

Public Meeting of the Board Agenda

Date: November 26, 2024
Location: Muskoka Education Centre

4:30 p.m. Commencement of the Committee of the Whole Meeting

1. Call to order

- 1.1 Motion to convene into In-camera Committee of the Whole Meeting
- 1.2 In-camera (private) agenda (for matters that fall under section 207(2) of the Ed Act).

2. Rise and report to the Public Meeting of the Board

6:00 p.m. Commencement of the Public Meeting of the Board

1. Call to order

2. Territory acknowledgement

3. National anthem

4. Roll call

5. Declaration of possible conflict of interest

6. Delegation(s)

7. Approval of agenda

8. Business of the Board

- 8.1 Approval of the minutes of the October 22, 2024 Public Board Meeting (pgs. 3-8)
- 8.2 Recommendations from In-camera Committee of the Whole Meeting (Trustee Childs)
- 8.3 Recommendation for Ad Hoc Committee for School Year Calendar (Chair Wilcox/ pg. 9)

9. Administrative updates

- 9.1 Director's Report on the Strategic Plan (Director Hahn)

- a. Director's Recognition (Director Hahn/ pgs. 10-11)
- b. Director's Update
- c. Superintendent Focus Schools and Department Updates
- d. Suspension and Expulsion Data for 2023-2024 (SO Fraser/ pgs. 12-13)
- e. Equity Plan Overview (SO Johnston/ pgs.14-16)
- f. Summer Construction Presentation (SO Ellis)

10. Administrative and committee reports

10.1 For Action - Written

- a. November 5, 2024 SEAC Meeting (Trustee McInerney and SO Train/ pgs.17-21)
- b. November 6, 2024 Governance & Policy Committee Meeting (Trustee Saunders and Director Hahn/ pgs. 22-25)
- c. November 7, 2024 DSC-PIC Meeting (Trustee Clodd and SO Johnston/ pg. 26)
- d. November 12, 2024 Finance & Administration Committee Meeting (Trustee McAlpine and SO Ellis/pgs. 27-37)
- e. November 12, 2024 Audit Committee Meeting (Trustee Clodd and SO Ellis/ pgs.38-71)
- f. November 14, 2024 SAL Meeting (Trustee Childs and SO Fraser/ pg. 72)

11. Trustee reports

11.1 Student Trustee Reports

- a. G7 Student Senate Report (Student Trustee Maw)
- b. OSTA-AECO Report (Student Trustee McNelly)

11.2 OPSBA Report (Trustee Childs)

11.3 Trustee Community Updates

12. Correspondence

13. Next meeting

Annual Organizational Meeting- Tuesday, December 3, 2024, 6pm at LEC

14. Adjournment



Public Meeting of the Board Minutes

Date: October 22, 2024

Location: Archie Stouffer Elementary School Learning Commons

Present: H. Bradley, E. Childs, L. Clodd, G. Brohman, R. Maw, T. McAlpine, D. McInerney, T. McNelly, B. Reain, J. Saunders, C. Wilcox

Regrets:

Senior team: T. Ellis, T. Fraser, W. Hahn, T. Hubbert, J. Johnston, J. MacJanet, N. Train, K. Williams

Staff Support: J. Andreasen, C. Bull, D. Raglin

4:30 p.m. Commencement of the Committee of the Whole Meeting

1. Call to order

1.1 Motion to convene into the In-Camera Committee of the Whole Meeting

Motion # 24-10-26

Moved by Trustee McInerney, seconded by Trustee Reain

That the Board do now enter Committee of the Whole In-Camera session at 4:30 p.m. to deal with matters under section 207(2) of the Education Act.

Carried.

1.2 In-Camera Agenda (for matters that fall under section 207(2) of the Education Act)

2. Rise and report to the Public Meeting of the Board

Motion # 24-10-27

Moved by Trustee Reain, seconded by Trustee McInerney,

That Trustees do now rise from the In-Camera Committee of the Whole Meeting at 4:45 p.m. and will report to the Public Meeting of the Board at 6:00 p.m.

Carried.

6 p.m. Commencement of the Public Meeting of the Board

1. Call to order

The meeting was called to order at 6:00 p.m.

2. Territory acknowledgement

Trustee Clodd shared the Territory Acknowledgement.

3. National anthem

O Canada was played.

4. Roll call

Chairperson Wilcox advised that:

Eight Trustees (Brohman, Bradley, Childs, Clodd, McInerney, Reain, Saunders, Wilcox) and Student Trustees McNelly and Maw were in person at the Archie Stouffer Elementary School Learning Commons.

One Trustee (McAlpine) was present via electronic means.

5. Declaration of possible conflict of interest

There were no declarations of possible conflict of interest.

6. Delegation(s)

There were no delegations.

7. Approval of agenda

Motion # 24-10-28

Moved by Trustee Reain, seconded by Trustee Childs,

That the agenda be approved.

Carried.

8. Business of the Board

8.1 Approval of the minutes of the September 24, 2024 Public Meeting of the Board

Motion # 24-10-29

Moved by Trustee Brohman, seconded by Trustee Clodd,

That the minutes of the September 24, 2024 Public Meeting of the Board be approved.

Carried.

8.2 Recommendations from the In-Camera Committee of the Whole Meeting

Vice Chairperson Childs advised that there were no recommendations resulting from the October 22, 2024 In-Camera Committee of the whole meeting.

8.3 Board Committee Recommendations

Chair Wilcox shared the recommendations for Board Committee Membership for 2024-2025 with Trustees.

Motion # 24-10-30

Moved by Trustee Reain, Seconded by Trustee McInerney,
That Trustees approve the establishment of an Ad Hoc Board Committee related to Outdoor Education with two Trustee representatives as outlined in the provided report, and that the committee work commence in Fall 2024 and continue until the committee mandate is met or at the end of the 2024-2025 school year (in June 2025); whichever comes first.
Carried.

Motion # 24-10-31

Moved by Trustee Reain, Seconded by Trustee Saunders,
That Trustees rescind motion # 24-09-19 related to Committee Membership for 2024-2025 as made at the September 24, 2024 public meeting of the Board.
Carried.

Motion # 24-10-32

Moved by Trustee Saunders, Seconded by Trustee Clodd,
That Trustees approve the updated Trustee Committee Membership for 2024-2025 as outlined in the provided report and in alignment with Board By-law 15, and that Trustees commence participation as committee members to their assigned committees effective immediately.
Carried.

8.4 OPSBA Awards Presentation

OPSBA Representative Vice Chairperson Childs presented an OPSBA Achievement Award to Educator Krista Patterson for going above and beyond to support students in TLDSB.

9. Administrative updates

9.1 Director's Report on the Strategic Plan

a. Director's Recognition

Director Hahn presented Indigenous Knowledge Keeper Larry O'Connor and Haliburton Highlands Secondary School Teacher Christine Carr with Director's Recognition for Innovation and Leadership Awards for their contributions to student achievement and well-being in TLDSB.

b. Student Leadership Presentation (HHSS)

Superintendent Fraser introduced HHSS Principal Jennifer Mills and Haliburton Highlands Secondary School (HHSS) students Hazel Jones and Aurora Wesley who shared an overview of the recent Canadian Student Leadership Conference 500 students, including 25 student leaders from HHSS students recently participated in.

c. Director's Update

Director Hahn shared a number of updates related to the achievement of the Strategic Plan goals.

TLDSB continues to see positive student achievement results, is actively supporting student mental health and well-being, and continues to promote positive and consistent student attendance at school. This fall a number of professional development opportunities for educators and other staff have been offered across the system.

d. EQAO Results

Superintendents MacJanet, Train, and Williams shared an overview of the 2023-2024 EQAO results including providing an overview of the achievement trends over the past three years in Grade 3 & 6 reading, writing, and math, in grade 9 math, and in the grade 10 Ontario Secondary School Literacy Test (OSSLT).

The focus for TLDSB continues to be the utilization of data to support strategic and intentional next steps to support students and educators.

e. Climate Survey Report

Superintendent Tanya Fraser provided an overview of the most recent results of the school climate survey that was administered in all schools in spring 2024. The themes of the survey included safety, belonging, environment and mental health.

10. Administrative and committee reports

10.1 For Information- Verbal

a. Indigenous Education Advisory Committee Meeting Report

Trustee Saunders shared an update related to the September 27, 2024 Indigenous Education Advisory Committee (IEAC) Meeting.

10.2 For Action- Written

a. SEAC Committee Meeting Report

Trustee McInerney shared an update related to October 1, 2024 SEAC Meeting.

Motion # 24-10-33

Moved by Trustee McInerney, Seconded by Trustee Childs,

That Trustees receive the report related to the October 1, 2024 Special Education Advisory Committee meeting.

Carried.

b. Program and Planning Committee Meetings

Trustee Reain shared an overview of the October 9 and October 15, 2024 Program and Planning Committee Meetings, including the October 15 recommendation from the Committee related to the program location change for French Immersion grades 4-6 to Central Senior School from Leslie Frost Public School effective September 1, 2025.

Motion # 24-10-34

Moved by Trustee Reain, Seconded by Trustee Bradley,
That Trustees ratify the change to the French Immersion program location, from Leslie Frost Public School to Central Senior School for grades 4-6 students effective September 2025, as proposed and approved at the October 15, 2024 Program and Planning Committee meeting.
Carried.

Motion # 24-10-35

Moved by Trustee Reain, Seconded by Trustee McInerney,
That Trustees receive the report related to the October 9, 2024 and October 15, 2024 Program and Planning Committee.
Carried.

c. Governance and Policy Committee Meeting

Director Hahn reviewed the activities from the most recent Governance and Policy Committee Meeting

Motion #24-10-36

Moved by Trustee Clodd, Seconded by Trustee Saunders,
That Trustees ratify the Governance and Policy Committee motions to approve the updates and revisions to the following policies: HR-4050 Attendance Support Policy, and BD-2300 Public Concerns Policy, inclusive of changing the name of BD-2300 from Public Concerns Policy to BD-2300 Communication and Collaboration with Parents/Guardians Policy.
Carried.

Motion #24-10-37

Moved by Trustee Clodd, Seconded by Trustee McInerney,
That Trustees receive the report related to the October 15, 2024 Governance and Policy Committee Meeting.
Carried.

d. Supervised Alternative Learning (SAL) Committee Report

Trustee Childs shared an update from the October 17, 2024 SAL Committee Meeting.

