

BOARD MEETING

Tuesday, December 12, 2023 | 6:30 pm

Virtual:	In-Person:
Join zoom meeting Meeting ID: 899 1167 8742 Passcode: 859936 Dial in: 1 855 703 8985	North Bay Boardroom NNDSB Head Office 963 Airport Rd., North Bay, ON.

AGENDA

1.0 Call to Order

1.1 Land Acknowledgement

We would like to open this meeting by acknowledging the traditional territories of the Anishinaabe, on which all schools of the NNDSB are situated. The Board Office is specifically located on the traditional territory of the Nipissing First Nation. We value the cultures, histories and relationships with the Indigenous People of Turtle Island. We are grateful to be gathered here today.

2.0 Request for Leaves of Absence

Motion: In accordance with BL-102, be it resolved that Trustee(s) _____ be granted a leave of absence from the December 12, 2023 Board meeting, as confirmation of regrets was provided in advance of the meeting.

3.0 Attendance

- 3.1 Confirmation of Quorum
- 3.2 Declaration of Conflict of Interest

4.0 Approval of the Agenda ✓

Motion: That the agenda for the Board meeting of December 12, 2023 be approved.

5.0 Approval of Previous Minutes ✓✓

5.1 2023 11 14 Board of Trustee- Organizational meeting minutes

Motion: That the minutes of the annual organizational meeting of November 14, 2023, be approved.

5.2 2023 11 14 Board of Trustee- Regular meeting minutes

Motion: That the minutes of the regular Board meeting of November 14, 2023, be approved.

6.0 Communication to the Board

6.1 Community Involvement

6.1.1 Scheduled Delegations

6.1.2 Question Period ✓

6.2 Information Items

6.2.1 Monthly Tender Report- November 2023 ✓

6.2.2 Professional Development Opportunities Calendar ✓

6.2.3 Monthly Meeting Calendar ✓

6.2.4 Trustee Expenditures ✓

6.2.5 2024- 25 Preliminary Enrolment Projections ✓

6.3 Director's Update- Director Myles to lead this item.

6.3.1 Board Report ✓

6.4 Chair's Remarks- Chair Lougheed to lead this item.

6.5 OPSBA Report- Trustee Steer to lead this item.

6.6 Student Trustees' Update

6.6.1 Indigenous Youth Circle Update ✓

6.6.2 Student Trustee Report ✓

7.0 Items for Decision

7.1 Report from Committee of the Whole Private Session

7.2 Report from Committee of the Whole Public Session

8.0 Committee Reports

8.1 Multi-Year Strategic Planning Committee Report

8.1.1 Verbal report

8.2 Finance Committee Report

8.2.1 Meeting minutes- June 6, 2023 (official), September 5, 2023 (official) and December 5, 2023 (unofficial) ✓✓✓

8.2.2 Terms of Reference ✓

Motion: That the changes to the Finance Committee's Terms of Reference be approved, as recommended by the Finance Committee

8.2.3 Quarterly Reports ✓✓

8.3 Audit Committee Report

8.3.1 Meeting minutes- November 27, 2023 (unofficial) ✓

8.3.2 Draft Audited Year-End Financial Statements ✓

Motion: That the draft audited consolidated financial statements for the year ended August 31, 2023 be approved, as recommended by the Audit Committee

8.3.3 Audit Year-End Reports ✓✓

Motion: That the annual report (summary) be approved and forwarded to the Ministry of Education for the year ended August 31, 2023, as recommended by the Audit Committee.

8.4 Committee Meeting Minutes Presented for Information

8.4.1 Special Education Advisory Committee- October 19, 2023 ✓

9.0 Next meeting Date: January 9, 2024

10.0 **Adjournment**

10.1 Motion: That on December 12, 2023 we do now adjourn at _____ pm.



P.O. Box 3110, 963 Airport Road
North Bay, ON P1B 8H1
Phone: 705.472.8170, Fax: 705.472.9927
Website: www.nearnorthschools.ca

Erika Lougheed, Chair

Craig Myles, Director of Education

The November 14, 2023 **Annual Organizational Board Meeting** was held at 6:00 PM in the Boardroom of the Near North District School Board Office with the ability to also attend over Zoom videoconference.

Trustees Present:

Erika Lougheed
Howard Wesley
Ashley St. Pierre
Bill Steer
Chantal Phillips
Jeanie Fuscaldo
Julie Bertram
Louise Sargent
Shane Hall
Indigenous Student Trustee, A. Benson
Student Trustee, D. Chen

Administrative Staff Present:

Craig Myles, Director of Education
Deb Bartlett, Communications Officer ®
Gay Smylie, Superintendent of Education
Krista Messenger, Executive Assistant
Melanie Gray, Superintendent of Education ®
Tim Graves, Superintendent of Education ®
Seija Van Haesendonck, Superintendent of Business

Other:

Staff, media, union, and community partners
® attended remotely via Zoom video or audio conference

1.0 Call to Order

Director Myles called the meeting to order at 6:00 PM. Brief remarks were provided regarding the process and procedures to be used for conducting this evening's meeting.

1.1 Land Acknowledgement

Director Myles read the Land Acknowledgement aloud.

1.2 Confirmation of Quorum

Attendance indicated that 11 trustees are present for the meeting, including both Student Trustees.

1.3 Approval of the Agenda

Motion: 23-11-01, J. Fuscaldo/ L. Sargent

That the agenda for the annual organizational meeting of the Board for November 14, 2023 be approved. – CARRIED.

1.4 Naming of the Scrutineers

Director Myles noted the Board would appoint two scrutineers to ensure due diligence over the organizational meeting.

Motion: 23-11-02, J. Fuscaldo/ A. St. Pierre

Be it resolved that the NNDSB Board of Trustees appoint the following two individuals as scrutineers:

1. Seija Van Haesendonck, Superintendent of Business
2. Krista Messenger, Director's Executive Assistant. – CARRIED.

2.0 Election of Chair

The Board proceeded to the election of Chair of the Board in accordance with NNDSB By-law BL-101.

2.1 Call For Nominations

Director Myles called for nominations for the position of Chair of NNDSB. The call was repeated aloud three times.

Trustee Hall nominated Trustee Lougheed

Trustee Fuscaldo nominated Trustee Bertram

Motion: 23-11-03, B. Steer/ L. Sargent

That the nominations for the position of Board Chair be closed. – CARRIED.

Trustee Lougheed advised she would let her name stand.

Trustee Bertram advised she would let her name stand.

Director Myles invited each nominee and their nominator to provide comments. Highlights are noted as:

- Trustee Lougheed noted there is a lot the Board can achieve as a group, and she would be pleased to lead this work moving forward. Her experience as a municipal councilor has served the Board well as it settled in during its first year of the term and will continue to serve the NNDSB well given its vast geography.
- Trustee Hall noted he nominated Trustee Lougheed given the value of consistency and continuity to the Board moving into the second year of its term. While serving in the capacity of Board Chair, Trustee Lougheed has provided supportive and confident guidance in the past year and has established relationships with stakeholders, rightsholders, community groups and NNDSB's school communities that are valuable.
- Trustee Bertram noted she was honoured to be asked to accept a nomination. As an individual who is not neurotypical, Trustee Bertram noted her strengths as a creative thinker and problem solver. She is characterized as sensitive, open, and transparent and eagerly anticipates fostering stronger bonds and team-building initiatives among the trustees.
- Trustee Fuscaldo noted she nominated Trustee Bertram given her passion for education and relationship building. Her commitment to lifelong learning will bring a fresh perspective and opportunities for personal growth.

Director Myles invited the scrutineers to provide instructions regarding the election procedures. Following an election, the scrutineers provided confirmation of the final election result to Director Myles.

2.2 Announcement of the Chair

Motion: 23-11-04, S. Hall/ J. Bertram

That Trustee Lougheed be elected as the Chair of the NNDSB Board of Trustees for a one-year term, effective immediately and lasting until the next annual organizational meeting. – CARRIED.

2.3 Incoming Chair's Remarks

Chair Lougheed expressed gratitude to fellow trustees regarding her election to the role of the Chair for the coming year. Chair Lougheed assumed the chairship and presided for the remainder of the meeting.

3.0 **Election of Vice-Chair**

The Board proceeded to the election of the Vice-Chair of the Board in accordance with NNDSB By-law BL-101.

3.1 Call For Nominations

Chair Lougheed called for nominations for the position of Vice-Chair of NNDSB. The call was repeated aloud three times.

Trustee Fuscaldo nominated Trustee Wesley
Trustee Steer nominated Trustee St. Pierre

Motion: 23-11-05, C. Phillips/ S. Hall

That the nominations for the position of Board Vice-Chair be closed. – CARRIED.

Trustee Wesley advised he would not allow his name to stand.
Trustee St. Pierre advised she would let her name stand.

Chair Lougheed invited Trustee Steer to comment on his nomination. Trustee Steer spoke to Trustee St. Pierre's leadership, community involvement and passion for the school community as inspirations for his nomination.

3.2 Announcement of the Vice-Chair

Motion: 23-11-06, B. Steer/ J. Fuscaldo

That Trustee St. Pierre be acclaimed as the Vice-Chair of the NNDSB Board of Trustees for a one-year term, effective immediately and lasting until the next annual organizational meeting. – **CARRIED**

3.3 Vice-Chair's Remarks

Vice-Chair St. Pierre offered remarks regarding her acclamation to the role of the Vice-Chair for the coming year.

4.0 Destruction of Ballots

Chair Lougheed ordered the destruction and deletion of all electronic messages and ballots used for the selection of the Chair and Vice-Chair.

Motion: 23-11-07, L. Sargent/ C. Phillips

That the ballots/electronic messages used for the selection of the Chair and Vice-Chair be destroyed immediately. – CARRIED.

5.0 New Business

5.1 Director's Remarks

Chair Lougheed invited Director Myles to speak to this item. Highlights of the Director's remarks to trustees are noted as:

- On behalf of all staff, sincere congratulations were offered to the newly elected Chair and acclaimed Vice-Chair.
- An overview was provided on some noteworthy milestones the Board has achieved over the last year such as the approval of a deficit-compliant budget, advancing the JK-12 capital project in Parry Sound, and the opening of Maple View Public School.
- Looking ahead, the Board's steady commitment to each of the pillars of the MYSP- excellence in teaching and learning, excellence in innovation, excellence in relationships and excellence in communication- will ensure progress continues.
- Gratitude was expressed to the Board as a whole and NNDSB staff and students for their continued work and dedication. Together, we will continue to build on our successes and create a legacy that fosters lasting successes in student achievement and well-being.

Chair Lougheed thanked Director Myles for his remarks.

5.2 Review of Financial By-laws

Introductory comments were offered by Director Myles to note that SBO Van Haesendonck will be reviewing the bylaws of a financial nature for information purposes, in alignment with the board's governance policies. SBO Van Haesendonck drew attention to specific requirements within the governance manual. Highlights noted as:

- BL-101 outlines the signing officers of the Board shall be the Chair, the Director, and the Superintendent of Business. It is noted that NNDSB has interpreted this to mean it must always be the Chair, with either the Superintendent of Business or the Director as the second signatory.
- BL-120 outlines the Board's Officers- noting the SBO holds the position of Board Treasurer. It is noted that the specific duties are outlined in The Education Act.
- GP-203 reviews the role of the Board of Trustees. Section nine reviews the fiscal responsibilities specific to the role of trustee, including the requirement to ratify MOUs, approve a balanced budget, establish an Audit Committee, etc.

Trustees received the verbal report with thanks.

6.0 Adjournment

Motion: 23-11-08, S. Hall/H. Wesley

That the NNDSB Annual Organizational meeting of November 14, 2023 be adjourned at 6:41 pm. – CARRIED.

Erika Lougheed
 Chair

Craig Myles
 Director of Education

RESOLUTION SUMMARY

<p>23-11-01 J. Fuscaldo L. Sargent</p>	<p>That the agenda for the annual organizational meeting of the Board for November 14, 2023 be approved. – CARRIED.</p>
<p>23-11-02 J. Fuscaldo A. St. Pierre</p>	<p>Be it resolved that the NNDSB Board of Trustees appoint the following two individuals as scrutineers: 1. Seija Van Haesendonck, Superintendent of Business 2. Krista Messenger, Director’s Executive Assistant. – CARRIED.</p>
<p>23-11-03 B. Steer L. Sargent</p>	<p>That the nominations for the position of Chair be closed. – CARRIED.</p>
<p>23-11-04 S. Hall J. Bertram</p>	<p>That Trustee Lougheed be elected as Board Chair of NNDSB Board of Trustees for a one-year term, effective immediately and lasting until the next annual organizational meeting. – CARRIED.</p>
<p>23-11-05 C. Phillips S. Hall</p>	<p>That the nominations for the position of Vice-Chair be closed. – CARRIED.</p>
<p>23-11-06 B. Steer J. Fuscaldo</p>	<p>That Trustee St. Pierre be acclaimed as the Vice-Chair of the NNDSB Board of Trustees for a one-year term, effective immediately and lasting until the next annual organizational meeting. – CARRIED</p>
<p>23-11-07 L. Sargent C. Phillips</p>	<p>That the ballots/electronic messages used for the selection of the Chair and Vice-Chair be destroyed immediately. – Carried</p>
<p>23-11-08 S. Hall H. Wesley</p>	<p>That the NNDSB Annual Organizational meeting of November 14, 2023 be adjourned at 6:41 pm. – CARRIED.</p>

unofficial



963 Airport Road North Bay, ON P1B 8H1
Phone: 705.472.8170
Website: www.nearnorthschools.ca

Erika Lougheed, Chair

Craig Myles, Director of Education

The November 14, 2023 **Public Session Board Meeting** of the Near North District School Board was held in person at the Head Office and via a Zoom video and/or teleconference.

Trustees Present:

Erika Lougheed, Chair
Ashley St. Pierre, Vice-Chair
Bill Steer
Chantal Phillips
Howard Wesley
Jeanie Fuscaldo
Julie Bertram
Louise Sargent
Shane Hall
Albany Benson, Indigenous Student
Trustee
Dora Chen, Student Trustee

Administrative Staff Present:

Craig Myles, Director of Education
Deb Bartlett, Communications Officer ®
Gay Smylie, Superintendent of Education
Krista Messenger, Executive Assistant
Melanie Gray, Superintendent of Teaching and Learning ®
Seija Van Haesendonck, Superintendent of Business
Timothy Graves, Superintendent of Education ®

Other:

Staff, media, union, and community partners

® attended remotely via Zoom video or audio conference

Trustees Absent:

Nil.

1.0 Call to Order

Chair Lougheed called the meeting to order at 6:45 PM. Members of the public were welcomed in person and virtually and directed to the question period submission forms/survey link.

1.1 Land Acknowledgement

Chair Lougheed read the Land Acknowledgement out loud.

2.0 Requests for Leaves of Absence

Chair Lougheed confirmed there have been no notices of regret from trustees for the meeting this evening.

3.0 Attendance

3.1 Confirmation of Quorum

Attendance indicated that 11 trustees were present for the meeting, including both Student Trustees.

3.2 Declaration of Conflict of Interest

The floor was opened for trustees to declare conflicts of interest, with none rose.

4.0 Approval of the Agenda

Review of the agenda for the meeting of November 14, 2023. The floor was opened for amendments or additions, with none rose.

Motion: 23-11-09, S. Hall/ C. Phillips

That the agenda for the Board meeting of November 14, 2023 be approved. – CARRIED.

5.0 Review of Previous Minutes

6.1 2023 10 10 Board of Trustee- Regular meeting minutes

It is noted that the minutes of the regular session held on October 10, 2023 were included in the agenda package. The floor was opened for amendments or additions, with none rose.

Motion: 23-11-10, J. Bertram/ J. Fuscaldo

That the minutes of the October 10, 2023 Board meeting be approved. – CARRIED.

6.0 Communication to the Board

6.1 Information Items

- 6.1.1 *Monthly Tender Report- October 2023*
- 6.1.2 *Professional Development Opportunities Calendar*
- 6.1.3 *Monthly Meeting Calendar*
- 6.1.4 *Multi-Year Accessibility Plan*
- 6.1.5 *Math Achievement Plan*
- 6.1.6 *Bullying Prevention and Intervention*
- 6.1.7 *2022-23 Director's Annual Report- Draft*

Chair Lougheed referred trustees to the board reports submitted for information as part of the agenda package for each item. The floor was opened for questions or comments from trustees:

- A comment was raised regarding the committee meeting information recorded on the monthly calendar. Note that the board's website has not been updated to reflect this information. Director Myles noted he would be pleased to follow up after the meeting to ensure this is reviewed and completed.

6.2 Director's Update

6.2.1 Board Report

Trustees were referred to the reports contained in the agenda package. Director Myles spoke to a few highlights from the monthly board report, with special recognition given to the continuous partnerships with union groups and the North Bay Parry Sound District Health Unit, the days of significance recognized this month, gratitude to the MYSP Committee trustees for their community presentation, and the ongoing partnerships with local First Nations and the North Bay Battalion leading to the coordination of another

successful Indigenous Youth Day at the North Bay Battalion game on October 29, 2023. The floor was opened for questions or comments regarding the Director's report, with none rose.

6.3 Chair's Remarks

The Chair allocated this time on the agenda for trustees to present any noteworthy positive stories or updates for the community. It is noted that there were no contributions offered by trustees.

Following a request from Trustee Fuscaldo, the Chair permitted discussion to return to information item previously listed on the agenda (6.1.4 Multi-Year Accessibility Plan). Trustee Fuscaldo expressed significant praise for the Multi-Year Accessibility Plan, urging all trustees to review its contents. A recommendation was made to consider amending the definition of disability. Director Myles noted the comment was received with thanks and will be thoughtfully considered.

6.4 OPSBA Report

Trustees were referred to the report contained in the agenda package. Trustee Steer provided highlights of the OPSBA Northern caucus meeting. The floor was opened for questions, with none rose.

6.5 Student Trustees' Update

6.5.1 *Student Trustee Report*

Student Trustee Chen provided an overview of the report included in the agenda package. Attention was drawn to the fall events that occurred in secondary schools, Take Your Kids to Work Day experiences, fall sports and arts activities, and priorities being actioned and discussed by the Student Senate (including the requests from trustees regarding the Toronto Youth Cabinet requests).

6.5.2 *Indigenous Youth Circle (IYC) Update*

Student Trustee Benson provided an overview of the report included in the agenda package. Trustees received an update about the various activities in schools to honour Orange Shirt Day in support of truth and reconciliation, which included school and community involvement. It is noted that Northern Secondary School received a new tipi, with plans underway on the best place to erect. An update was shared regarding the discussions about altering national anthems to be more inclusive (through ways such as changing lyrics to reflect Indigenous lands) raised last month. Additionally, the IYC addressed issues around Indigenous student exemptions during the national anthem, creating informative posters for staff and planning their distribution across schools. Future goals include advocating for land-based and Indigenous cultural classes, emphasizing cultural attire at graduation, and creating apparel featuring the IYC logo.

