) Regular Public Board Meeting Minutes September 25, 2023
- (b) Committee Meeting Minutes (for information only)
 - i) Student Learning, Well-Being and Equity May 29, 2023
 - ii) Student Learning, Well-Being and Equity September 6, 2023
 - iii) Parent Involvement Committee May 30, 2023
 - iv) Special Education Advisory June 8, 2023
 - v) Physical Planning, Finance and Building September 11, 2023
 - vi) Governance and Policy September 18, 2023

Carried

10. Rise and Report from the Closed Committee of the Whole – nil

11. Report from External Organizations:

- (a) Ontario Public School Board Association (OPSBA) – Trustee Robertson provided the following highlights from OPSBA:
 - OPSBA hosted an online workshop on Meaningful Engagement as part of their Good Governance Leaders Academy, next online workshop on Delegations scheduled for November 22, 2023,
 - OPSBA hosted a townhall facilitated by law firm Neinstein LLP, on the potential opportunity for Ontario school boards to join a mass tort lawsuit that names social media companies Meta, Snap(Chat) and TikTok as the defendants,
 - Local Governance Week was held during the week of October 16th and promoted throughout HPEDSB,
 - OPSBA has prepared submissions to the government on:
 - submission on Surplus School Board Property + Schools on a shared site,
 - pre-budget consultation on Education Funding and the upcoming Grants for Student Needs,
 - the Eastern Regional meeting is scheduled for November 4th, hosted by Upper Canada DSB at Gananoque Intermediate Secondary School.
- (b) Food for Learning Steering Committee - no report

12. Standing Committee Reports:

- (a) Governance and Policy Committee - Chair Binder shared highlights from the October 16, 2023:
 - there is one recommendation to come forward regarding HPEDSB By-Laws as follows:

Recommendation:

Mover: E. Charlton
Seconder: S. Lewis

That the Hastings and Prince Edward District School Board approve the suggested By-Law Revisions effective October 23, 2023.

Director MacIver noted that the HPEDSB By-Laws were adopted in September, 2022. After using the By-Laws for one year, there were some revisions, small in nature and some housekeeping items, but the majority of the revisions are to bring clarity to the By-Laws that exist. Legal counsel reviewed the changes to assure the Governance and Policy Committee that these are all suitable revisions.

Secondary motion

Mover: R. Prinzen
Seconder: A. Robertson

That Hastings and Prince Edward District School Board commit to bring the By-Laws back to the Governance and Policy Committee for a thorough review.

Not carried

The initial recommendation to approve the suggested By-Law revisions effective October 23, 2023.

Carried

(b) Student Learning, Well-Being and Equity Committee – Trustee Lewis shared highlights from the October 2, 2023, meeting:

- reculturing IEP's,
- reviewed 2022-2023 Suspension and Expulsion Summary,
- reviewed Math Achievement Action Plan for HPEDSB,
- reviewed student achievement plan consulting overview, and
- received a verbal update on EQAO.

(c) Physical Planning, Finance and Building Committee – Trustee Kramp shared highlights from the October 10, 2023, meeting:

- reviewed a report on Enrolment updates,
- reviewed a report on Capital Planning and Construction Process,
- reviewed a report on Capital Projects,
- reviewed a report on Community Planning and Partnership meetings,
- received a verbal update on School Sports Funding,
- received a verbal update on the 2024-2025 Education Funding Consultation Guide.

13. Standing Committee Reports:

(a) Audit Committee - Trustee Robertson shared highlights from the September 20, 2023 meeting:

- there is one recommendation to come forward from the Audit Committee held on September 20, 2023 for Board approval as follows:

Recommendation:

Mover: E. Charlton

Seconder: K. Kramp

That the Hastings and Prince Edward District School Board approve the 2023-2024 Regional Internal Audit Plan.

Carried

(b) Parent Involvement Committee – Trustee Speck shared highlights from the the October 18, 2023 meeting:

- elected two new co-chairs for the 2023-2024 school year; Alison Kelly, parent from Athol-South Marysburgh School and Harley Hill, parent from Susanna Moodie Public School,
- received an information report on Math, Reading and D-streaming,
- received information on the 2023-2024 Parents Reaching Out (PRO) Grant available for all schools to submit an application form for funding up to a maximum of \$1,000,
- shared a list of fundraising ideas from last year,
- reviewed and approved \$25,000 worth of equipment needs for 26 schools,
- reviewed the Province of Ontario has provided an additional \$5.5M to support student nutritional programs across Ontario; share is about \$73,000 to support our Food for Learning program.

(c) Special Education Advisory Committee – Chair Binder shared highlights from the September 26, 2023 meeting:

- received a presentation summarizing individual education plans, modifications and best practices,

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- reviewed the Special Education Advisory Committee Governance Directive,
 - received an update on Student Services personnel, and
 - received a verbal update on Student Mental Health Program/Policy Memorandum 169 which requires school boards and partners to provide student mental health promotion, prevention and early intervention services.
- (d) Supervised Alternative Learning Committee** – Trustee Hambly provided highlights from the four meetings that have been held:
- approved 50 students to the program.

14. Advisory Committee Reports:

- (a) Accessibility Advisory Committee** – no report
- (b) Equity and Inclusivity Advisory Committee** – Trustee Charlton provided highlights from the meeting held on October 11, 2023:
- reviewed HPEDSB Equity Team Roles & Responsibilities,
 - reviewed plan for Trauma-Informed Practices training such as Live Streaming on PA days for staff,
 - highlighted some Human Rights training for staff,
 - received an overview of school climate teams,
 - reviewed commemoratives dates,
 - developed Anti-Hate & Anti-Racism procedures, protocols and plans, and
 - reviewed timelines and actions for the development of 2023-2027 Equity Action Plan.
- (c) Indigenous Education Advisory Committee** – Trustee Maracle provided highlights from the meeting held on October 4, 2023:
- Eastside Secondary School staff participated in a professional learning opportunity on the Mohawk Territory,
 - Jordan's Principle Educational Assistants participated in a professional learning session,
 - received a report on North Hastings High School summer Reach Ahead Program,
 - received an update on Indigenous Student Population,
 - received a staffing update regarding new Indigenous Student Success Coaches (formerly known as Grad Coaches),
- (d) Student Discipline Committee** – no report
- (e) Student Voice Committee** – Student Trustees provided highlights from the student voice committee meetings:
- attended the Ontario Student Trustee Association (OSTA-AECO) conference on October 20 - 21, 2023, engaged in a number of breakout sessions,
 - planning is currently underway to get a student voice meeting scheduled for November 2nd, reaching out to leaders in secondary schools to put together an initial committee of about seven students,
 - Student Trustee Vance attended the Northern Ontario Conference for Indigenous Student Trustees held in Sault Ste. Marie on October 13 - 14, 2023.

15. Administrative Committee Reports

- (a) Information Technology Advisory Committee** – no report
- (b) Mental Health Leadership Team** – Vice-chair Prinzen provided highlights from the Mental Health Leadership Team meeting held on September 19, 2023:
- highlights of this meeting have already been shared by Superintendent Dostaler in last month's board meeting, agenda item 19(b),
 - Trustee Maracle touched on some of the Indigenous students transitioning in the North,
 - requested OPSBA representative, Trustee Robertson to ask OPSBA to advocate for the Board regarding funding and support for addiction services.

16. Ad Hoc Committee Report - no report

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

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- joined the HPE Learning Foundation Strategic Plan Implementation Ad Hoc Committee, as Chair.
- 18. Director's Report** – Report included the following highlights:
- previewed a new student achievement data web page, which will go live later in the week,
 - hosted EQAO team during meetings with school administrators to review data and assist principals use it for school improvement planning and improved student outcomes.
 - attended a Vital Signs Report meeting,
 - attended a meeting with Hastings County CAO, Connor Dorey,
 - attended a lunch meeting with local federation presidents,
 - distributed personally the “Ray of Sunshine” awards to 10 employees,
 - scheduled three community partner breakfast meetings, the first one being held on October 24th for Belleville & Quinte West, November 2nd for Centre and North Hastings community partner breakfast and November 7th for Prince Edward County community partner breakfast.
- 19. HPEDSB Staff Reports:**
- (a) Capital and Building Renewal Projects Update:** Report included an update related to the capital construction work completed during 2022-2023. Trustees asked questions and Superintendent Kishinchandani and Senior Facility Manager, Kim Horrigan responded to their questions. To review the report, click [here](#) and go to page 91.
- (b) EQAO Results 2022-2023:** Report included an overview of student achievement within the Hastings and Prince Edward District School Board, as measured by the Education and Quality Accountability Office (EQAO) for 2022-2023. Notable improvements seen in Grade 6 math and OSSLT. Trustees asked questions and Director MacIver responded to their questions. To review the report, click [here](#) and go to page 93.
- (c) Math Achievement Action Plan:** Report included the Hastings and Prince Edward District School Board “All Schools’ Math Achievement Action Plan (MAAP) for endorsement by the Director and Trustees prior to submitting to the Ministry. Trustees asked questions and System Lead, Suzanne Cholasta responded to their questions. To review the report, click [here](#) and go to page 94.
- 20. Calendar of Events and meetings scheduled for September 2023:**
Trustee events, committee meetings and school events are noted on the agenda.
- 21. Correspondence – nil**
- 22. Unfinished Business – nil**
- 23. Trustee Motions for Consideration - nil**
- 24. Trustee Notice of Motions - nil**
- 25. Meeting adjourned at 8:47p.m.**

Chair

Secretary

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

Absent: R. Speck

Resource: K. Donnell, K. MacIver,

Minutes: D. Lucas, Executive Assistant

1. Call to Order

Vice-chair Prinzen called the meeting to order at 5:30 p.m.

2. Acknowledgement of Traditional Lands – Trustee Robertson

3. Roll Call

Vice-chair Prinzen did a roll call of Board members, all members present, with the exception of Trustee Speck.

4. Approval of agenda

Moved: K. Hambly

Seconded: K. Kramp

That the agenda for the Special Public Committee of the Whole on October 24, 2023 be approved.

Carried

5. Declaration of Conflict of Interest - nil

6. Report 6(a) Governance and the Role of Trustee:

Chair Binder noted that as Chair of the Board, this would be a great opportunity to reflect on professional learning and ensure the governance model and role of Trustee is aligned with legislation and policy. Several items were presented for discussion as follows:

• **Board of Trustees communication and the use of social media**

Chair Binder suggested that the Board of Trustees communicate with and seek feedback from stakeholders through the communication platforms, tools and activities that are approved by the Board of Trustees and managed through the Director by the Communications Department of HPEDSB. Chair Binder suggested this topic be brought forward for an open discussion amongst the Trustees. Trustees offered their opinion on the use of social media, with mixed views on the use of social media. Student trustees noted that they have student trustee social media accounts for the purpose of staying connected and communicating with student voice. Director MacIver noted that student trustee social media accounts would remain because they are used solely for the purpose of staying connected with student voice. Chair Binder suggested the following motion:

Moved by: S. Binder

Seconded by: S. Maracle

That the Hastings Prince Edward District School Board of Trustees do not have individual Trustee social media accounts.

Carried

- **Board of Trustees work publicly at meetings of the Board through motions**

Chair Binder noted that an understanding and renewed commitment that governance topics for Board discussion be submitted as per the By-laws by motion or the topic will be raised to the Chair of the Board/Committee and Director. Communicating through board email cannot be used to explain, convince, change, or do Board of Trustee business; all items must come to the table through agendas or motions. Chair Binder suggested this topic be brought forward for discussion amongst the Trustees. Trustee Parsons made the following motion:

Moved by: E. Parsons

Seconded by: K. Hambly

That the HPEDSB By-laws be amended to permit individual Trustees to give a notice of motion at Public Board meetings.

Carried

- **Preparation for meetings**

Chair Binder noted that agenda packages are sent out in advance of a meeting for Trustees to review and make notes for speaking points as each member has limited time to speak. If a Trustee feels that an amendment to minutes or a recommendation is required, write out the amendment for accuracy and advise the Chair of the Committee in advance of the meeting that an amendment will be forthcoming. All motions on topics not on an agenda are to be submitted in writing with a seconder and submitted to the Governance and Policy Committee for referral to a committee for discussion.

- **Role and responsibility of Chair of the Board and Committee Chairs**

Chair Binder noted that the Chair of the Board is responsible for Code of Conduct concerns, resolving concerns at the lowest level. Attempts have been made to resolve matters with the least intervention and impact to the entire Board of Trustees; having matters addressed promptly. The Chair represents “the Board” which is 10 members; one member cannot speak individually about governance matters but can report on Board discussions and decisions.