Motion # 24-10-38

Moved by Trustee Childs, Seconded by Trustee Bradley,
That Trustees receive the report related to the October 17, 2024 meeting of Supervised Alternative Learning (SAL) Committee.
Carried.

11. Trustee Reports

11.1 Student Trustee Reports

a. G7 Student Senate

Student Trustee Maw shared the G7 Student Senate Report highlighting the most recent activity of the G7 Student Senate. The next G7 Student Senate Meeting is November 14, 2024 and will include initiative planning for 2024-2025.

b. OSTA-AECO Report

Student Trustee McNelly shared that November 7-10 is the OSTA-AECO professional development session in Toronto. Trustees McNelly and Maw will be attending to connect with Trustees from other school boards and attend sessions related to the role of the student trustee.

11.2 OPSBA Report

Trustee Childs shared that a number of TLDSB Trustees recently attended the OPSBA Central East Meeting in York Region. The Meeting included professional development on anti-black racism as well as a tour of a local school and overview of school programs.

11.3 Trustee Community Updates

Trustee Reain shared that the Irwin Memorial School Council hosted their Annual Turkey Dinner on October 10, 2024. Trustee Reain thanked the community for the donations of food and the township for the donated use of the community hall for this event.

Trustee McInerney shared that Ridgewood PS in Coboconk planted 25 trees in partnership with Plant Kawartha on October 1, 2024; under supervision students dug the holes and planted all of the trees. On October 3 the school hosted their meet the teacher BBQ.

12. Correspondence

13. Next meeting

Date: November 26, 2024
Location: Muskoka Education Centre
Time: 6:00 p.m.

14. Adjournment

Motion # 24-10-39

Moved by Trustee Reain, seconded by Trustee Brohman,
That the Board of Trustees do now adjourn at 7:55 p.m.
Carried.

Colleen Wilcox, Chairperson of the Board

Wes Hahn, Director of Education

Jen Andreasen, Recording Secretary

Trillium Lakelands District School Board Administrative Report

Date: November 19, 2024
To: Board of Trustees
Origin: Chair Wilcox
Subject: Recommendations for Trustee Membership on the Ad Hoc School Year Calendar Committee
Reference: Board Meeting – November 26, 2024

Purpose

To present the proposed Trustee membership on the Ad Hoc School Year Calendar Committee.

Context

As part of the Governance Role of the Trustee, TLDSB Trustees participate in Statutory, Standing, Advisory, and Ad Hoc Committees of the Board. Committee membership for 2024-2025 was approved by the Board of Trustees at the September 2024 Public Meeting of the Board.

Ad Hoc Board Committees are Committees that are struck for a special purpose or to complete a particular task, and then are disbanded when they have served the function for which they were created.

Regulation 304, “School Year Calendar, Professional Activity Days”, made under the Education Act, sets out the conditions governing the establishment of school year calendars by school boards; *PPM 151: School Year Calendars* assists boards in establishing a draft calendar that meets Ministry Standards.

Annually TLDSB establishes a committee that includes Trustee representation to review the proposed draft school year calendar for the following school year. The Superintendent responsible for the school year calendar development brings forward a motion to board in February to approve the calendar, which includes the recommendations from the Committee.

Content

At the November 19, 2024 Chairs Council Meeting, Chairs Council members reviewed the two Trustee expressions of interest for Committee Membership and recommended that both Trustees McAlpine and Reain sit on the Ad Hoc Committee related to the School Year Calendar. Consideration of the number of expressions of interest received, and number of other Committee interested parties were already serving on was taken into account.

Action

Recommendation that Trustees approve the establishment of an Ad Hoc Board Committee related to the School Year Calendar Committee that includes Trustee representatives McAlpine and Reain, and further, that the Committee begin work in fall 2024 and be dissolved once the committee mandate is met, or at the end of the 2024-2025 school year, whichever comes first.



Director's Recognition for Innovation and Leadership

Innovation is the practice of developing and implementing new and relevant services or systems. Leadership is a set of behaviours used to help people align collective directions, execute strategic plans, and continually renew and improve an organization.

The Director's Recognition for Innovation and Leadership celebrates individuals in our system who have combined the characteristics of innovation and leadership to improve our system and advance the strategic direction goal of improving student learning and achievement, and fostering student and staff well-being.

Recipient: David Gilbert, Mathematics Head at Gravenhurst HS

Nominated by: Principal Trent Willett

The TLDSB strategic plan places an emphasis on the achievement agenda in both literacy and numeracy. There has been a great deal of work implemented within our school and within TLDSB to ensure all educators see the role they play in supporting literacy development across the curriculum. Numeracy across the curriculum initiatives at the secondary level have not been implemented to the same level until recently under the leadership of Educator Dave Gilbert.

Over the past three years, Mr. Dave Gilbert has continued to work within his department to enhance the pedagogical approaches to support students within a destreamed learning environment. In addition, he has engaged staff from various departments and provided professional learning opportunities to enhance their understanding of the competencies that students need to develop in order to improve their numeracy skills. Dave truly believes students need to understand the relevancy in the Math they are learning; there is no better way of achieving this than to ensure they see it in multiple facets of their education.

Why is this innovative? Dave has used his skills to engage staff in authentic learning opportunities to change their practice and, alongside his colleagues, continues to monitor the progress of their efforts. He has received genuine buy-in from others and the results at GHS are a true testament to his work. It is exciting to observe this type of learning happen in a school. GHS EQAO scores demonstrate that this work has led to our students achieving above both the board and province in every strand of the assessment.

GHS had the highest percentage of students achieving level three or higher last school year. The true beauty of where we are at - the quality of professional learning is only getting deeper.

Despite our successes, Dave is fully aware that there is still work to be done to reach every student; he continues to push and challenge his colleagues to find ways to address their greatest areas of need. He has specifically worked with (and continues to work with) our Science, Technology, and Geography teachers. This level of coaching, co-planning, and monitoring for a full-time teacher, athletic coach, and student council staff advisor is truly innovative work and worthy of recognition.

Trillium Lakelands District School Board Administrative Report

Date: November 15, 2024
To: Board of Trustees
Origin: Associate Superintendent of Learning Tanya Fraser
Subject: Presentation of Safe Schools and Student Support Data
Reference: Regular Meeting of the Board - November 26th, 2024

Purpose

To provide an overview of suspension/expulsion, mental health services, and supervised alternative learning data (from the 2023/24 school year).

Context

Schools in TLDSB adhere to *PPM 128: The Provincial Code of Conduct and School Boards Code of Conduct*, and the *TLDSB OP-6021 Code of Conduct Procedure* which establishes the foundation for creating a positive school climate by setting clear standards of behaviour for all members of the school community.

When inappropriate student behaviour occurs, school administration investigate the incident and determine the most appropriate way to respond. In some circumstances, short-term suspension is a useful tool. With serious infractions and incidents, long-term suspension or expulsion may be the response that is required. In line with *PPM 145 Progressive Discipline and Promoting Positive Student Behaviour*, when inappropriate behaviour occurs, disciplinary measures are applied within a framework that shifts the focus from one that is solely punitive to one that is both corrective and supportive. The program for suspended and expelled students includes a Student Action Plan that supports students with both academic and non-academic goals.

Data related to suspension and expulsion is gathered and reported annually to trustees. Suspension and Expulsion data is used to direct programs and supports in schools, and help to determine system-wide support needs.

Mental Health and well-being supports are a priority in TLDSB in the 2022-2027 Strategic Plan. We are committed to creating safe and healthy learning environments. The board employs 13 regulated Mental Health Counsellors. As guided by PPM 169, services are delivered through a multi-tiered system of support including mental health promotion, prevention, and early intervention. Through partnerships in each region, students with more complex needs are supported with system navigation to support pathways to care in the community.

Student attendance is a priority for the system. TLDSB has 2 ReEngagement Counsellors who receive referrals for students with more than 15 consecutive days of absence.

TLDSB's Supervised Alternative Learning (SAL) program provides opportunities for students to re-engage in their education after periods of absence, and allows them to access both academic and non-academic support.

Content

Suspension/Expulsion 2023/24

- 1888 suspensions were issued for 1101 individual students
- 917 elementary
- 971 secondary
- 13 expulsions

Mental Health Services

- 1208 referrals were made to our Mental Health Counsellors
- Top reasons for referral
 - anxiety
 - family dynamics
 - self-regulation
- 235 students with 15 or more consecutive absences were referred to our ReEngagement Counsellors
- 63 students presented with suicide ideation

Supervised Alternative Learning

- 46 admitted to SAL
- 127 admitted to REAL SAL

Trillium Lakelands District School Board

Administrative Report

Date: November 14, 2024
To: Board of Trustees
Origin: Superintendent Jennifer Johnston
Subject: Equity Plan Update
Reference: Board Meeting - November 26, 2024

Purpose

To provide an update on the Board's Equity Action Plan and next steps.

Context

TLDSB is committed to creating a broader understanding of equity and inclusion in our schools and offices to ultimately advance our system to be the best we can be together. When barriers to equity, inclusion and belonging are eliminated, we can all have a positive impact on others, our communities and the environment, along with achieving personal success.