6.6 Community Involvement

6.6.1 *Scheduled Delegations*

6.6.2 *Question Period*

It is noted that there are no scheduled delegations for this evening. Chair Lougheed noted the Board would move to its public question period. Submissions of questions will now be closed to organize the list for review.

It is noted that there are no questions submitted in-person or virtually for review by trustees.

7.0 Items for Decision

7.1 Report from Committee of the Whole- Private Session

Motion: 23-11-11, H. Wesley/ B. Steer

That the DPA Committee report be approved as presented, as recommended by the Committee of the Whole in private session. – CARRIED.

7.2 Report from Committee of the Whole- Public Session

Motion: 23-11-12, C. Phillips/ S. Hall

Be it resolved that an information report regarding student nutrition programs be brought forward for review by trustees. Be it further resolved that the report also includes possibilities for program enhancement, and explores the use of NNDSB Charity Works funds. – CARRIED.

Motion: 23-11-13, S. Hall/ J. Bertram

Be it resolved that the NNDSB Board of Trustees approves the following trustees to attend the 2024 OPSBA Public Education Symposium:

- Trustee Steer
- Trustee Wesley
- Vice-Chair St. Pierre
- Trustee Phillips

as recommended by the Committee of the Whole. – CARRIED.

Motion: 23-11-14, C. Phillips/ J. Fuscaldo

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Audit Committee:

- Trustee Wesley
- Trustee Hall
- Trustee Phillips

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-15, J. Fuscaldo/ J. Bertram

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Bylaw Review Committee:

- Trustee Bertram
- Trustee Fuscaldo
- Board Chair Lougheed

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-16, S. Hall/ H. Wesley

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Director's Performance Appraisal Committee:

- Trustee Steer

Minutes of the Public Session Board Meeting of the Near North District School Board held November 14, 2023

- Vice-Chair St. Pierre
- Board Chair Lougheed

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-17, C. Phillips/ J. Bertram

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Equity Advisory Circle:

- Trustee Sargent
- Trustee Wesley
- Trustee Phillips
- Vice-Chair St. Pierre

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-18, L. Sargent/ C. Phillips

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Finance Committee:

- Trustee Bertram
- Trustee Wesley
- Trustee Hall
- Trustee Phillips

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-19, J. Bertram/ J. Fuscaldo

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the First Nations Advisory Committee:

- Vice-Chair St. Pierre
- Trustee Bertram
- Trustee Sargent
- Trustee Phillips (alternate)
- Trustee Hall (alternate)

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-20, S. Hall/ J. Fuscaldo

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Maple View Building Committee:

- Trustee Sargent
- Trustee Steer

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-21, J. Fuscaldo/ J. Bertram

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Multi-Year Strategic Planning Committee:

- Trustee Bertram

- Trustee Steer
- Trustee Phillips
- Vice-Chair St. Pierre

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-22, C. Phillips/ S. Hall

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the North Bay Consolidation Committee:

- Trustee Hall
- Trustee Phillips
- Trustee Steer

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-23, H. Wesley/ A. St. Pierre

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Parent Involvement Committee:

- Trustee Fuscaldo

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-24, L. Sargent/ S. Hall

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Parry Sound Building Committee:

- Trustee Fuscaldo
- Trustee Wesley
- Trustee Hall
- Vice-Chair St. Pierre

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-25, C. Phillips/ J. Bertram

Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Special Education Advisory Committee:

- Trustee Fuscaldo
- Trustee Sargent
- Trustee Phillips
- Vice-Chair St. Pierre (alternate)

for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.

Motion: 23-11-26, L. Sargent/ A. St. Pierre

WHEREAS, Near North District School Board is a member of the Ontario Public School Boards' Association (OPSBA);

AND WHEREAS, the Board must appoint a Director/Voting Delegate and an Alternate Director/Alternate Voting Delegate to represent the interests of Near North District School Board;

BE IT RESOLVED that the Board of Trustees of Near North District School Board approves the following trustees to act as the Board's representatives with OPSBA for a term beginning immediately and closing at the end of the next organizational meeting:

- Trustee Steer, Director/ Voting Delegate
- Trustee Bertram, Alternate Director/ Alternate Voting Delegate

- CARRIED.

7.3 Confirmation of Signing Officers

Motion: 23-11-27, S. Hall/ B. Steer

Whereas NNDSB Bylaw 101 confirms the Chair shall be a signing officer of the Board;

And whereas, the Board has conducted the organizational meeting for 2023;

Be it resolved that, Erika Lougheed, Board Chair, shall be approved as a signing officer on behalf of Near North District School Board for a term effective immediately and ending at the close of the next Annual Organizational meeting for the Board of Trustees of Near North District School Board. – CARRIED.

7.4 NNDSB Charity Works- Membership for Approval

Motion: 23-11-28, S. Hall/ A. St Pierre

Whereas the NNDSB Charity Works constitution delineates the organizational structure based on the Board of Trustees Organizational meeting;

And whereas, the Board has conducted the organizational meeting for 2023;

Be it resolved that the directors of NNDSB Charity Works shall be:

- Erika Lougheed, Chair of the Board of Trustees
- Craig Myles Director of Education
- Seija Van Haesendonck Superintendent of Business

With a term effective immediately and ending at the close of the next Annual Organizational meeting for the Board of Trustees of Near North District School Board. – CARRIED.

7.5 Capital Project Award- Chippewa Secondary School

Trustees were referred to the report contained in the agenda package. The floor was opened for comments and questions. Highlights noted as:

- Question raised on the proposed location at CSS. SBO Van Haesendonck was invited to comment and noted the project will have two components. The track will be enclosed separately with gates and there will also be a portion of fencing running around the front and back of the main school grounds. Care will be taken to respect the natural geography of the site as well.
- A question was raised regarding where the funding will be drawn from. SBO Van Haesendonck was invited to comment and noted it will be drawn from school

- renewal funding from the Ministry of Education.
- A question was raised regarding what issue the fence is being erected to solve. SO Smylie was invited to comment and noted the decision was made following thorough consultation with the Safe Schools team and Facilities. NNDSB continues to work with the District of Nipissing Social Services Administration Board (DNSSAB) regarding the low-barrier shelter located adjacent to the property, though the school continues to experience challenges with drug paraphernalia being left on school property as well as miscellaneous people accessing the property. The current security measures are working, but don't address the architectural issues which is why a fence is being proposed.
 - Trustee Phillips inquired if the current site is the permanent location for the low-barrier shelter, as it was previously reported that the current location is temporary. Staff noted this question would be best directed to the DNSSAB for a response. A follow-up comment was offered by Trustee Phillips that NNDSB needs to think more broadly about protecting students. An example was provided regarding the ambassador program where City of North Bay staff can escort people in distress to a community agency able to assist. The board should consider approaching the City of North Bay to assist with issues that have arisen due to a City decision. Director Myles thanked trustees for their perspectives and acknowledged these concerns have been noted.

With no further comments to note, Chair Lougheed proceeded with the motion.

Motion: 23-11-29, C. Phillips/ S. Hall

That the Board of Trustees for Near North District School Board awards tender NNDSB 2024-001 New Fencing Chippewa Secondary School to Ed Séguin & Sons Trucking Paving Ltd in the amount of \$611,000.00 plus HST. -CARRIED.

8.0 Committee Reports

8.1 Multi-Year Strategic Planning Committee Report

8.1.1 Meeting minutes- October 20, 2023 (unofficial)

8.1.2 Verbal report

Committee Chair Steer was invited to speak to this item. An update was shared with trustees regarding the community presentation. Key highlights included accolades to the committee trustees for their work developing the presentation and flexibility in delivery. It is noted that the interactive tool Padlet was used to host the question-and-answer period, which worked very well. The committee intends to develop a feedback report with the comments that were shared and bring it to the Board for information and then post it on the website. This resource will continue to be updated as community meetings occur so that it becomes a rich document for parents and community members about the board's plans. The floor was opened for questions or comments:

- A question was raised regarding the number of attendees. Committee Chair Steer noted there were less than one dozen participants present, though it is noted that there was a lot of participation during the Q and A period.

8.2 Minutes Presented for Information

8.2.1 Special Education Advisory Committee- September 21, 2023

8.2.2 Equity Advisory Circle- June 7, 2023

The Chair opened the floor for any comments or questions regarding the meeting

minutes presented for information, with none rose.

9.0 Next Meeting Date

Chair Lougheed confirmed the Board of Trustees will meet next on December 12, 2023.

10.0 Motion to Adjourn

Motion: 23-11-30, C. Phillips/ S. Hall

Be it resolved, that on November 14, 2023, we do now adjourn at 7:36 pm. – CARRIED.

EL/km.

Erika Lougheed
Chair

Craig Myles
Director of Education

RESOLUTION SUMMARY

<p>23-11-09 <i>S. Hall</i> <i>C. Phillips</i></p>	<p>That the agenda for the Board meeting of November 14, 2023 be approved. – CARRIED.</p>
<p>23-11-10 <i>J. Bertram</i> <i>J. Fuscaldo</i></p>	<p>That the minutes of the October 10, 2023 Board meeting be approved. – CARRIED.</p>
<p>23-11-11 <i>H. Wesley</i> <i>B. Steer</i></p>	<p>That the DPA Committee report be approved as presented, as recommended by the Committee of the Whole in private session. – CARRIED.</p>
<p>23-11-12 <i>C. Phillips</i> <i>S. Hall</i></p>	<p>Be it resolved that an information report regarding student nutrition programs be brought forward for review by trustees. Be it further resolved that the report also includes possibilities for program enhancement, and explores the use of NNDSB Charity Works funds. – CARRIED</p>
<p>23-11-13 <i>S. Hall</i> <i>J. Bertram</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following trustees to attend the 2024 OPSBA Public Education Symposium:</p> <ul style="list-style-type: none"> • Trustee Steer • Trustee Wesley • Vice-Chair St. Pierre • Trustee Phillips <p>as recommended by the Committee of the Whole. – CARRIED.</p>
<p>23-11-14 <i>C. Phillips</i> <i>J. Fuscaldo</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Audit Committee:</p>

Minutes of the Public Session Board Meeting of the Near North District School Board held November 14, 2023

	<ul style="list-style-type: none"> • Trustee Wesley • Trustee Hall • Trustee Phillips <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-15 <i>J. Fuscaldo</i> <i>J. Bertram</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Bylaw Review Committee:</p> <ul style="list-style-type: none"> • Trustee Bertram • Trustee Fuscaldo • Board Chair Lougheed <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-16 <i>S. Hall</i> <i>H. Wesley</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Director’s Performance Appraisal Committee:</p> <ul style="list-style-type: none"> • Trustee Steer • Vice-Chair St. Pierre • Board Chair Lougheed <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-17 <i>C. Phillips</i> <i>J. Bertram</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Equity Advisory Circle:</p> <ul style="list-style-type: none"> • Trustee Sargent • Trustee Wesley • Trustee Phillips • Vice-Chair St. Pierre <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-18 <i>L. Sargent</i> <i>C. Phillips</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Finance Committee:</p> <ul style="list-style-type: none"> • Trustee Bertram • Trustee Wesley • Trustee Hall • Trustee Phillips <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-19 <i>J. Bertram</i> <i>J. Fuscaldo</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the First Nations Advisory Committee:</p> <ul style="list-style-type: none"> • Vice-Chair St. Pierre • Trustee Bertram • Trustee Sargent • Trustee Phillips (alternate) • Trustee Hall (alternate) <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-20</p>	<p>Be it resolved that the NNDSB Board of Trustees approves the</p>

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<p><i>S. Hall</i> <i>J. Fuscaldo</i></p>	<p>following appointments to the Maple View Building Committee:</p> <ul style="list-style-type: none"> • Trustee Sargent • Trustee Steer <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-21 <i>J. Fuscaldo</i> <i>J. Bertram</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Multi-Year Strategic Planning Committee:</p> <ul style="list-style-type: none"> • Trustee Bertram • Trustee Steer • Trustee Phillips • Vice-Chair St. Pierre <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-22 <i>C. Phillips</i> <i>S. Hall</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the North Bay Consolidation Committee:</p> <ul style="list-style-type: none"> • Trustee Hall • Trustee Phillips • Trustee Steer <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-23 <i>H. Wesley</i> <i>A. St. Pierre</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Parent Involvement Committee:</p> <ul style="list-style-type: none"> • Trustee Fuscaldo <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-24 <i>L. Sargent</i> <i>S. Hall</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Parry Sound Building Committee:</p> <ul style="list-style-type: none"> • Trustee Fuscaldo • Trustee Wesley • Trustee Hall • Vice-Chair St. Pierre <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-25 <i>C. Phillips</i> <i>J. Bertram</i></p>	<p>Be it resolved that the NNDSB Board of Trustees approves the following appointments to the Special Education Advisory Committee:</p> <ul style="list-style-type: none"> • Trustee Fuscaldo • Trustee Sargent • Trustee Phillips • Vice-Chair St. Pierre (alternate) <p>for a one-year period beginning immediately and ending at the close of the next organizational meeting. – CARRIED.</p>
<p>23-11-26 <i>L. Sargent</i> <i>A. St. Pierre</i></p>	<p>WHEREAS, Near North District School Board is a member of the Ontario Public School Boards' Association (OPSBA);</p>

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	<p>AND WHEREAS, the Board must appoint a Director/Voting Delegate and an Alternate Director/Alternate Voting Delegate to represent the interests of Near North District School Board;</p> <p>BE IT RESOLVED that the Board of Trustees of Near North District School Board approves the following trustees to act as the Board’s representatives with OPSBA for a term beginning immediately and closing at the end of the next organizational meeting:</p> <ul style="list-style-type: none"> • Trustee Steer, Director/ Voting Delegate • Trustee Bertram, Alternate Director/ Alternate Voting Delegate <p>- CARRIED.</p>
<p>23-11-27 S. Hall B. Steer</p>	<p>Whereas NNDSB Bylaw 101 confirms the Chair shall be a signing officer of the Board;</p> <p>And whereas, the Board has conducted the organizational meeting for 2023;</p> <p>Be it resolved that, Erika Lougheed, Board Chair, shall be approved as a signing officer on behalf of Near North District School Board for a term effective immediately and ending at the close of the next Annual Organizational meeting for the Board of Trustees of Near North District School Board. – CARRIED.</p>
<p>23-11-28 S. Hall A. St Pierre</p>	<p>Whereas the NNDSB Charity Works constitution delineates the organizational structure based on the Board of Trustees Organizational meeting;</p> <p>And whereas, the Board has conducted the organizational meeting for 2023;</p> <p>Be it resolved that the directors of NNDSB Charity Works shall be:</p> <ul style="list-style-type: none"> • Erika Lougheed, Chair of the Board of Trustees • Craig Myles Director of Education • Seija Van Haesendonck Superintendent of Business <p>With a term effective immediately and ending at the close of the next Annual Organizational meeting for the Board of Trustees of Near North District School Board. – CARRIED.</p>
<p>23-11-29 C. Phillips S. Hall</p>	<p>That the Board of Trustees for Near North District School Board awards tender NNDSB 2024-001 New Fencing Chippewa Secondary School to Ed Séguin & Sons Trucking Paving Ltd in the amount of \$611,000.00 plus HST. -CARRIED.</p>
<p>23-11-30 C. Phillips S. Hall</p>	<p>Be it resolved, that on November 14, 2023, we do now adjourn at 7:36 pm. – CARRIED</p>

PUBLIC QUESTION SUBMISSION FORM

In alignment with NNDSB Board of Trustees bylaw BL-114, members of the public are welcome to submit questions pertaining to items on the Board's evening agenda.

Each of the fields below must be completed in order for the question to be put forward to the Chair for consideration.

NNDSB Meeting Date: _____

Name: _____

Address: _____

Phone number: _____

Email contact: _____

Corresponding agenda item: _____

Overview of Question:

Signature: _____

PD Opportunities Report

Title:	December 2023 Trustee Professional Development Opportunities Report
Ongoing Opportunities and Resources	<ul style="list-style-type: none"> • Ontario Public School Board Association’s “Trustee Development Program” modules https://modules.ontarioschooltrustees.org/ • Ontario Public School Board Association’s “Guide to Good Governance” https://www.opsba.org/wp-content/uploads/2023/01/EN_Good-Governance-Guide-2022-2026_en_aoda_final.pdf • Ontario Public School Board Association’s 2023 Public Education Symposium- workshop and panel discussion resources: <ul style="list-style-type: none"> ○ Find the full list here: https://www.opsba.org/events-and-publications/public-education-symposium/ • Ministry of Education Governance Resources http://www.edu.gov.on.ca/eng/policyfunding/leadership/govern_resources.html • Canadian School Boards Association (CSBA) Governance Resources https://www.cdnsba.org/governance-resources • Ontario Student Trustees Association- List of publications https://osta-aeco.org/our-work/publications/
Scheduled Opportunities	Public Education Symposium 2024 January 25-26, 2024
Registration Support	Trustees may reach out to Krista Messenger via email at krista.messenger@nearnorthschools.ca for registration support if they are unsuccessful in self-registering by following the links above, or to request printed copies of the material to review, where available.