- **Trustees’ authority through the Board table and not as an individual**

Chair Binder noted that as per By-law section 2.1.1, individual trustees do not have the authority and cannot provide direction to staff; only the Board can give direction and only to the Director of Education. Trustees cannot attempt to direct staff through conversation or email nor give the impression to staff through those means that a trustee influences the direction or decision. Emails sent directly to board staff (including principals, superintendents, managers, etc., are inappropriate. Taking a position on an operational issue is inappropriate. Items for feedback will be decided by the Board of Trustees and feedback will be facilitated by Board system communications.

Chair Binder thanked everyone for their time and noted these conversations provide a better understanding on good governance and use of policy to pave the path forward to three more years of productive Board work focused on legislative responsibilities. Confidence and trust in the Board of Trustees is built through positive communication and actions of the Board as a collective. The operational side of HPEDSB is best supported by the Board of Trustees when communication and decision making are grounded in good governance practice.

7. Motion to Rise and Report to the Board of Trustees - nil

8. Adjourned – meeting adjourned at 6:57 p.m.

Chair

Secretary

DRAFT

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

Student Trustees: A. Shah, C. Vance, J. Webster

Absent:

Guests:

Resources: K. Donnell, K. Dostaler, K. MacIver, D. McFarlane

Minutes: D. Lucas, Executive Assistant

1. Call to order

Director MacIver called the meeting to order at 6:00 p.m. and welcomed everyone to the Inaugural Board meeting.

2. Director MacIver suggested that item 2 be moved to item 13(b) at which time a Chair and Vice-chair will have been elected.

Mover: R. Prinzen
Secunder: E. Charlton

Motion to move item 2, Convene into a Closed Committee of the Whole, to item 13(b)

Carried

3. Acknowledgement of Traditional Lands

Trustee Parsons offered the Land Acknowledgement.

4. Roll Call

Director MacIver requested a roll call of Trustees and Student Trustees. All members present.

5. Approval of the agenda

Mover: S. Binder
Secunder: K. Hambly

That the revised agenda for the November 20, 2023 Inaugural Board Meeting be approved.

Carried

6. Conflict of Interest – None declared.

7. Review the Election process for Board Chair and Vice-chair

Director MacIver reviewed the election process for the Chair and Vice-chair as set out in the Board By-Laws section 3.4. Student Trustees are allowed to vote, however, their vote is not binding.

8. Election of Chair

Director MacIver noted that she would call for nominations three times; each nomination requires a seconder.

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Trustee Binder self nominated, Trustee Speck seconded the nomination.

Trustee Hambly nominated Trustee Lewis, Trustee Prinzen seconded the nomination. Trustee Lewis accepted the nomination.

Trustee Prinzen nominated Trustee Parsons, Trustee Hambly seconded the nomination. Trustee Parsons declined the nomination.

Trustee Prinzen self nominated, Trustee Kramp seconded the nomination.

No further nominations came forward.

Moved: E. Charlton
Seconded: A. Robertson

That nominations for the position of Chair is closed.

Carried

Director MacIver declared that Trustee Binder has been elected chair of the board. As per HPEDSB By-Laws, Chair Binder is automatically appointed as Chair of the Governance and Policy Committee. Director MacIver invited Chair Binder to preside over the remainder of the meeting.

10. Election of Vice-Chair

Chair Binder noted that she would call for nominations three times; each nomination requires a seconder.

Trustee Parsons self nominated and Trustee Kramp seconded the nomination.

Trustee Prinzen has self nominated and Trustee Hambly seconded the nomination.

Trustee Robertson has self nominated and Trustee Charlton seconded the nomination.

Chair Binder asked if there were any further nominations from the floor.

Trustee Speck nominated Trustee Lewis, seconded by Trustee Hambly. Trustee Lewis declined the nomination.

Trustee Prinzen withdrew her self nomination.

No further nominations came forward.

Moved: S. Maracle
Seconded: E. Charlton

That nominations for the position of Vice-chair is closed.

Carried

Chair Binder declared that Trustee Robertson has been elected Vice-chair of the board.

11. Election of four members of the Governance and Policy Committee

Chair Binder noted that HPEDSB By-Laws state that there needs to be four people plus the Chair of the Board for the Governance and Policy Committee. The following trustees expressed interest in this committee: Trustee Hambly, Trustee Kramp, Trustee Lewis, Trustee Maracle, Trustee Prinzen and Trustee Speck. Chair Binder asked if there are any other trustees who would like to bring their name

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forward or if there are any trustees who would like to withdraw their name from this committee. Trustee Hambly and Trustee Maracle withdrew their name from the Governance and Policy Committee.

Chair Binder declared Trustees Kramp, Lewis, Prinzen and Speck members of the Governance and Policy Committee.

12. Election of Vice-chair of the Governance and Policy Committee from its members.

Chair Binder noted a Vice-chair for the Governance and Policy Committee needs to be elected from the four members selected. Chair Binder asked for nominations.

Trustee Speck nominated Trustee Lewis, Trustee Prinzen seconded the nomination. Trustee Lewis accepted the nomination.

Chair Binder asked a second and third time if there were any other nominations, there were none.

**Moved: R. Prinzen
Seconded: S. Maracle**

That nominations for the position of Vice-chair of the Governance and Policy Committee is closed.

Carried

Chair Binder declared Trustee Lewis Vice-chair of the Governance and Policy Committee.

13. a. Motion to destroy Ballots

**Moved: E. Charlton
Seconded: K. Hambly**

That the Hastings and Prince Edward District School Board authorize Superintendent Dostaler and McFarlane to destroy the ballots.

Carried

b. Motion to convene into the Closed Committee of the Whole

**Moved: S. Lewis
Seconded: S. Maracle**

Carried

The Inaugural Public Meeting reconvened at 7:55 p.m.

Rise and Report from the closed Committee of the Whole

Vice-chair Robertson reported that a personnel issue was discussed at the November 20, 2023 Closed Committee of the Whole meeting.

14. Meeting adjourned at 7:58 p.m.

Chair

Secretary



**Audit Committee
Public Session Minutes
September 20, 2023**

Members present: K. Kramp, R. Prinzen, A. Robertson, J. Edmonds

Regrets: K. Egan

Absent: None

Guests: G. Champagne, L. Huber, A. Michael, G. Segu

Resources: K. MacIver, N. Kishinchandani, T. Rodgers

Minutes: J. McLaren, Executive Assistant

1. Call to order

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

Nominations were called for the position of Chair of the Audit Committee. Trustee Robertson was nominated and with no further nominations, re-elected as Chair of the Audit Committee.

2. Acknowledgement of Traditional Lands

Trustee Kramp offered the Land Acknowledgement.

3. Roll Call

Chair Robertson requested a roll call of Trustees.

4. Approval of agenda

Moved: J. Edmonds

Seconded: K. Kramp

That the agenda be approved for Wednesday, September 20, 2023.

Carried

5. Declarations of Conflict of Interest

None.

6. Approval of Minutes from Previous Meeting

Moved: J. Edmonds

Seconded: R. Prinzen

That the minutes of the Wednesday, June 7, 2023 meeting be approved.

Carried

7. Committee Reports

2023-2024 Annual Report on Internal Audit Activities

Superintendent Kishinchandani and Genevieve Segu, Regional Internal Audit Manager (RIAM) referred to Report 7(a), dated September 20, 2023.

Clarification/discussion items included:

- A question arose regarding in-camera sessions and whether they should be included at each meeting. It was advised it is a good practice and commonly found on agendas, as it ensures there is support in place should issues with management arise.
- A question was raised about RIAM's participation in exit interviews and what that entailed. It was clarified that it relates to the end of an audit where a meeting debrief takes place with management, recommendations are suggested, and the working paper is reviewed.

2023-2024 Regional Internal Audit Plan

Superintendent Kishinchandani and Genevieve Segu (RIAM) referred to Report 7(b), dated September 20, 2023.

That the Audit Committee recommend the Hastings and Prince Edward District School Board approve the 2023-2024 Regional Internal Audit Plan.

Moved: K. Kramp
Seconded: J. Edmonds

Carried

Clarification/discussion items included:

- Clarification was sought regarding why the Business Continuity – Disaster Recovery was not moving forward during the 2023-24 school year. It was confirmed that it was intended as a workshop for all Ontario-East boards but that many boards in the region have developed plans, therefore addressing the risks, so the workshop was no longer required.
- It was further advised that due to resource constraints, a region-wide audit would take place on Special Education Benchmarking to maximize resources on a project that will benefit many of the school boards.

External Audit Update

Lori Huber from KPMG LLP provided a verbal update on Item 7(c), dated September 20, 2023, and advised that there are no significant items to address or concerns at this stage. Complete findings will be brought to the Audit Committee meeting on November 8, 2023.

8. Staff Reports

Annual Report to the Board of Trustees

Superintendent Kishinchandani referred to Report 8(a), dated September 20, 2023.

Annual Report to Ministry of Education

Superintendent Kishinchandani referred to Report 8(b), dated September 20, 2023.

9. Notice of Motion

None.

10. Correspondence

None.

11. Adjournment

The meeting adjourned at 4:20 p.m. The next meeting will be on Wednesday, November 8, 2023.

Members present: K. Dostaler, T. Elliott, S. Lewis, S. Maracle, K. Niemi, E. Parsons, R. Prinzen, R. Speck, C. Vance (Student Trustee)

Regrets: K. MacIver

Resources: S. Binder, K. Donnell

Minutes: J. McLaren, Executive Assistant, Business Services

1. Call to Order

Chair Lewis called the meeting to order at 3:32 p.m.

2. Acknowledgement of Traditional Lands

Superintendent Dostaler offered the Land Acknowledgement.

3. Roll Call

Chair Lewis requested a roll call of committee members.

4. Approval of agenda

Moved: S. Binder

Seconded: S. Maracle

That the agenda for the October 2, 2023 Student Learning, Well-being and Equity Committee meeting be approved.

Carried

5. Declaration of Conflict of Interest

None.

6. Approval of Minutes from May 29, 2023 and September 6, 2023 Meetings

Moved: S. Binder

Seconded: S. Maracle

That the minutes of the Monday, May 29, 2023 meeting be approved.

Carried

Moved: R. Prinzen

Seconded: S. Binder

That the revised minutes of the Wednesday, September 6, 2023 meeting be approved with an amendment to Report 6(a)i.

Carried

7. Delegations

None.

8. Staff Reports

(a) Superintendent Update

i. Reculturing of IEPs

Superintendent Dostaler provided a verbal update on reculturing IEPs to better suit the needs of students and to develop plans that close learning gaps. Mike Chambers and Geoff Courneya, Student Services, presented data on the IEP review, which determined there are a significant number of students with IEPs and a significant number of students with modified learning expectations. The outcome of the review was the creation of two new documents: Guiding Questions and Best Practices for IEPs and Modifications Messaging. Discussions, training and communications are ongoing.

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Clarification/discussion items included:

- Clarification was sought regarding modifications being banned. It was confirmed it is not banned but should be used as the final option and at a grade level, with the priority to always use the approach best suited to each individual student.
- A question arose whether more accommodation was being provided in earlier years for foundational reading/writing, etc. It was advised that HPEDSB is ahead in terms of evidence-based reading and teachers are noticing reading level improvements from one grade to another.
- A concern was raised regarding the reculturing of IEPs and whether the process affected staffing levels. It was confirmed there is no correlation between staffing and reculturing.

ii. 2022-23 Suspension and Expulsion Summary

Superintendent Niemi referred to Report 8(a)ii., dated October 2, 2023.

Clarification/discussion items included:

- A question arose regarding confidentiality and suspension letter removal from the OSR. It was confirmed that a suspension letter cannot be removed from the OSR, particularly if it is a violent incident. Legislation is being reviewed to determine whether suspension letters that are not violent incident-related can be removed.
- There was an inquiry whether disciplinary hearing data would be shared if a parent decides to appeal. It was advised that there is often an opportunity to mediate prior to a full hearing before the review board. Trustee Niemi to confirm additional information that can be shared in a public session.

Trustee Parsons joined the meeting at 4:18 pm.

iii. Math Achievement Action Plan for HPEDSB

Superintendent Elliott and Suzanne Cholasta, System Lead, Curriculum Services referred to Report 8(a)iii, dated October 2, 2023.

Clarification/discussion items included:

- Clarification was sought regarding timeline commitments and funding for math achievement. It was confirmed the Ministry of Education has a 3-year commitment to the initiative, but funding is provided year to year.
- A question was raised regarding access to educational level averages in communities to ensure the skillsets of individual students. It was advised that some information can be found on SAS, along with Public Health that potentially can determine risk factors and measure readiness. HPEDSB's goal is to build a strong level of teacher practice to enable consistency across the board.

iv. Student Achievement Plan Consultation Overview

Superintendent Elliott provided a verbal update on moving forward and engaging in opportunities with the parent community. HPEDSB is prepared but waiting for additional Ministry information in order to launch further student improvement initiatives. Once Ministry information is received, it will be brought forward at the first available committee meeting (public Board or SWEL).