Content

The TLDSB Equity Task Force was launched during the 2020-2021 school year. A data gathering project was undertaken to guide the development of the Board's inaugural equity action plan. Ministry funding was received to conduct our first workforce census and student demographic census. This data was analyzed along with student, staff and community voice data gathered through the 2022-2027 strategic planning process. The following priority areas were identified and a three-year Equity Action Plan was developed:

- Building inclusive communities
- Enhancing 2SLGBTQIA+ inclusion and belonging
- Improving Indigenous student achievement and well-being
- Addressing anti-Black racism

Training, professional development, resources and programs have been rolled out as part of a comprehensive strategy to support the learning needs of various stakeholders, including:

- Students
- Staff and educators
- Administrators and supervisors
- Trustees and senior administration
- Families and community members

The key actions taken to progress towards our goals are summarized below:

Building inclusive communities:

- Administrator training
 - Chris D'Souza - Anti-bias, anti-oppression
 - William Parrett and Kathleen Budge - High Poverty, High Performing Schools
- Trustee Training
 - Njeri Sojourner-Campbell - Human rights and equity

- Training for Human Resource Services Staffing Officers
 - Tana Turner - Bias-free hiring practices
- Employee wellness promotion and prevention
 - Employee and Family Assistance Program
 - Attendance Support Program
- Mandatory training for administrators and special education resource teachers
 - New expectations for in-school team processes
 - New expectations for IEP development
 - Clarity regarding the importance of universal design for learning and tiered model of special education support
- Inclusive Learning Team
 - providing direct support to educators to implement inclusive practices
- Student workshops (8 schools)
 - Hello Hope - Aubrey Noronha - Mental health and anti-racism

Enhancing 2SLGBTQIA+ inclusion and belonging:

- Mandatory training for all supervisors
 - Egale Canada - Building inclusive schools - 2SLGBTQIA+ focus
- Annual Student Leadership Conference
 - promoting successful Gender Sexuality Alliances (GSAs)

Improving Indigenous student achievement and well-being:

- Staff and Trustee Training
 - Kelly Brownbill - Indigenous Cultural Competency
 - Eliza Braden-Taylor - Curve Lake First Nation - Territorial acknowledgements
- Indigenous Student Success Team
 - providing direct support to Indigenous students and educator teams in schools
- Expanded Authentic Voices partnerships
 - 10 school visits in 2021-2022
 - 60+ school visits in 2023-2024
- First Nation, Metis and Inuit Additional Qualifications Course
 - 75 educators received funding and completed their AQ

Addressing anti-Black racism:

- Self-directed professional development course available for all staff
 - Nelson's *See Us, Learn Us* Series
- Mental Health Counsellor Training
 - Black voices in social work
- Addressing Anti-Black Racism Additional Qualifications Course
 - 23 educators received funding and completed their AQ
- Student voice project

The Equity Task Force has launched a subcommittee structure to focus on developing a strategy to move our priorities forward. We appreciate the staff who will be supporting the following working groups and related projects this year:

- Addressing Anti-Black Racism
- Positive Space
- Disrupting Poverty
- Religious Accommodation in Schools
- Workforce Census Response
- Equity Newsletter

Recognizing that principles of equity and inclusion are embedded throughout our Strategic Plan, all departments play a role in this work. As a learning organization, we understand it is essential to continue to deepen our knowledge and understanding of the communities we serve.

Trillium Lakelands District School Board

Special Education Advisory Committee Report to Board

Date: November 14, 2024
To: Board of Trustees
Origin: Trustee Deb McInerney/ Superintendent Nikki Train
Subject: Special Education Advisory Committee (SEAC) Report
Reference: Regular Meeting of the Board – November 26, 2024

Purpose

To share an update with Trustees related to the November 5, 2024 meeting of the Special Education Advisory Committee.

Context

SEAC is a statutory advisory committee that meets ten times per year, as per section 57.1(1) of the Education Act and Ontario Regulation 464/97.

The committee membership includes community partner agency representatives, community members, and trustees. The meeting is chaired by Janice Balfour, with the support of Superintendent Nikki Train and the Department of Special Education Services staff.

The purpose of the committee is to provide feedback and suggestions to Board staff regarding special education programming and initiatives for students.

Content

The Special Education Advisory Committee met on Tuesday, November 5, 2024 at the Lindsay Education Centre and the Muskoka Education Centre.

Highlights from this meeting:

- A report on the 2023-24 EQAO data for TLDSB students with special needs indicates there is room for improvement, however most scores are in line with provincial levels.
- A presentation of the 2023-24 IEP feedback survey which included responses from parents/guardians as well as students with special education learning needs from grade 7-12. Results indicated that overall, students and families were satisfied with their IEP but felt communication from the classroom teacher regarding progress towards IEP goals was not satisfactory. The feedback will be used to increase communication strategies between families and their classroom teachers.
- An update on how the special education department is working with the curriculum department on professional development to help schools support their students with special learning needs. Staff compiled the special education data for their school and determined best approaches to support these students.
- A proposal was accepted by the committee to create placards for the Special Education low enrollment classes to assist families with understanding what the anticipated goals of the classes are and what supports are in place for each class.

The October 1, 2024 minutes that were approved at this meeting are attached. The minutes from the November 5, 2024 meeting will be posted on the TLDSB Committees website following ratifications at the next committee meeting.

Action

Recommendation that Trustees receive the report related to the November 5, 2024 Special Education Advisory Committee meeting.



Special Education Advisory Committee Minutes

Date: October 1, 2024
 Location: Haliburton Education Centre
 Time: 5:00 p.m.

1. Call to order

2. Roll call

Chair J. Balfour called roll and confirmed that a quorum was present.

3. Approval of agenda

Moved by D. McNerney, seconded by B. Reain that the agenda be approved.
 Carried.

4. Committee action items

4.1 Approval of the minutes of the September 3, 2024, meeting

Moved by K. Irons, seconded by R. McHugh that the minutes dated September 3, 2024 be approved.
 Carried.

5. Administrative updates

5.1 System updates

N. Train shared the following updates:

- N. Train reported on recent professional development for administrators and Special Education Resource Teachers (SERTs) in which attendees analyzed their school data specifically for students with special needs. Staff learned how to create a school portrait in order to address the student needs at their school.
- N. Train explained that the special education department is working with the curriculum department to ensure alignment with math and literacy goals. The focus will be to

deepen understanding of IEPs for families by using parent/guardian friendly language, and ensuring that teachers understand the IEP and how to implement it to ensure they can relay information to parents easily.

- N. Train proposes a Student Voice presentation or video for each SEAC meeting in order to get a sense of how the work of the special education department is affecting students.

5.2 Department updates

M. Lefler shared the following updates:

- The Special Education department hired a Psycho Educational Consultant for a full team. Also hired a PA&LS teacher for Parkview Public School.

6. SEAC projects

6.1 IEP videos update

It has been proposed to update the IEP videos with future topics such as universal design, the difference between accommodation and modifications, when an IEP is no longer needed, and how to be a self advocate. Scripts will be developed for input from SEAC.

6.2 2024-2025 presentation requests

Requesting future presentations on TLDSB EQAO and enrollment numbers, tiered intervention for Occupational Therapists (OTs) from Five Counties Children's Centre, a presentation from the Ontario Autism Program (OAP), as well as a Mental Health presentation from TLDSB.

7. Other business

7.3 Association and community news

Community Living South Muskoka reports that the Morris and Meadows property information package has been sent to South Muskoka schools regarding trips and activities, can extend class activities outside on their 35-acre property which is fully accessible. Activities include snow tubing, snow shoeing, and building outdoor skills.

Community Living Huntsville attended the Community Living Ontario conference which had a focus on self advocating. Events happening this month include; Early Childhood Educator appreciation day, National Day of the Child event, as well as a high school faculty networking event.

FASD ONE reported that there was a review of the FASD team assessment free online training on how to complete an FASD assessment from a multi-disciplinary approach, as well as how to complete a case conference. They are starting to develop an online course and webinar on how to ask the question "Did you drink before you knew you were pregnant?". It is suspected that cases of FASD are closer to 4% but only 0.8% are diagnosed in Ontario due to the uncomfortable subject.

Community Living Trent-Highlands reported that the Resource Library just opened up and they are encouraging families and agencies to come visit during open library times. The library has over 1,600 materials and resources for children and educators including the 'Travelling Tales'

collection of inclusive children's books. They also reported that the Early Learning Resource Program is working with local programs in order to focus on Universal Design.

7.4 Future business

- In November the EQAO data and IEP feedback data will be presented.

8. Correspondence

There was no correspondence.

9. Next meeting

Date: November 5, 2024
Location: Lindsay Education Centre | Muskoka Education Centre
Time: 5:00 p.m.

10. Adjournment

Moved by B. Reain, the meeting was adjourned.

Trillium Lakelands District School Board

Governance and Policy Committee Report to Board

Date: November 6, 2024
To: Board of Trustees
Origin: Trustee Saunders/ Director Hahn
Subject: Governance and Policy Committee Meeting November 6, 2024
Reference: Public Board Meeting – November 26, 2026

Purpose

To provide Trustees with an overview of the November 6, 2024 Governance and Policy Committee Meeting, and to share recommendations resulting from the meeting.

Context

The Governance and Policy Committee mandate is to provide input and leadership into governance matters related to the board and the role of the Trustees. The Committee is also responsible for development and review of board policies to be advanced to the board for ratification.

Content

At the November 6, 2024 meeting, the Governance and Policy Committee acclaimed Trustee Judy Saunders as Committee Chair for 2024-2025 and approved the Committee Terms of Reference for the same term.

The Committee approved the following committee meeting dates for the 2024-2025 school year:

- December 11, 2024 at MEC
- February 5, 2025 at LEC
- April 16, 2025 at MEC

The Committee reviewed the proposed changes to the OP-6400 Conducting Research Policy and the HR-4200 Health and Safety Policy. Motions were passed by the Governance and Policy Committee to accept all of the recommended changes to the policies and to advance them to the public meeting of the Board for ratification. The policies, with the proposed changes outlined, are attached to this report.

In addition, the Committee made a plan for updating the BD-2041 Board Roles and Responsibilities Policy, reviewed (for information only) the public BD-2300 Communication and Collaboration with Parents/Guardians procedure, and discussed the recent templates sent out by OPSBA in relation to Regulation 463/97 Electronic Meeting Attendance.

At the meeting Committee Members also discussed next steps for the development of the Board of Trustees Self-Assessment process with a plan to develop the survey in November and December 2024 and roll it out to Trustees in early 2025.

The minutes from the October 15, 2024 Special Governance and Policy Committee meeting were approved and will be posted on the Board website.

The minutes from the November 6, 2024 Governance and Policy Committee meeting will be posted on the Governance and Policy Committee page on the Board's website following ratifications at the next committee meeting on December 11, 2024.

Action

Recommendation 1: that Trustees ratify the Governance and Policy Committee motions to approve the updates and revisions to the OP-6400 Conducting Research Policy and the HR-4200 Health and Safety Policy.

Recommendation 2: that Trustees receive the report related to the November 6, 2024 Governance and Policy Committee Meeting.



OP-6400 Conducting Research Policy

Approval Date: **2025**~~2020~~

Review Date: **2030**~~2025~~

Purpose

As a learning organization, Trillium Lakelands District School Board recognizes the value of educational research **and its impact on the continuous improvement of instructional practices and strengthening of school communities**. TLDSB supports research activities that align with the Board's strategic priorities and operational goals, and the focus on student achievement, equity, and well-being, without compromising instructional time or adversely affecting Board staff and resources.

External research approved for conduct within the Board will adhere to strict guidelines that safeguard the privacy of students and the educational community, in accordance with the Municipal Freedom of Information and Protection of Privacy Act.

~~The Board supports educational research but only under circumstances that safeguard the privacy of the educational community and ensure a focus on student achievement, equity, and well-being.~~

If you require this information in an accessible format, please contact Communications Services at info@tlds.on.ca.