BOARD REPORT

Title:	Board of Trustees Committee Meeting Calendar
Board Committees	<p>It is noted that the Board of Trustees has structured committees for the purposes of conducting its work more effectively. Committees of the Board of Trustees are comprised of:</p> <ul style="list-style-type: none"> • Statutory Committees- which are established under Provincial Regulations and have mandates, composition, and terms of reference as required by the Regulations; • Ad Hoc Committees- which are formed to assist the Board by doing “pre-Board work” to address a specific topic or project. <p>The NNDSB Board of Trustees welcomes members of the public to attend as observers to public Board of Trustee committee meetings. In support of this commitment, upcoming committee dates are listed below.</p>
Currently Scheduled Meetings	<p><u>Special Education Advisory Committee</u> December 21, 2023 at 1:00 PM</p> <p>Join Zoom Meeting https://nearnorthschools-ca.zoom.us/j/89245287444?pwd=2iayDk7gFi7HaHdZ56TC0ctneTQbMb.1</p> <p>Meeting ID: 892 4528 7444 Passcode: 559499</p>
Participation Support	<p>Trustees and members of the public are encouraged to view the website for the most current committee meeting information.</p> <p>Trustees and members of the public may reach out to the Director’s Assistant, Krista Messenger via email at krista.messenger@nearnorthschools.ca for any further support.</p>

Near North District School Board
Trustee Expenditures
For the Year Ended August 31, 2023

Description	Entire Board	J Aspin	J Bertram	A Bottomley	D Breault	J Cochrane	J Fuscaldo	C Gagne	S Hall	N King	R Learn	E Lougheed	C Phillips	L Sargent	W Steer	A St.Pierre	H Welsey	Total
Trustee Honorarium		3,265.80	6,195.92	1,911.95	1,911.95	2,588.87	6,195.92	1,911.93	6,195.91	1,911.95	1,911.95	10,595.96	6,195.91	8,107.85	8,107.85	6,195.95	8,395.94	81,601.61
Trustee Benefits (Note 1)		71.01	353.48	44.66	113.75	57.83	329.38	113.75	329.41	113.75	113.75	675.36	329.41	434.71	434.71	353.48	502.39	4,370.83
Trustee Professional Development	4,086.40	892.15	1,300.46			744.52						3,470.46			945.87	2,145.59	1,256.03	14,841.48
Trustee Auto Reimbursement (Note 6)		306.09	846.44	219.49			547.62		1,275.03			1,595.22			363.97	446.70	683.84	6,284.40
Trustee Other Travel Related Costs (Note 2)	448.37	8.03	26.19															482.59
Trustee Telephone (Cell)	-	388.79			-			-		-				-				388.79
Trustee Office																		-
Trustee Student Trustee Expenses (Note 5)																		10,134.18
Trustee Professional Fees																		-
	4,534.77	4,931.87	8,722.49	2,176.10	2,025.70	3,391.22	7,072.92	2,025.68	7,800.35	2,025.70	2,025.70	16,337.00	6,525.32	8,542.56	9,852.40	9,141.72	10,838.20	118,103.88

Note 1 - Trustee benefits include statutory benefits of Canada Pension Plan (CPP), Employer Health Tax (EHT) and WSIB.

Note 2 - Other travel related costs include Board and Board Committee meals and other costs such as accommodation charges incurred while travelling on Board business

Note 3 - Trustee membership in OPSBA (Ontario Public School Board Association) charged to Business Administration - \$34,894.79

Note 4 - Other Trustee Internet charges charged to IT include:

Al Bottomley	311.52
Donna Breault	216.98
John Cochrane	180.00
Julie Bertram	60.00
Nicole King	240.00
	<u>1,008.50</u>

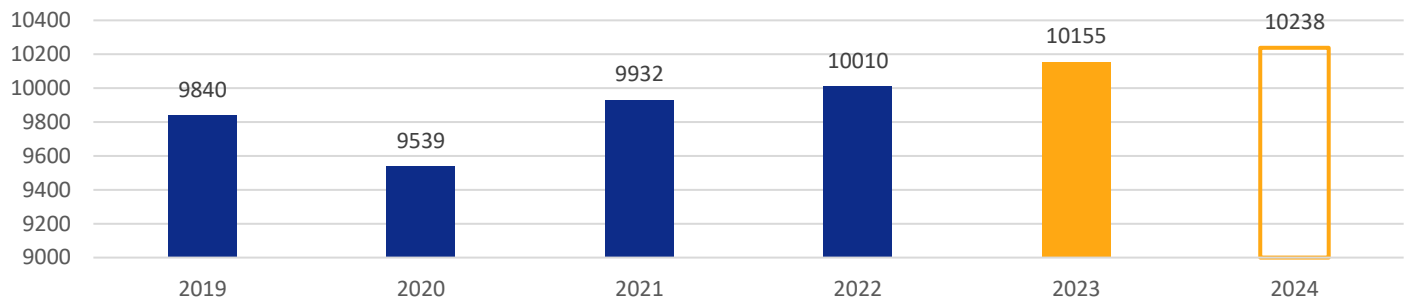
Note 5 - Student Trustee representatives (D Chen, C. Darling, A. Lewis Trodd) expenses include:

Student Trustee Honorarium	5,000.00
Student Trustee Benefits	225.78
Student Trustee - Professional Development	4,586.34
Student Trustee - Auto Reimbursement	252.57
Student Trustee - Other Travel	69.49
	<u>10,134.18</u>

2024-25 Preliminary Enrolment Projections

Student enrolment at the Near North District School Board has increased, yet again, to a level that hasn't been seen since the 2015-16 school year. As of October 31, 2023 the board's overall enrolment was 10,155 students, compared to 10,010 in October 2022. Enrolment counts have fully rebounded from the low point at the onset of the pandemic in 2020-21. Preliminary enrolment projections for the 2024-25 school year currently sit at 10,238 students, based on October 31, 2023 enrolment.

Board Enrolment



Elementary Panel

	JK	SK	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total
2022-23	585	687	681	682	714	690	688	764	712	753	6956
2023-24	626	631	707	699	691	718	725	707	756	757	7017
2024-25	579	678	634	733	711	698	746	740	708	797	7024

Within the elementary panel, the increase in enrolment from the 2022-23 school year to the current 2023-24 school year, is mainly represented in Junior Kindergarten. Most other grades in the elementary panel reported slight increases as well.

Secondary Panel

	Grade 9	Grade 10	Grade 11	Grade 12	Total
2022-23	753	706	732	863	3054
2023-24	722	747	751	918	3138
2024-25	786	745	778	905	3214

Enrolment in the secondary panel also increased from 2022-23 to 2023-24 school year. This increase can be explained by the higher than normal number of Grade 12 students who returned for a fifth year in 2023-24 school year.

Taking these enrolment trends into consideration, the following projections were generated by grade and school for the 2024-25 school year based on October 31, 2023 enrolment figures.

2024-25 Preliminary Enrolment Projections

	JK	SK	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total
<i>Alliance</i>	41	44	58	74	50	65	57	50							439
<i>Almaguin</i>											145	123	130	176	574
<i>Argyle</i>	5	4	5	6	8	4	14	7	8	8					69
<i>Britt</i>	4	1	5	3	2	4	4	3	4	2					32
<i>Chippewa Int.</i>									197	262					459
<i>Chippewa Sec.</i>											221	180	184	215	800
<i>Evergreen Heights</i>	22	17	30	26	22	28	30	37	29	29					270
<i>F.J. McElligott Int.</i>									20	29					49
<i>F.J. McElligott Sec.</i>											18	30	31	25	104
<i>Ferris Glen</i>	22	30	30	28	25	22	21	35							213
<i>Humphrey</i>	25	27	22	31	22	22	15	15	12	18					209
<i>Land of Lakes</i>	30	41	30	25	40	20	42	38	41	34					341
<i>Laurentian</i>											2	8	19	33	62
<i>M.T. Davidson</i>	14	26	15	12	21	12	17	11	16	12					156
<i>MacTier</i>	9	10	11	10	10	8	6	8	10	12					94
<i>Magnetawan</i>	7	7	6	3	8	8	8	7	11	8					73
<i>Maple View</i>	33	41	36	47	55	53	51	69							385
<i>Mapleridge</i>	24	26	24	37	22	25	32	33	28	35					286
<i>Mattawa</i>	12	15	15	19	11	17	24	12							125
<i>McDougall</i>	12	13	14	19	15	28	17	9	28	18					173
<i>NNDSB Virtual Elem.</i>			1	2	1	3	4	3	4	6					24
<i>NNDSB Virtual Sec.</i>											10	7	14	5	36
<i>Nobel</i>	13	13	13	22	19	21	18	28	23	25					195
<i>Northern</i>											47	35	31	48	161
<i>Parry Sound High</i>											127	151	170	161	609
<i>Parry Sound Int.</i>									49	60					109
<i>Parry Sound Public</i>	60	62	57	64	57	49	58	50							457
<i>Phelps</i>	8	9	12	13	10	9	8	12	15	6					102
<i>Silver Birches</i>	22	35	23	22	26	33	36	28							225
<i>South River</i>	18	20	22	24	17	14	14	19	18	16					182
<i>South Shore</i>	10	10	12	9	13	13	15	20	10	12					124
<i>Sundridge</i>	24	24	26	32	26	27	33	25	17	30					264
<i>Sunset Park</i>	50	69	39	49	50	45	45	54							401
<i>Vincent Massey</i>	39	41	39	52	64	54	77	39							405
<i>West Ferris Int.</i>									132	141					273
<i>West Ferris Sec.</i>											216	211	199	242	868
<i>White Woods</i>	23	33	24	29	30	37	32	29	32	31					300
<i>Whitestone Lake</i>	3	3	2	6	16	14	4	6	4	3					61
<i>Woodland</i>	49	57	63	69	71	63	64	93							529
Board Total	579	678	634	733	711	698	746	740	708	797	786	745	778	905	10238


Projected Pupils of the Board Average Daily Enrolment (ADE) for 2024-25

Elementary

	JK	SK	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total
Projected Enrolment	579	678	634	733	711	698	746	740	708	797	7024
<i>less Other Pupils</i>	7.5	11.25	10.5	13.25	13.75	11.75	12.75	14.25	12.75	13.25	121
Pupils of the Board	572	667	624	720	697	686	733	726	695	784	6903

Secondary

	Grade 9	Grade 10	Grade 11	Grade 12	Total
Projected Enrolment	786	745	778	905	3214
<i>less Other Pupils</i>	19.88	22.38	33.00	32.09	107.35
Pupils of the Board	766.12	722.62	745.00	872.91	3106.65
Projected Mar. 31, 2025 (less 6.5%)	716.32	675.65	696.58	816.17	2904.72
ADE Enrolment	741.22	699.13	720.79	844.54	3005.68

Title:	Director's Update
Contact:	Craig Myles, Director of Education
Date Submitted:	Board Meeting December 12, 2023
Welcome	<p>As the holiday season approaches, I would like to take this opportunity to bring greetings to you all. Thank you to all staff for their extra efforts to make this time of year so special for our students and their families.</p> <p>I would like to extend best wishes for a restful and peaceful holiday season. May you, your family and friends have a very happy holiday and a safe and healthy New Year!</p>
Program Updates	<p><u>Professional Development Day Highlights</u> NNDSB staff were engaged in a wide variety of activities and learning during the professional activities day that occurred on November 24, 2023, and in the days that followed. The following showcases some of the professional learning highlights:</p> <p><i>De-Streamed Grade 9 Educators</i></p>  <p>NNDSB was pleased to welcome Garfield Gini-Newman an associate professor at OISE/University of Toronto and a senior national consultant with The Critical Thinking Consortium to support a full-day workshop for Grade 9 teachers. Garfield has worked with thousands of teachers across grades and subjects, helping them to frame learning around engaging and provocative activities and authentic assessments. This full-day in-person workshop enabled Grade 9 educators to develop classroom approaches to nurture quality thinking through critical inquiry with a specific focus on assessment. Activities explored the intentional design and development of a thinking classroom that fosters increased levels of student engagement.</p> <p><i>Guidance Counsellors, SHSM Leads and Coop Teachers</i> More than 20 educators participated in a full-day Mining Matters workshop which provided an overview of earth sciences, the minerals industry, and the wide range of careers available in it. Educators participated in hands-on earth science and mineral resources learning activities that explored</p>

foundational knowledge and sustainability, including career education resources available to implement in the classroom. During the afternoon, participants enjoyed a field Tour of Redpath Mining to explore careers and training in the trades.

Experiential Learning for Guidance Counsellors and Intermediate Teachers



Select educators travelled to The Côté Gold Project located in the Chester and Yeo Townships, District of Sudbury, in northeastern Ontario. Educators benefitted from a tour of the facility, including the operations room, staff camp, open pit mine and mill. Throughout the experience, staff learned about pathways into the mining sector and the diverse employment opportunities

that exist for students across the Near North region. The mine tour was facilitated by the Canadian Ecology Centre, the Ontario Mining Association, and the IAmGold Corporation.

Hockey? Potato Chips? Skin Grafting? Indigenous Gifts and Stories in Secondary Classroom.

NNDSB welcomed Dr. Pamela Rose Toulouse who offered a virtual workshop titled, “*Hockey? Potato Chips? Skin Grafting? Indigenous Gifts and Stories in Secondary Classroom*” on November 24, 2023. This highly interactive workshop engaged participants with primary and secondary resources that are authentic and respectful to Indigenous Peoples. Participants developed an understanding of how to meaningfully utilize/include Indigenous resources in their secondary school classrooms. Themes such as holistic teaching strategies, Indigenous innovations/inventions, residential schools, and other critical topics were explored and applied within the context of the courses they teach.

Muti-Year Strategic Plan-Progress Data of Note

As part of the Multi-Year Strategic Plan Committee’s work, the Director’s Office is pleased to share the following monthly data of note to further demonstrate the positive direction NNDSB is moving in across the four priority areas: Excellence in Communication; Excellence in Relationships; Excellence in Teaching and Learning; and Excellence in Innovation.

This month, highlights are noted within Excellence in Communication, by sharing an update on the website improvement project. NNDSB will be launching a new front home page and several key sub-pages with a simple and friendly format. The page includes opportunities to lend public voice to the newest surveys as they arise. The addition of a “Who Can I Talk To”

	<p>page includes instructions on how to communicate with the Board and staff. The goal is to make the site a one-stop for stakeholders and rightsholders. Staff will continue to revise and edit all sub-pages. We look forward to keeping the Board apprised of the progress, as this is significant work that will take time to complete.</p>
<p>Administrative Guidelines for Consultation</p>	<p>Draft Administrative Guidelines are placed on the website for the public consultation phase. Feedback will be collected for 30 days. It is noted that there are currently no AGs posted.</p> <p>As documents are added for consultation, they are placed here: https://www.nearnorthschools.ca/board/administrative-guidelines/</p>
<p>Event Updates</p>	<p><u>Special Recognition Days</u> This month NNDSB is pleased to acknowledge special recognition days for their educational value, and connection to the Board’s mission, vision, and strategic plan. The following are a few examples noted this month, in addition to those shared as part of other board communications. Meaningful ways individual schools may have recognized each day are featured on school websites and included in the monthly Chair/ Director newsletter, Near North Matters.</p> <p><i>December 18: International Migrants Day</i> International Migrants Day aims to raise awareness about the challenges and difficulties of international migration. Every year on 18th December, the world marks International Migrants Day, a day set aside to recognize the important contribution of migrants while highlighting the challenges they face.</p>

Albany Benson

IYC Board Report

December

To begin my IYC update I am going to be talking about what is currently happening within each school.

Therefore, beginning with Chippewa, we continue to hold beading workshops with Trina, ribbon shirt and skirt making workshops approach and our Indigenous youth lead group OKIMAKAN assisted and helped host a social at lunch within our Indigenous center.

Northern continues to hold beading workshops within their school, drumming and singing also continue to take place, they have ribbon skirt and shirt making workshops coming up, they celebrated ROCKYOURMOCKS within their school and sent out cards to veterans for Remembrance Day. They also meet in their Maamwi center from time to time to discuss what they would like to do moving forward so they can bring their ideas to IYC.

FJ attended their first meeting of IYC this year back in November and some of the things they mentioned occurring within their school in the past include OYAP workshops like shakers and beading. They also had George Couchie come in for a speech and a college fair program took place for Indigenous students within their school.

West Ferris continues their weekly women's drumming lessons, their weekly meetings for IYC and they work on getting merchandise for their Indigenous center. They continue to craft mini projects such as dream catchers; their center was named after the Cree word meaning “a place to learn and gather” and they have been having a great intermediate involvement within their space. Finally, they would like to see their men’s drumming lessons occur more often during times that are more available to the students.

Parry Sound discusses how they have too many drummers within their drumming group therefore they plan on getting two separate drums for the junior and senior students. Some of their Indigenous students attended the Nipissing activity day, other Indigenous students began attending hunt camps within their communities and they also began to have Thursday lunches with FN communities. In addition to this they also continue to gather ideas in order to fundraise their upcoming pow wow.

IYC also discussed what initiatives they wanted to see happen within their schools which included involving intermediates in IYC so they can be the future leaders within schools. Stemming off this thought, in the near future we would like to see members of IYC visiting elementary schools to show Indigenous representation and inspire the youth to be leaders. Making this happen by creating PowerPoint's about IYC for the students to show them what it's about. Some other topics brought up involved creating more fundraising programs, more Indigenous art within the schools, more Cree representation and student lead activities. Finally, we aim to plan a round dance, inclusive to schools and potentially as a learning opportunity.

Things the students would like to see separately happen within IYC includes possibly creating a formal night for members of IYC, incorporate more cultural activities within our meetings such as doing a sweat, doing another Spirit Point retreat at the end of the year, creating an IYC Instagram page to have a place where we can share updates, events going on and more.

As antibullying week approaches we talked about incorporating Indigenous perspective, marginalization, and overall spreading awareness about the different kinds of bullying. Doing so by possibly creating announcements that give explanations around marginalization and how it is a

form of bullying. It would also be nice to have announcements that include pieces of the Seven Grandfather Teachings read by the student representatives.

Finally, our last topic discussed was about giving back to the community. Giving back has always been important to me so I wanted to bring this Initiative forward on a wider scale. My idea was to get members of IYC to spread the word and collect funds from their schools which would include toys, gifts, clothes and more. Once the funds are gathered from each school we would organize and pack the donations to be sent off to families in Northern remote communities. The goal is to have these donations shipped to a community by Christmas time though it is still undecided which community we should do.

Thank you

December 12th, 2023

Regular Board Meeting

Student Trustee Report

Students across the NNDSB have had yet another exciting month, filled with academic focus and extracurricular activities as the winter holidays approach.

The NNDSB athletics programs continue to thrive, with secondary schools beginning to compete in hockey, curling, Nordic skiing, women's volleyball, and men's basketball. Secondary schools' boys' volleyball and girls' basketball competitions ended the past month, with schools competing in NOSSA. Successful Northern teams, like the men's volleyball teams from Chippewa and Almaguin Highlands secondary school moved onto the OFSSA competition level.

Secondary students across the NNDSB have also shown continued interest in participation of school related clubs, which offer various choices to cater to diverse mindsets and interests of student bodies. These clubs include, Almaguin highlands drama club, which invites actors and screenplay writer to put on a performance, Chippewa Secondary school's internationalist club and the West Ferris Secondary School Environment club.

Secondary schools have continued outreach to local feeder schools, increasing interaction between senior and junior students. Northern Secondary School has continued their partnership with local elementary schools. Senior students act as ambassadors to the school, interacting and teaching valuable lessons to younger students. Almaguin Highlands Secondary School has also had their grade 8 night, inviting families and students to learn information about the Almaguin Highlander community.

Students across the NNDSB have also stayed involved with important community matters, showing our appreciation, and respect for events related to our local area.

On November 15th, students across the board came together to wear jerseys in support of Noah Strong Day. Students recognized the importance of celebrating Noah Douglas life, as well as the impact of spreading positivity, love and unity in a community-driven gesture, to create a strong tradition which will be kept for years to come.

Students across the NNDSB also participated in Anti-bullying and prevention week in November. On Wednesday November 22nd, students from all schools wore their pink shirts to raise awareness and support anti-bullying initiatives. Student Senators were able to take pictures of students at each secondary school wearing pink, to post on the Student Senate Instagram page. This was a great act of unity, connecting each school, and it was great to see many students standing together for a great cause.