Clarification/discussion items included:

- It was asked whether HPEDSB has a sense of the timeline the Ministry would provide details. It was clarified that Directors across Ontario boards are collaborating with Ministry members, but no further information is available at this time.

v. EQAO

Superintendent Elliott provided a verbal update regarding a strategic planning meeting that took place with EQAO to discuss improvement planning and actions taken by leaders. There is an opportunity to work in direct partnership with EQAO and staff. EQAO has publicly released data results; however, HPEDSB is under embargo until October 12, 2023. A full report and results

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analysis of improvement priorities will be brought forward at the public Board meeting on October 23, 2023. Superintendent Elliott shared the dates for writing the EQAO Grades 3, 6, 9, and 10 assessments for the 2023-24 school year. These dates can be found on the [EQAO website](#).

(b) Review of Draft Indigenous Education Advisory Committee Minutes

Trustee Maracle reviewed Report 8(b), dated October 2, 2023.

Clarification/discussion items included:

- The 2022-23 Indigenous Education Programs – Speaker Series, has been very well received.
- More professional development training has been offered and people are taking advantage of the opportunities to attend.
- Discussions are underway regarding the funding and partnership with MBQ to develop an outdoor cultural learning space, inclusive to all students.

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

Trustee Maracle reviewed Report 8(c), dated October 2, 2023.

Clarification/discussion items included:

- A Working Group was created to review commemorative dates, and they determined that 13 dates in the calendar year have been deemed significant. Schools have been asked to honour/protect these dates. The 13 confirmed dates will be shared with the Committee.

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

None.

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

None.

11. Adjournment

The meeting adjourned at 5:25 p.m. The next meeting will be on Monday, November 6, 2023.

**Physical Planning, Finance and Building Committee
Public Session Minutes
October 10, 2023**

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

Regrets:

Absent: None

Guests: None

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

Minutes: J. McLaren, Executive Assistant

1. Call to order

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

2. Motion to Convene into a Closed Session

It was advised that the need to convene into a closed session is no longer applicable as Report 7(a) of the closed agenda package can be discussed in a public session as Report 10(f).

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

Not applicable.

4. Acknowledgement of Traditional Lands

Trustee Hambly offered the Land Acknowledgement.

5. Roll Call

Chair Kramp requested a roll call of Trustees.

6. Approval of agenda

Moved: A. Robertson

Seconded: K. Hambly

That the agenda be approved for Tuesday, October 10, 2023.

To approve the agenda as amended to include Report 10(f) Former Site of Madoc Public School in the public session and cancellation of the closed session.

Carried

7. Declarations of Conflict of Interest

None.

8. Delegations

None.

9. Approval of Minutes from Previous Meeting

Moved: S. Binder

Seconded: K. Hambly

That the minutes of the Monday, September 11, 2023 meeting be approved.

Carried

10. Staff Reports

Enrolment Update

Superintendent McFarlane referred to Report 10(a), dated October 10, 2023.

Clarification/discussion items included:

- It was requested that a follow-up report be provided updating enrolment numbers following school re-engagement efforts. It was confirmed a report will be brought forward at the November PPFB Committee meeting.
- Concerns were raised regarding the decline in enrolments and the financial implications. HPEDSB is optimistic that students will return and strategies to engage students/families are occurring in schools, as well as at the Board office, including messaging both online and throughout our school communities.

Capital Planning and Construction Process

Superintendent Kishinchandani and Senior Manager, Facility Services referred to Report 10(b), dated October 10, 2023.

Clarification/discussion items included:

- Clarification was sought regarding pre-determined school designs created by the Ministry and whether it was mandatory for school boards to use them. It was confirmed that while it is encouraged, it is not mandatory as many boards, including HPEDSB, have repetitive designs that meet requirements.
- A question arose regarding the average timeline for a new build and/or reconstruction. It was advised that several factors impact timelines (preparation of drawings, site constraints, etc.) but that a typical build (pre-COVID) would take approximately 2 years to complete. HPEDSB works with the Ministry on a regular basis to work through projects and any potential issues.

Capital Projects Update

Superintendent Kishinchandani and Senior Manager, Facility Services referred to Report 10(c), dated October 10, 2023.

Clarification/discussion items included:

- A question was raised regarding community use of updated facilities in schools (ex. kitchens used for workshops, etc.). It was confirmed that there is opportunity for the community to use facilities, with the highest-used spaces being gym facilities and classrooms. There is further opportunity to explore partnerships through Community Planning and Partnership meetings.
- Further clarification was provided regarding high-cost projects that lack public visibility (roofing, building upkeep, etc.) but ensure secure and well-maintained facilities are top priority for the safety of students and staff.

Community Planning and Partnership Meetings Update

Superintendent Kishinchandani and Senior Manager, Facility Services referred to Report 10(d), dated October 10, 2023.

Clarification/discussion items included:

- There was an inquiry whether any outreach has taken place with long-term care homes or retirement homes. It was advised that while HPEDSB did not reach out specifically to these sectors, both Hastings County and Prince Edward County were contacted, both who operate long-term care homes.

School Sports Funding

Superintendent Kishinchandani provided a verbal update on Item 10(e). Historically, school athletics and all other extracurricular activities were funded primarily through school generated funds and school budgets. Last year, communication was circulated that school budget amounts were to focus on resources that would benefit the entire student body (Chromebooks, etc.). School Administrators were diligent in moving forward with this request. There was some misunderstanding related to

support for school athletics which inspired strong community feedback. After careful consideration, it was determined that school budgets should continue to be used at Administrators' discretion. Clarification was provided that school athletics are underway as they have been in the past.

Clarification/discussion items included:

- A question arose regarding how HPEDSB sees funding for extracurriculars fitting into the strategic plan. It was confirmed that there is no direct funding available from the Ministry and as funding tightens, tough decisions will need to be made. This will be a key question as the Trustees work through the next strategic plan.
- Clarification was sought regarding school council fundraising capacities. It was confirmed that there is no limit on school councils fundraising for all extracurricular activities.

Former Site of Madoc Public School

Senior Manager, Facility Services provided a verbal update on Item 10(f). Madoc Public School was demolished and consolidated into K-12 at Central Hastings School, with a requirement that green space be available post-demolition. HPEDSB has done exploratory work and determined that the elevation composed of bedrock can be removed without blasting. If it is determined that a level ground is required, a significant amount of rock will need to be removed, with continued work taking place with architects, surveyors, etc. Feedback has been received from students and staff from CHS regarding ideas for the greenspace. The feedback has been reviewed by the architects and built into draft designs. Options will be presented to the school community once a path forward has been established.

11. 2024-25 Education Funding Consultation Guide

Superintendent Kishinchandani referred to Communications Item 11(a), dated October 10, 2023.

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

None.

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

None.

14. Adjournment

The meeting adjourned at 4:33 p.m. The next meeting will be on Monday, November 13, 2023.

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

Absent:

Student Trustee: A. Shah

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 2:58 p.m.

2. Motion to Convene into a closed Governance and Policy Committee meeting - not required.

3. Reconvene to Public Governance and Policy Committee meeting - not required.

4. Acknowledgement of Traditional Lands

Trustee Prinzen offered the Land Acknowledgement.

5. Roll Call

Chair Binder requested a roll call of committee members, all members present.

6. Approval of agenda

Moved: K. Hambly

Seconded: S. Lewis

That the agenda for October 16, 2023 be approved.

Carried

7. Declaration of Conflict of Interest - none declared

8. Approval of minutes

Moved: R. Prinzen

Seconded: S. Lewis

That the minutes from September 18, 2023 be approved.

Trustee Prinzen requested that the minutes be amended to reflect the correct wording of the secondary motion to read as follows:

Secondary Motion

Moved: R. Prinzen

Seconded: K. Hambly

That the recommendation be postponed until the revisions made to the HPEDSB By-Laws be reviewed with the assistance of a Parliamentarian or Lawyer, prior to the next Governance and Policy Committee meeting.

Not Carried

Recommendation to approve the minutes from September 18, 2023.

Carried

9. Delegations - none

10. Report from Staff

(a) Second review By-Law Revisions

Director MacIver noted the HPEDSB By-Laws were initially approved in September, 2022. After one year of the HPEDSB By-Laws in place a draft of suggested revisions were reviewed at the September 18, 2023 Governance and Policy Committee, with public notice given at the September 25, 2023 Regular Public Board meeting. Legal counsel also reviewed the suggested HPEDSB By-Law revisions with additional minimal revisions.

Recommendation

Moved: K. Hambly

Seconded: S. Lewis

The Governance and Policy Committee recommends the Hastings and Prince Edward District School Board approve the revisions to the HPEDSB By-Laws effective October 23, 2023.

Carried

**(b) Second review draft Policy XX: Board Communications and Media Relations
 Recommendation**

Director MacIver noted this policy has been revised with a number of changes. This draft policy was sent out to union leaders and posted on our website for public consultation. Feedback from public consultation was shared with members of the Governance and Policy Committee for consideration. Members of the Governance and Policy Committee reviewed the public consultation feedback, however due to time constraints, a full review of the public consultation feedback did not occur, and this draft policy was deferred to the December 4, 2023 Governance and Policy Committee.

(c) Second review draft Policy XX: Student Representation on Board - deferred to the December 4, 2023 Governance and Policy Committee

(d) First review draft Policy XX: Board Governance - deferred to the December 4, 2023 Governance and Policy Committee

(f) Draft Agenda

- (i) Public Board Meeting October 23 2023 highlights:
- Capital and Building Renewal Projects update,
 - EQAO Report, and
 - Math Achievement Action Plan

11. Trustee Motions for Considerations – nil

12. Trustee Notices of Motion – nil

13. Correspondence - Two non-consent letters were received and acknowledged by Chair Binder. These two letters from parents who do not support the indoctrination of children with radical gender ideology. No action required on these letters.

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14. Adjournment - the meeting adjourned at 5:33 p.m.

Administration and Trustees Present:

Katherine MacIver, Director of Education
Debbie Lucas, Executive Assistant, Director of Education
Tina Elliott, Superintendent of Education, Curriculum Services
Trustee Charlton, Belleville/Thurlow
Trustee Prinzen, North Prince Edward
Trustee Speck, North Hastings

Kathryn Acorn, Principal, CML Snider School
Clinton Breau, Principal, Trent River Public School
Jennifer Hawkins, Principal Tyendinaga Public School
Twyla Jackson, Principal, Sophiasburgh Central School
Carla McFarlane, Principal, Deseronto Public School
Tanya Whitaker, Principal, Prince Charles Belleville
Amy Woodland, Principal, Queen Elizabeth Public School

Members Present:

Alison Kelly, Athol-South Marysburgh Public School
Jessica Guan, Bayside Public School
Amani Sharma, Bayside Public School
Christina Switzer, Bayside Public School
Jennifer McIlreath, Bayside Secondary School
Mal Jaskulski, CML Snider Public School
Danielle Shelley, Deseronto Public School
Marc Henshaw, Eastside Secondary School
Erin McLeod, Foxboro Public School
Jamie McFadden, Frankford Public School
Amanda Vint, Frankford Public School
Steve Ellsworth, Harmony Public School
Darrell Mast, Harry J. Clarke Public School
Melanie Fida, Kente Public School
Laura Lunn, Maynooth Public School
Martina Hill, North Hastings High School
Carly Penwell, North Trenton Public School
Patricia Blanc, Prince Charles Public School Belleville
Christina Beeston, Prince Charles Public School Trenton
Kate Vader, Prince Edward Collegiate
Evan Little, Queen Victoria School
Lindsey van de Keene, Sophiasburgh Central School
Harley Hill, Susanna Moodie Elementary School
Ashlea Fox, Tweed Elementary School
Crystal Rawson, Trent River Public School
Aaron Bucci, school unknown
Dylan Di Berto, school unknown
Sarah Phillips, school unknown

1. Director MacIver called the meeting to order at 6:00 p.m. and welcomed everyone to the Parent Involvement Committee.
2. Director MacIver offered the land acknowledgement.

3. **Election of Chair/Co-Chair** – Director MacIver thanked former Co-chairs Nancy Cherwinka and Jamie McFadden for Co-chairing last year. Director MacIver noted that the chair/co-chair position are unoccupied at this time and asked if there is anyone willing to be Chair/Co-chair for the upcoming school year. Alison Kelly nominated herself for either position of Chair/Co-chair, Harley Hill seconded the nomination. Harley Hill nominated himself for Chair, Alison Kelly seconded the nomination. Director MacIver asked a third time, no further nominations came forward and who would like to Chair the remainder of this meeting, Alison Kelly stepped forward to Chair the remainder of this meeting. Harley and Alison, both introduced themselves to the group.