HR-4200 Health and Safety Policy

Approval date: 2024³

Review date: 2025⁴ (to be reviewed annually)

Purpose

Trillium Lakelands District School Board recognizes and is committed to its responsibilities to provide for the health and safety of all workers **(including supervisors)** while at work.

In order to achieve this objective, all workers are required to be active in health and safety and accident prevention by performing their tasks in accordance with the Occupational Health and Safety Act, **including** the Regulations under the Act, the Internal Responsibility System, established safety procedures, and safe work practices **while** on the job.

The Board will take every precaution in the circumstances to protect the health and safety of workers, students, volunteers, visitors and contractors. This shall be accomplished by developing, documenting, and implementing safety policies and procedures **which include the use of personal protective equipment (PPE)**.

The Board recognizes and endorses the Internal Responsibility System whereby all workplace parties participate in building a robust safety environment. Principals/Supervisors are to ensure **workers are made aware of existing or potential dangerous conditions and** that safe work procedures and training are implemented and followed to maintain a safe and healthy workplace.

If you require this information in an accessible format, contact Communications Services at info@tldsbo.on.ca.

Trillium Lakelands District School Board

District School Council - Parent Involvement Committee

Report to Board

Date: November 8, 2024
To: Board of Trustees
Origin: Trustee Louise Clodd / Superintendent Jennifer Johnston
Subject: DSC-PIC November 7, 2024 Meeting
Reference: Board Meeting - March 26, 2024

Purpose

To provide an overview to Trustees of the District School Council - Parent Involvement Committee (DSC-PIC) and a summary of the meeting that occurred on November 7, 2024.

Context

All school boards in Ontario are required to have a parent involvement committee (PIC). The PIC is formed to encourage parent involvement in support of student achievement, equity and well being. It operates as a direct link between parents and a board's director of education and trustees.

Four times a year, all TLDSB school council chairs are invited to attend the District School Council - Parent Involvement Committee (DSC-PIC) meeting to learn about current initiatives and support for students as well as to share best practices and ask questions of one another. All TLDSB schools are invited to send at least one representative from their school council at these meetings.

Content

The first DSC-PIC meeting of the school year was held on November 7, 2024 at the Lindsay Education Centre and virtually. There were 37 attendees, including school council representatives, TLDSB staff, and trustees.

In addition to a presentation by Elementary Curriculum Services Superintendent Jay MacJanet on the Board's EQAO results, the following topics were discussed:

- The Ministry of Education's virtual Special Meeting for PICs and School Board Parent Engagement Leads on September 18, 2024.
- EQAO assessment and the Board's response to the Ontario Human Rights Commission's Right to Read Report.
- DSC-PIC and school council resources and funding.
- Transportation changes to historical exceptions in Minden and Haliburton.
- The Trillium Lakelands Arts Camp and support for arts programming in schools.
- CPR training for staff.
- Indigenous mental health supports.

The minutes of the November 7, 2024 meeting will be shared on the DSC-PIC page on the Board's website.

Action

Recommendation that Trustees receive the report related to the November 7, 2024 meeting of the District School Council - Parent Involvement Committee.

Trillium Lakelands District School Board

Finance and Administration Committee Report to Board

Date: November 26, 2024
To: Board of Trustees
Origin: Trustee Tim McAlpine / Superintendent of Business Tim Ellis
Subject: Finance and Administration Committee Meeting – November 12, 2024

Purpose

To provide Trustees with a summary of the November 12, 2024, Finance and Administration Committee meeting.

Context

The Finance and Administration Committee Meeting is a Standing Committee. Five Trustees sit on the Committee and the term of the Committee is one year; for 2024-2025 Trustees McAlpine (Committee Chair), Brohman, Childs, McAlpine, and Saunders serve as members of the Committee. Meetings are held four times each year to review administration and financial matters and make recommendations to the Board where necessary.

Content

The Committee meeting was held in hybrid delivery (in person at MEC and online through Google Meet) on Wednesday, November 12, 2024, at 1:00 p.m.

Informational and verbal reports were presented to the Committee regarding the following matters:

- Purchasing
- Deferred Revenues
- Sustainability Projects
- Ministry Requirements for Transportation

Committee passed resolutions on the following matters:

- Appointing Trustee McAlpine as Chair of the Committee for the 2024/2025 term
- Adoption of the updated Terms of Reference for the Committee
- Approval of the fourth quarter (Q4) financial report

Action

Recommendation that Trustees receive the summary report related to the November 12, 2024, Finance and Administration Committee Meeting.

Trillium Lakelands District School Board Committee Report

Date: November 12, 2024
To: Finance and Administration Committee Members
Origin: Senior Manager of Financial Services
Subject: Fourth Quarter Report 2023/24 (Q4)

Purpose

To provide an overview of the Board's Fourth Quarter (Q4) performance up to August 31, 2024 for the 2023/24 school year.

Content

The fourth quarter report as of August 31, 2024, reflects year-to-date revenues and expenses for the entire 2023/24 school year.

The original budgeted expense amount for 2023/24 was approximately \$246 million dollars with a revised budgeted amount of \$250 million dollars submitted to the Ministry in December of 2023. The actual expenses were just under \$275 million dollars. Final revenue was not communicated fully until the fall of 2024 from the Ministry, due to funding changes that had to be updated for Bill 124 and Collective Agreements that were settled in the year.

Overall, the Board is anticipated to achieve a surplus of \$8.3 million dollars. This is higher than expected due to the uncertainty of funding in the year. Staff kept conservative estimates in revenues to keep stability with the final funding amounts being unknown through the year.

Appendix A – Summary of Enrolment Changes
Appendix B - Revenue Summary
Appendix C – Quarterly Expense Report
Appendix D – Financial Summary

[Finance and Administration Committee] Action:

That the Finance and Administration Committee approves the 2023-2024 fourth quarter (Q4) report as received November 12, 2024.

Board Enrolment Summary

	2023-24				2022-23
	Actual	Revised Estimates	Enrolment used for Budget	Variance	Final Enrolment
<u>Elementary</u>					
JK / SK	2,241	2,251	2,142	99	2,268
Grades 1 to 3	3,698	3,696	3,671	27	3,601
Grades 4 to 8	5,932	5,955	5,927	5	5,901
Other Pupils	23	21	23	-	25
Total Elementary	11,894	11,923	11,763	131	11,795
<u>Secondary</u>					
Day school 9 to 12	5,001	5,026	4,751	250	4,811
Independent Study	496	460	460	36	465
Other Pupils	33	30	17	16	40
Total Secondary	5,529	5,516	5,228	301	5,316
Total K to 12 Enrolment	17,423	17,438	16,991	432	17,111
Adult Ed, Con-ed, High Credits	169	224	186	(17)	241

Revenue Summary	Actual 2023/24	Revised Estimates 2023/24	Estimates used for 2023/24 Budget	Variance Actual to Revised Estimates	Variance Revised Estimates to Estimates	2022/23 Financial Statements	% Change from Prior Year Actuals
Operating Allocations							
Pupil Foundation	108,653,494	101,411,623	98,735,189	7,241,871	2,676,434	98,263,369	10.6%
School Foundation	15,297,286	14,945,769	14,640,607	351,517	305,162	14,556,543	5.1%
Special Education *	33,709,712	32,110,496	29,603,041	1,599,216	2,507,455	31,275,953	7.8%
Language	3,141,658	2,694,087	2,691,613	447,571	2,474	2,716,707	15.6%
Supported School	1,299,716	1,190,823	1,137,289	108,893	53,534	1,145,707	13.4%
Remote and Rural	1,445,079	1,395,805	1,362,072	49,274	33,733	1,359,540	6.3%
Rural and Northern Education	1,386,716	1,333,352	1,333,352	53,364	-	1,269,588	9.2%
Learning Opportunities *	4,112,288	3,923,468	3,817,655	188,820	105,813	3,298,720	24.7%
Continuing Education	928,801	989,749	896,714	(60,948)	93,035	1,093,786	(15.1%)
Cost Adj & Q and E (Teachers)	18,826,868	17,032,294	19,823,541	1,794,574	(2,791,247)	17,694,159	6.4%
New Teacher Induction Program	129,251	134,549	138,092	(5,298)	(3,543)	120,715	7.1%
Cost Adj & Q and E (DECE)	1,058,677	1,019,721	1,079,534	38,956	(59,813)	1,027,472	3.0%
Restraint Savings	(81,962)	(81,962)	(81,962)	-	-	(81,962)	0.0%
Transportation	18,023,524	18,021,890	17,983,109	1,634	38,781	18,173,623	(0.8%)
Administration and Governance *	6,383,867	6,093,025	6,006,919	290,842	86,106	5,910,513	8.0%
School Operations	21,875,377	21,546,846	21,290,684	328,531	256,162	20,973,257	4.3%
Community Use of Schools	269,678	269,678	269,678	-	-	270,358	(0.3%)
Declining Enrolment	-	-	480,764	-	(480,764)	-	0.0%
Indigenous Education *	1,073,741	980,987	974,624	92,754	6,363	981,458	9.4%
Mental health & well-being	1,387,383	1,335,546	1,316,172	51,837	19,374	1,287,037	7.8%
Supports for students	2,170,436	2,012,629	2,012,629	157,807	-	2,006,526	8.2%
Program Leadership	1,019,066	1,004,963	1,008,213	14,103	(3,250)	1,002,180	1.7%
Perm. Financing of NPF	586,743	586,743	586,743	-	-	586,743	0.0%
COVID-19 Learning Recovery Fund	-	-	-	-	-	2,598,878	(100.0%)
Total Allocation for Operating Purposes	242,697,399	229,952,081	227,106,272	12,745,318	2,845,809	227,530,870	6.7%
Other Operating Grants / Revenues							
Trustee Association Fee	41,901	58,745	58,745	(16,844)	-	40,733	2.9%
Deferred Operating Grants from Prior Year	5,349,953	-	-	5,349,953	-	2,966,279	80.4%
PVP Labour Adjustment	889,292	-	-	889,292	-	-	0.0%
Prior Year Adjustments	20,318,249	-	-	20,318,249	-	-	0.0%
PPF/EPO Grants	3,591,437	3,443,553	2,943,825	147,884	499,728	4,497,691	(20.1%)
MGCS - In-Kind Grant - PPE	486,738	-	-	486,738	-	219,029	122.2%
Federal Grants & Fees	601,813	629,460	506,192	(27,647)	123,268	492,000	22.3%
Transportation Recovery	1,814,328	1,440,000	1,440,000	374,328	-	1,789,258	1.4%
Short Term investments	718,419	-	-	718,419	-	282,049	154.7%
Secondments & Releases	1,042,277	812,807	854,678	229,470	(41,871)	908,874	14.7%
Minor Tangible Capital Assets	(1,230,185)	-	-	(1,230,185)	-	(1,165,738)	5.5%
Other Revenue	2,284,591	918,600	919,233	1,365,991	(633)	1,900,459	20.2%
	35,908,813	7,303,165	6,722,673	28,605,648	580,492	11,930,634	201.0%
Amortization of Deferred Capital Contributions	11,293,988	11,508,400	11,117,400	(214,412)	391,000	10,882,846	3.8%
Grant for Debt Interest	839,566	823,845	809,641	15,721	14,204	894,428	(6.1%)
Deferred Revenue	(7,241,733)	-	-	(7,241,733)	-	(5,349,953)	35.4%
Sub-total	283,498,033	249,587,491	245,755,986	33,910,542	3,831,505	245,888,825	15.3%
Accumulated Surplus	-	-	-	-	-	-	0.0%
Total Budget	283,498,033	249,587,491	245,755,986	33,910,542	3,831,505	245,888,825	15.3%