In terms of student senate advocacy, student senators met on Monday November 13th. We had a discussion on a new wellbeing and mental health initiative, presented by Principal Lisa Lamoureux and Mental Health lead Lana St. Louis. We talked about a monthly newsletter focusing on wellbeing to go to students across the board. This newsletter would be beneficial in highlighting important student achievement and work, including individual student spotlights. Students could talk about the importance of mental health, perhaps sharing personal stories to show resilience and inspire others to speak up. This newsletter could also have a section to share resources that can help students struggling with mental health issues and share information about the advocacy of student senate, allowing more information to be spread about important work in which student senators are doing for schools in the Near North District School Board.

I am also pleased to announce that the Career Pathway Education Initiatives planned by Student Senate have begun this past month. Chippewa Secondary school was able to host a Fair

for students in grade 10-12. Local community partners, including OYAP, Laurention Ski Hill, Voyageur Airways, The Health Unit and many more were invited to give presentations and spark discussions with students about post-secondary career options, summer and winter employment opportunities, as well as post-secondary education areas in which specific industries look for. We received amazing feedback from students, who said how much they appreciated the opportunity to interact with professionals and companies to talk about life after secondary school. Students exclaimed how the Career Pathway Education Fair allowed them to easily learn about valued community members, as it would've been difficult to approach them individually.

Additionally, West-Ferris Secondary School was able to host a resume building workshop for students, in collaboration with YES employment. This workshop presented the steps in making an effective and good quality resume. YES employment was also able to discuss services in which they offered within the local community, and how they assisted people in choosing a fulfilling career.

I am very happy of student senate's work this month, in creating amazing opportunities for NNDSB students to further their knowledge and understanding of post-secondary options.

Erika Lougheed, Chair

Craig Myles, Director of Education

Finance Committee

Tuesday, June 6, 2023 3:30PM
Zoom Meeting

Committee Members Present

Shane Hall, Committee Chair
Howard Wesley, Board Vice-Chair
Bill Steer, Trustee
Chantal Phillips, Trustee
Craig Myles, Director of Education
Seija Van Haesendonck, Superintendent of Business

Staff Present

Wende Proulx, Manager Finance
Deb Bartlett, Communications Officer
Saxon Yanta, Acting Executive Assistant

Regrets

1. Call to Order

The meeting was called to order at 11:03AM. Following the roll call, it is noted that the meeting has quorum.

2. Declaration of Conflict of Interest

The floor was opened for declarations of conflict of interest with none rose.

3. Approval of Agenda

Moved by Trustee Phillips, and seconded by Superintendent Van Haesendonck, that the agenda for the Finance Committee meeting of Tuesday, June 6, 2023 be approved. – CARRIED.

4. Approval of Minutes from Previous Meeting

Moved by Trustee Wesley and seconded by Trustee Phillips that the minutes of the previous meeting held on Wednesday, May 31, 2023, be approved. - CARRIED

5. Review of Quarterly Report

Chair Hall invited Superintendent Van Haesendonck to speak to the quarterly report.

Following Superintendent Van Haesendonck's review of the quarterly report, the floor was opened up for questions.

Trustee Phillips asked the following questions: how many NNDSB students attend Nbisiing Secondary School, does an individual have to identify as part of an indigenous community to attend Nbisiing Secondary School, do NNDSB students attend other educational institutions. Superintendent Van Haesendonck responded that she can share this information with the committee at its September meeting. She also provided some information about the Province of Ontario's reciprocal education agreement process. The more common arrangement is when students living on a First Nation attend a school funded by the Ministry of Education. In such situations, the First Nation pays tuition fees on behalf of the students to NNDSB. If a First Nations-operated school is an approved school by the Province, and NNDSB students register to attend that First Nations school the Ministry would fund NNDSB, and then those funds would be transferred to the First Nations school. There are two reporting dates; once the reports are sent to the Ministry the board receives funding from the Ministry and then transfers the funds directly to the First Nations.

Moved by Trustee Steer and seconded by Trustee Wesley that the Finance Committee recommends the Quarterly Report for June 2023 be presented to the Board of Trustees for review. - CARRIED

6. New Business

6.1. Review of Draft 2023-2024 Budget

Superintendent Van Haesendonck was invited to speak regarding the draft 2023-2024 budget. The report presents all the financial information that is needed to consider the motion for recommendation of approval to the Board of Trustees.

The first page indicates the presentation of an administratively compliant budget. The deficit is below 1% threshold (\$1.5M), so this is considered a compliant deficit budget.

The projected full-time equivalent (FTE) staffing decrease is expected to be eliminated at the time of revised estimates as a result of incoming grants.

The transportation deficit is \$1.65M and has a significant impact and is the primary reason for the board projecting deficit budget. As part of bringing a deficit budget to the Ministry, the Board has to approve an in-year deficit elimination plan which shows how the budget deficit will be eliminated over the next 3 years. Staff are preparing this report which will be presented at the time of budget approval. The Transportation Consortium is working on route consolidation which will be identified on the elimination plan. The elimination plan will also identify the use of attrition to find savings; when individuals resign or retire, managers will review the department needs to see if FTE can be reduced. The Human Resources Department will focus heavily on absence management in the 2023-24 school year, in order to find savings by reducing the need for occasional staff. There will also be a review of school operations and facilities costs. This is an ever-expanding cost area with inflation, and the department will try to find savings where possible.

There will be a goal to increase revenues as well, including allowing out of district students to attend the board's virtual schools. The board will pursue an agreement with boards that do not offer virtual school, which would result in a direct increase in revenue.

Page 3 of the report shows a breakdown by category. This indicates how much of the budget goes to salaries and benefits which is about 71%. Interest on debt is related to the financing received a number of years ago; the Ministry flows the board funding twice per year to cover both the principal and interest payments. The interest costs are reducing each year. The other new item is the amortization/ARO. A new accounting standard was introduced and now there's an asset retirement obligation related to the cost of remediating an asset upon retirement, such as removing asbestos or fuel oil tanks. The calculation model is provided by the Ministry and the board calculated the ARO. The ARO amortization was excluded from the compliance calculation.

Appendix A shows the comparative revenue summary. Staff development is returning to a more normal state. The Ministry has directed boards to set aside a provision based on salary costs due to central negotiations discussions. The provision accounts for 2 years of increases.

The special education deficit is being presented to SEAC next week. The deficit is approximately \$60,000 this year. Special Education always runs a deficit. This file is carefully enveloped. Funds are directed from non-enveloped areas of the GSN funding to cover overages on special education.

The motion for acceptance of the 2023-2024 budget is in the agenda. The expectation is that the budget should be submitted through EFIS by June 30, 2023.

Trustee Wesley asked a question about virtual learning and snow days. Superintendent Van Haesendonck clarified that virtual school funding is different than a hybrid learning approach, which the school board does not currently participate in. Apart from having technical resources available for all kids, there are other challenges such as licensing and collective agreements.

Trustee Steer commended staff on a streamlined financial report. He made the suggestion to include a summary at the beginning of the report, and include absences and student transportation as a note on the expense summary line.

Trustee Steer asked a question about absences. Superintendent Van Haesendonck clarified that the supply staff line includes EAs and ECEs. Manager of Finance Wende Proulx clarified that, if the employee is on a paid leave, the long term occasional (LTO) is charged to the supply code. If the employee is on an unpaid leave, then the cost for the LTO is charged to the instructional line.

In response to a question raised by Trustee Phillips, Superintendent Van Haesendonck noted that longer term enrolment changes are not expected to be significant. Enrollment is projected to increase a bit at some schools and decrease at others.

In response to a question raised by Trustee Phillips, Superintendent Van Haesendonck noted that the Ministry will be sending updated spending parameters for Indigenous Education funding. As such, this item is set aside in deferred revenue while the board awaits more specific information.

Trustee Phillips noted that some school boards have active transportation goals and wondered how this topic could be brought up within this school board. Director Myles noted the question and will bring it back to Executive Council to see where this question should be addressed.

Trustee Steer raised a question about including actuals in the financial report. Following an explanation of actuals by Superintendent Van Haesendonck it was noted that this item could be considered for possible inclusion in next year's budget report, although the actual financials would be two years behind the year behind projected. As a note, actuals are reviewed by the Audit Committee at the time that financial statements are issued.

Trustee Steer suggested that the motion to be presented to the Board be worded to include an in-year deficit elimination plan as part of the budget approval. The revised motion was put forward for Finance Committee consideration.

Moved by Trustee Wesley and seconded by Trustee Steer that the Finance Committee recommends the budget for the 2023-2024 year be presented to the Board of Trustees for approval including the in-year deficit elimination plan. - CARRIED

7. Next Meeting Date

The next meeting will be called on Tuesday, September 5, 2023 at 11:00AM via Zoom.

Calendar invites will be sent to all Finance Committee members on the same quarterly schedule.

Superintendent Van Haesendonck expressed her thanks to Manager Proulx, the finance team, and the Human Resources department, as well as Frank Albeartie. A lot of time and effort has been expended this spring in the preparation of the budgets and their work is greatly appreciated.

Chair Hall extended his thanks to all the staff, to Superintendent Van Haesendonck and the Trustees for their time and questions.

Director Myles extended his thanks to Superintendent Van Haesendonck, Manager Proulx, the finance team and Human Resources. This is a significant amount of work that can be very tedious and challenging. Director Myles noted that a deficit budget is somewhat common. He noted that the board always endeavours to be within boundaries, but sometimes there are factors outside of the board's control. This year the board has moved into a slight deficit - there are a lot of reasons for this: instability of global economy, transportation, fuel, staffing, materials costs. Director Myles thanked staff for doing their due diligence in keeping the board to a bare minimum deficit budget.

8. Adjournment

With no further business to note, Committee Chair Hall tabled the following motion:

Moved by Trustee Wesley and seconded by Superintendent Van Haesendonck that there being no further business to discuss, on June 6, 2023, the Finance Committee stands adjourned at 12:24PM. -CARRIED.

Minutes: SH/SVH/sy.



P.O. Box 3110, 963 Airport Road
North Bay, ON P1B 8H1
705.472.8170, Fax: 705.472.9927

Erika Lougheed, Chair

Craig Myles, Director of Education

Finance Committee

Tuesday, September 5, 2023 11:00AM
Zoom Meeting

Committee Members Present

Shane Hall, Committee Chair
Chantal Phillips, Trustee
Seija Van Haesendonck, Superintendent of Business

Staff Present

Wende Proulx, Manager Finance
Deb Bartlett, Communications Officer
Saxon Yanta, Acting Executive Assistant

Regrets

Craig Myles, Director of Education

Absent

Howard Wesley, Board Vice-Chair
Bill Steer, Trustee

1. Call to Order

The meeting was called to order at 11:09AM. Following the roll call, it is noted that the meeting did not have quorum.

The Chair recommended that the items on today's agenda be moved to the next meeting of December 5, 2023.

Minutes: SH/SVH/sy.

Erika Lougheed, Chair

Craig Myles, Director of Education

Finance Committee

Tuesday, December 5, 2023 11:00AM
Zoom Meeting

Committee Members Present

Shane Hall, Committee Chair

Howard Wesley, Trustee

Julie Bertram, Trustee, arrived 11:10AM

Craig Myles, Director of Education, departed 11:56AM

Seija Van Haesendonck, Superintendent of Business

Staff Present

Wende Proulx, Manager of Finance

Marianne Speirs, Manager of Capital Projects

Saxon Yanta, Acting Executive Assistant

Regrets

Chantal Phillips, Trustee

1. Call to Order

SBO Van Haesendonck called the meeting to order at 11:05AM. Following the roll call, it was noted that the meeting had quorum.

SBO Van Haesendonck extended thanks to Trustee Steer for his past service on this committee and welcomed Trustee Bertram in his place.

2. Election of Chair – SBO Seija Van Haesendonck

SBO Van Haesendonck thanked Trustee Hall for his work as Chair of the Finance Committee for the last year. SBO Van Haesendonck opened up the floor for nominations for the Finance Committee Chair position.

Trustee Wesley nominated Trustee Hall for Chair. Trustee Hall accepted the nomination.

2.1. Motion: Moved by Trustee Wesley and seconded by Director Myles, that nominations be closed.

Trustee Wesley noted that Trustee Hall has done a fantastic job in the Chair position and looks forward to the coming year. Trustee Hall thanked Trustee Wesley for the nomination.

2.2. Motion: Moved by Trustee Wesley and seconded by Director Myles, that Trustee Hall be acclaimed as the Chair of NNDSB's Finance Committee for a one-year term beginning immediately and ending at the close of the Board of Trustee's annual organizational meeting.

SBO Van Haesendonck passed the meeting over to the Chair.

3. Declaration of Conflict of Interest

The Chair called for declarations of conflict of interest with none rose.

4. Approval of Agenda

4.1. Motion: Moved by SBO Van Haesendonck and seconded by Director Myles, that the agenda for the meeting of December 5, 2023 be approved.

5. Approval of Minutes from Previous Meeting

As the September meeting did not have quorum, the June meeting minutes could not be approved. As such, both the June and September meeting minutes are being presented at today's meeting for approval.

5.1. Motion: Moved by Trustee Wesley and seconded by SBO Van Haesendonck, that the minutes of the meeting held on June 6, 2023 be approved.

5.2. Motion: Moved by Trustee Wesley and seconded by SBO Van Haesendonck, that the minutes of the meeting held on September 5, 2023 be approved.

6. Business Arising

SBO Van Haesendonck was asked to speak to the August Quarterly Report.

This report was brought forward in September, but as the meeting did not have quorum it could not be approved. The information in that report was preliminary. Since this report was prepared, the financial statements have been audited and the year-end has been completed. The November quarterly report contained in this committee's package contains the most current information available.

6.1. Motion: Moved by Trustee Wesley and seconded by Trustee Bertram, that the Finance Committee recommends the Quarterly Report for September 2023 be presented to the Board of Trustees for review.

7. Review of Quarterly Report

SBO Van Haesendonck was asked to speak to the December Quarterly Report.

This report reflects the audited consolidated financial statements. No Trustee Initiative Funds (TIF) have been expended to date, as no projects have been approved at this time.

It was noted that some funding is very prescribed, while other funding has more flexibility. School renewal is listed here as deferred revenue. There are two types of capital funding: school renewal and school condition improvement. School renewal funding is received from the Ministry, and funds are deferred if not spent. School condition improvement funding is an allocation. Funding is not received until it is spent and reported to the Ministry. As funds are not received in advance, it is not included in deferred revenue.

Trustee Hall asked what happens to unspent TIF budget and SBO Van Haesendonck responded that the surplus funds are rolled into the operational accumulated surplus.

Trustee Hall sought clarification regarding what is considered a Third Party Grant. Manager Proulx responded that funds received through partnerships or prepaid VISA fees for international students fall into this category.

7.1. Motion: Moved by Trustee Wesley and seconded by Trustee Bertram, that the Finance Committee recommends the Quarterly Report for December 2023 be presented to the Board of Trustees for review.

8. New Business

SBO Van Haesendonck was invited to speak to the review of the Terms of Reference (TOR). Staff made the recommendation to change the maximum number of Trustees. This suggestion originated from the annual organizational meeting and a discussion around committee membership as it relates to the size of committees. When a committee has 5 Trustees, it could be construed as having quorum and considered as a board meeting. Typically, there have been 4 Trustees serving on the Finance Committee and staff felt it was appropriate to reflect that in the TOR. Staff also suggest a minimum membership of 2 Trustees because of the important work the Finance Committee does with regards to budget approval and financial oversight.

Following some discussion regarding TOR section 6.0 Meetings, the committee agreed to revise the TOR to reflect that the Finance Committee meets on a quarterly basis with the option to add additional meetings as needed.

It was noted that procurement items valued at greater than \$300,000 have typically been brought directly to the Board for approval, and that it may be appropriate to bring these items forward through the Finance Committee first. It was also noted that sometimes there are procurement items of an urgent and operational nature that require approval; the example provided was snow removal at a school. Items such as this require immediate approval. Following a fulsome discussion, committee members were in agreement to accept urgent reports via email for consideration. In such circumstances, SBO Van Haesendonck will approach the Committee Chair with the item for consideration. If the Chair feels the item can be approved electronically, the report will be distributed to all committee members electronically with a request to review and provide feedback/approval to the report author via email. If the Chair determines that the item requires a meeting, a Finance Committee meeting will be called. It was felt that the wording of section 4.0 Reporting & Accounting in the TOR allows for this type of procedure to occur.

The TOR will be updated based on today's feedback and shared with the Chair for review prior to being sent forward for Board approval.

Motion: Moved by Trustee Wesley and seconded by SBO Van Haesendonck that the Finance Committee recommends the revised Terms of Reference be presented to the Board of Trustees for approval.

8.1. Review of draft 2024-2025 Budget Manual.

SBO Van Haesendonck was invited to speak to the draft 2024-2025 Budget Manual. It follows the same format as last year's budget manual with updated timelines. This draft report will be reviewed by Executive Council following the Finance Committee's review. Following the committee's approval, it will be distributed out to relevant stakeholders.

The first action item regarding preliminary enrolment forecasting has been complete and will be shared at next week's Board meeting. Staff are working to an end date of June 30, 2024, for submission of the budget through EFIS. The intention is to bring it forward to the June Board meeting for approval. The proposed timelines may have to be adjusted depending on when the Ministry releases the GSN. If the Ministry releases the GSN later than normal, staff will discuss the staffing timelines within the collective agreements with the unions. The unions are typically amenable to short extensions when challenges are driven by outside stakeholders, i.e. the Ministry. Until the GSN is received, the department expectations are to budget at the same level from 2023-2024 and no higher. If there is a desire to increase program spending in one area, the expectation is that there will be a decrease in another program area to offset that.

In response to committee questions, SBO Van Haesendonck noted that the budget is presented to Trustees as a rolled up budget, not line by line. As newly identified needs arise within schools or departments throughout the school year, they are assessed through various avenues, and may include shuffling of budgets within a department or school. These operational discussions occur at the senior leadership level. If a significant budget increase is required, especially for a health and safety issue or an urgent item, the request may be brought forward to the finance committee or board (in particular capital project requests).

Moving forward, staff are considering having high dollar value procurement items filtered through the Finance Committee. Additionally, the annual capital projects list was previously presented directly to the Board, but it will now come to the Finance Committee for discussion and recommendation to the board.

8.2. Review 2023-2024 Capital Projects List

SBO Van Haesendonck was invited to speak to the 2023-2024 Capital Projects List. This report is similar in format to the report that was presented at the January 2023 Board meeting.