4. **Approval of Agenda**

Moved: J. McFadden
 Seconded: P. Blanc

That the agenda for the October 18, 2023 Parent Involvement Committee be approved.

Carried

5. **Declarations of Conflict of Interest** – Jamie McFadden noted that she is an employee of the Board but is attending the meeting as a parent of Frankford Public School. Director MacIver thanked Jamie for noting this, as there is a clause for anyone who is a staff member attending as a parent, this should be documented in the minutes.

6. **Approval of Minutes**

Moved: P. Blanc
 Seconded: M. Nurse

That the minutes from the May 30 2023 Parent Involvement Committee be approved.

Carried

7. **Trustee Report** - Trustee Speck provided the following highlights as follows:

- HPEDSB welcomed new Student Trustees for the 2023-2024 school year, Clara Vance from North Hastings High School representing Indigenous Students, Aashvi Shah from Centennial Secondary School and returning for a second year, Julia Webster from Eastside Secondary School,
- HPEDSB announced that Superintendent of Business Services, Nick Pfeiffer would be retiring in July, Narin Kishinchandi has been hired as Superintendent of Business Services,
- reviewed the Student Achievement Plan, with the passing of *Better Schools and Student Outcome Act 2023*, the regulation is very specific to student achievement that provides three priorities, which are:
 - student achievement of learning outcomes and core readiness skills,
 - preparation for student success, and
 - student engagement and well-being.
 these three priorities are embedded within our 2020-2025 Strategic Plan
- HPEDSB had a very extensive successful summer learning program, K-12 virtual and in-person learning,
- the Food for Learning Committee which reviewed applications for equipment from approximately 27 schools,
- The Province of Ontario announced \$5.5M to support nutritional programs throughout Ontario, HPEDSB will receive approximately \$75,000, which will be used to purchase food for nutrition programs within our schools.
-

8. Staff Reports

- (a) **Overview of the Learning Priorities – Math, Reading, De-Streaming** - Superintendent Elliott identified key actions for improving student achievement that align with the three regulated Ministry of Education priorities for achievement mandated with the passing of *The Better Schools and Student Outcomes Act, 2023*, which are:

- Achievement of Learning Outcomes in Core Academic Skills,
- Preparation of Students for Future Success, and
- Student Engagement and Well-being

To review the entire report submitted, click [here](#) and go to page 5.

- (b) **PRO Grant Funding 2023-2024** - Director MacIver referred to Report 8(b) in the agenda package and highlighted a couple of key items:

- \$23,000 has been allocated to Parent Reaching Out (PRO) opportunities,
- application form has been refined to ensure that the all-funding criteria is covered,
- schools can submit applications for one or more projects up to a maximum of \$1,000,
- projects must focus on “increasing parent engagement and access to schools to connect with their child(rens) learning”,
- provided a list of former projects has been shared for schools to refer to get ideas for their school,
- deadline to submit applications is November 30th,
- a sub-committee will be selected and review the applications and suggested that a sub-committee be formed at this time.

Co-chair Kelly asked if there are any volunteers who would like to participate on this sub-committee to review the applications. Harley Hill, Amani Sharma, Marc Henshaw, Jamie McFadden, Ashlea Fox, and Martina Hill volunteered to be on the sub-committee. A meeting will be scheduled for the first week of December for the sub-committee to review and approve applications, schools will be notified the following week.

Superintendent Elliott also noted that last year the Curriculum Services team received requests to help support school councils on projects supporting math learning. Curriculum Services would be happy to assist.

- (c) **Athletics Funding** – Director MacIver noted that there was a miscommunication regarding district athletics and questions around school athletics. With proper consultation, the Senior Team is taking steps to ensure this doesn't happen in the future, HPEDSB was able to reinstate those activities.
- (d) **Fundraising Ideas** – Director MacIver shared a list of fundraising activities that was put together last year by the former co-chairs. To review the list, click [here](#) and go to page 8.
- (e) **Director of Education Update** – Director MacIver provided highlights on a number of items happening throughout the Board:

- Trustee Speck and Superintendent Elliott touched base in regard to Bill 98, *Better Schools and Student Outcomes Act, 2023*, the Board's intense focus regarding these priorities are literacy, math and de-streaming to ensure students have the skills and credits to be successful,
- reviewing school boundaries, some of our schools are meeting or exceeding projected enrolment. There were a number of engagement opportunities in the Spring, no decisions made at this time, committees will be formed to do working groups to look at what the options are and the best way to move forward,
- provided an update on the lack of province wide education funding, particularly in transportation. HPEDSB will be doing a deep dive into funding formulas and dollars received from the Ministry of Education, specifically around special education and transportation, to ensure the students get what they need,
- HPEDSB welcomed 55 International Students, from 11 countries, HPEDSB has a very robust International Student Program, none of this would be possible without the help of our homestay families,

- staffing levels continue to be an ongoing problem, at this time we currently have enough staff and our job fill rate is better than we experienced last year,
- release of Bill 98 revised Ontario College of Teachers (OCT) to allow transitional teachers to be certified to teach, student teachers who are in their final year of schooling and have 30 credits of university and a minimum of 40 hours of practicum experience in classrooms, can now apply to be recognized as a teacher by OCT, so we can hire them into our classroom,
- continue to work collaboratively with the Health Unit as respiratory and flu season is here, there will be some clinics in our schools to make sure all immunizations are kept up to date,
- school website project should be complete by end of October,
- Safe schools reporting tool will be launched in our schools, this reporting tool for parents will be an easy way to log into and provide the absence of a student. This program will call every family in a matter of minutes and notify that a student is absent, good safety tool, look forward to feedback from our parent/council members,
- Mobilization Outreach dollars has been issued to all schools, check with your office to ensure funds have been received,
- revisiting school council chair email and pic email addresses to be used, once updates have been complete, PIC members will have access to this email address for all communications, i.e., agendas, minutes, etc. These email addresses are underneath HPEDSB's firewalls and system, therefore much safer from a security point of view.

A question was asked about the release of the safe school app for all schools. Director MacIver noted that this app should be up and running for all schools before the end of year. A question was asked if transportation routes are still being reviewed for changes in the North. Director MacIver noted that we need more conversations with childcare partners as well as co-terminus board, no final decisions have been made. A question was asked about the status for the walking path that was to be built for students while walking to Bayside Public School. Director MacIver noted that the quote that was provided was more than the original estimates, therefore a tender process would be required. Director MacIver committed to have Facility Services provide a report to school councils to advise families the plan for the upcoming winter season.

9. Notice of Motion - nil

10. Correspondence - nil

11. Meeting adjourned at 7:07 p.m.

**Special Education Advisory Committee
(SEAC) Meeting
October 26, 2023 - 4:00 p.m.**

Members present: S. Binder, S. Lewis, N. Hamilton, A. Card, A. Brennan, D. Vanderkloet, R. Howard, E. Cotman, S. Ward, L. Solski

Absent: L. Rashotte, R. Glenn, W. Haystead, J. Christie, A. James, J. Parker, E. Reynolds, T. Whittaker, C. Breau

Resource: K. Dostaler, S. Taylor-Harvey

Minutes: J. Kezar

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: Lisa Solski

Second: Shannon Binder

That the agenda for the October 26, 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) September 26, 2023

Mover: Shannon Binder

Second: Lisa Solski

That the minutes of the September 26, 2023 meeting be approved.

Carried

7. Delegations/Presentations

a) Education and Community Partnership Programs (ECPPs)

Becky Hicks, Learning Support Coordinator, provided an overview of Education and Community Partnership Programs (ECPPs). Becky referred to the ECPP brochure and shared the program goal, which is to support students with complex social-emotional and mental health needs to stabilize, develop strategies to engage in learning, and provide a supportive transition to a classroom in their community school. As an integrated part of Ontario's education system, the ECPP:

- provides critical support to meet the needs of children and youth who cannot attend school due to their primary need for care, treatment and/or rehabilitation services;
- facilitates transitions to future education success.

Programming priorities include:

- intensive, short-term intervention with specialized staff in a small group setting (up to a maximum of 8 students per program);
- academic programming to close learning gaps with a focus on language and math, following the Ontario curriculum;
- targeted programming to support social-emotional and mental health needs with a focus on teaching strategies to support the student's needs;
- occupational therapy support with a focus on assessment and intervention to support each child to engage in learning;
- supported transitions when the student returns to their home school.

Placement is determined by a Governance Committee, based on available spaces and best fit for the student. ECPPs are located at:

- Harmony Public School (Grades 3 to 8)
- Central Hastings School (Grades 1 to 8)
- North Trenton Public School (Grades 1 to 6)
- Park Dale School (Grades 1 to 6)
- York River Public School (Grades 1 to 6)
- St. Leonard's Home (Grades 7 to 12 male students)

Superintendent Dostaler shared that ECPPs are heavily supported by mental health staff. He referenced previous discussions at SEAC, regarding the high number of students in ECPP who are diagnosed with ASD. The composition of ECPPs may be reviewed for future planning to support students with ASD. Members will be included in discussions and will have a voice on this issue.

8. Committee Reports

There were no committee reports.

9. Staff Reports

a) Special Incidence Portion (SIP) report

Superintendent Dostaler referred members to the Special Incidence Portion (SIP) report contained within the agenda package. He shared that some students who have extraordinary needs, require additional support. The Ministry has provided SIP funding to school boards, for additional staff support to ensure the health and safety both of students who have extraordinarily high needs related to their disabilities and/or exceptionalities, and others at school. Superintendent Dostaler noted that for the 2023-2024 school year, the Ministry is undertaking a review to modernize SIP allocation and temporarily adjusting the SIP funding approach by using a formula to calculate the amount for each board. As such, funding for 2023-2024 is allocated based on the school board's historical SIP allotment plus a growth rate amount. This approach was used in previous years, from 2020 to present. The funding appears to be inadequate using same size board comparators.

A discussion ensued, to contemplate drafting an advocacy letter from SEAC to request a review of the SIP funding allotment (using same size board comparators), and to advocate for increased funding for boards. A draft advocacy letter to the Ministry has been crafted, which will be circulated to members for feedback and distribution.

b) PAAC on SEAC Annual Calendar

Chair Brennan referred members to the PAAC on SEAC Annual Calendar, included in the agenda package. She noted that the calendar for 2023-2024 has not been updated on the PAAC on SEAC website as of yet. PAAC on SEAC encourages school boards to use the

[Handbook of Effective Practices for SEAC Members](#), which also includes an annual calendar of SEAC business. Chair Brennan reviewed the goals outlined and noted that we cover most items but perhaps at different times of the school year. Also posted on the [website](#), is information regarding the purpose of a SEAC, Roles and Responsibilities, and Meeting process.

c) **Goal setting 2023-2024/sub-committee breakout sessions**

Chair Brennan invited members to move into breakout sessions, to continue with discussions and planning. Sub-committee updates were shared as follows:

Mental Health

- The team is working towards creating a mental health survey for students, geared to those in special education programs, with the assistance of Information and Technology Services.
- Work will continue in collecting information to enhance mental health programs for Tier 1 to Tier 4 in HPEDSB, with the inclusion of student voice.

Individual Education Plans (IEPs)

- Members are working on the content for communication with parents/guardians to support students in pathways and the creation of a Guide to the IEP document.
- The Community Early Learning and Education Committee, has two main projects:
 - Infant and Early Mental Health project which incorporates early mental health into practice with families during pregnancy, infancy, and early childhood. Ages and Stages questionnaires are being completed for children who are two months old to four years old, which will target key indicators that kids are meeting milestones. The goal is to help close gaps in services for infants. Staff training is occurring soon, regarding data collection.
 - Transition to School Committee is working to refine the process between community care agencies who support early years, between Hastings and Prince Edward District School Board (HPEDSB) and Algonquin and Lakeshore Catholic District School Board (ALCDSB), to ensure we have similar processes.

10. **Correspondence**

There was no correspondence shared.

Chair Brennan reminded members that elections for the position of Chair and Vice-chair, will occur at the December meeting.

11. **Adjournment**

The meeting was adjourned at 5:25 p.m.

Decision X Information

To: Hastings and Prince Edward District School Board

From: Vice-chair Robertson Committee of the Whole

Re: Recommendations coming forward from Committee of the Whole

Purpose

This report is to bring forward two recommendations from the Public Committee of the Whole meeting held on October 24, 2023.

Link to Strategic Plan

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

Background

Chair Binder shared a report with Trustees relating to the following:

- Board of Trustees communication and the use of social media,
- Board of Trustees work publicly at meetings of the Board through motions, not emails,
- Preparation for meetings,
- Role and responsibility of Chair of the Board and Committee Chairs,
- Trustees' authority through the Board table and not as an individual.