* Restrictions on Funding usage

Quarterly Expense Report

23/24 Revised			% Expended of Budget				% Expended of Budget				
Expense Category	Estimates	23/24 Budget	Committed	Expended	Total		22/23 Budget	22/23 Fourth Quarter	Year to Year Change	Variance to Budget	Variance to Revised Budget
Instructional											
Classroom Teachers											
Elementary	74,265,151	76,229,379		88,715,547	88,715,547	116.4%	75,968,351	71,857,289	(16,858,258)	(12,486,168)	(14,450,396)
Secondary	38,532,658	38,976,020		46,510,325	46,510,325	119.3%	38,619,342	36,529,606	(9,980,719)	(7,534,305)	(7,977,667)
Classroom Teachers Supply Staff	5,681,466	5,681,466		6,554,921	6,554,921	115.4%	5,461,459	5,336,861	(1,218,060)	(873,455)	(873,455)
Teacher Assistants	13,843,771	13,430,326		15,483,074	15,483,074	115.3%	12,207,343	13,176,317	(2,306,757)	(2,052,748)	(1,639,303)
Teacher Assistants Supply Staff	1,492,142	1,548,057		2,451,700	2,451,700	158.4%	1,596,334	2,337,008	(114,692)	(903,643)	(959,558)
Early Childhood Educator	4,239,627	4,301,489		4,775,960	4,775,960	111.0%	4,302,710	4,367,232	(408,728)	(474,471)	(536,333)
Early Childhood Educator Supply Staff	204,892	204,892		736,909	736,909	359.7%	193,958	321,183	(415,726)	(532,017)	(532,017)
School Based Technology	239,558	239,558		248,959	248,959	103.9%	2,215,901	1,043,037	794,078	(9,401)	(9,401)
Textbooks, Materials, Supplies & Equipment											
Elementary	6,290,532	4,870,382		3,236,939	3,236,939	66.5%	3,159,393	4,064,426	827,487	1,633,443	3,053,593
Secondary	4,712,218	3,529,853		2,360,191	2,360,191	66.9%	2,238,317	2,917,308	557,117	1,169,662	2,352,027
Professionals, Paraprofessionals & Tech	7,572,835	7,969,661		7,929,166	7,929,166	99.5%	7,793,496	6,343,907	(1,585,259)	40,495	(356,331)
Library & Guidance	2,971,629	3,201,661		3,208,488	3,208,488	100.2%	3,275,300	3,337,410	128,922	(6,827)	(236,859)
Staff Development	681,548	593,414		1,642,327	1,642,327	276.8%	669,068	1,198,691	(443,636)	(1,048,913)	(960,779)
Department Heads	271,940	271,940		302,540	302,540	111.3%	265,999	264,183	(38,357)	(30,600)	(30,600)
Coordinators & Consultants	3,739,467	5,057,364		4,028,442	4,028,442	79.7%	3,548,094	3,104,701	(923,741)	1,028,922	(288,975)
Principals and Vice-Principals	9,964,792	10,135,014		10,356,696	10,356,696	102.2%	9,766,571	10,241,355	(115,341)	(221,682)	(391,904)
School Office - Admin & Supplies	5,782,510	5,329,586		6,170,503	6,170,503	115.8%	4,974,492	5,386,874	(783,629)	(840,917)	(387,993)
Continuing Education	1,408,291	1,264,046		1,140,033	1,140,033	90.2%	1,092,754	1,513,581	373,548	124,013	268,258
Total Instructional	181,895,027	182,834,108	-	205,852,720	205,852,720	112.6%	177,348,882	173,340,969	(32,511,751)	(23,018,612)	(23,957,693)
Non- Instructional											
Transportation	19,433,310	19,439,102		18,547,612	18,547,612	95.4%	17,490,871	18,676,111	128,499	891,490	885,698
Amortization	11,508,400	11,117,400		11,334,349	11,334,349	102.0%	9,711,938	11,054,058	(280,291)	(216,949)	174,051
Secondments & Releases	924,011	981,563		1,151,088	1,151,088	117.3%	760,249	966,456	(184,632)	(169,525)	(227,077)
Long Term Debt Interest	1,410,588	1,396,384		1,326,319	1,326,319	95.0%	1,421,782	1,376,945	50,626	70,065	84,269
IT	1,016,015	1,011,920		926,433	926,433	91.6%	1,019,144	1,178,798	252,365	85,487	89,582
Admin & Governance	5,529,984	5,534,276		6,658,925	6,658,925	120.3%	5,225,884	5,525,266	(1,133,659)	(1,124,649)	(1,128,941)
Tuition Commissions	55,612	32,767		69,089	69,089	210.8%	-	110,568	41,479	(36,322)	(13,477)
PPE - In-Kind Expense		-		486,738	486,738	0.0%	-	219,029	(267,709)	(486,738)	(486,738)
ETFO Remedy		-		(6,252)	(6,252)	0.0%	-	1,145,534	1,151,786	6,252	6,252
Bill 124 Retro - Prior Years		-		-	-	0.0%	-	-	-	-	-
Provision for Contingencies	3,039,155	1,130,994		1,906,303	1,906,303	168.6%	-	1,635,239	(271,064)	(775,309)	1,132,852
Facilities											
Compensation	13,969,161	13,960,473		15,789,433	15,789,433	113.1%	12,002,479	13,778,802	(2,010,631)	(1,828,960)	(1,820,272)
Utilities	5,095,500	5,095,500		5,318,365	5,318,365	104.4%	5,075,000	5,739,695	421,330	(222,865)	(222,865)
Maintenance	3,692,226	1,203,000		2,797,950	2,797,950	232.6%	1,745,036	3,262,497	464,547	(1,594,950)	894,276
Supplies / Equip / Veh	1,530,500	1,530,500		2,535,877	2,535,877	165.7%	1,916,500	3,464,315	928,438	(1,005,377)	(1,005,377)
Other	488,000	488,000		460,865	460,865	94.4%	367,000	527,975	67,110	27,135	27,135
Total Facilities	24,775,387	22,277,473	-	26,902,490	26,902,490	120.8%	21,106,015	26,773,284	(129,206)	(4,625,017)	(2,127,103)
Total Non-Instructional	67,692,462	62,921,879	-	69,303,094	69,303,094	110.1%	56,735,883	68,661,288	(770,305)	(7,272,705)	(2,496,330)
Total	249,587,489	245,755,987	-	275,155,814	275,155,814	112.0%	234,084,765	242,002,257	(33,282,056)	(30,291,317)	(26,454,023)

Trillium Lakelands DSB
2023-2024 Interim Financial Report
as of the Period Ending August 31, 2024

Estimated Financial Position

(\$Thousands)	Estimates	Revised Estimates	Actual	In-Year Change	
				\$	%
Revenue					
Operating Grants	227,106	229,952	242,697	15,591	6.8%
Other Grants Revenues	6,723	7,303	35,909	29,186	399.6%
Other	11,927	12,332	4,892	(7,035)	(57.0%)
Total Revenue	245,756	249,587	283,498	3,832	1.5%
Expenditures					
Classroom Instruction					
Teachers	115,477	113,070	135,528	20,051	17.7%
Supply Staff	7,434	7,379	9,744	2,309	31.3%
Educational Assistants / ECE's	17,732	18,083	20,259	2,527	14.0%
Classroom Computers	240	240	249	9	3.9%
Textbooks and Supplies	8,400	11,003	5,597	(2,803)	(25.5%)
Professionals and Paraprofessionals	7,970	7,573	7,929	(40)	(0.5%)
Library & Guidance	3,202	2,972	3,208	7	0.2%
Staff Development	593	682	1,642	1,049	153.9%
Continuing Education	1,264	1,408	1,140	(124)	(8.8%)
Total Classroom	162,312	162,408	185,297	22,985	14.2%
Non-Classroom					
District Principal and Consultants	5,057	3,739	4,028	(1,029)	(27.5%)
Principals and Vice-Principals	10,135	9,965	10,357	222	2.2%
School Office	5,330	5,783	6,171	841	14.5%
Total Non-Classroom	20,522	19,487	20,556	34	0.2%
Other					
Board Administration	5,534	5,530	6,659	1,125	20.3%
Information Technology	1,012	1,016	926	(85)	(8.4%)
Transportation	19,439	19,433	18,548	(891)	(4.6%)
School Operations and Maintenance	22,277	24,775	26,902	4,625	18.7%
Amortization & Debt Repayment	12,514	12,919	12,661	147	1.1%
Secondments & Releases	982	924	1,151	170	18.3%
Other Non-Operating Expenses	1,164	3,095	2,456	1,292	41.8%
Total Other	62,922	67,692	69,303	6,381	87.2%
Total Expenditures	245,756	249,587	275,156	29,400	11.8%
In-Year Compliance Surplus (Deficit)	0	0	8,342	0	0.0%
Prior Year Accumulated Surplus (Deficit)	22,718	22,718	22,561	0	0.0%
Accumulated Surplus (Deficit) for Compliance	22,718	22,718	30,903	0	0.0%

Note: Forecast based on year-to-date actuals for the month ended

Note: Numbers may not add due to rounded display

Trillium Lakelands District School Board Committee Report

Date: November 12, 2024
To: Finance and Administration Committee
Origin: Tracey Choy, Purchasing Manager
Tim Ellis, Superintendent of Business
Subject: Purchasing Report

Purpose

To provide an update on the Board's 2023-2024 purchases including start-up purchasing for 2024-2025.