As noted earlier in today's meeting, there are two areas of capital funding from the Ministry: school renewal and school condition improvement that each come with unique parameters. The school condition improvement has a 70/30 rule: 70% must be spent on restricted components (foundation, windows, internal HVAC, plumbing, etc.) and 30% is more flexible. School renewal has fewer constraints and can be used on exterior projects

or grounds improvement, along with updates to the buildings. As such, staff try to use school condition improvement funding first.

In the spring, the Ministry introduced a new time limit for capital funding to ensure boards use the funding. Boards now have 2.5 years to use the allocation, in order to ensure capital funding does not remain unspent. On this year's capital projects plan, staff have identified a larger number of projects to focus on spending as much of the capital funding as possible.

Dollar values are not tied to projects partly because they are still being estimated. Additionally, as these projects are tendered publicly, staff want to ensure that bids received reflect the actual cost of the project and are not based on the available budget for the project. Some project tender costs may come in higher than anticipated and staff redistribute funding as needed.

In response to Trustee Bertram's question, SBO Van Haesendonck clarified how projects are selected at the various schools for completion. There are multiple ways a project can be identified:

- Approximately every five years, the Ministry of Education has a third party inspect each of the board's facilities over a certain age. The Ministry of Education inputs this information into the VFA database, and the school board receives a list of projects and timelines, along with estimated costs.
- Projects can be identified during routine repair work.
- The Facilities department receives requests directly for repairs. Projects are also identified by site supervisors and facilities and maintenance supervisors.
- Principals can also bring forward requests for projects.
- Special Education and other programs may identify projects required to meet unique student needs.

Facilities and capital staff look across all buildings to determine highest needs and how they can be addressed. Health and safety projects are also addressed throughout the year.

In response to a question from Trustee Wesley about there being no projects listed for the 2023-2024 for Northern Secondary School, SBO Van Haesendonck and Manager Speirs indicated they would contact the Principal to discuss their needs, and see if there is an urgent health and safety need that has not been addressed. SBO Van Haesendonck also clarified that some work is considered maintenance and does not meet the threshold to be considered a capital project. As such, those maintenance projects would not appear on this capital projects list. Lastly, the staff do have to prioritize projects so not all proposed projects can be addressed in a given year.

Motion: Moved by Trustee Wesley and seconded by Trustee Bertram, that the Finance Committee recommends the 2023-2024 capital projects list be presented to the Board of Trustees for approval.

9. Next Meeting Date: March 5, 2024 at 11:00AM via Zoom.

SBO Van Haesendonck noted there may be an item to bring forward to the Finance Committee for consideration in January. This may be a great opportunity to try the electronic email approval process. SBO Van Haesendonck will present the item to the Chair for his assessment to see if email approval is appropriate for the item.

SBO Van Haesendonck noted that this is S. Yanta's last meeting with us. She extended her thanks for being instrumental in keeping committees structured and organized. In the interim of hiring S. Yanta's replacement, questions can be brought forward directly to SBO Van Haesendonck.

Chair Hall extended his best wishes to S. Yanta.

10. Adjournment

With no further business to note, Committee Chair tabled the following motion:

- 10.1. Moved by Trustee Bertram and seconded by SBO Van Haesendonck that there being no further business to discuss, on the Finance Committee stands adjourned at 12:13. -CARRIED.*



Finance Committee Terms of Reference

1.0 Purpose

The Committee is responsible for in-depth review and analysis of financial matters as necessary and directed by the Board.

2.0 Membership

2.1 The following shall be members of the Committee:

- a. ~~A maximum of five trustees~~ **no less than two and no more than four trustees**
- b. The Chair of the Board (ex-officio member)
- c. The Director of Education or designate
- d. The Superintendent of Business or designate

2.2 The Committee may invite other parties to attend in an information or resource capacity. Such parties shall not have voting rights.

3.0 Quorum

A quorum shall be a majority of committee members.

4.0 Reporting & Accounting

- 4.1 Approved reports will be brought to the Committee for discussion/approval. The Committee Chair will bring approved reports to the Board for consideration and/or resolution.
- 4.2 The Committee Chair shall be responsible for ensuring that agendas and minutes are prepared in accordance with NNDSB by-laws.
- 4.3 Minutes for the Committee will be approved at the following committee meeting. Once approved they will be added to the next Board agenda as an information item. Unofficial minutes may be added at the discretion of the Committee Chair.

5.0 Responsibilities/Duties

The Committee shall be responsible for:

- 5.1 Providing recommendations to the Board with respect to the expenditure and allocation of funds as required.

6.0 Meetings

The Finance Committee will meet **at least quarterly, but will schedule additional meetings** as needed and provide regular reports to the Board.

7.0 Approval

The Terms of Reference and recommendations of the committee shall be approved by the Board of Trustees through motion.

Approved January 28, 2020 by Finance Committee

Revised and approved by the Board of Trustees- April 12, 2022 (Motion 22-04-04)

Title:	Quarterly Financial Review																															
Contact:	Trustee Shane Hall, Finance Committee Chair																															
Date Submitted:	December 12, 2023																															
Mandate	<p>Multi-Year Strategic Plan Objectives:</p> <p>Become a data-driven, strategically managed organization.</p> <p>Ensure that the NNDSB is managed efficiently and is financially sustainable year over year and for the long term. Make decisions that are sustainable.</p>																															
Trustee Initiative Fund	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #92d050;"> <th colspan="3" style="text-align: center;">2022-2023 TRUSTEE INITIATIVE FUND APPROVED ALLOCATIONS</th> </tr> <tr style="background-color: #92d050;"> <th colspan="3" style="text-align: center;">Expenditures as at August 31, 2023</th> </tr> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Approved</th> <th style="text-align: right;">Expended</th> </tr> </thead> <tbody> <tr> <td>Budget</td> <td style="text-align: right;">\$ 50,000</td> <td></td> </tr> <tr> <td colspan="3"><u>Board Approved Initiatives</u></td> </tr> <tr> <td>Festival of the Sound</td> <td style="text-align: right;">20,000</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Journey into Learning</td> <td style="text-align: right;">13,627</td> <td style="text-align: right;">12,978</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;"></td> <td style="border-top: 1px solid black;"></td> </tr> <tr> <td>Total approved</td> <td style="text-align: right;">\$ 33,627</td> <td style="text-align: right;">\$ 32,978</td> </tr> <tr> <td>Unspent balance at year-end</td> <td style="text-align: right;">\$ 16,373</td> <td style="text-align: right;">\$ 17,022</td> </tr> </tbody> </table>		2022-2023 TRUSTEE INITIATIVE FUND APPROVED ALLOCATIONS			Expenditures as at August 31, 2023				Approved	Expended	Budget	\$ 50,000		<u>Board Approved Initiatives</u>			Festival of the Sound	20,000	20,000	Journey into Learning	13,627	12,978				Total approved	\$ 33,627	\$ 32,978	Unspent balance at year-end	\$ 16,373	\$ 17,022
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Accumulated Surplus and Deferred Revenue Update as at August 31, 2023

Notes:			
Accumulated Surplus and Deferred Revenues are projected using the audited August 31, 2022 Financial Statements and 2022-2023 Revised Estimates. These amounts will be updated for actuals at August 31, 2023 following the completion of the audited financial statements, to be reported in the December quarterly report.			
Accumulated Surplus			
The total balance of the Board's projected accumulated surplus following completion of Revised Estimates is \$26,957,493 (August 31, 2022 - \$26,962,602) comprised of various appropriated and unappropriated (restricted and unrestricted) funds. The Operating Accumulated Surplus, which is an unappropriated fund, is projected to be \$18,997,273 (August 31, 2022 - \$18,825,772). All other funds are appropriated for a specific purpose as a result of consolidation or to support a historic approved financial decision to its conclusion (ie. grandfathering of retirement gratuities and capital projects at various schools).			
Deferred Revenue - Operating			
	Aug 31, 2023	Aug 31, 2022	
Legislative Grants	\$ 1,816,705	\$ 1,948,368	These are all specific purpose funding/grants that have to be spent on their intended purpose. They are operational in nature (ie. instructional specific) and during budget deliberations are usually intended to be spent in entirety. However, due to timing and perhaps start up delays there may be unused funding at year end to be used the following year. These funds must be spent on the Ministry specified purpose.
Other Ministry of Education Grants	633,321	633,321	
Other Provincial Grants	390,551	390,551	
Third Party Grants	29,483	29,483	
Total Deferred Operating Grants	\$ 2,870,060	\$ 3,001,723	
Deferred Revenue - Capital			
	Aug 31, 2023	Aug 31, 2022	
School Renewal	\$ 2,677,267	\$ 3,376,507	This funding is allocated annually within the GSN calculations. Each year the Board approves a list of capital projects intended to use the current year's funding allotment. Projects that were not complete or did not commence have the associated funding placed in deferred revenue.
Temporary Accomodation	22,422	22,422	Specific funding for portables.
Rural and Northern Education Fund	645,551	702,870	This funding is discretionary within some specific parameters.
Experiential Learning	355,347	360,409	The Ministry moved the funds for Experiential Learning into the GSN, and unspent funds are set aside as deferred revenue each year. Schools found it challenging to spend these funds within the expenditure parameters during the 2020-21 and 2021-22 school years as a result of the COVID-19 restrictions.
Retrofitting School Space for Child Care	164,200	164,200	This was a joint venture with DSSAB that did not occur however the funds cannot be spent on any other initiative.
Proceeds of Disposition (Minister Exemptions)	1,152,144	2,992,920	In August 2021, the board received a Ministerial exemption to allocate all proceeds of disposition to support the new Fricker Build, and this will be drawn down as construction proceeds
Assets Held for Sale	18,079	18,079	Any properties that have been declared surplus to board needs and that meet specific parameters are moved into the Assets Held for Sale category.
Total Deferred Revenue - Capital	\$ 5,035,010	\$ 7,637,407	

Quarterly Operations Review as at August 31, 2023

Comparative Expense Summary					
	2022-2023 Budget	Expenses as at August 31/2023	Remaining to be spent	% Spent	Note #
Total Instruction	102,217,239	104,259,594	-2,042,355	102.0%	1
Total School Management	14,662,840	15,255,049	-592,209	104.0%	2
Total Administration	4,451,475	4,091,355	360,120	91.9%	3
Student Transportation	13,913,994	15,221,111	-1,307,117	109.4%	4
Total Pupil Accommodation	19,735,271	17,159,871	2,575,400	87.0%	5
Total Other Expenses	1,449,091	1,038,741	410,350	71.7%	6
Total Expenses	156,429,910	157,025,721	-595,811	100.4%	

Comparative Revenue Summary					
	2022-2023 Budget	Revenue as at August 31/2023	Remaining to be received	% Received	Note #
Total Revenue	156,669,451	162,959,588	-6,290,137	104.0%	7

This report is intended to report to the Finance Committee the broad overview of the Board's in-year status and update as to the financial condition of the Board with regard to actual revenues and expenditures compared to budgeted revenues and expenditures. The report acts as a commentary for a general overview of the financial position at August 31, 2023.

These figures are preliminary year-end figures, with significant adjustments yet to be recorded (such as recording accrued liabilities and accounts payable/receivable, adjusting deferred revenues, capitalizing expenditures, and recording amortization and deferred capital contributions).

This summary excludes the school-generated funds/expenditures as well as amortization and related deferred capital contributions, as those are not recorded until year-end. During the year expenses and revenues are recorded strictly on a cash basis, so there are no expenses or payables set up for wages, utilities, etc. owing on a month-by-month basis as this is only completed at year end.

NOTES:

1. The preliminary Instruction expenses are showing a deficit from the original budget of approximately \$2,000,000. This figure may be reduced as year-end adjustments are made, including removing expenditures that should be capitalized, such as computer hardware purchases. Supply staff costs are significantly overbudget, by approximately \$2.2 million, but there are other areas that are under budget due to vacancies throughout the year.
2. School management expenses are over budget by approximately \$600,000, due in large part to additional expenditures on the continuing education line, related to additional funding received after the budget was prepared.
3. Administration expenses remain under budget, due to vacancies in multiple departments throughout the year.
4. Transportation costs are over budget as a result of the payment of approximately \$1,130,000 for the fuel escalator clause, for which the board will receive funding from the Ministry when financial statements are completed. The remaining expenditures are a result of additional costs due to higher enrolment, adjusted for at revised estimates.
5. Pupil accommodation expenses will appear underspent until final adjustments are made, including accruing for work completed in the summer, ensuring all interest payments are recorded and reviewing for expenditures that must be capitalized.
6. Other expenses include expenditures budgeted for contingencies and labour relation provisions, as well as tuition fees paid to Nipissing First Nation on behalf of NNDSB students attending Nbisiing Secondary School.
7. The Ministry provides regular monthly payments based on the estimates, so by August 31, approximately 100% of the budgeted GSN revenue has been received. Recorded revenues are significantly higher than originally budgeted due to additional Priorities and Partnership Fund grants received during the year, and other revenues that are not budgeted for. The revenues will be adjusted through the year-end process to defer unspent funds or to recognize final GSN entitlements.

Title:	Quarterly Financial Review																								
Contact:	Trustee Shane Hall, Finance Committee Chair																								
Date Submitted:	December 12, 2023																								
Mandate	<p>Multi-Year Strategic Plan Objectives:</p> <p>Become a data-driven, strategically managed organization.</p> <p>Ensure that the NNDSB is managed efficiently and is financially sustainable year over year and for the long term. Make decisions that are sustainable.</p>																								
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Accumulated Surplus and Deferred Revenue Update as at November 30, 2023

NEAR NORTH DISTRICT SCHOOL BOARD			
SUMMARIZED ACCUMULATED SURPLUS AND DEFERRED REVENUE			
AS AT NOVEMBER 30, 2023			
Notes:			
Accumulated Surplus and Deferred Revenues reflect the balances in the audited August 31, 2023 Financial Statements.			
Accumulated Surplus			
The total balance of the Board's accumulated surplus following completion of the 2022-2023 Financial Statements is \$24,090,717 (August 31, 2022 restated - \$21,218,401) comprised of various appropriated and unappropriated (restricted and unrestricted) funds. The Operating Accumulated Surplus, which is an unappropriated fund, is \$22,021,971 (August 31, 2022 - \$18,825,772). All other funds are appropriated for a specific purpose as a result of consolidation or to support a historic approved financial decision to its conclusion (ie. grandfathering of retirement gratuities and capital projects at various schools).			
Deferred Revenue - Operating			
	Aug 31, 2023	Aug 31, 2022	
Legislative Grants	\$ 2,518,606	\$ 1,948,368	These are all specific purpose funding/grants that have to be spent on their intended purpose. They are operational in nature (ie. instructional specific) and during budget deliberations are usually intended to be spent in entirety. However, due to timing and perhaps start up delays there may be unused funding at year end to be used the following year. These funds must be spent on the Ministry specified purpose.
Other Ministry of Education Grants	276,953	633,321	
Other Provincial Grants	332,807	390,551	
Third Party Grants	103,133	29,483	
Total Deferred Operating Grants	\$ 3,231,499	\$ 3,001,723	
Deferred Revenue - Capital			
	Aug 31, 2023	Aug 31, 2022	
School Renewal	\$ 4,791,205	\$ 3,376,507	This funding is allocated annually within the GSN calculations. Each year the Board approves a list of capital projects intended to use the current year's funding allotment. Projects that were not complete or did not commence have the associated funding placed in deferred revenue.
Temporary Accomodation	22,422	22,422	Specific funding for portables.
Rural and Northern Education Fund	642,810	702,870	This funding is discretionary within some specific parameters.
Experiential Learning	436,718	360,409	The Ministry moved the funds for Experiential Learning into the GSN, and unspent funds are set aside as deferred revenue each year. Schools found it challenging to spend these funds within the expenditure parameters during the 2020-21 and 2021-22 school years as a result of the COVID-19 restrictions.
Retrofitting School Space for Child Care	164,200	164,200	This was a joint venture with DSSAB that did not occur however the funds cannot be spent on any other initiative.
Proceeds of Disposition (Minister Exemptions)	377,419	2,992,920	In August 2021, the board received a Ministerial exemption to allocate all proceeds of disposition to support the new Maple View Build, and this will be drawn down as construction proceeds
Proceeds of Disposition - Regular	550,223	-	These proceeds of disposition are related to the disposition of the former Trout Mills Public School property, most recently used as the board's maintenance shop.
Assets Held for Sale	-	18,079	Any properties that have been declared surplus to board needs and that meet specific parameters are moved into the Assets Held for Sale category.
Total Deferred Revenue - Capital	\$ 6,984,997	\$ 7,637,407	

Quarterly Operations Review as at November 30, 2023

Comparative Expense Summary					
	2023-2024 Budget	Expenses as at November 30, 2023	Remaining to be spent	% Spent	Note #
Total Instruction	103,365,493	25,930,521	77,434,972	25.1%	1
Total School Management	14,690,779	4,188,682	10,502,097	28.5%	2
Total Administration	4,448,624	1,137,180	3,311,444	25.6%	3
Student Transportation	15,024,133	4,507,240	10,516,893	30.0%	4
Total Pupil Accommodation	20,608,302	3,701,596	16,906,706	18.0%	5
Total Other Expenses	2,518,243	0	2,518,243	0.0%	6
Total Expenses	160,655,574	39,465,219	121,190,355	24.6%	
Comparative Revenue Summary					
	2023-2024 Budget	Revenue as at November 30, 2023	Remaining to be received	% Received	Note #
Total Revenue	157,116,114	46,888,073	110,228,041	29.8%	7

This report is intended to report to the Finance Committee the broad overview of the Board's in-year status and update as to the financial condition of the Board with regard to actual revenues and expenditures compared to budgeted revenues and expenditures. The report acts as a commentary for a general overview of the financial position at November 30, 2023.

This summary excludes the school-generated funds/expenditures as well as amortization and related deferred capital contributions, as those are not recorded until year-end. During the year expenses and revenues are recorded strictly on a cash basis, so there are no expenses or payables set up for wages, utilities, etc. owing on a month-by-month basis as this is only completed at year end.

NOTES:

1. Instruction expenses are a combination of 10 and 12 month expenses, therefore we would expect to see approximately 25% of the budget spent.
2. School management expenses are largely 12 month expenses, therefore we would expect to see approximately 25% of the budget spent. A slight variation from that figure is often due to the date of the most recent pay period, and also resources are often not purchased on a constant level,

with some funds expended earlier in the school year, and other budgets expended throughout or at the end of the school year.

3. Administration expenses are mostly 12-month expenses, therefore we would expect to see approximately 25% of the budget spent.
4. Transportation costs are invoiced over a 10-month period, therefore we would expect to see approximately 30% of the budget spent.
5. Pupil accommodation expenses have some regular expenditures, such as utilities and custodial costs, but there are seasonable expenditures such as snowplowing, as well as school renewal work which takes place almost entirely in the summer, so the budget will remain significantly underspent until that time.
6. Other expenses include expenditures budgeted for contingencies and labour relation provisions, the timing and likelihood of which are undetermined at this time.
7. The Ministry provides regular monthly payments based on the estimates, so we would expect to see 25% of the GSN revenues received, with slight fluctuations based on Ministry calculations. Priorities and Partnership Fund (PPF) revenues are typically received earlier in the fiscal year, and other revenues fluctuate throughout the year based on invoicing timelines.