Current Situation

There were two recommendations from the public Committee of the Whole meeting to come forward to the November 27, 2023 Organizational Regular Public Board meeting for approval as follows:

Recommendations

Moved by:

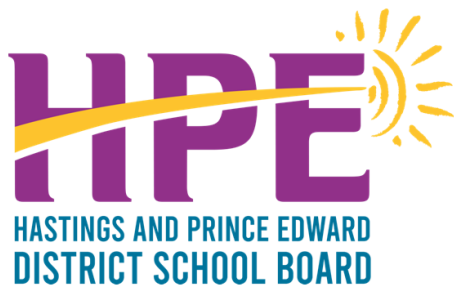
Seconded by:

That the Hastings Prince Edward District School Board of Trustees do not have individual Trustee social media accounts.

Moved by:

Seconded by:

That the HPEDSB By-laws be amended to permit individual Trustees to give a notice of motion at Public Board meetings.



Decision X Information

To: Hastings and Prince Edward District School Board

From: Stacey Lewis, Vice-chair of Governance and Policy Committee

Re: Recommendation for Trustee Committee Membership

Purpose

Following the Inaugural Meeting, the Governance and Policy Committee is to recommend Board Committee memberships for approval at the Board's Annual Organization Meeting, including Statutory, Advisory and Ad Hoc Committee as required.

Background

The Governance and Policy Committee met on November 21, 2023, to review trustee preferences for Standing, Statutory, and Advisory and External committees. Committee membership was drafted considering HPEDSB By-Law requirements, Governance Directives and trustee strengths and interests.

The recommended Board Committee membership is on Appendix A attached.

Recommendation

Moved:

Seconded:

That the Hastings and Prince Edward District School Board approve the committee membership for the Standing, Statutory, Advisory, and External committees with the exception of OPSBA and SEAC, as presented on the attached Appendix.

Appendix A: 2023-2024 Board Committee Membership

Committees of the Board 2023-2024

Chair of the Board	Shannon Binder
Vice-chair of the Board	Amanda Robertson
Committee of the Whole Board	All members of the Board

Standing Committees of the Board

Governance and Policy Committee (Chair of the Board plus 4 members)	Shannon Binder, Chair Kari Kramp Stacey Lewis, Vice-chair Rachael Prinzen Ron Speck Aashvi Shah, Student Trustee
Physical Planning, Finance and Building Committee (5 members)	Erica Charlton Kandis Hambly Kari Kramp Ernie Parsons Amanda Robertson Julia Webster, Student Trustee
Student Learning, Well-Being and Equity Committee (5 members)	Erica Charlton Stacey Lewis Sandra Maracle Rachael Prinzen Ernie Parsons Clara Vance, Student Trustee

Statutory Committees of the Board

Audit Committee (3 required) (Chair is elected at the beginning of each fiscal year)	Kari Kramp Rachael Prinzen Amanda Robertson
Parent Involvement Committee (1 primary and 1 alternate required)	Erica Charlton (primary) Sandra Maracle (alternate)
Special Education Advisory Committee (SEAC) (2 primary and 2 alternates – these positions are a four-year term ending Nov. 2026)	S. Binder (primary) Stacey Lewis (primary) Kandis Hambly (alternate) R. Prinzen (alternate)
Supervised Alternative Learning (SAL) (2 primary and 1 alternate required)	Kandis Hambly (primary) Ron Speck (primary) Stacey Lewis (alternate)

Administrative Committees of the Board

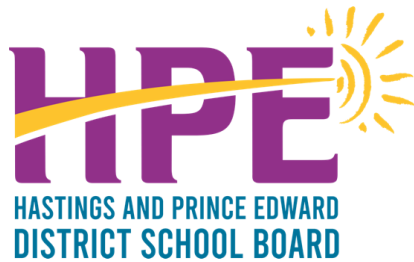
Accessibility Advisory Committee (1 primary and 1 alternate required)	Ernie Parsons (primary) Kari Kramp (alternate)
Equity and Inclusivity Advisory Committee (1 member requested plus Indigenous Trustee)	Kandis Hambly (member) Sandra Maracle (Indigenous Trustee)
Indigenous Education Advisory Committee (1 member requested plus Indigenous Trustee)	Ron Speck (member) Sandra Maracle (Indigenous Trustee)

Student Discipline Committee	All trustees will be appointed to the Student Discipline Committee, to serve on a rotating basis, with a minimum of three trustees required to conduct a suspension appeal or an expulsion hearing.
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External Committees of the Board

Food for Learning Steering Committee (1 trustee member required)	Kandis Hambly
Ontario Public School Boards' Association (OPSBA) (1 primary and 1 alternate) will hold this position until May, 2024)	A. Robertson (primary) S. Binder (alternate)

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Decision X Information

To: Hastings and Prince Edward District School Board

From: Stacey Lewis, Chair, Student Learning, Well-being and Equity Committee

Re: **School Year Calendar Change**

Purpose

To seek approval to move the date for the April 2024 PA Day.

Link to Strategic Plan

- 2.6 “Promote Safety and Well-being” – Collaborate with community partners to support the needs of students and staff.
- 5.3 “Ensure Responsible Communication” – Improve public relations by providing information that is timely, transparent, and accessible for all.

Background

A total solar eclipse will occur on April 8, 2024 and parts of HPEDSB will be in the path of totality, which means that these regions will experience complete darkness at approximately 3:20 in the afternoon. The duration of the eclipse will be approximately between the hours of 2 p.m. and 4 p.m.

Current situation

The safety of students is paramount during the total eclipse. As a regular school day, the eclipse occurring during periods of school dismissal will present several challenges for students exiting our schools with respect to transportation and safety. As such, and after consultation with our co-terminus school boards and Tri-Board transportation, we propose to move our current professional activity day from Friday, April 12, 2024 to Monday, April 8, 2024 and hold our professional development activities in a school-based format.

Next steps

To seek approval from the Board of Trustees on the date change of the April PA Day to enable HPEDSB senior staff to seek immediate Ministry of Education approval for the school year calendar change and facilitate prompt communication to families and community members.

Recommendation

Mover:

Seconder:

That Hastings and Prince Edward District School Board approve the move of the April 12, 2024 PA Day to April 8, 2024.

Decision X Information

To: Hastings and Prince Edward District School Board

From: Stacey Lewis, Chair, Student Learning, Well-being and Equity Committee

Re: Recommendation Social Media Mass Tort

Purpose

To seek approval to have Hastings and Prince Edward District School Board (HPEDSB) contact Neinstein LLP to discuss HPEDSB's potential participation in the Social Media Mass Tort opportunity presented to Ontario Public School Board Association directors October 19, 2023.

Link to Strategic Plan

- 2.6 "Promote Safety and Well-being" – Collaborate with community partners to support the needs of students and staff.
- 2.1 "Promote Safety and Well-being" – Create environments where students and staff feel safe and are supported to learn, work and thrive.

Background

Social media companies (specifically Meta (Facebook and Instagram), Snap Inc., and TikTok) continue to grow their user base by targeting youth to ensure they establish unhealthy social media habits and addictions through intentional design deficiencies before they have good self-regulation. Examples of these deficiencies include the "endless scroll" design feature of these platforms and the targeted release of notifications.

Current situation

Neinstein LLP is beginning initial confidential investigations with interested Ontario school boards to determine the various issues impacting school boards and students, with the intention of beginning a social media mass tort. After completing the investigation, Neinstein LLP will provide participating boards a report letter with their observations and recommendations as it relates to prospective litigation. This would be the first of a two-step process to assess potential litigation. There will be no cost to boards who choose to participate in the mass tort as they will be protected with the contingency fee retainer agreement and adverse costs insurance.

Recommendation

Mover:

Secunder:

That Hastings and Prince Edward District School Board contact Neinstein LLP for discussion regarding Hastings and Prince Edward District School Board's potential participation in the Social Media Mass Tort opportunity presented to Ontario Public School Board Association directors October 19, 2023.

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Decision X Information

To: Hastings and Prince Edward District School Board

From: Amanda Robertson, Chair of the Audit Committee

Re: **2022-2023 Consolidated Financial Statements and Auditor's Report**

Purpose

To provide information regarding the 2022-2023 Consolidated Financial Statements and Auditor's Report for review and approval.

Link to Strategic Plan

5.3 "Ensure Responsible Communication" - Improve public relations by providing information that is timely, transparent, and accessible for all.

Background

At its meeting on November 20, 2023, and as required by legislation, the Audit Committee reviewed the financial statements and the results of the external audit. Consolidated Financial Statements reflecting HPEDSB's financial results for the 2022-2023 fiscal year can be found at Appendix A.

Current situation

2022-2023 Capital Expenditure

During the year, HPEDSB expended \$18.8 million (2021-2022 \$19.5 million) on capital asset acquisition/construction. These expenditures are funded through a variety of sources including capital priorities, school condition improvement, and school renewal grants. The capital priorities work includes the construction of the new Easthill Elementary School, renovations at Eastside Secondary School, and the completion of renovations for consolidation at Central Hastings School (this was approximately \$7.7M). The remaining capital construction work included addressing major building components and systems in schools (such as ventilation, roofing, plumbing etc).

2022-2023 Operating Results

Total revenues of \$236.4 million were recognized in 2022-23 compared to budgeted revenues of \$222.6 million. Total expenditures of \$234.1 million were incurred in 2022-2023 compared to the budgeted expenditures of \$223.4 million.

The audited financial statements reflect an in-year surplus of \$2.3 million (revenue minus expenses) and a corresponding in-year surplus for Ministry compliance reporting purposes of \$1.0 million.

With the implementation of the new Asset Retirement Obligation (ARO) accounting standard, a cumulative adjustment to the accumulated surplus position was required, resulting in an accumulated deficit of (\$10.9) million.

The total accumulated surplus available for compliance stands at \$11.2 million.

Recommendation

Moved:

Seconded:

That the Hastings and Prince Edward District School Board approve the Consolidated Financial Statements for the year ending August 31, 2023.

Appendices

Appendix A – 2022-2023 Audited Consolidated Financial Statements

Consolidated Financial Statements of

**HASTINGS AND PRINCE EDWARD
DISTRICT SCHOOL BOARD**

Year ended August 31, 2023

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HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

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MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Hastings and Prince Edward District School Board are the responsibility of Board's management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act as described in note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

Director of Education

Superintendent of
Business Services

November 27, 2023

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the Hastings and Prince Edward District School Board

Opinion

We have audited the consolidated financial statements of Hastings and Prince Edward District School Board (the Entity), which comprise:

- the Consolidated Statement of Financial Position as at end of August 31, 2023
- the Consolidated Statements of Operations and Accumulated Surplus for the year then ended
- the Consolidated Statement of Changes in Net Debt for the year then ended
- the Consolidated Statement of Accumulated Remeasurement Gains (Losses) for the year then ended
- the Consolidated Statement of Cash Flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at end of August 31, 2023 and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004: B2 and Ontario Regulation 395/11 of the Financial Administration Act.

Basis for Opinion

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

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

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

Other Matter - Comparative Information

The financial statements for the year ended August 31, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on November 14, 2022.

As part of our audit of the financial statements for the year ended August 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended August 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 1 to the consolidated financial statements which describes the applicable financial reporting framework and the purpose of the financial statements.

As a result, the financial statements may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Notes 2 and 26 to the financial statements (“Note 2”) which explains that certain comparative information presented for the year ended August 31, 2022 has been restated.