Content

The Purchasing Department is very busy each school year, ensuring schools and staff have what is needed to successfully deliver meaningful learning and success for all staff, students and the community.

Primarily, the Facilities Department is the biggest purchasing body in the Board, as they are responsible for all maintenance, renewal and capital projects at all TLDSB locations. Aside from the Facilities Department purchases, the top spends are student transportation contracts, computer/IT hardware and equipment, textbooks and instructional supplies, professional services and computer software.

For 2023/2024, purchasing have been made through 946 vendors, of which 794 (84%) are Ontario companies, 46 (5%) are Canadian companies outside of Ontario and 106 (11%) are foreign companies. The majority of our spend from foreign companies are from US vendors for computer software. Currently, TLDSB purchases at least 80% in Ontario for 14 of our 18 spend categories. Our target is to attain 80% in all categories.

The Board works hard to focus on Canadian, and more specifically, Ontario vendors for purchases. The Purchasing Department looks at opportunities where large project tenders can be 'unbundled' to allow for smaller projects to be awarded to local companies who may not be able to meet the needs of a large-scale project but may be able to do a small component of one. For example, a local electrician could be used for the lighting component of a major school renovation or expansion project. As the Board launches new tenders for facility projects, local indigenous groups and businesses are being solicited. As well, the City of Peterborough has created a Supplier Portal for Social Procurement Projects that connect business contacts with indigenous businesses in the local communities. The Board has access to this portal.

In 2023-2024, there was a legislative initiative, Building Ontario Business Initiative (BOBI), that impacted Board purchasing. The legislation gives local preference to Ontario businesses for all goods and service up to \$121,000 and weighted domestic criterial for Ontario businesses above the \$121,000 threshold. Purchasing staff are part of the Ontario Education Collaborative Marketplace (OECM) group; both of which support TLDSB in purchasing initiatives.

During the months of September and October, the Technology Services Department performed its annual renewal of Board software licenses such as Google Enterprise, Microsoft,

SchoolMessenger, etc. The purchasing team has also been working with the Specialized Services Department to ensure procurement adheres to the new Specialized Equipment Allocation (SEA) Directive. The Purchasing Department is also developing a Vendor Code of Conduct to incorporate into contracts with the Board.

KPI - BOBI Spend by Category						Compliance Percentage	Comments
	2023-2024 Spend	Number Vendors	# BOBI	Canadian # NOT BOBI	Foreign # NOT BOBI		
Classroom Furniture	\$ 69,023.00	2	2			100%	
Classroom Resources and Supplies	\$ 1,034,592.00	2	2			100%	
Computer / IT Hardware, Equipment, Peripherals & Accessories	\$ 4,669,866.60	23	19	1	3	83%	
Computer Software	\$ 2,091,933.00	66	21	3	42	32%	Majority US Vendors
Fleet Management	\$ 102,204.00	25	25			100%	
Food Supplies and Services	\$ 367,062.00	84	84			100%	
Insurance	\$ 358,800.00	1	1			100%	
Maintenance Service	\$ 22,748,469.00	142	141	1		99%	
Maintenance Supplies	\$ 1,828,921.00	89	88	1		99%	
Office Furniture	\$ 139,584.00	7	5	1	1	71%	Fitters First Sit Stand Desks, Vari Desk Sit Stand Desks (accommodations)
Office Supplies	\$ 8,023.00	9	9			100%	
Other	\$ 2,056,230.00	85	53	11	21	62%	The Critical Thinking Consortium, Colleges of Education, Hotesl, Eventbrite, Go Daddy, International Baccalaureate Org, Apply to Education, DHR Limited Partnership (Deerhurst), Greentech eWaste Recycling, Hartrans Mail Courier, Kyocera Photocopiers, Muskoka Language International, Sublime Graphics, Xerox
Professional Services	\$ 2,145,034.00	44	41		3	93%	
Special Education	\$ 642,283.00	36	26	5	5	72%	Autism Awareness Center, FDMT, Tradewest, Robokind (Milo Robots)
Student Transportation	\$ 19,623,478.00	20	20			100%	
Telecom/WAN	\$ 828,975.00	16	15		1	94%	Starlink
Textbooks and Instructional Supplies	\$ 2,169,506.00	280	227	23	30	81%	Robotics, Canlit Books, French Books, Literacy Solutions, Greenfield Learning, Texthelp, First Aid Training, Sports Equipment, Swag, SHSM, Walkie Talkies, Science Equipment, Camp Muskoka, Camp White Pine, Indigenous Supplies, Pearson Education (textbooks and online modules)
Utilities	\$ 5,090,858.00	15	15			100%	
As of October 18, 2024							

Trillium Lakelands District School Board Committee Report

Date: November 12, 2024
To: Finance and Administration Committee
Origin: Dan Whalen, Senior Manager of Facility Services
Steven Roffe, Chief Technology Services Manager
Tim Ellis, Superintendent of Business
Subject: Sustainability Projects

Purpose

To provide an update on the Board's 2023/24 sustainability projects.

Content

In alignment with the Board's G7 Climate Action Plan, the Facilities Department tries to ensure sustainability in its projects and design projects that help reduce carbon emissions. As well, the IT department works hard to support G7 initiatives. Examples of projects are listed below.

Facility Department Initiatives

- PVC Roof Membranes which are at most of our schools – also known as white roofs. White roofs are recycled at the end of their life and reduce heat load in warm seasons reducing fuel and electricity consumption (2024 projects at L.C.V.I (2), Alexandra PS (all) and Leslie Frost P.S. (Original School))
- HVAC upgrades with projects achieving 95-99% efficiency and includes energy recovery systems
- Fuel switching from oil to natural gas. Last Oil School (Dr. George E.S.) switched from Oil - Looking to engage in switches to geothermal (2025 projects at Fenelon Township PS, Jack Callaghan PS, Gravenhurst PS, and Haliburton Highlands SS)
- LED lighting switches to reduce electricity consumption and demand while offering a customizable experience for teachers (2025 projects at VK Greer Memorial PS, Bobcaygeon PS, Dunsford District ES, Fenelon Township PS and Rolling Hills PS).
- Natural Light brought back into spaces both to a greater degree (New Windows at KP Manson PS, Grandview PS, Gravenhurst HS and Natural Light into Washrooms) Washroom fixture changes to increase water efficiency, reducing water usage by up to 70%. This includes changing the types of toilets, urinals, washbasins and faucets. These changes can impact water consumption by over 10,000 litres a year at each site (2025 projects at Glen Orchard PS, Riverside PS, Gravenhurst HS, Fenelon Township PS and Langton).

E-Waste Sustainability Initiative

TLDSB partners with Greentec, a Cambridge, ON, company to manage all e-waste from schools and board work sites. This partnership ensures that TLDSB Technology Services are supporters of a circular economy: where resources are circulated for as long as possible, and materials or products are recovered at the end of a product's life.

Devices which are no longer safe and secure to use in the TLDSB environment are refurbished and sold to consumers to extend their usable lives. Many devices are donated to organizations who support members of the community who might not otherwise have technology available to them. Only at the very end of their useable lives are devices destroyed.

Devices are destroyed securely to protect the privacy and security of TLDSB users. When destroyed, 95% of materials are reclaimed and reused. Greentec is continuously researching ways of reducing the 5% of materials that may end up in landfills. Most recently, they have developed the technology to sort the various types of black plastic which is in such widespread use in electronics. This will ensure more of these plastics can be reused.

Aluminum, steel and copper make up a large part of materials reclaimed from TLDSB devices. Precious metals such as platinum, cobalt, beryllium, and cadmium are also able to be reclaimed. Compared to virgin ore, using scrap metal generates 97% less mining waste and uses 40% less water. It also saves 60% on production energy (5). As an example of how the world is moving away from dependence on mining, almost 40% of the world's steel production is made from scrap.

Trillium Lakelands District School Board

Audit Committee Report to Board

Date: November 26, 2024
To: Board of Trustees
Origin: Trustee Louse Clodd/ Superintendent of Business Tim Ellis
Subject: Audit Committee Meeting – November 12, 2024

Purpose

To provide Trustees with a summary of the November 12, 2024, Audit Committee meeting.

Context

Under Ontario Regulation 361/10 every school board is legislated to have an Audit Committee comprised of Trustees, Internal and External Auditors, and term-appointed community members. This committee is required to meet three times each school year - September, November and May and the term of the Committee is four years. Trustees Clodd (Committee Chair), Reain, and Wilcox serve as the Trustee members on the TLDSB Audit Committee.

Content

The Committee meeting was held in hybrid delivery (in person at MEC and online through Google Meet) on Wednesday, November 12, 2024, at 2:30 p.m.

Informational and verbal reports were presented to the Committee regarding the following matters:

- Community Member Search
- Regional Internal Audit Team update
- November 2024 External Auditor update
- Sustainability Projects

The Committee passed a resolution approve the auditor's report and the consolidated financial statements for 2023/2024. Legislatively, the Board must pass a resolution to received the Committee's approval of these documents.

Action

Recommendation 1: that Trustees accept the auditor's report and consolidated financial statements prepared by BDO Canada LLP dated November 12, 2024 as approved by the TLDSB Audit Committee.

Recommendation 2: that Trustees receive the summary report related to the November 12, 2024, Audit Committee Meeting.

Copy of Report to the Audit Committee

Trillium Lakelands District School Board

TO: The Chairperson and Members of the TLDSB Audit Committee
 FROM: Regional Internal Audit Manager
 DATE: November 12th, 2024
 SUBJECT: Internal Audit Update

1. Purpose

This report provides information on work that the Regional Internal Audit Team (RIAT) has undertaken since the last update on September 18, 2024.

2. Content

2.1 Regional Internal Audit Plan Status 2024-2025

Audit Entities	Objective and scope	Timelines	Status
Risk Management/ Strategic Planning	<p><u>TLD 24-1 Risk Prioritization and Department Level Evaluation</u></p> <p>Description:</p> <p>The objective of the project is to develop an assessment of board and department level risks, linked to the audit universe, which contributes to the achievement of the strategic or operational objectives of the school board.</p>	Winter 2024/25	<p>Planning.</p> <p>Phase Two Activities</p> <p>1. Management Workshops/Webinar to complete risk assessment. 2. Summarized findings and completed registry.</p>
Business Controls Management /Recruitment and Retention /Financial Management	<p><u>TLD 24-2 HR Audit Follow-up Assessment</u></p> <p>Description:</p> <p>The objective of the audit is to provide management with a fair, independent, and objective assessment of the implementation status of the Human Resource Services Audit recommendations conducted by Deloitte in 2021/2022.</p>	Fall/Winter 2024	Fieldwork in progress.