Erika Lougheed, Chair

Craig Myles, Director of Education

Audit Committee

Monday, November 27, 2023, 3:00PM
Zoom Meeting

Committee Members Present

Shane Hall, Committee Chair
Chantal Phillips, Trustee
Howard Wesley, Trustee
Judy Kleinhuis, External Member

Staff Present

Seija Van Haesendonck, Superintendent of Business
Saxon Yanta, Acting Executive Assistant
Wende Proulx, Manager of Finance
Craig Myles, Director of Education

External Participants

Sarah Lingenfelter, KPMG
Tiffany Cecchetto, KPMG

1. Call to Order

Chair Hall called the meeting to order at 3:04PM.

2. Declaration of Conflict of Interest

The floor was opened for declarations of conflict of interest with none rose.

3. Approval of Agenda

Moved by Judy Kleinhuis and seconded by Trustee Wesley, that the agenda for the November 27, 2023, Audit Committee be approved as presented. – CARRIED.

4. Approval of Minutes from Previous Meeting

Moved by Trustee Phillips and seconded by Trustee Wesley that the minutes of the Audit Committee meeting held on September 19, 2023, be approved. - CARRIED

5. Business Arising

5.1. Audit Committee External Member Recruitment

Superintendent Van Haesendonck provided an update with regards to the recruitment of an external audit committee member. Some information was received last week about a member of the community who is potentially interested in the role. Superintendent Van

Haesendonck is hopeful to speak to them this week about role, duties and time commitment. If they remain interested, they will be encouraged to submit an application for review by the selection committee. If the selection committee approves the application, the recommendation will proceed to the Board for approval. An update will be provided at the next Audit Committee meeting.

6. New Business

6.1. External Auditor's Report and Draft Audited Consolidated Financial Statements presentation for the year ended August 31, 2023 – KPMG – Tiffany Cecchetto

Committee members were referred to the attachment contained in the agenda package. Committee Chair Hall invited T. Cecchetto, Partner, KPMG, to speak to this item. T. Cecchetto presented a walk-through of the Audit Findings report. Some highlights of this presentation are noted below:

- The purpose of the Audit Findings report is to assist the members of the Audit Committee in their review of the results of the audit of the financial statements as at and for the period ended August 31, 2023.
- The report builds on the Audit Plan previously presented to the Audit Committee.
- It was a full year with the introduction of new asset retirement obligation standards, financial instrument standards, and Bill 124.
- The report is not finalized until December 12. If anything is updated or a subsequent event occurs, it would need to be considered for note disclosures.
- ARO findings were consistent with all school boards across Ontario.
- The outstanding union negotiations were not included in any school boards in the fiscal 2022/2023 year end. Any retroactive payments to be owed will be fully funded by the Ministry.
- T. Cecchetto thanked the Committee Chair and the Board Chair for meeting with the auditors.
- T. Cecchetto also thanked the Finance and Facilities teams, and the Superintendent of Business for their assistance in providing all the necessary documents in a timely manner to complete the audit.

Chair Hall thanked T. Cecchetto for the report presented and opened the floor for questions.

J. Kleinhuis asked a question about not inflating from March to August. T. Cecchetto responded that most school boards KPMG works with only did the update up to March. The actual costs associated with remediation were right in line and no further adjustment required.

J. Kleinhuis asked if the consistency of school boards not discounting was just with KPMG or across auditing firms. T. Cecchetto responded that it was consistent across all boards in the province, across all firms, in hospitals and colleges as well.

6.2. Review of Draft Audited Consolidated Financial Statements – Seija Van Haesendonck

Chair Hall invited SBO Van Haesendonck to speak to the Audited Consolidated Financial Statements. Highlights of her presentation are noted as follows:

Accumulated Surplus

- SBO Van Haesendonck began by thanking Manager W. Proulx and her team for the work they have done to complete the audit. She and her team spent all their time working with T. Cecchetto and S. Lingenfelter to complete the audit, while working through new complicated auditing standards.
- Cash and cash equivalents remained essentially the same; The Board continues to have a significant amount of cash on hand at year end;
- Accounts receivable is the most significant financial asset that the board holds, and is a combination of a number of things. Just under \$44M receivable from Ministry to turn around and pay off liability for long term debt. The Ministry funds the Board twice a year which is a large receivable and about half of that total balance.
- There are also some large capital projects (i.e. Mapleview PS). The Board reports 2 time a year only for capital funding, in the August 31 financial statements and the March 31 7 month-report. The Ministry usually reimburses funds within approximately 6 months of the end of the reporting cycle.
- There is also a large amount in delayed grant payment. To manage its own cash payment strategy, the Ministry does calculations on accumulated surplus. This reduced the amount of cash flowed to boards throughout the fiscal year. There is a large amount of funding (\$24M) that the Ministry owes the Board. The Board continues to have enough funding month to month to stay current on payroll and vendor payments. The actual delayed grant payment is \$18.9M.
- There are no assets held for sale as at August 31, 2023. The amount held in 2022 was for the Lavase road property which sold in November 2022. Now there are 2 properties which will be considered assets held for sale in March if not sold prior to that date. The Board motion approved in June declared them surplus as of September 1. If they are sold before August 31 of next year, the Board will not see them reflected in assets held for sale on the next financial statements.
- There was an increase in accounts payable resulting from capital projects over the summer. The Parry Sound build project was starting up and Maple View was finishing.
- There was very little change in deferred revenue.
- Deferred Capital Contributions experienced an increase as a result of supported capital projects/additions occurring during the year being more than the annual amortization for the year.
- Employee future benefits: in general, a large amount is the Board's retirement obligation. This amount did decrease. As those individuals retire, the Board removes their retirement amount from employee future benefits.
- Asset retirement obligation is a new line that is retroactively restated.

Overall, the committee will see an increase in accumulated surplus. These funds are not all available to the Board.

Consolidated statement of operations

- \$2.9M surplus, which was significantly lower than the last two years. There was an increase in enrolment from what was budgeted, which contributed to the surplus.
- School generated funds increased again as a result of returning more to normal school activities. This results in more fees collected. \$2.7M collected offsetting school funded activities at \$2.6M.
- Transportation: budgeted for \$13.9M of expenditures. Just under \$15M of actual expenditures. In large part this is due to transporting more students. Enrolment increases results in more bussing needs. The consortium is also trying to be more strategic with planning for routes: fewer routes with B runs, assessing geographic spread of students and accounting for increased transportation costs. NNDSB is the largest percentage of the consortium's costs as NNDSB accounts for approximately 60% of their ridership.

SBO Van Haesendonck also walked through many of the Notes to Consolidated Financial Statements.

Chair Hall opened the floor to questions. Trustee Phillips asked if printed copies of the Financial Statements could be made available to Board members. SBO Van Haesendonck noted that the Executive Assistants that support each committee/board are responsible for managing their committee/board requests. K. Messenger can be contacted about printing these Financial Statements in advance of the Board meeting.

Motion: Moved by Trustee Wesley and seconded by Judy Kleinhuis, that the draft audited consolidated financial statements for the year ended August 31, 2023 be recommended to the Board of Trustees for approval.

6.3. Review draft Annual Report to the Board of Trustees for the year ended August 31, 2023 – Seija Van Haesendonck

This is a Ministry mandated document which provides a summary of all the work that occurred by the Audit Committee throughout the year. SBO Van Haesendonck extended her thanks and appreciation for everyone's commitment to the Audit Committee. This report will be presented to the board for information.

Motion: Moved by Judy Kleinhuis and seconded by Trustee Wesley, that the Annual Report to the Board of Trustees for the year ended August 31, 2023 be approved.

6.4. Review draft Annual Report (Summary) to the Board of Trustees for the year ended August 31, 2023 – Seija Van Haesendonck

SBO Van Haesendonck noted that this report is also mandated by the regulation. A subset of the information included in the Annual Report is included in this report, as well as information regarding any enrolment audits planned for the upcoming year. This report will also be shared with the Board for information and submitted to the Ministry.

Motion: Moved by Judy Kleinhuis and seconded by Trustee Wesley, that the Annual Report to the Board of Trustees for the year ended August 31, 2023 be recommended to the Board of Trustees for approval and submission to the Ministry of Education.

6.5. External Auditor Assessment – Seija Van Haesendonck

SBO Van Haesendonck extended thanks to T. Cecchetto and S. Lingenfelter for their time today.

Audit Committee members were asked to complete the External Auditor Assessment now that the audit has been completed. This is the same process as last year using a Forms survey. The results of the survey will be shared at the next Audit Committee Meeting. S. Yanta will share a link to the Forms survey following this meeting.

Chair Hall thanked SBO Van Haesendonck for sharing this information immediately following the auditor's presentation, as information will be fresh in the committee members' minds.

7. Next Meeting Date

The next meeting will be called on Tuesday, March 19, 2024, at 3:00PM via Zoom. There may be a need to adjust the meeting and if necessary, a doodle poll will be distributed to check availability of audit committee members to participate in a meeting.

The Chair extended his thanks to SBO Van Haesendonck and Manager Proulx and the entire finance team for all their hard work.

Director Myles also expressed his thanks to the entire finance team. It is recognized that the audit is a tedious process, particularly as the landscape always changes. He extended his appreciation to the team as well as the Trustees as it is an important part of the work of the Board.

8. Adjournment

With no further business to note, Committee Chair Hall tabled the following motion:

Moved by Trustee Wesley and seconded by Judy Kleinhuis that the Audit Committee meeting adjourn at 4:19PM. -CARRIED.

Minutes: SH/SVH/sy.

Consolidated Financial Statements of

**NEAR NORTH DISTRICT
SCHOOL BOARD**

And Independent Auditor's Report thereon
Year ended August 31, 2023

DRAFT

MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Near North District School Board are the responsibility of Board management and have been prepared in compliance 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 the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Board's approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Board. The accompanying Independent Auditor's 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

December 12, 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Near North District School Board

Opinion

We have audited the consolidated financial statements of Near North District School Board (the Entity), which comprise:

- the consolidated statement of financial position as at August 31, 2023
- the consolidated statement 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 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 August 31, 2023, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with the basis of accounting described in note 1 to the financial statements.

Basis for Opinion

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

Emphasis of Matter - Financial Reporting Framework

Without modifying our opinion, we draw attention to note 1 to the financial statements, which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements (“Note 2”), which explains that certain comparative information presented for the year ended August 31, 2022 has been restated as a result of the modified retroactive adoption of the asset retirement obligation standard. Note 2 explains the reason 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.

Other Matter – Comparative Information

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 as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with a basis of accounting described in the notes to the financial statements, 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.

Auditor's 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 auditor's report that includes our qualified 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 qualified 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 a qualified 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 auditor's 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 auditor's report. However, future events or conditions may cause the Entity's 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.
- 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 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

Sudbury, Canada

December 12, 2023

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NEAR NORTH DISTRICT SCHOOL BOARD

Consolidated Statement of Financial Position

As at August 31, 2023, with comparative information for 2022

	2023	2022
		(restated - note 2)
Financial assets		
Cash	\$ 10,099,214	\$ 10,034,587
Investments	634,271	633,537
Accounts receivable (note 3)	9,116,499	8,550,151
Accounts receivable - Province of Ontario (note 4)	79,828,562	75,197,905
Assets held for sale	-	18,079
Total financial assets	99,678,546	94,434,259
Financial liabilities		
Accounts payable and accrued liabilities (note 5)	15,144,057	10,162,796
Net long-term liabilities (note 12)	43,827,926	46,798,341
Deferred revenue (note 7)	10,216,498	10,639,132
Deferred capital contributions (note 8)	141,484,094	130,055,276
Employee future benefits (note 11)	6,769,275	7,042,834
Asset retirement obligation (note 9)	8,097,522	7,099,976
Total financial liabilities	225,539,372	211,798,355
Net debt	(125,860,826)	(117,364,096)
Non-financial assets		
Prepaid expenses	278,435	884,733
Inventory	218,414	248,673
Tangible capital assets (note 14)	149,454,686	137,449,084
Total non-financial assets	149,951,535	138,582,490
Contingent liabilities (note 17)		
Commitments (note 18)		
Accumulated surplus (note 15)	\$ 24,090,709	\$ 21,218,394

See accompanying notes to the consolidated financial statements.

Approved on behalf of the Board:

_____ Director of Education

_____ Chair of the Board

NEAR NORTH DISTRICT SCHOOL BOARD

Consolidated Statement of Operations and Accumulated Surplus

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

	2023 Budget	2023 Actual	2022 Actual (restated - note 2)
Revenue:			
Government of Ontario grants:			
- Grants for student needs (note 23)	\$ 162,073,155	\$ 165,685,037	\$ 158,645,244
- Other	859,048	4,472,125	7,324,314
Federal grants and fees	2,650,788	2,877,756	2,685,825
Other revenue - school boards	618,708	849,528	599,426
Other fees and revenue	172,440	1,912,831	2,236,449
Investment income	-	608,014	135,615
School generated funds	1,944,846	2,689,423	1,762,524
Total revenue	168,318,985	179,094,714	173,389,397
Expenses (note 13):			
Instruction	118,073,333	121,517,166	116,619,117
Administration	4,483,703	4,219,671	4,387,496
Transportation	13,913,994	14,986,330	14,542,513
Pupil accommodation	28,624,758	29,993,926	29,536,931
School funded activities	1,890,168	2,646,134	1,595,538
Other	1,449,091	2,859,172	2,599,097
Total expenses	168,435,047	176,222,399	169,280,692
Annual surplus (deficit)	(116,062)	2,872,315	4,108,705
Accumulated surplus, beginning of year	22,666,760	21,218,394	22,674,900
Adjustment for asset retirement obligation	-	-	(5,565,211)
Accumulated surplus, end of year	\$ 22,550,698	\$ 24,090,709	\$ 21,218,394

See accompanying notes to the consolidated financial statements.

NEAR NORTH DISTRICT SCHOOL BOARD

Consolidated Statement of Change in Net Debt

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

	2023 Budget	2023 Actual	2022 Actual (restated - note 2)
Annual surplus (deficit)	\$ (116,062)	\$ 2,872,315	\$ 4,108,705
Tangible capital assets:			
Acquisition of tangible capital assets	(29,795,849)	(24,943,095)	(16,274,940)
Amortization of tangible capital assets	12,343,790	13,745,569	12,934,280
Loss on disposal of tangible capital assets	-	-	698,499
Amortization of tangible capital assets - ARO	178,992	189,470	178,992
Revaluation of tangible capital assets - ARO	-	(997,546)	-
	(17,273,067)	(12,005,602)	(2,463,169)
Prepaid expenses:			
Acquisition of prepaid expenses	-	(278,435)	(884,733)
Use of prepaid expenses	-	884,733	234,438
	-	606,298	(650,295)
Inventory:			
Use (acquisition) of inventory	-	30,259	(248,675)
	-	30,259	(248,675)
Decrease (increase) in net debt	(17,389,129)	(8,496,730)	746,566
Net debt, beginning of year	(117,364,096)	(117,364,096)	(111,010,686)
Adjustment for asset retirement obligation	-	-	(7,099,976)
Net debt, end of year	\$ (134,753,225)	\$ (125,860,826)	\$ (117,364,096)

See accompanying notes to consolidated financial statements.

NEAR NORTH DISTRICT SCHOOL BOARD

Consolidated Statement of Cash Flows

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

	2023	2022
		(restated - note 2)
Operating transactions:		
Annual surplus	\$ 2,872,315	\$ 4,108,705
Items not involving cash:		
Amortization of tangible capital assets	13,745,569	12,934,280
Amortization of deferred capital contributions	(13,514,277)	(13,401,490)
Amortization of tangible capital assets - ARO	189,470	178,992
Loss on disposal of tangible capital assets	-	698,499
Actuarial employee future benefit expense	1,165,839	798,779
	4,458,916	5,317,765
Change in non-cash assets and liabilities:		
Decrease (increase) in accounts receivable	(566,348)	362,925
Increase in accounts receivable		
- Province of Ontario	(4,630,657)	(9,963,461)
Decrease in assets held for sale	18,079	-
Increase (decrease) in accounts payable and accrued liabilities	4,981,261	(252,291)
Decrease in deferred revenue	(422,634)	(1,869,142)
Decrease (increase) in prepaid expenses	606,298	(650,295)
Decrease (increase) in inventory	30,259	(248,675)
Cash provided by operating transactions	4,475,174	(7,303,174)
Capital transactions:		
Cash used to acquire tangible capital assets	(24,943,095)	(16,274,940)
Financing transactions:		
Repayment of long-term debt	(2,970,415)	(2,850,347)
Payments of employee future benefits	(1,439,398)	(1,599,324)
Additions to deferred capital contributions	24,943,095	16,274,939
Cash provided by financing transactions	20,533,282	11,825,268
Investing transactions:		
Net increase in long term investments	(734)	(567)
Increase (decrease) in cash	64,627	(11,753,413)
Cash, beginning of year	10,034,587	21,788,000
Cash, end of year	\$ 10,099,214	\$ 10,034,587

See accompanying notes to consolidated financial statements.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

The Near North District School Board is an English Public school which administers the operations of the English public elementary and secondary schools in the Districts of Nipissing and Parry Sound.

1. Significant accounting policies:

The consolidated financial statements of the Near North District School Board (the "Board") have been prepared by management in accordance with the basis of accounting described below. The consolidated financial statements contain the following significant accounting policies:

(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 Government 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 consolidated statement of operations and accumulated surplus 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 amortization, 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 Ontario Regulation 395/11 are significantly different from the requirements of Canadian public sector accounting standards which require that:

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

As a result, revenue recognized in the 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.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(b) Reporting entity:

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

- i) School generated funds: the assets, liabilities, revenues, expenses that exist at the school level and which are deemed to be controlled by the Board, have been reflected in the consolidated financial statements.
- ii) Near North District School Board Charity Works: the assets, liabilities, revenues and expenses are controlled by the Board and have been reflected in the consolidated financial statements.
- iii) Nipissing-Parry Sound Student Transportation Services/Services de Transport Scolaire Nipissing-Parry Sound (NPSSTS) is accounted for using the consolidation method of accounting and reporting, whereby the Board's pro-rated share of net assets, revenues and expenses are combined in the statements.

Interdepartmental and inter-organizational transactions are eliminated in these consolidated financial statements.

(c) Trust funds:

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

(d) Financial instruments:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Consolidated Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(d) Financial instruments (continued):

Amortized cost

Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost

Upon standard implementation, amortized cost will be measured using the effective interest rate method, as opposed to the straight-line method.