Notes 2 and 26 explains the reasons for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004: B2 and Ontario Regulation 395/11 of the Financial Administration Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

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- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion

Chartered Professional Accountants, Licensed Public Accountants
Kingston, Canada
November 27, 2023

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HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Consolidated Statement of Financial Position

August 31, 2023, with comparative information for 2022
(in thousands of dollars)

	2023	2022
		(Restated – notes 2 and 26)
Financial assets:		
Cash	\$ 17,153	\$ 6,050
Accounts receivable:		
Province of Ontario – approved capital and delayed grant payment (note 3)	45,058	47,932
Accounts receivable - Municipalities	9,738	5,252
Accounts receivable - Other	7,334	11,226
Assets held for sale (note 4)	650	–
Total financial assets	79,933	70,460
Financial liabilities:		
Temporary borrowing (note 5)	8,906	3,947
Accounts payable:		
Government of Ontario	1,907	699
Trade payable and accrued liabilities	13,363	14,046
Net long-term debt (note 6)	24,532	26,290
Deferred capital contributions (note 8)	170,145	165,295
Deferred revenue (note 9)	12,251	12,897
Employee future benefits liability (note 12)	10,890	11,682
Asset retirement obligation (note 2 and 10)	31,356	28,696
Total financial liabilities	273,350	263,552
Net debt	(193,417)	(193,092)
Non-financial assets:		
Prepaid expenses	609	4,958
Tangible capital assets (note 17)	181,863	174,930
Total non-financial assets	182,472	179,888
Commitments (notes 20)		
Contingent liabilities (note 21)		
Subsequent event (note 28)		
Accumulated deficit (note 18)	\$ (10,945)	\$ (13,204)

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

On behalf of the Board:

_____ Chair

_____ Director of Education

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended August 31, 2023, with comparative information for 2022

(in thousands of dollars)

	2023 Budget (note 22)	2023 Actual (Restated – notes 2 and 26)	2022 Actual
Revenues:			
Grants for student needs:			
Education property tax (note 14)	\$ 38,520	\$ 43,088	\$ 39,086
Provincial legislative grants (note 14)	174,709	178,321	172,704
Provincial grants - other	1,776	4,052	7,564
School generated funds	3,047	4,121	2,264
Federal grants and fees	1,864	2,555	2,091
Investment income	60	720	129
Other fees and revenues from school boards	42	118	7
Other fees and revenues	2,556	3,375	2,461
	<u>222,574</u>	<u>236,350</u>	<u>226,306</u>
Expenses (note 15):			
Instruction	164,799	168,773	164,894
Administration	6,870	7,054	7,749
Transportation	17,646	17,890	16,688
Pupil accommodation	29,657	33,528	34,101
School generated funds expenses	3,047	3,848	2,199
Other	1,354	2,998	2,013
	<u>223,373</u>	<u>234,091</u>	<u>227,644</u>
Annual surplus (deficit)	(799)	2,259	(1,338)
Accumulated surplus, beginning of year	11,001	(13,204)	9,617
Adjustment on adoption of asset retirement obligation standard (note 2)	(21,483)	–	(21,483)
Accumulated surplus, beginning of year, as restated	(10,482)	(13,204)	(11,866)
Accumulated surplus (deficit), end of year (note 18)	\$ (11,281)	\$ (10,945)	\$ (13,204)

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Consolidated Statement of Changes in Net Debt

Year ended August 31, 2023, with comparative information for 2022

(in thousands of dollars)

	2023	2022
	(Restated – notes 2 and 26)	
Annual surplus (deficit)	\$ 2,259	\$ (1,338)
Acquisition of tangible capital assets and addition of tangible capital assets - asset retirement obligation	(18,776)	(19,516)
Amortization of tangible capital assets	13,523	12,752
Amortization of tangible capital assets - asset retirement obligation	717	575
Write-down of disposal of tangible capital assets	8	1,696
Changes in estimate of tangible capital assets - asset retirement obligation	(3,055)	–
Transfer to assets held for sale	650	–
	(6,933)	(4,493)
Other non-financial asset activity:		
Change in prepaid expenses	4,349	2,844
Change in net debt	(325)	(2,987)
Net debt, beginning of year	(193,092)	(161,409)
Adjustment on adoption of asset retirement obligation standard	–	(28,696)
Net debt, beginning of year, as restated (note 2)	(193,092)	(190,105)
Net debt, end of year	\$ (193,417)	\$ (193,092)

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Consolidated Statement of Cash Flows

Year ended August 31, 2023, with comparative information for 2022

(in thousands of dollars)

	2023	2022
	(Restated – notes 2 and 26)	
Operating transactions:		
Annual surplus (deficit)	\$ 2,259	\$ (1,338)
Non-cash items including:		
Amortization of tangible capital assets on disposal and transfers of assets held for sale	13,523	14,448
Amortization of tangible capital assets - asset retirement obligation	717	575
Write-down of disposal of tangible capital assets	8	–
Increase of tangible capital assets - asset retirement obligation	(3,055)	–
Increase of asset retirement obligation liabilities excluding settlements	3,608	–
Amortization of deferred capital contributions and transfers of assets held for sale	(13,236)	(14,157)
Decrease of prepaid expenses	4,349	2,844
	8,173	2,372
Change in non-cash assets and liabilities:		
Accounts receivable	522	(1,809)
Accounts payable and accrued liabilities	525	(4,564)
Deferred revenue - operating	350	528
Employee future benefits liability	(792)	(1,106)
Deferred revenue – capital	(996)	(173)
Settlement of asset retirement liability through abatement	(948)	–
Cash provided by (used in) operating transactions	6,834	(4,752)
Capital transactions:		
Cash used to acquire tangible capital assets	(18,776)	(19,516)
Financing transactions:		
Change in temporary borrowing	4,959	725
Government of Ontario – approved capital receivable	1,758	6,103
Additions to deferred capital contributions	18,086	19,440
Debt repayments	(1,758)	(1,678)
Cash provided by financing transactions	23,045	24,590
Increase in cash during the year	11,103	322
Cash, beginning of year	6,050	5,728
Cash, end of year	\$ 17,153	\$ 6,050

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Consolidated Statement of Accumulated Remeasurements Gains (Losses)

Year ended August 31, 2023, with comparative information for 2022

(in thousands of dollars)

	2023	2022
		(Restated – note 2)
Accumulated remeasurement losses, beginning of year	\$ –	\$ –
Unrealized gains (losses) attributable to:		
Foreign exchange gains (losses)	–	–
Derivatives	–	–
Portfolio investments	–	–
Increase (decrease) in cash during the year	–	–
Realized gains (losses) attributable to:		
Foreign exchange gains (losses)	–	–
Accumulated remeasurement losses, end of year	\$ –	\$ –

See accompanying notes to financial statements.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies:

The consolidated financial statements of the Hastings and Prince Edward District School Board (the "Board") are prepared by management in accordance with the basis of accounting described below.

(a) Basis of accounting:

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

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

In 2011, the government passed Ontario Regulation 395/11 of the Financial Administration Act. The Regulation requires that contributions received or receivable for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets for use in providing services, be recorded as deferred capital contributions and be recognized as revenue in the statement of operations over the periods during which the asset is used to provide service at the same rate that amortization is recognized in respect of the related asset.

The regulation further requires that if the net book value of the depreciable tangible capital asset is reduced for any reason other than depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

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

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(a) Basis of accounting (continued):

As a result, revenue recognized in the consolidated statement of operations and accumulated surplus and certain related deferred revenues and deferred capital contributions would be recorded differently under Canadian public sector accounting standards.

(b) Reporting entity:

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

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

Proportionately consolidated entities include:

Tri-Board Student Transportation Services Inc. (Note 23)

(c) Trust funds:

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements as they are not controlled by the Board. The balances of these funds are disclosed in Note 16 to these consolidated financial statements.

(d) Cash and cash equivalents:

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term investments.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(e) Deferred revenue:

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

(f) Deferred capital contributions:

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

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

(g) Retirement and other employee future benefits:

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, and health care benefits, dental benefits, retirement gratuity, worker's compensation and long-term disability benefits.

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(g) Retirement and other employee future benefits (continued):

The Board continues to have a liability for payment of benefits for those who are on long-term disability and for some retirees who have retired under these plans.

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

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

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

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

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(h) Tangible capital assets:

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

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

Asset	Estimated Useful Lives
Land improvements with finite lives	15 years
Buildings and building improvements	40 years
Furniture	10 years
Equipment	5 to 15 years
Computer hardware	3 years
Computer software	5 years
Vehicles	5 to 10 years

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

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

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(i) Government transfers:

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

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

(j) Investment income:

Investment income is reported as revenue in the period earned.

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

(k) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees. The approved budget is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The budget figures presented have been adjusted to reflect the same accounting policies that were used to prepare the consolidated financial statements. The budget figures are unaudited. The Board approves its budget annually. The approved operating budget for 2022-2023 is reflected on the Consolidated Statement of Operations and Accumulated Surplus. The budget was approved on June 19, 2022.

(l) Use of estimates:

The preparation of consolidated financial statements in conformity with the basis of accounting described in Note 1 (a) above requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include the determination of the liability for post-retirement benefits and the estimated useful life of tangible capital assets. Actual results could differ from these estimates.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

1. Significant accounting policies (continued):

(l) Use of estimates (continued):

There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$31,356. These estimates are subject to uncertainty because of several factors including but not limited to incomplete information on the extent of controlled materials used (e.g. asbestos included in inaccessible construction material), indeterminate settlement dates and the allocation of costs between required and discretionary activities.

(m) Education property tax credit:

Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs under Education Property Tax.

2. Change in accounting policy-adoption of new accounting standards:

The Board adopted the following standards concurrently beginning September 1, 2022 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denoted in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

2. Change in accounting policy-adoption of new accounting standards (continued):

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and where they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on September 1, 2022 on a modified retroactive basis with prior period restatement.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

2. Change in accounting policy-adoption of new accounting standards (continued):

In the past, the Board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. It has reported obligations for closure and post closure activities related to landfill sites as the landfill site's capacity was used (if applicable). The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from board buildings and closure and post closure activities related to landfill sites (if applicable). The Board reports liabilities related to the legal obligations where the Board is obligated to incur costs to retire a tangible capital asset.

The Board's ongoing efforts to assess the extent to which designated substances exist in board assets, and new information obtained through regular maintenance and renewal of board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes to in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense (if applicable).

To estimate the liability for buildings of a similar vintage that do not have information on asbestos and other designated substances, the board uses buildings with assessments from a corresponding vintage on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar (if applicable).

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

2. Change in accounting policy-adoption of new accounting standards (continued):

As a result of applying this accounting standard, an asset retirement obligation of \$31,356 (2022 - \$28,696) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the Board owned buildings and equipment, including tanks, and restoration costs related to leasehold improvements. The Board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization and amortization expense for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The associated TCA gross book value, TCA accumulated amortization and TCA amortization expense were restated.

The adoption of PS 3280 ARO was applied to the comparative period as follows:

2022	As previously reported	Adjustments	As restated
Statement of Financial Position			
Tangible capital assets including ARO	\$ 168,292	\$ 6,638	\$ 174,930
Asset retirement obligation liability	-	28,696	28,696
Accumulated surplus (deficit)	8,854	(22,058)	(13,204)
Statement of Change in Net Debt			
Annual surplus (deficit)	(763)	(575)	(1,338)
Amortization of tangible capital assets (including ARO)	14,448	575	15,023
Change in net debt	(2,987)	-	(2,987)
Statement of Operations			
Amortization of tangible capital assets (including ARO)	14,448	575	15,023
Annual surplus (deficit)	9,617	(21,483)	(11,866)

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

3. Accounts receivable - Government of Ontario:

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

The Board has an account receivable from the Province of Ontario of \$35,508 as at August 31, 2023 (2022 - \$37,223) with respect to capital grants.

The Ministry of Education (the "Ministry") introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Province of Ontario at August 31, 2023 is \$9,550 (2022 - \$10,709).

4. Assets held for sale:

As of August 31, 2023, \$650 (2022 - Nil) related to buildings and \$Nil (2022 - \$Nil) related to land were recorded as assets held for sale.

5. Temporary borrowing:

	2023	2022
Banker's Acceptance financing agreements	\$ 8,906	\$ 3,947

The Board has a demand operating line of credit available to the maximum of \$10,000 to address operating requirements. At year-end the overdraft amount totalled \$Nil (2022 - \$Nil). Interest on the operating line of credit is at the bank's prime lending rate.

At year-end, the Board has five outstanding Banker's Acceptance agreements available to the maximum of \$47,373. These loans provide short-term financing to partially pay for capital expenditures for certain schools and for additions/renovations under the School Condition Improvement program, and the Capital Priorities Grant. At August 31, 2023, the total amount drawn under Banker's Acceptance facilities was \$8,906 (2022 - \$3,947). Interest on the Banker's Acceptance facilities are based on Banker's Acceptance rate plus 75 basis points. The facility is renewed every 30 days.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

6. Net long-term debt:

Net long-term debt reported on the Consolidated Statement of Financial Position is comprised of the following:

	2023	2022
Ontario Financing Authority loan payable, 4.56% per annum, repayable \$438,422 semi-annually principal and interest, due November 2031	\$ 6,121	\$ 6,700
Ontario Financing Authority loan payable, 4.90% per annum, repayable in semi-annual blended payments of \$379,275, maturing March 2033	5,846	6,301
Ontario Financing Authority loan payable, 5.062% per annum, repayable in semi-annual blended payments of \$244,898, maturing March 2034	4,043	4,318
Ontario Financing Authority loan payable, 5.232% per annum, repayable in semi-annual blended payments of \$223,609, maturing April 2035	3,927	4,159
Ontario Financing Authority loan payable, 4.833% per annum, repayable in semi-annual blended payments of \$21,787, maturing March 2036	413	436
Ontario Financing Authority loan payable, 3.799% per annum, repayable in semi-annual blended payments of \$123,385, maturing March 2038	2,791	2,929
Ontario Financing Authority loan payable, 2.993% per annum, repayable in semi-annual blended payments of \$19,065, maturing March 2040	501	524
Ontario Financing Authority loan payable, 3.242% per annum, repayable in semi-annual blended payments of \$14,737, maturing March 2041	397	414
Ontario Financing Authority loan payable, 3.594% per annum, repayable in semi-annual blended payments of \$18,131, maturing March 2042	493	509
	\$ 24,532	\$ 26,290

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

6. Net long-term debt (continued):

Payments relating to net long-term debt outstanding as at August 31, 2023 are due as follows:

	Principal	Interest	Total
2023-2024	\$ 1,842	\$ 1,126	\$ 2,968
2024-2025	1,930	1,038	2,968
2025-2026	2,022	946	2,968
2026-2027	2,119	849	2,968
2027-2028	2,220	748	2,968
Thereafter	14,399	2,355	16,754
	\$ 24,532	\$ 7,062	\$ 31,594

7. Debt charges and capital loan interest:

	2023	2022
Principal payments on long-term liabilities	\$ 1,758	\$ 1,678
Interest payments on long-term liabilities	1,186	1,268
	\$ 2,944	\$ 2,946

8. Deferred capital contributions:

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets in accordance with regulation 395/11 that have been expended by year end. The contributions are amortized into revenue over the life of the asset acquired.