3. Recommendation

1. That the Audit Committee receive the Internal Audit update, dated November 12, 2024, for information.

Respectfully Submitted by: *Jeff Henderson, Regional Internal Audit Manager*

Copy of Report to Audit Committee

**Trillium Lakelands
District School Board
Consolidated Financial Statements
For the year ended August 31, 2024**

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MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

Director of Education

Treasurer

REPORT DATE

Independent Auditor's Report

To the Board of Trustees of the
Trillium Lakelands District School Board

Opinion

We have audited the consolidated financial statements of Trillium Lakelands District School Board and its controlled entities (the Board), which comprise the consolidated statement of financial position as at August 31, 2024, and the consolidated statements of operations, consolidated changes in net debt and consolidated cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2024 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, 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 - Basis of Accounting

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 School Board to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants, Licensed Public Accountants
Peterborough, Canada
REPORT DATE

Trillium Lakelands District School Board

Consolidated Statement of Financial Position

August 31	2024	2023
	(in thousands of dollars)	
Financial Assets		
Cash and cash equivalents (Note 6)	\$ 16,623	\$ 15,831
Accounts receivable		
Government of Ontario - capital (Note 4)	30,046	24,404
Municipalities	10,108	9,377
Other (Note 4)	25,591	18,332
	<u>82,368</u>	<u>67,944</u>
Financial Liabilities		
Accounts payable		
Government of Ontario	4,573	168
Trade payables and accrued liabilities	25,451	19,732
Net long-term debt (Note 9)	15,899	17,058
Deferred revenue (Note 7)	11,554	9,212
Employee future benefits liability (Note 8)	5,226	5,854
Deferred capital contributions (Note 5)	199,877	185,969
Asset retirement obligation (Note 3)	20,306	19,563
	<u>282,886</u>	<u>257,556</u>
Net Debt	<u>(200,518)</u>	<u>(189,612)</u>
Non-Financial Assets		
Prepaid expenses	6,960	3,475
Inventory	321	765
Tangible capital assets (Note 15)	218,178	202,352
	<u>225,459</u>	<u>206,592</u>
Accumulated Surplus (Note 16)	<u>\$ 24,941</u>	<u>\$ 16,980</u>

Signed on behalf of the Board

 Director of Education

 Chair of the Board

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

Trillium Lakelands District School Board

Consolidated Statement of Operations

For the year ended August 31	Budget 2024	Actual 2024	Actual 2023
	(in thousands of dollars)		
Revenues			
Grants for Student Needs (Core-Ed) (Note 13)			
<i>Education Property Tax</i>	\$ 86,899	\$ 87,846	\$ 85,490
<i>Provincial legislative grants</i>	143,936	152,611	139,230
Provincial grants - other	3,850	25,724	5,257
Federal grants and fees	367	602	492
Other revenues - school boards	1,424	1,814	1,789
Investment income	-	762	282
Other fees and revenues	1,618	2,889	2,465
School generated funds	2,480	5,666	4,949
Amortization of deferred capital contributions			
<i>Related to Provincial Legislative Grants</i>	11,157	10,931	10,704
<i>Related to Third Parties</i>	200	206	179
	<u>251,931</u>	<u>289,051</u>	<u>250,837</u>
Expenses (Note 14)			
Instruction	182,672	206,816	174,278
Administration	6,804	7,676	6,820
Transportation	19,433	18,548	18,676
Pupil accommodation	36,656	38,514	38,078
School generated funds	2,480	5,342	4,791
Other	4,606	4,194	4,663
	<u>252,651</u>	<u>281,090</u>	<u>247,306</u>
Annual surplus (deficit)	(720)	7,961	3,531
Accumulated surplus, beginning of year	<u>23,195</u>	<u>16,980</u>	<u>13,449</u>
Accumulated surplus, end of year	<u>\$ 22,475</u>	<u>\$ 24,941</u>	<u>\$ 16,980</u>

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

Trillium Lakelands District School Board

Consolidated Statement of Cash Flow

For the year ended August 31

2024

2023

(in thousands of dollars)

Operations

Annual surplus (deficit)	\$ 7,961	\$ 3,531
Sources and (uses)		
Changes in non-cash items:		
Amortization of tangible capital assets	11,334	11,568
Amortization of deferred capital contributions	(11,137)	(10,883)
Amortization of tangible capital assets ARO	591	-
	<u>8,749</u>	<u>4,216</u>

Change in non-cash working capital balances

Accounts receivable	(13,631)	5,853
Inventory	443	(280)
Accounts payable and accrued liabilities	10,125	520
Deferred revenues - operating	1,472	2,667
Employee future benefits liability	(628)	390
Prepaid expenses	(3,485)	(2,575)

Net increase (decrease) in cash from operations

	<u>3,045</u>	<u>10,791</u>
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Capital Transactions

Cash used to acquire tangible capital assets	<u>(27,009)</u>	<u>(20,327)</u>
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Financing

Additions to deferred capital contributions	25,045	20,328
Debt repayments	(1,158)	(1,108)
Increase (decrease) in deferred revenues - capital	869	(820)
	<u>24,756</u>	<u>18,400</u>

Increase (decrease) in cash and equivalents during the year

	<u>792</u>	<u>8,864</u>
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Cash and equivalents, beginning of year

	<u>15,831</u>	<u>6,967</u>
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Cash and equivalents, end of year

\$ 16,623	\$ 15,831
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Trillium Lakelands District School Board

Consolidated Statement of Changes in Net Debt

For the year ended August 31	Budget 2024	Actual 2024	Actual 2023
(in thousands of dollars)			
Annual Surplus (Deficit)	\$ (720)	\$ 7,961	\$ 3,531
Tangible Capital Asset Activity			
Acquisition of tangible capital assets	(12,312)	(27,009)	(20,327)
Amortization of tangible capital assets	11,508	11,334	11,568
Increase of tangible capital assets ARO liability	-	(27)	-
Amortization of tangible capital assets ARO	584	591	-
Change in estimate of tangible capital assets ARO	-	(716)	(2,411)
	(804)	(15,827)	(11,170)
Other Non-Financial Asset Activity			
Consumption of supplies inventories	-	445	(280)
Change in prepaid expenses	-	(3,485)	(2,575)
	-	(3,040)	(2,855)
Change in net debt	(1,524)	(10,906)	(10,494)
Net debt, beginning of year	(179,118)	(189,612)	(179,118)
Net debt, end of year	\$ (180,642)	\$ (200,518)	\$ (189,612)

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

1. Significant Accounting Policies

The consolidated financial statements are prepared by management in accordance with the basis of accounting described below.

(a) Basis of Accounting

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

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

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

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

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

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(b) Reporting Entity

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

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

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

Financial Instrument	Measurement Method
Cash and cash equivalents	Cost
Accounts receivable	Amortized Cost
Accounts payable	Amortized Cost
Accrued liabilities	Amortized Cost
Long-term debt	Amortized Cost

Amortized cost is measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or 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 category: Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(e) Cash and Cash Equivalents

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

(f) Deferred Revenue

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

(g) Deferred Capital Contributions

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

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

(h) Retirement and other employee future benefits

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-Principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-2017: Elementary Teachers' Federation of Ontario (ETFO) and Ontario Secondary School Teachers' Federation (OSSTF). The following ELHTs were established in 2017-2018: Canadian Union of Public Employees (CUPE), Education Workers' Benefits Trust (EWBT) and Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers, and other school board staff. Currently AEFO and ONE-T ELHTs also provide benefits to individuals who retired prior to the school board's participation date in the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees' associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN/Core-Ed), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

Depending on prior arrangements and employee group, the Board continues to provide health, dental and life insurance benefits for eligible retired individuals for all groups and continues to have a liability for payment of benefits for those who are on long-term disability and for some retirees who are retired under these plans.

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

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

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

For those self insurance benefit obligations that arise from specific events that occur from time to time, such as obligations for workers compensation and, long-term disability 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 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.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(i) Tangible Capital Assets

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

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

Asset	Estimated Useful Life in Years
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
Furniture	10
Equipment	5-15
First-time equipping	10
Computer hardware	3
Computer software	5
Vehicles	5-10

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

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

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

(j) Government Transfers

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

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(k) Other Revenues

Other revenues from transactions with performance obligations, for example, fees or royalties from the sale of goods or rendering of services, are recognized as the board satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations, for example, fines and penalties, are recognized when the board has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability. The majority of board revenues do not fall under the new PS 3400 accounting standard.

(l) Investment Income

Investment income is reported as revenue in the period earned.

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

(m) Long-term Debt

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

(n) 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 presented have been adjusted to reflect the same accounting policies that were used to prepare the consolidated financial statements. The budget figures are unaudited.

(o) Use of Estimates

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

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(p) Education Property Tax Revenue

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

2. Change in Accounting Policies - Adoption of New Accounting Standards

The board adopted the following standards concurrently beginning September 1, 2023 retroactively with restatement: PS 3160 Public Private Partnerships, PS 3400 Revenue and adopted PSG-8 Purchased Intangibles prospectively.

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. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

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 P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

The adoption of the above standards did not result in any changes to the consolidated financial statements.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

3. Asset Retirement Obligation

The board discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at August 31, 2024, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting based on the uncertainty of the future obligation settlement.

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

	2024	2023
Liability for asset retirement obligations, beginning of year	\$ (19,563)	\$ (17,153)
Increase in liabilities	(27)	-
Changes in estimate of liabilities	(716)	(2,410)
Liability for asset retirement obligations, end of year	(20,306)	(19,563)

According to provincial instruction, if no other adjustments were made to the estimates at August 31, 2023, boards were to use an adjustment rate of 3.66% at March 31, 2024. The board made an inflation adjustment increase in estimates of 3.66% as at March 31, 2024, in line with the Provincial government fiscal year end, to reflect costs as at that date.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

4. Accounts Receivable

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

The Board has an account receivable from the Province of Ontario of \$30,045,527 as at August 31, 2024 (2023 - \$24,403,751) with respect to capital grants.