(e) Deferred revenue:

The Board receives amounts pursuant to legislation, regulation or agreement that may only be used for 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 of depreciable tangible capital assets received or receivable for use in providing services, are recorded as deferred capital contributions when the asset is acquired as required under Ontario Regulation 395/11 of the Financial Administration Act. Amounts are recognized into 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 purposes
- Other restricted contributions received or receivable for capital purposes
- Property taxation revenues which were historically used to fund capital assets

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(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, retirement gratuity, workers' 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, Employee Life and Health Trusts (ELHTs) were established in 2016-17 for the Elementary Teachers' Federation of Ontario (ETFO) and for the Ontario Secondary School Teachers' Federation (OSSTF). ELHTs for the following employee groups were established in 2017-18: CUPE and 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 after a school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario.

The Board has adopted the following accounting 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, insurance and health care costs 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 services life of the employee group.

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

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

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(h) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible capital assets:

Tangible capital assets ("TCA") 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. The Board does not capitalize interest paid on debt used to finance the construction of tangible capital assets. When historical records were not available, other methods were used to estimate the cost and accumulated amortization.

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

Tangible capital assets, excluding land, are amortized over their estimated useful lives as follows:

Asset	Basis	Rate
Land improvements with finite lives	Declining-balance	10 years
Buildings	Declining-balance	20 - 40 years
First time equipping	Straight-line	10 years
Furniture and equipment	Straight-line	5 - 15 years
Vehicles	Straight-line	5 - 10 years
Computer hardware	Straight-line	3 years
Computer software	Straight-line	5 years

Amortization is taken at 50% of the above rates in the year of acquisition.

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

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

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

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(h) Non-financial assets (continued):

ii) Prepaid expenses:

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

iii) Inventory:

Inventory consists of supplies held for use by the Board. It is stated at the weighted average cost of the supplies.

(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 (DCC) and recognized 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 proceeds of disposition, special education, transition, distance schools and school renewal 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 Trustees.

The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. 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 14, 2022.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

1. Significant accounting policies (continued):

(l) Use of estimates:

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1 requires management to make estimates and assumptions that affect the reported amount 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. Actual results could differ from these current estimates. Significant estimates include assumptions used in performing actuarial valuations of employee future benefit liabilities and estimated costs and timing of asset retirement obligations.

There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$8,097,522. These estimates are subject to uncertainty because of several factors including, but not limited to, incomplete information on the extent of controlled materials used, indeterminate settlement dates, the allocation of costs between required and discretionary activities and/or change in the discount rate.

These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

(m) Property tax revenue:

Under Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of 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*.

PS1201 *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 denominated 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.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

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. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

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.

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.

Asset retirement obligation

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 a prior period restatement upon adoption of this standard.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

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. 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. 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. 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.

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the Board uses buildings with assessments 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.

As a result of applying this accounting standard, as of August 31, 2023, an asset retirement obligation of \$8,097,522 (2022 – \$7,099,976) was recognized as a liability in the Consolidated Statement of Financial Position. These obligations represent estimated retirement costs for the board owned buildings. The Board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The associated DCC, DCC revenue, TCA gross book value, TCA accumulated amortization and TCA amortization expense were not restated.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

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

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

	As previously reported	Adjustments	As restated
Statement of Financial Position			
Tangible Capital Assets including ARO	\$ 136,093,309	\$ 1,355,775	\$ 137,449,084
Asset retirement obligation liability	–	7,099,976	7,099,976
Accumulated Surplus (deficit)	26,962,597	(5,744,203)	21,218,394
Statement of Change in Net Debt			
Adjustment for asset retirement obligation	–	7,099,976	7,099,976
Net debt	(110,264,120)	(7,099,976)	(117,364,096)
Statement of Operations			
Amortization of TCA-ARO (included in Pupil accommodation)	–	(178,992)	(178,992)
Adjustment for asset retirement obligation	–	(5,565,211)	(5,565,211)
Accumulated surplus	26,962,597	(5,744,203)	21,218,394

3. Accounts receivable:

	2023	2022
Government of Canada	\$ 1,469,329	\$ 770,867
Municipalities	6,302,030	6,328,297
Other	1,345,140	1,450,987
	\$ 9,116,499	\$ 8,550,151

4. Accounts receivable – Province of Ontario:

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. The Board received a one-time grant that recognizes capital debt as of August 31, 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 \$57,452,459 (2022 - \$53,697,625) as at August 31, 2023 with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant 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 Government of Ontario at August 31, 2023 is \$18,863,207 (2022 - \$18,246,003).

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

5. Accounts payable and accrued liabilities:

	2023	2022
Trade payables and accrued liabilities	\$ 11,292,904	\$ 8,297,581
Payroll related	3,851,153	1,865,215
	<u>\$ 15,144,057</u>	<u>\$ 10,162,796</u>

6. Temporary borrowing:

i) Facility one:

The Board has an authorized revolving demand facility to a maximum of \$20,000,000 to finance current expenditures and bridge pending receipt of tax assessments and Ministry revenues. This line of credit bears interest at the bank's prime lending rate less 0.75%, is unsecured and is due on demand. As at August 31, 2023, the amount drawn on this facility was \$Nil (2022 - \$Nil).

ii) Facility two:

The Board has an authorized revolving demand facility to a maximum of \$20,000,000 to bridge financing for various school construction and/or renovation projects pending receipt of Ministry funding. This credit facility bears interest at the bank's prime lending rate less 0.75% and is unsecured. As at August 31, 2023, the amount drawn on this facility was \$Nil (2022 - \$Nil).

iii) Facility three:

The Board has an authorized revolving lease line of credit to a maximum of \$1,000,000. Leases are governed by this agreement and separate agreements between the Board and the lender. As at August 31, 2023, the amount drawn on this facility was \$Nil (2022 - \$Nil).

The aggregate of facilities two and three shall not exceed \$20,000,000 at any time.

The Board has provided letters of guarantee to the Corporation of the Town of Parry Sound in the aggregate amount of \$312,938 (2022 - \$312,938).

The Board has provided letters of guarantee to the Corporation of the City of North Bay in the aggregate amount of \$56,338 (2022 - \$56,338).

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

7. Deferred revenue:

Deferred revenue consists of amounts received by the Board that are restricted for specific purposes by the funder and amounts that are required to be set aside by the Board for specific purposes, legislation, regulation or agreement.

Deferred revenue is comprised of:

	Balance at August 31, 2022	Externally restricted revenue and investment income	Revenue recognized in the period	Transfers (to) deferred capital contributions	Balance at August 31, 2023
Grants for student needs	\$ 6,574,776	\$34,729,773	\$(30,925,588)	\$(1,803,000)	\$8,575,961
Provincial grants - other	633,321	19,691	(376,059)	–	276,953
Assets held for sale	18,079	(18,079)	–	–	–
Proceeds of disposition					
- Minister exemptions	2,992,921	550,223	(2,615,501)	–	927,643
Other	420,035	645,332	(629,426)	–	435,941
Total	\$10,639,132	\$35,926,940	\$(34,546,574)	\$(1,803,000)	\$10,216,498

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
Balance, beginning of year	\$ 130,055,276	\$ 127,181,827
Additions to deferred capital contributions	24,943,095	16,274,939
Revenue recognized during the year	(13,514,277)	(13,401,490)
Balance, end of year	\$ 141,484,094	\$ 130,055,276

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

9. Asset retirement obligations:

The Board has recorded an asset retirement obligation 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 at beginning of year	\$ 7,099,976	\$ –
Liabilities incurred during the year	–	7,099,976
Increase in liabilities reflecting changes in the estimate of liabilities ¹	997,546	–
	<u>\$ 8,097,522</u>	<u>\$ 7,099,976</u>

¹ Reflecting changes in the estimated cash flows.

10. 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 costs assumptions in the costing models in order to be reflective of March 31, 2023 costs.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

11. 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, retirement gratuity, worker's compensation and long-term disability benefits.

a) 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 Government of Ontario. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

(ii) Ontario Municipal Employees Retirement System:

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2023, the Board contributed \$2,113,108 (2022 - \$2,019,075) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

(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.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

11. Employee future benefits (continued):

b) Other employee future benefits:

(i) Workplace Safety and Insurance Board Obligations:

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 benefits:

The Board provides long-term disability benefits including partial salary compensation and payment of life insurance premiums and health care benefits during the period an employee is unable to work or until their normal retirement date to employees who are not yet members of an ELHT. 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 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
Inflation	2.0%	2.0%
Discount on accrued benefit obligations	4.4%	3.9%
Discount on accrued benefit obligations - WSIB	4.4%	3.9%

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

11. Employee future benefits (continued):

b) Other employee future benefits (continued):

Information with respect to the Board's retirement and other employee future benefit liability is as follows:

Accrued benefit obligation		2023		2022	
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits	
Accrued employee future benefit obligations	\$ 4,548,154	\$ 2,216,733	\$ 6,764,887	\$ 7,250,479	
Unamortized actuarial losses	4,388	—	4,388	(207,645)	
	\$ 4,552,542	\$ 2,216,733	\$ 6,769,275	\$ 7,042,834	

Employee future benefit expenses		2023		2022	
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits	
Current year benefit cost	\$ —	\$ 821,210	\$ 821,210	\$ 509,448	
Interest on accrued benefit obligation	193,328	59,434	252,762	138,823	
Benefit payments	(992,460)	(446,938)	(1,439,398)	(1,599,324)	
Amortization on actuarial losses	105,945	(14,078)	91,867	150,508	
	\$ (693,187)	\$ 419,628	\$ (273,559)	\$ (800,545)	

The information included in the tables above excludes pension contributions to multi-employer pension plans, described in note 11(a).

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

12. Net long-term liabilities:

The Ontario Finance Authority ("OFA") was established on November 15, 1993, as an agency of the Province of Ontario and as such as considered a related party to the Board. The Board has certain financing arrangements entered into with the OFA as disclosed below:

	2023	2022
Ontario Financing Authority capital loan 1 st issue – payable in semi-annual instalments of \$196,665 including interest at 4.56% per annum, final installment due November 2031	\$ 2,746,132	\$ 3,005,345
Ontario Financing Authority capital loan 2 nd issue – payable in semi-annual instalments of \$240,278 including interest at 4.90% per annum, final installment due March 2033	3,703,479	3,991,923
Ontario Financing Authority capital loan 3 rd issue – payable in semi-annual instalments of \$91,117 including interest at 5.062% per annum, final installment due March 2034	1,504,340	1,606,529
Ontario Financing Authority capital loan 4 th issue – payable in semi-annual instalments of \$327,745 including interest at 3.799% per annum, final installment due March 2038	7,383,328	7,747,901
Debenture (White Woods) – payable in semi-annual instalments of \$116,168 including interest at 5.054% per annum, final installment due November 2028	1,104,285	1,274,337
Debenture (Vincent Massey and Land of Lakes) – payable in semi-annual instalments of \$298,016 including interest at 4.766% per annum, final installment due November 2024	855,326	1,391,358
Debenture (Almaguin PTR Stage 2) – payable in semi-annual instalments of \$508,017 including interest at 3.564% per annum, final installment due March 2037	11,007,263	11,614,713
Debenture (Almaguin Capital Priorities) – payable in semi-annual instalments of \$134,806 including interest at 3.564% per annum, final installment due March 2037	2,920,865	3,082,056
Debenture (Almaguin PTR Stage 2) – payable in semi-annual instalments of \$73,438 including interest at 4.003% per annum, final installment due March 2039	1,708,981	1,785,151
Debenture (Almaguin PTR Stage 3) – payable in semi-annual instalments of \$1,853 including interest at 2.993% per annum, final installment due March 2040	48,679	50,878
Debenture (GPL/Capital Funding Allocation 2010/11) – payable in semi-annual instalments of \$49,579 including interest at 3.242% per annum, final installment due March 2041	1,334,685	1,389,242
Debenture (Capital Priorities) – payable in semi-annual instalments of \$349,786 including interest at 3.594% per annum, final installment due March 2042	9,510,563	9,858,908
	\$ 43,827,926	\$ 46,798,341

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

12. Net long-term liabilities (continued):

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

	Principal	Interest	Total
2023-2024	\$ 3,095,651	\$ 1,679,285	\$ 4,774,936
2024-2025	2,930,643	1,548,754	4,479,397
2025-2026	2,745,157	1,433,747	4,178,904
2026-2027	2,857,523	1,321,280	4,178,803
2027-2028	2,874,592	1,304,312	4,178,904
Thereafter	29,324,360	6,871,102	36,195,462
	<u>\$ 43,827,926</u>	<u>\$ 14,158,480</u>	<u>\$ 57,986,406</u>

13. Expenses by object:

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

	2023 Budget	2023 Actual	2022 Actual <small>(restated – note 2)</small>
Current expenses:			
Salary and wages	\$ 103,696,702	\$ 104,944,040	\$ 103,272,321
Employee benefits	18,630,319	19,432,063	17,505,809
Staff development	325,298	367,842	286,105
Supplies and services	11,396,214	12,911,144	10,984,123
Interest	1,804,521	1,768,378	1,889,938
Rental expenditures	468,700	531,002	533,702
Fees and contract services	18,056,495	19,393,463	18,312,609
Other	1,534,016	2,939,425	2,684,314
Amortization, write downs and net loss on disposal of tangible capital assets	12,343,790	13,745,571	13,632,779
Amortization of asset retirement obligation	178,992	189,471	178,992
	<u>\$ 168,435,047</u>	<u>\$ 176,222,399</u>	<u>\$ 169,280,692</u>

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

14. Tangible capital assets:

Cost	Balance at August 31, 2022 (restated - note 2)	Additions	Disposals, Write-offs Transfers from (to) and Adjustments	Revaluation of ARO	Balance at August 31, 2023
Land	\$ 5,142,004	\$ -	\$ -	\$ -	\$ 5,142,004
Land improvements	20,278,392	1,121,392	1,677,292	-	19,722,492
Buildings	226,050,122	5,256,852	(18,704,432)	997,546	251,008,952
Furniture and equipment	2,815,272	187,863	15,597	-	2,987,538
First time equipping	994,040	248,091	65,961	-	1,176,170
Vehicles	72,587	54,133	-	-	126,720
Computer hardware	2,381,036	517,998	265,793	-	2,633,241
Construction in progress	7,296,748	17,556,766	18,704,432	-	6,149,082
Total	\$ 265,030,201	\$ 24,943,095	\$ 2,024,643	\$ 997,546	\$ 288,946,199

Amortization	Balance at August 31, 2022 (restated - note 2)	Amortization Expense	Disposals, Write-offs Transfers and Adjustments	Amortization Expense - Revaluation	Balance at August 31, 2023
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	11,413,838	1,913,299	1,677,292	-	11,649,845
Buildings	113,996,196	10,762,772	-	10,479	124,769,447
Furniture and equipment	432,503	354,716	15,597	-	771,622
First time equipping	626,549	38,965	65,961	-	599,553
Vehicles	35,483	15,552	-	-	51,035
Computer hardware	1,076,548	839,256	265,793	-	1,650,011
Total	\$ 127,581,117	\$ 13,924,560	\$ 2,024,643	\$ 10,479	\$ 139,491,513

	Net book value, August 31, 2022	Net book value, August 31, 2023
Land	\$ 5,142,004	\$ 5,142,004
Land improvements	8,864,554	8,072,647
Buildings	112,053,926	126,239,505
Furniture and equipment	2,382,769	2,215,916
First time equipping	367,491	576,617
Vehicles	37,104	75,685
Computer hardware	1,304,488	983,230
Construction in progress	7,296,748	6,149,082
Total	\$ 137,449,084	\$ 149,454,686

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

15. Accumulated surplus:

Accumulated surplus consists of the following:

	2023	2022
		(restated – note 2)
Available for compliance – unappropriated:		
Total operating accumulated surplus	\$ 22,021,962	\$ 18,825,767
Available for compliance – internally appropriated:		
Charity	917,296	899,850
Local priorities fund funding	350,373	350,373
Committed capital projects	664,743	896,031
	1,932,412	2,146,254
Unavailable for compliance – externally appropriated:		
Revenues recognized for land	5,142,003	5,142,003
School generated funds	1,427,121	1,383,832
Accrued interest	(499,116)	(535,259)
Asset retirement obligation	(5,933,673)	(5,744,203)
	136,335	246,373
Total accumulated surplus	\$ 24,090,709	\$ 21,218,394

16. 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.

OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27 million per occurrence.

The premiums over a five-year period are based on the reciprocals and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current subscription expires December 31, 2026.

Premiums paid to OSBIE for the policy year ending December 31, 2022, amounted to \$219,912 (2021 - \$204,134).

The ministry is deferring the requirement to consolidate the Ontario School Boards' Insurance Exchange into school board financial statements and will provide direction once information is available.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

17. Contingent liabilities:

The Board is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved.

18. Commitments:

The Board has entered into a contractual obligation relating to the construction and renovation of Mapleview Public School. The total value of the contractual obligation is \$17,580,000 of which \$1,810,116 remains unspent at year end.

The Board has entered into a contractual obligation relating to the construction of a new JK-12 school in Parry Sound. The total value of the contractual obligation is \$52,700,000 of which \$49,579,625 remains unspent at year end.

19. Debt charges:

The expenditure for debt charges includes principal and interest payments as follows:

	2023	2022
Principal payments on long-term debt	\$ 2,970,415	\$ 2,850,347
Interest payment on long-term debt	1,804,520	1,924,588
	<u>\$ 4,774,935</u>	<u>\$ 4,774,935</u>

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

20. Partnership in the Nipissing-Parry Sound Student Transportation Services:

In 2003, the Board entered into an agreement with the Nipissing-Parry Sound Catholic District School Board, Conseil Scolaire Public du Nord-Est de L'Ontario and Conseil Scolaire Catholique France-Nord District School Boards, and formed the Nipissing-Parry Sound Student Transportation Services ("NPSSTS") to provide common administration of student transportation in the district. The agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation to each of the Boards. Under the agreement, decisions related to the financial and operating activities of the NPSSTS are shared. No partner is in a position to exercise unilateral control.

Expenses are shared on the basis of student ridership for transportation costs and a pro-rata sharing of administrative costs.

The following provides condensed financial information:

	2023 Total	2023 NNDSB Portion	2022 Total	2022 NNDSB Portion
Financial position:				
Financial assets	\$ 337,002	\$ 202,201	\$ 257,990	\$ 154,794
Financial liabilities	(427,071)	(256,243)	(326,165)	(195,699)
Non-financial assets	90,069	54,042	68,175	40,905
Accumulated surplus	\$ -	\$ -	\$ -	\$ -
Operations:				
Revenues	\$ 24,809,836	\$ 14,885,902	\$ 23,811,142	\$14,286,685
Expenses	(24,809,836)	(14,885,902)	(23,811,142)	(14,286,685)
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

21. Repayment of "55 School Board Trust" funding:

On June 1, 2003, the Board received \$5,277,832 from the "55 School Board Trust" for its capital related debt eligible for provincial funding support pursuant to a 30 year agreement it entered into with the trust. The "55 School Board Trust" was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, the "55 School Board Trust" repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

As a result of the above agreement, the liability in respect of the NPF debt is no longer reflected in the Board's consolidated statement of financial position and the flow-through of \$393,202 (2022 - \$393,202) in respect of the above agreement is recorded in these consolidated financial statements.