	2023	2022
		(as restated - note 26)
Opening balance	\$ 165,295	\$ 160,012
Additions to deferred capital contributions	18,736	19,440
Revenue recognized in the year	(13,236)	(14,157)
Disposal of deferred capital contributions	(650)	—
	\$ 170,145	\$ 165,295

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

9. Deferred revenue:

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

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2023 is comprised of:

	Balance as at August 31, 2022	Externally restricted revenue and investment income	Revenue recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2023
Capital:					
School renewal	\$ 5,892	\$ 3,536	\$ 2,205	\$ 2,989	\$ 4,234
Minor tangible capital assets	–	5,108	4,729	379	–
Interest on capital	–	1,812	1,210	602	–
Rural and Northern Education Fund	–	590	–	590	–
Experiential Learning Envelope	299	549	451	4	393
Temporary Accommodation	92	238	321	–	9
Retrofitting school space	217	–	–	–	217
Proceeds of disposition	4,066	–	–	–	4,066
Assets held for sale	–	650	–	–	650
	10,566	12,483	8,916	4,564	9,569
Operating:					
Special education	–	26,395	26,395	–	–
FSL	–	89	83	–	6
Targeted Student Supports	–	630	543	–	87
Indigenous Allocation	1,203	2,694	2,471	–	1,426
PPF	288	46	288	–	46
SEA formula-based funding	121	613	543	–	191
Other third party	–	163	–	–	163
Tuition – international student	719	763	719	–	763
	2,331	31,393	31,042	–	2,682
	\$ 12,897	\$ 43,876	\$ 39,958	\$ 4,564	\$ 12,251

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

10. Asset retirement obligations:

The Board has recorded ARO as of the September 1, 2022 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

As at August 31, 2023, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
Liabilities for asset retirement obligations, beginning of year	\$ 28,696	\$ —
Opening adjustments for PSAB adjustment	—	28,696
Increase in liabilities reflecting changes in the estimate of liabilities ¹	3,608	—
Liabilities settled during the year	(948)	—
Liabilities for asset retirement obligations at end of year	\$ 31,356	\$ 28,696

¹ Reflecting changes in the estimated cash flows (note 11)

11. Revaluation of asset retirement obligations liability:

As a result of recent high levels of inflation, liability balances based on previous cost estimates, the board has made an inflation adjustment increase in estimates of 14.05% as at March 31, 2023, in line with the Provincial government fiscal year end, to reflect costs as at that date. This rate represents the percentage increase in the Canada Building Construction Price Index (BCPI) survey from October 1, 2021 to September 30, 2022 and is the rate being used to update cost assumptions in the costing models in order to be reflective of March 31, 2023 costs.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

12. Retirement and other employee future benefits:Liabilities:

				2023	2022
	Retirement benefits	Sick leave benefits	Other employee- future benefits	Total employee- future benefits	Total employee- future benefits
Accrued benefit obligation	\$ 8,933	\$ 159	\$ 1,810	\$ 10,902	\$ 12,003
Unamortized actuarial (gains) losses	28	–	(16)	12	321
Employee future benefit liability	\$ 8,905	\$ 159	\$ 1,826	\$ 10,890	\$ 11,682

Change in employee future benefit liability:

				2023	2022
	Retirement benefits	Sick leave benefits	Other employee- future benefits	Total employee- future benefits	Total employee- future benefits
Current year benefit cost	\$ -	\$ 159	\$ 645	\$ 804	\$ 480
Interest on accrued benefit obligation	368	–	54	422	230
Benefit payments	(1,386)	(125)	(584)	(2,095)	(2,020)
Amendment changes	45	–	–	45	58
Amortization of actuarial (gains)/losses	83	(52)	(1)	30	144
Net change	\$ (890)	\$ (18)	\$ 114	\$ (794)	\$ (1,108)

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

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

12. Retirement and other employee future benefits (continued):

Actuarial assumptions:

The accrued benefit obligations for employee future benefit plans as at August 31, 2023 are based on the most recent actuarial valuation completed for accounting purposes as at August 31, 2023. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2023	2022
Salary escalation	2.50%	2.70%
Insurance and health care cost escalation	4.00%	4.00%
Dental cost escalation	4.00%	4.00%
Discount rate	4.40%	3.90%
Inflation rate	2.00%	2.00%

Retirement benefits:

(i) Ontario Teacher's Pension Plan:

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

(ii) Ontario Municipal Employees Retirement System:

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. Each year an independent actuary determines the funding status of the plan by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the plan was conducted at December 31, 2022. The results of this valuation disclosed an actuarial deficit of \$6.7 billion. During the year ended August 31, 2023 the Board contributed \$2,838 (2022 - \$2,791) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's financial statements.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

12. Retirement and other employee future benefits (continued):

(iii) Retirement gratuities:

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

Other employee future benefits:

(i) Workplace Safety and Insurance Board ("WSIB"):

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. School boards are required to provide salary top-up to a maximum of 4 ½ years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such a provision.

(ii) Long-term disability life insurance and health care benefits:

The Board provides life insurance, dental and health care benefits to all employees on long-term disability leave. The Board is responsible for the payment of life insurance premiums and the costs of health care benefits under this plan. The Board provides these benefits through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and not included in this plan.

(iii) Sick leave top-up benefits:

A maximum of eleven unused sick days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$159 (2022 - \$177).

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2023 and is based on the average daily salary and banked sick days of employees as at August 31, 2023.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

13. Ontario School Board Insurance Exchange (OSBIE):

The School Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. The school board entered into this agreement on January 1, 2022. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 per occurrence. Premiums paid to OSBIE for the policy year ending December 31, 2023 amounted to \$342 (2022 - \$288).

Any school board wishing to join OSBIE must execute a reciprocal insurance exchange agreement whereby every member commits to a five-year subscription period, the current one of which will end on December 31, 2026.

OSBIE exercises stewardship over the assets of the reciprocal, including the guarantee fund. While no individual school board enjoys any entitlement to access the assets of the reciprocal, the agreement provides for two circumstances when a school board, that is a member of a particular underwriting group, may receive a portion of the accumulated funds of the reciprocal.

- 1) In the event that the board of directors determines, in its absolute discretion, that the exchange has accumulated funds in excess of those required to meet the obligations of the Exchange, in respect of claims arising in prior years in respect of the underwriting group, the Board of Directors may reduce the actuarially determined rate for policies of insurance or may grant premium credits or policyholder dividends for that underwriting group in any subsequent underwriting year.
- 2) Upon termination of the exchange of reciprocal contracts of insurance within an Underwriting Group, the assets related to the Underwriting Group, after payment of all obligations, and after setting aside an adequate reserve for further liabilities, shall be returned to each Subscriber in the Underwriting Group according to its subscriber participation ratio and after termination the reserve for future liabilities will be reassessed from time to time and when all liabilities have been discharged, any remaining assets returned as the same basis upon termination.

In the event that a Board or other Board organization ceases to participate in the exchange of contracts of insurance within an Underwriting Group or within the Exchange, it shall continue to be liable for any Assessment(s) arising during or after such ceased participation in respect of claims arising prior to the effective date of its termination of membership in the Underwriting Group or in the exchange, unless satisfactory arrangements are made with in the board of directors to buy out such liability.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

14. Grants for students needs:

School boards in Ontario receive the majority of their funding from the provincial government. This funding comes in two forms: provincial legislative grants and local taxation in the form of education property tax. The provincial government sets the education property tax rate. Municipalities in which the board operates collect and remit education property taxes on behalf of the Province of Ontario. The Province of Ontario provides additional funding up to the level set by the education funding formulas. 95.4% (2022 - 97.0%) of the consolidated revenues of the Board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2023		2022	
Provincial legislative grants	\$	178,321	\$	172,704
Education property tax		43,088		39,086
	\$	221,409	\$	211,790

15. Expenses by object:

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

	Budget 2023	Actual 2023	Actual 2022
	(note 22)		
Expenses:			
Salary and wages	\$ 145,241	\$ 149,161	\$ 147,069
Employee benefits	24,394	26,241	24,616
Staff development	1,528	756	532
Supplies and services	15,164	14,892	16,762
Interest on long-term debt	1,188	1,187	1,268
Rental expenses	178	174	189
Fees and contract services	21,546	20,419	19,783
Other	1,570	2,613	203
Amortization, write-downs and loss on disposal of tangible capital assets and tangible capital assets - asset retirement obligations	9,518	14,800	15,023
School-funded activities	3,046	3,848	2,199
	\$ 223,373	\$ 234,091	\$ 227,644

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

16. Trust funds:

Trust funds administered by the Board amounting to \$1,333 (2022 - \$1,595) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations.

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HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

17. Tangible capital assets:

Amortization is calculated on a straight-line basis over the estimated useful life of the tangible capital assets as follows:

Cost	Balance at August 31, 2022	Adjustment for PS3280 (note 2)	Opening balance, adjusted	Additions	Disposals, write-downs and adjustments	Transfer to financial asset	Revaluation of TCA-ARO	Balance at August 31, 2023
Land	\$ 1,396	\$ –	\$ 1,396	\$ –	\$ –	\$ –	\$ –	\$ 1,396
Land improvements	8,769	–	8,769	393	(57)	(121)	–	8,984
Buildings	280,042	24,685	304,727	12,083	–	–	3,055	319,865
Assets permanently removed from service	10,466	–	10,466	–	–	(2,408)	–	8,058
Construction in progress	7,516	–	7,516	5,485	–	–	–	13,001
Furniture	1,696	–	1,696	–	(917)	–	–	779
Equipment	904	–	904	317	(46)	–	–	1,175
Computer hardware	3,224	–	3,224	320	(666)	–	–	2,878
Computer software	351	–	351	100	(82)	–	–	369
Vehicles	552	–	552	78	(36)	–	–	594
Total	\$ 314,916	\$ 24,685	\$ 339,601	\$ 18,776	\$ (1,804)	\$ (2,529)	\$ 3,055	\$ 357,099

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

17. Tangible capital assets (continued):

Accumulated amortization	Balance at August 31, 2022	Adjustment for PS3280 (note 2)	Opening balance, adjusted	Additions	Disposals, write-downs and adjustments	Transfer to financial asset	Revaluation of TCA-ARO	Balance at August 31, 2023
Land	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –
Land improvements	3,579	–	3,579	546	(49)	(121)	–	3,955
Buildings	130,573	18,047	148,620	12,488	–	–	–	161,108
Assets permanently removed from service	8,416	–	8,416	–	–	(1,758)	–	6,658
Construction in progress	–	–	–	–	–	–	–	–
Furniture	1,483	–	1,483	124	(917)	–	–	690
Equipment	416	–	416	116	(46)	–	–	486
Computer hardware	1,871	–	1,871	831	(666)	–	–	2,036
Computer software	136	–	136	69	(82)	–	–	123
Vehicles	150	–	150	66	(36)	–	–	180
Total	\$ 146,624	\$ 18,047	\$ 164,671	\$ 14,240	\$ (1,796)	\$ (1,879)	\$ –	\$ 175,236

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

17. Tangible capital assets (continued):

	Net book value August 31, 2022	Net book value August 31, 2023
Land	\$ 1,396	\$ 1,396
Land improvements	5,190	5,029
Buildings	156,107	158,757
Assets permanently removed from service	2,050	1,400
Construction-in-progress	7,516	13,001
Furniture	213	89
Equipment	488	689
Computer hardware	1,353	842
Computer software	215	246
Vehicles	402	414
Total	\$ 174,930	\$ 181,863

(a) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$8 (2022 - \$1,696).

18. Accumulated surplus (deficit):

Accumulated surplus (deficit) consists of the following:

	2023	2022
Available for compliance - unappropriated	\$ 10,958	\$ 9,953
Unavailable for compliance:		
Invested in tangible capital assets	244	231
School generated funds	1,909	1,636
Revenues recognized for land	1,396	1,396
Interest to be accrued	(336)	(359)
Asset retirement obligations	(22,380)	(22,059)
Employee future benefits	(2,736)	(4,002)
Total accumulated deficit	\$ (10,945)	\$ (13,204)

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

19. The Hastings and Prince Edward Learning Foundation:

The Board has an economic interest in The Hastings and Prince Edward Learning Foundation (the "Foundation"), but does not have the ability to exercise control over the Foundation. As such, the Foundation has not been consolidated into the financial statements of the Board.

The following provides condensed financial information of the Foundation as at August 31:

	2023	2022
Fund balances:		
Fund balance, beginning of year	\$ 2,390	\$ 2,019
Excess of revenue over expenses	206	371
Fund balance, end of year	\$ 2,596	\$ 2,390
Operations:		
Revenues	\$ 2,367	\$ 3,295
Expenses	2,161	2,924
Excess of revenue over expenses	\$ 206	\$ 371

20. Commitments:

The Board has committed to construction projects for three schools. The Board has received Ministry of Education approval to finance the projects under the Capital Priorities program. The estimated cost of the projects are \$31,436. As at August 31, 2023, approximately \$26,357 (2022 - \$17,504) in costs have been incurred and the expected completion dates for these projects are within the 2023-2024 fiscal year.

21. Contingent liabilities:

- (a) The Board is involved with pending litigation and claims which arose in the normal course of operations. In the opinion of the administration, any liability that may arise from such contingencies would not have a significant adverse effect on the consolidated financial statements of the Board. Any adjustments, arising from these matters, will be provided for in future years.
- (b) During the year, the Board guaranteed a portion of a credit facility for its transportation partner, Tri-Board Transportation Services Inc. As at August 31, 2023, there was \$Nil drawn on this facility.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

22. Budget:

The unaudited budget data presented in these consolidated financial statements is based upon the 2023 budgets approved by the Board. The budget was prepared prior to the implementation of the PS 3280-Assets Retirement Obligations (ARO) standard.

The chart below reconciles the approved budget to the budget figures reported in the Consolidated Statement of Operations.

Where amounts were not budgeted for (ARO amortization and accretion expenses), the actual amounts for 2023 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

As school boards only budget the Consolidated Statement of Operations, the budget figures in the Consolidated Statement of Change in Net Debt have not been provided. The adjustments do not represent a formal amended budget as approved by the Board. This is an amendment to make the 2023 budget information more comparable.

	2022-23 Budget	Change	2022-23 Budget restated and unaudited
Revenue	\$ 221,626	\$ 948	\$ 222,574
Expenses	222,103	–	222,103
Amortization of TCA-ARO	–	717	717
ARO accretion expenses	–	–	–
ARO other	–	553	553
Annual surplus (deficit)	(477)	(322)	(799)
Accumulated surplus (deficit), beginning of year	11,001	–	11,001
Accumulated surplus (deficit), PSAS adjustments	–	(21,483)	(21,483)
Adjusted accumulated surplus (deficit), beginning of year	11,001	(21,483)	(10,482)
Accumulated surplus (deficit), end of year	\$ 10,524	\$ (21,805)	\$ (11,281)

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

23. Partnership in Tri-Board Transportation Services Inc.:

On September 12, 2006, the Tri-Board Student Transportation Services Inc. was incorporated. On November 1, 2006, the Board entered into an agreement with the Tri-Board Student Transportation Services Inc. in order to provide common administration of student transportation, along with two other coterminous Boards in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of the Tri-Board Student Transportation Services Inc are shared. No individual Board is in a position to exercise unilateral control.

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

The following provides condensed financial information:

	Total	2023 Board Portion	Total	2022 Board Portion
Financial position:				
Financial assets	\$ 256	\$ 85	\$ 534	\$ 178
Financial liabilities	195	65	600	200
Non-financial assets	38	13	71	24
Accumulated surplus	\$ 99	\$ 33	\$ 5	\$ 2
Operations:				
Revenues	\$ 50,114	\$ 16,704	\$ 46,888	\$ 15,629
Expenses	50,020	16,673	46,888	15,629
Annual surplus	\$ 94	\$ 31	\$ -	\$ -

24. In-Kind transfers from the Ministry of Public and Business Service Delivery:

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Public and Business Service Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the records. The in-kind revenue recorded for these transfers is \$23 (2022 - \$2,012) with expenses based on use of \$23 (2022 - \$2,012) for a net impact of \$Nil.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

25. Future accounting standard adoption:

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

Standards applicable for fiscal years beginning on or after April 1, 2023 (in effect for the Board for as of September 1, 2023 for the year ending August 31, 2024):

PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

PSG-8 Purchased Intangibles provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

26. Restatement of comparative information:

During the year, management became aware that the tangible capital assets were being amortized and calculated using the incorrect remaining useful life resulting in the overstatement of tangible capital assets. Consequently, the amortization of the deferred capital contributions was also calculated incorrectly resulting in the overstatement of deferred capital contributions. The impact of this correction has been recorded retroactively in the August 31, 2022 comparative information and the cumulative effect up to September 1, 2021 has been recorded as \$Nil to accumulated surplus.

	2022
Accumulated surplus, beginning of year:	
As previously stated	\$ 9,617
To correct error in relation to:	
Amortization of tangible capital assets	(29,858)
Amortization of deferred capital contributions	29,858
Accumulated surplus, as restated, beginning of year	\$ 9,617
	2022
Tangible capital assets, beginning of year:	
As previously stated	\$ 193,082
To correct error in relation to:	
Amortization of tangible capital assets	(29,858)
Tangible capital assets, as restated, beginning of year	\$ 163,224
	2022
Deferred capital contributions, beginning of year:	
As previously stated	\$ 189,870
To correct error in relation to:	
Amortization of deferred capital contributions	(29,858)
Deferred capital contributions, as restated, beginning of year	\$ 160,012

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

26. Restatement of comparative information (continued):

	2022
Tangible capital assets, end of year:	
As previously stated	\$ 173,118
To correct error in relation to:	
Amortization of tangible capital assets	(4,826)
Adjustment for PS3280 (note 2)	6,638
Tangible capital assets, as restated, end of year	\$ 174,930
	2022
Deferred capital contributions, end of year:	
As previously stated	\$ 170,121
To correct error in relation to:	
Amortization of deferred capital contributions	(4,826)
Deferred capital contributions, as restated, end of year	\$ 165,295

27. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

28. Subsequent event:

Subsequent to the financial statement date, a monetary resolution to Bill 124 was reached between the Crown and three education sector unions: the Ontario Secondary School Teachers' Federation (OSSTF) Teachers, OSSTF Education Workers and the Elementary Teachers' Federation of Ontario (ETFO) Education Workers. This agreement provides for a 0.75% increase in salaries and wages for the 2019-20 school year, a 0.75% increase in salaries and wages for the 2020-21 school year, and a minimum of 1.5% to a maximum of 3.25% increase in salaries and wages for the 2021-22 school year, which will be awarded through an arbitration process expected to be completed in the 2023-24 school year.

HASTINGS AND PRINCE EDWARD DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2023
(in thousands of dollars)

28. Subsequent event (continued):

This agreement includes a provision whereby the Crown has committed to funding this monetary resolution for these employee groups to the applicable school boards consistent with the appropriate changes to the Grants for Student Needs benchmarks.

No other agreements have been reached with other education workers and teachers. For other education worker and teacher unions where a settlement has not been reached by the date of the completion of the financial statements, the Board has used the same assumptions of the approved settlements to calculate the potential revenues and expenses for these education workers and unions. As such, the revenues and expenses, collectively across the different union groups are understated by \$9,031, with no impact to the overall financial position of the school board.

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Decision ___ Information X

To: Hastings and Prince Edward District School Board

From: Katherine MacIver, Director of Education
Kerry Donnell, Communications and Privacy Manager

Re: 2023 Director's Annual Report

Purpose

To provide Trustees with a report highlighting the work and progress of Hastings and Prince Edward District School Board for 2023.

Link to Strategic Plan

All areas of the Strategic Plan are connected to the Director's Annual Report. Specifically, the Director's Annual Report will "Ensure Responsible Communications" through "Increase[d] awareness and presence through the sharing of compelling student, staff and school experiences".

Background

The *Education Act* section 283 (3) requires the Chief Executive Officer or Director of Education to report the activities and actions of the system to the Board of Trustees each year and to submit this report to the Ministry of Education by January 31. The annual reports can be found on the HPEDSB website: https://www.hpeschools.ca/board/board_resources/publications

The HPEDSB 2023 Director's Annual Report is a collaborative effort of all aspects of our system. Departments, schools and staff have contributed information, data, reports and stories as a part of the process. It presents a cross-section of stories and information that make us proud to be HPEDSB.

Current situation

This year's Director's Annual Report is shared with Trustees and the public at the November 27, 2023 meeting of the Board. Following this meeting, the Director's Annual Report will be posted to the HPEDSB website, shared with the Ministry of Education and posted to @HPESchools social media.

Calendar of Events –December 2023

Trustee Events	Name of Event
January 25-26, 2024	Public Education Symposium
Committee Meetings	Committee Name
December 4, 2023	Governance and Policy Committee
December 7, 2023	Special Education Advisory Committee
December 11, 2023	Physical Planning, Finance and Building Committee
December 11, 2023	Regular Public Board Meeting
December 13, 2023	Supervised Alternative Learning
School	Events
Deseronto Public School	<ul style="list-style-type: none"> • Junior Volleyball Team Tournament, December 13, 2023, • Holiday Concert, December 20, 2023, • School wide holiday dinner, December 21, 2023, and • various spirit days, December 18-22, 2023.
Eastside Secondary School	<ul style="list-style-type: none"> • Skilled Trades Fair (Ottawa), November 28, 2023, • Semi-Formal Dance, December 1, 2023, and • Christmas Sharing begins on November 20, 2023.
Frankford Public School	<ul style="list-style-type: none"> • Full school event – “Welcome Winter Day” (choir and ukelele club performing, intermediates students sharing their story-animation parade, primary classes are performing a dance to a winter song and a collaborative art activity, December 20, 2023
North Hastings High School	<ul style="list-style-type: none"> • Winter Formal Dance, December 8, 2023, 7:00 – 11:00 p.m.
Park Dale Public School	<ul style="list-style-type: none"> • Scholastic Book Fair, December 4-8, 2023 • Family “Make and Take” craft night, December 11, 2023, and • Holiday Meal, December 14, 2023
Prince Charles Trenton	<ul style="list-style-type: none"> • Seasonal Festival, December 14, 2023
Tweed Elementary School	<ul style="list-style-type: none"> • Intermediate Volleyball at CHS, November 29, 2023, • Grade 8 Info Night 6 – 8 p.m., November 30, 2023, and • Christmas Concert by CHS Band, December 12, 2023, • Knick Knack sale, December 13, 2023, and • Festive Lunch, December 19, 2023
Queen Elizabeth Belleville	<ul style="list-style-type: none"> • CC Farms Fundraiser Planter/Wreath, November 30, 2023, • Spirit Day (PJ’s), December 8, 2023, • Primary concert with Andy Forgie (AM), December 18, 2023, • Holiday Festive Lunch, December 19, 2023, • Holiday Showcase Family Performance, 11:00 a.m., December 20, 2023, and • Pancake Breakfast December 21, 2023 •

**Organization and Regular Public Board Meeting
Report 19
November 27, 2023**

Sophiasburgh Central School	<ul style="list-style-type: none"> • Celebration Assembly, November 29, 2023, • St. Leonard’s Healthy Relationship (presentations for Grades 6/7/8) December 5 and 12, 2023, • County Kids Read visit, December 14, 2023, and • Holiday Lunch and Raffle Draw, December 19, 2023
Trent River Public School	<ul style="list-style-type: none"> • Scholastic Book Fair December 4-8, 2023, • Junior Volleyball Tournament, December 14, 2023, • Brighton Allstar Band @ 11:45 a.m., December 18, 2023, and • Festive Dinner @ 11:00 a.m., December 20, 2023
V.P. Carswell	<ul style="list-style-type: none"> • School Spaghetti Dinner, December 12, 2023, • Santa Shopping, December 13, 2023, and • Holiday Festive Concert, December 19, 2023
Public Engagement Events	Date, Time and Location
Bayside-Trenton Boundary Review Public Meetings	December 12, 2023, @ Bayside Secondary School (cafeteria), 6:00 – 7:30 p.m.
Foxboro-Harmony Boundary Review Public Meetings	December 13, 2023, @ Harmony Public School (gym), 6:00 – 7:30 p.m.