22. In-Kind Transfers from the Ministry of Government and Consumer Services:

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfer of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transactions is \$39,515 (2022 - \$1,106,777) with expenses based on use of \$39,515 (2022 - \$1,106,777) for a net impact of \$Nil (2022 - \$Nil). The remaining balance of \$218,186 (2022 - \$233,117) has been recorded in inventory with a corresponding amount recorded in deferred revenue in the statement of financial position.

23. Grants for student 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. 92.5 percent 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	\$ 112,510,261	\$ 106,409,172
Education property tax	39,660,499	38,834,582
Amortization of deferred capital contributions	13,514,277	13,401,490
Grants for student needs	\$ 165,685,037	\$ 158,645,244

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

24. Comparative information:

The consolidated financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of revenue over expenses.

25. Budget reconciliation:

The audited 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-Asset 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 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
Revenues	\$ 168,318,985	\$ –	\$ 168,318,985
Expenses	168,256,055	–	168,256,055
Amortization of TCA-ARO	–	178,992	178,992
Annual surplus	62,930	178,992	(116,062)
Accumulated surplus, beginning of year	22,666,760	–	22,666,760
Adjusted accumulated surplus, at beginning of year	22,666,760	–	22,666,760
Accumulated surplus, at end of year	\$ 22,729,690	\$ 178,992	\$ 22,550,698

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

26. Future accounting standards 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.

27. Risk management:

The Board is exposed to a variety of financial risks including credit risk, liquidity risk and market risk. The Board's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Board's financial performance.

(a) Credit risk:

The Board's principal financial assets are cash and accounts receivable which are subject to credit risk. The carrying amounts of financial assets on the Consolidated Statement of Financial Position represent the Board's maximum credit exposure as at the Consolidated Statement of Financial Position date.

(b) Market risk:

The Board is exposed to interest rate risk on its long-term debt, which is regularly monitored.

The Board's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is the Board's opinion that the Board is not exposed to significant interest rate or currency risks arising from these financial instruments except as otherwise disclosed.

NEAR NORTH DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

27. Risk management (continued):

(c) Liquidity risk:

The Board mitigates liquidity risk by monitoring cash activities and expected outflows through extensive budgeting. Accounts payable and accrued liabilities are all current and the terms of long-term debt are disclosed in note 12. There have been no significant changes from the previous year in the Board's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

As at August 31, 2023	Within 6 months	6 - 12 months	1 - 4 years	4+ years	Total
Accounts payable	\$ 14,824,057	\$ -	\$ 320,000	\$ -	\$ 15,144,057
Long-term debt	1,531,859	1,563,812	11,407,915	29,324,340	43,827,926
	\$ 16,355,916	\$ 1,563,812	\$ 11,727,915	\$ 29,324,340	\$ 58,971,983

As at August 31, 2022	Within 6 months	6 - 12 months	1 - 4 years	4+ years	Total
Accounts payable	\$ 9,562,796	\$ -	\$ 600,000	\$ -	\$ 10,162,796
Long-term debt	1,469,881	1,500,554	11,628,973	32,198,933	46,798,341
	\$ 11,032,677	\$ 1,500,554	\$ 12,228,973	\$ 32,198,933	\$ 56,961,137



P.O. Box 3110, 963 Airport Road
North Bay, ON P1B 8H1
Phone: 705.472.8170
Fax: 705.472.9927
Website: www.nearnorthschools.ca

Erika Lougheed, Chairperson

Craig Myles, Director of Education

To: Trustees

From: Shane Hall, Chair of Audit Committee

Date: December 2023

Topic: Annual Report to the Board of Trustees for the Year Ended August 31, 2023

Background:

As per Ontario Regulation (O. Reg.) 361/10 for Audit Committees, every year, the Audit Committee is to present an Annual Report to discharge it of its responsibilities.

Discussion:

This report summarizes the audit committee's actions for the year ending August 31, 2023.

Audit Committee Members

The audit committee consisted of five (5) members as listed below:

John Cochrane – Committee Chair until November 2022

Donna Breault – Trustee Representative until November 2022

Nichole King – Trustee Representative until November 2022

Shane Hall – Committee Chair beginning November 2022

Chantal Phillips – Trustee Representative beginning November 2022

Howard Wesley – Trustee Representative beginning November 2022

Judy Kleinhuis – External Member

Marc Morin – External Member until March 2023, currently vacant

In addition, regular attendees at the Committee meetings were:

Seija Van Haesendonck – Superintendent of Business

Wende Proulx – Manager of Finance

Krista Messenger – Executive Assistant to the Director of Education

Saxon Yanta – Acting Executive Assistant to the Superintendent of Business

Melissa Dodge – Regional Internal Audit Manager

Meetings

As per O. Reg. 361/10, a minimum of three (3) meetings must occur per year, with a fourth meeting between December and May if required.

The members in attendance at each meeting held are as follows:

Member's Name	September 21, 2022	November 30, 2022	March 27, 2023	June 20, 2023
John Cochrane	Present	N/A	N/A	N/A
Donna Breault	Present	N/A	N/A	N/A
Nichole King	Present	N/A	N/A	N/A
Shane Hall	N/A	Present	Present	Present
Chantal Phillips	N/A	Present	Present	Present
Howard Wesley	N/A	Present	Present	<i>Absent</i>
Judy Kleinhuis	Present	Present	Present	Present
Marc Morin	Present	Present	N/A	N/A

Governance

All audit committee members satisfied the eligibility requirements set forth within O. Reg. 361/10, with the committee operating throughout the fiscal year ending August 31, 2023.

As per O. Reg. 361/10, s. 6 (1), "At the first meeting of the audit committee in each fiscal year, the members of the committee shall elect the chair of the committee for the fiscal year of the board from among the members appointed to the committee." At the meeting of September 21, 2022, an election was held and John Cochrane, Trustee, was elected to committee chair. As a new Board came into office in the Fall of 2022, at the meeting of November 30, 2022, an election was held and Shane Hall, Trustee, was elected to committee chair.

External Auditors

Per O. Reg. 361/10, the audit committee has the duty to review at least once in each fiscal year the performance and effectiveness of the external auditor. The relationship with the external auditors has been satisfactory and meetings have been held during the year. KPMG continued as the external auditors for the year ended August 31, 2022. The draft audited financial statements were presented to the audit committee November 30, 2022, with the audit committee recommending to the Board approval of the draft audited financial statements as presented.

Internal Auditors and Annual and Multi-Year Audit Plans

The relationship with the internal auditors has been satisfactory with the opportunity for private meetings made available during the year. The Risk Assessment Report was completed and presented at the June meeting.

At the June 20, 2023, meeting, the committee received and approved the annual audit plan for the year ended August 31, 2023.

Audit Committee Training

Audit Training was offered to audit committee members in winter 2023 through the Ontario Education Services Corporation. Committee members were able to participate in live training sessions in late January and early February or review recorded sessions at their own pace on the topics of “Regulation 361-10 & Internal Audit”, “Risk Management”, “External Audit”, and “Bringing it All Together”.

Summary of Work Performed

The following is a summary of work performed by the audit committee in 2022-2023:

- Received and reviewed the 2022-2023 year-end financial statements and management letter from external auditor;
- Reviewed and approved the annual report to the Board of Trustees for the year ended August 31, 2022, and the annual report (summary) to the Board of Trustees for the year ended August 31, 2023;
- Reviewed the results of the regional internal audit team assessment at the September meeting;
- Reviewed the results of the external auditor assessment at the November meeting;
- Reviewed the results of the committee’s self-assessment at the June meeting;
- Received and reviewed the 2022-2023 risk assessment results at the June meeting; and
- Reviewed and approved the proposed annual assessment work.

By the signature noted below, we attest that we have discharged our duties and responsibilities respecting O. Reg. 361/10.

On behalf of the Audit Committee

Shane Hall, Audit Committee Chair

Recommendation:

That the Near North District School Board receives the Annual Report to the Board of Trustees for the year ended August 31, 2023.



P.O. Box 3110, 963 Airport Road
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Fax: 705.472.9927
Website: www.nearnorthschools.ca

Erika Lougheed, Chairperson

Craig Myles, Director of Education

To: Trustees

From: Shane Hall, Chair of Audit Committee

Date: December 12, 2023

Topic: Annual Report (Summary) to the Board of Trustees and Forwarded to the Ministry of Education for the Year Ended August 31, 2023

Background:

As per Ontario Regulation (O. Reg.) 361/10 for Audit Committees, every year, the Audit Committee is to present a second Annual Report to the Board of Trustees which will be submitted to the Ministry of Education, through an electronic survey issued by the Ministry. The intent of the report is twofold:

- A list of the work actually performed by the internal auditor in the year, compared to planned work. This provides the Ministry with the information on the use of the internal audit funding allocation; and
- Based on the multi-year internal audit plan, to determine whether any enrolment audits are expected. This assists the Ministry in planning its own enrolment audits, with the objective to avoid enrolment audits by the Ministry and regional internal audit in the same year.

Discussion:

This report summarizes the Audit Committee's actions for the year ending August 31, 2023 for the Ministry of Education:

District School Board Name: Near North District School Board

Fiscal Year: 2022-2023

Re: Annual audit committee report to the Ministry of Education as per Ontario Regulation 361/10

The regional internal audit team completed the risk assessment update and presented the report at the June meeting. The internal audit of Payroll was deferred. The committee completed and reviewed the results of the regional internal audit team assessment, the external auditor assessment, and the committee's self-assessment.

No enrolment audits were planned for 2022-2023.

On behalf of the Audit Committee
Shane Hall, Audit Committee Chairperson

Recommendation:

That the Near North District School Board receives the Annual Report (Summary) to the Board of Trustees and Forward to the Ministry of Education for the year ended August 31, 2023 from the Audit Committee.

Special Education Advisory Minutes (SEAC)

Thursday, October 19, 2023 | 1:00pm
Zoom Online Meeting & North Bay Board Office

Present:

Tim Graves, Superintendent of Education
Melanie Allard, Executive Assistant
Kim Pauli, Assistant Superintendent, Math Lead
Chris Guillemette (Vice Chair), Community Living North Bay
Kimberly Gignac, Special Education Coordinator – North Region
Louise Sargent, Trustee
Chantal Phillips, Trustee
Howard Wesley, Trustee
Julie Bertram, Trustee
Jeanie Fuscaldo, Trustee
Caroline Labrecque, Nipissing First Nation
Lisa Paradis, Special Education Coordinator – East & West Regions
Candy St. Onge, Almaguin Highlands Community Living
Alison Clarke, Acting Principal of Special Education

Regrets:

Laura Hansman, OPIC
Ashley St. Pierre, Trustee
Carol Couillard, Nbisiing Secondary

Guests:

Elizabeth Simser, Principal of Land of Lakes
Leah Dix, CanChild/McMaster University
Wenonah Campbell, CanChild/McMaster University

Land Acknowledgement by Superintendent Graves

Meeting called to order at 1:05pm.

Agenda Approval:

Motioned by Jeanie Fuscaldo, seconded by Chantal Phillips. *Carried*

Approval of the Minutes of the September 21, 2023, meeting:

Motioned by Louise Sargent, seconded by Chantal Phillips. *Carried.*

Business Arising from the Minutes

Partnering for Change Presentation by Leah Dix and Wenonah Campbell (CanChild/McMaster University)

- Leah Dix and Wenonah Campbell from CanChild presented to the committee around occupational services.
- Historically a student would attend school and then when an educator notices the student is having difficulty with tasks a referral for OT services was put in. The waitlist for these services can be quite long hindering support to many children. When services did finally come available the occupational therapist tended to “parachute” into the classroom, often pulling that child out

of the classroom for individualized therapy on a short-term basis. When complete that child would go back to the classroom, however a gap is created where the educator may not know what was happening in the OT sessions and how they can do things differently to support the child's needs.

- The question was asked, what would happen if the OT was impeded into the school and invited into classrooms. They would have a chance to discuss and collaborate with the school team and come up with strategies that would support specific student needs, but overall, all students in the class in the end. As the child does not have to leave the classroom, the educator builds knowledge and capacity with the OT.
- The P4C model of service is a new way for occupational therapists to provide school-based services to children with special needs. This evidence based, tiered model for school based occupational therapy services is being studied in the Near North DSB.
- The model provides a more equitable reach to all students supporting whole classes. Team-based services or other referrals might be required but it is meant to be a fluid process and helps alleviate timely waitlists.
- The model allows for the Occupational therapist to build relationships with the educators, families, and administrators and it includes them in the circle of care and knowledge sharing.
- The P4C timeline was reviewed as it has been in existence since 2008.
- The model differs from original practice by offering services that are multifaceted and focused on the whole school approach. It follows a workload and not a case load which facilitates the inclusion of all children and allows collaboration with educators to facilitate participation of children with special needs. Time is not lost on travel as the OT is able to spend the whole day in one school and is intended to be present on a regular basis.
- The OT is the point of first contact which enables them to work with educators and whole classrooms supporting all children's participation and achievement. These services are also able to be provided without the requirement of a diagnosis or formal psycho-educational assessment.
- P4C has partnered with 10 school boards and 10 children's treatment centres to study this new OT service in different places across Ontario.
- This study has been taking place at Land of Lakes Public School. The school helps support this research by supporting the OT service in the school, sending out surveys to families and educators and taking part in interviews about their experiences with the OT services.
- The goal is to understand how P4C works and for whom it makes a positive impact in Ontario. Creating guidelines and tools to make it work and sharing what is learned through presentations, written articles, and meetings.
- Principal Simser spoke to the committee about how their school is so pleased to be a part of this project and how there has been such a need over the years for services. Land of Lakes is in year 3 of this project which has shown where putting in universal remedies for the class in the early stages has been instrumental for staff. It allows for Tier 1 solutions to be put in classrooms so educators can clearly see where specific and appropriate referrals are needed. Staff capacity has increased from being able to build the model from the ground up and engage in trouble shooting together.
- It was asked if this model could be used for childcare and early years. It was confirmed that some places are using this approach, but varies by region, service, and centre. There is much opportunity to expand however more research is needed to know what is optimal for these settings.
- Funding is provided through the Ministry of Children, Community and Social Services but how to optimize this is still a question. They are not collecting financial data on what services cost; the focus is more on getting the waitlists down and then looking into what the investment needs

to be. They are looking at the different sites and how often services are being provided and what the consistency needs to be. Challenges can be more in the rural, remote areas with staffing, weather, linguistic and cultural needs.

Follow-up on Letter from Dufferin Peel Catholic DSB regarding retention and recruitment of Educational Assistant Staff (information re EA funding to be shared)

- Assistant Superintendent Pauli followed up with the committee on the requested educational assistant staff information. The NNDSB employed 173 EAs last year with the cost of an EA being \$52,295. The SIP funding (based on applications) covered 40 EAs with the Board's budget supplementing the 133. Superintendent Graves highlighted that there is no specific place in the budget where EAs come from. Budget decisions are made from staff/program discussions.
- Superintendent of Business Van Haesendonck will be presenting at the next SEAC meeting, so any questions on this can be directed to Krista Holmes.

Trustee Fuscaldo: PPM 8

- Trustee Fuscaldo presented the committee with information, using a PowerPoint presentation, regarding closing gaps in education for learners who have been identified as having special education needs.
- She reviewed several recommendations to the committee, which included such items as addressing Tier 3 intervention and supports.
- She referenced The Education Act and PPM 8, which relates to the identification of and program planning for students with learning disabilities.
- Trustee Fuscaldo included information on the responses to intervention (RTI) approach, which is a proactive method of identifying and supporting students' learning needs.
- She included information about structured literacy programs, The Ontario Human Right's Commission's Right to Read Report and Examples of Tier 1, 2 and 3 level interventions.
- Trustee Fuscaldo shared some of her personal learning journey with dyslexia and highlighted that students with dyslexia are capable of learning and may need more time and additional supports to be successful.
- The presentation concluded with references to the Accessibility for Ontarians with Disabilities Act (AODA), The Near North District School Board's Multi-Year Strategic Plan and the Education Act requirements relating to special education programs and services for exceptional pupils.
- The committee discussed student accommodations and how learning gaps for identified students are being addressed.
- Superintendent Graves noted that Trustee Fuscaldo's presentation may form the premise of some continued work around Tier 3 interventions in literacy for both our special education department and central program team.
- SO Graves noted that this presentation will be reviewed further and that items brought forward will be carried over to the next month's agenda.

Standing Items

Community Partner updates

- Almaguin Highlands community living is celebrating their 50th anniversary with a dinner and show (comedian) on November 4th.
- Community living North Bay has partnered with Canadore and is hosting a drive-in movie at commerce court. They are also working together with the Fire Department's Halloween Night from 5pm-8pm on October 31st.

Ministry/MACSE updates: SO Graves

- There are no Ministry/MACSE updates, but Superintendent Graves welcomed Principal Alison Clarke to the role of acting special education principal. Principal Clarke comes with 22 years' experience and is a great addition to the team.

Reports

Board report (oral) – (Board Trustee)

- Trustee Sargent welcomed Principal Clarke to the role and thanked Assistant Superintendent Pauli for all her hard work. She relayed that at the next Board meeting on November 14th a chair/vice chair will be elected along with committee members. She is hoping to continue to sit on SEAC.
- Trustee Phillips invited the committee to attend the MYSP public session being held on October 26th. The Board welcomes any feedback on the strategic plan the committee might have.
- Trustee Fuscaldo highlighted that October is Dyslexia Awareness Month.

Special Education Report- Kim Pauli

- The team has updated the multi-year accessibility plan and is now asking for feedback. The survey will be sent out to the committee with the request for feedback by October 31st. This allows for the feedback to be incorporated for the November 14th Board meeting.

SEAC chair report

- It was suggested to have recruitment of community partners for discussion on next month's agenda.
- Land acknowledgment – the committee discussed getting more education around land acknowledgements and taking turns each meeting. Trustee Phillips offered to do this for the next meeting.

New Business

- Superintendent Graves confirmed that SEAC's Chair/Vice Chair elections will take place at the next meeting. A virtual process will take place and any questions around these positions can be directed to Krista Holmes or Superintendent Graves for further discussion.

Next meeting: Thursday, November 16th at 1pm

Motion to adjourn at 2:49pm by Jeanie Fuscaldo and seconded by Caroline Labrecque. *Carried*