Other accounts receivable as at August 31, 2024 is comprised of:

	2024	2023
Province of Ontario	\$ 22,468	\$ 15,875
Other	3,123	2,457
	<u>\$ 25,591</u>	<u>\$ 18,332</u>

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 Province of Ontario at August 31, 2024 is \$21,699,344 (2023 - \$13,864,884).

5. Deferred Capital Contributions

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

Amortization of deferred capital contributions reporting on the Statement of Operations has been modified to remove the reporting from the Provincial Legislative Grants line and identify the split between Amortization of DCC Related to Provincial Legislative Grants and Amortization of DCC related to Third Parties (for example, Federal Government capital funding).

	2024	2023
Opening balance	\$ 185,969	\$ 176,524
Additions to deferred capital contributions	25,045	20,328
Revenue recognized in the year	(11,137)	(10,883)
	<u>\$ 199,877</u>	<u>\$ 185,969</u>

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

6. Credit Facilities

The Board has authorized credit facilities of \$25,000,000 which bears interest at prime less 0.75%. During the year the Board utilized the credit facility as part of its cash management strategy. On August 31, 2024 this credit facility was not drawn on.

7. Deferred Revenue

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

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2024 is comprised of:

	Balance as at August 31 2023	Externally Restricted Revenue and Investment Income	Revenue Recognized in the Period	Transferred to DCC	Balance as at August 31 2024
Capital					
School renewal	\$ 1,352	\$ 3,516	\$ 51	\$ 2,613	\$ 2,204
Rural and northern education	-	1,387	1,387	-	-
Minor tangible capital assets	-	6,067	4,837	1,230	-
Other capital	-	840	840	-	-
Child care retrofitting	503	-	-	-	503
Proceeds of disposition - school	1,179	-	-	-	1,179
Proceeds of disposition - other	12	-	-	-	12
Experiential learning	851	1,033	1,016	-	868
	<u>3,897</u>	<u>12,843</u>	<u>8,131</u>	<u>3,843</u>	<u>4,766</u>
Operating					
Legislative Grants - Operating	4,499	36,824	34,949	-	6,374
PPF (REP) Grants	-	3,619	3,591	-	28
Other	816	539	969	-	386
	<u>5,315</u>	<u>40,982</u>	<u>39,509</u>	<u>-</u>	<u>6,788</u>
	<u>\$ 9,212</u>	<u>\$ 53,825</u>	<u>\$ 47,640</u>	<u>\$ 3,843</u>	<u>\$ 11,554</u>

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

8. Retirement and Other Employee Future Benefit Liabilities

Liabilities

	2024				2023
	Retirement Benefits	Sick Leave Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued benefit obligation	\$ 5,445	\$ 142	\$ 427	\$ 6,014	\$ 6,533
Unamortized actuarial gains (losses)	(35)	-	-	(35)	(17)
Employee future benefits liability	\$ 5,410	\$ 142	\$ 427	\$ 5,979	\$ 6,516

The Board has determined that the liability related to the identified retirees amounts to \$753,521 (2023 - \$661,726). This portion of the total employee future benefit liability is included in accounts payable and accrued liabilities.

Change in Employee Future Benefit Liability

	2024				2023
	Retirement Benefits	Sick Leave Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 142	\$ -	\$ 142	\$ 124
Interest on accrued benefit obligation	242	-	19	261	262
Benefit payments ¹	(868)	(108)	(82)	(1,058)	(1,039)
Amortization of actuarial (gains)/losses	123	(17)	13	119	246
Net change	\$ (503)	\$ 17	\$ (50)	\$ (536)	\$ (407)

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

8. Retirement and Other Employee Future Benefits - continued

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2024 are based on actuarial assumptions of future events determined for accounting purposes as at August 31, 2021 and based on updated average daily salary and banked sick days as at August 31, 2024. These valuations take into account the plan changes and the economic assumptions used in these valuation as the Board's best estimates of expected rates of:

	2024	2023
Inflation	2.00 %	2.00 %
Wage and salary escalation	- %	- %
Insurance and health care cost escalation	5.00 %	5.00 %
Dental cost escalation	5.00 %	5.00 %
Discount rate	3.80 %	4.40 %

Retirement Benefits

(i) Ontario Teacher's Pension Plan

Teachers and related employee groups are eligible to be members of Ontario Teacher's Pension Plan. Employer contributions for these employees are provided directly by the Province of Ontario. The pension costs and obligations related to this plan are 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. Each year an independent actuary determines the funding status of the plan by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the plan was conducted at December 31, 2023. The results of this valuation disclosed an actuarial deficit of \$4.202 billion as at that date. During the year ended August 31, 2024, the Board contributed \$3,644,805 (2023 - \$3,152,306) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's financial statements.

(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.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

8. Retirement and Other Employee Future Benefits - continued

(iv) Retirement Life Insurance and Health Care Benefits

The Board provides life insurance, dental and health care benefits to eligible employee groups after retirement until the members reach 65 years of age. The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements.

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 provision. The actuarially determined future benefit obligation for WSIB claims is \$4,971,812 (2023 - \$4,395,019). This liability is included in accounts payable and accrued liabilities. The Board holds funds on account with National Bank in the amount of \$3,796,436 (2023 - \$3,727,741) with the purpose of meeting this obligation when necessary.

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

The Board provided life insurance, dental and health care benefits to employees on long-term disability leave to employees who were not yet members of an ELHT. The Board was responsible for the payment of life insurance premiums and the costs of health care benefits under this plan. The Board provided these benefits through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave were fully insured and not included in this plan. The Board is not anticipated to provide these benefits in the future as all employees have become members of an ELHT.

(iii) Sick Leave Top-Up Benefits

A maximum of eleven unused sick days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$142,251 (2023 - \$124,312).

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2024 and is based on the average daily salary and banked sick days of employees as at August 31, 2024.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

9. Net Long-Term Debt

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

	2024	2023
Ontario Financing Authority (OFA) loan payable - Bylaw #2006-1, for Stage 1 of the Good Places to Learn Initiative, 4.560% per annum, repayable \$172,259 semi-annually principal and interest, due November 2031	\$ 2,168	\$ 2,405
Ontario Financing Authority (OFA) loan payable - Bylaw #2008-1 for Stage 1 and 2 of the Good Places to Learn Initiative; Primary Class Size and Prohibitive to Repair Programs, 4.90% per annum, repayable in semi-annual blended payments of \$223,432, maturing March 2033	3,162	3,444
Ontario Financing Authority (OFA) loan payable - Bylaw #2009-1 for Stage 2 of the Good Places to Learn Initiative and Primary Class Size, 5.062% per annum, repayable in semi-annual blended payments of \$86,865, maturing March 2034	1,332	1,434
Ontario Financing Authority (OFA) loan payable - Bylaw #2010-1 for Stage 2 and 3 of the Good Places to Learn Initiative, 5.232% per annum, repayable in semi-annual blended payments of \$112,878, maturing April 2035	1,858	1,982
Ontario Financing Authority (OFA) loan payable - By-law #2011-1 for Stage 3 and Stage 4 of the Good Places to Learn initiative, 4.833% per annum, repayable in semi-annual blended payments of \$88,615, maturing March 2036	1,582	1,679
Ontario Financing Authority (OFA) loan payable - By-law #2012-1 for Stage 4 of the Good Places to Learn initiative, 3.564% per annum, repayable in semi-annual blended payments of \$23,168, maturing March 2037	473	502
Ontario Financing Authority (OFA) loan payable - Bylaw #2013-1 for New Pupil Places, 3.799% per annum, repayable in semi-annual blended payments of \$249,083, maturing March 2038	5,324	5,612
	\$ 15,899	\$ 17,058

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

9. Net Long-Term Debt - continued

Payments relating to net long-term debt outstanding as at August 31, 2024 are due as follows:

	Principal	Interest	Total
2025	\$ 1,212	\$ 700	\$ 1,912
2026	1,268	644	1,912
2027	1,327	585	1,912
2028	1,389	524	1,913
2029	1,453	460	1,913
Thereafter	9,250	1,452	10,702
	<u>\$ 15,899</u>	<u>\$ 4,365</u>	<u>\$ 20,264</u>

10. Debt Charges and Capital Loan Interest

	2024	2023
Principal payments on long-term liabilities	\$ 1,159	\$ 1,108
Interest payments on long-term liabilities	754	805
	<u>\$ 1,913</u>	<u>\$ 1,913</u>

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

11. Ontario School Board Insurance Exchange (OSBIE)

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. The school board entered into this agreement on January 1, 2021. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 per occurrence.

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

Premiums paid to OSBIE for the policy year ending December 31, 2023 amounted to \$358,195 (2022 - \$326,031).

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

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

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

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

12. Trust Funds

Trust funds administered by the Board amounting to \$372,034 (2023 - \$274,054) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

13. 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. 89 percent of the consolidated revenues of the board are directly controlled by the provincial government through the Grants for Student Needs (Core-Ed). The payment amounts of this funding are as follows:

	2024	2023
Provincial Legislative Grants	\$ 152,611	\$ 139,230
Education Property Tax	87,846	85,490
	<u>\$ 240,457</u>	<u>\$ 224,720</u>

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

14. Expenses by Object

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

	Budget 2024	Actual 2024	Actual 2023
Current expenses			
Salary and wages	\$ 155,170	\$ 188,932	\$ 154,218
Employee benefits	31,230	32,307	28,037
Staff development	678	910	805
Supplies and services	21,477	18,843	20,907
Interest	824	740	790
Rental expenses	11	255	9
Fees and contract services	27,351	25,894	27,094
Other	3,818	1,284	3,878
Amortization of tangible capital assets	11,508	11,334	11,568
Amortization of asset retirement obligation	584	591	-
	\$ 252,651	\$ 281,090	\$ 247,306

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

(tabular amounts in thousands of dollars)

15. Tangible Capital Assets

	Cost				Accumulated Amortization				Net Book Value	Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposals	Closing	2024	2023
Land	\$ 2,838	\$ -	\$ -	\$ 2,838	\$ -	\$ -	\$ -	\$ -	\$ 2,838	\$ 2,838
Land improvements	4,426	510	-	4,936	1,726	289	-	2,015	2,921	2,700
Buildings	351,467	24,196	-	375,663	156,864	10,503	-	167,367	208,296	194,603
Portable structures	153	1,815	-	1,968	153	51	-	204	1,764	-
Computer hardware	1,418	975	(131)	2,262	429	613	(131)	911	1,351	989
Computer software	1,427	227	(155)	1,499	948	292	(155)	1,085	414	479
Equipment - 5 year	37	11	-	48	7	8	-	15	33	30
Equipment - 10 year	832	17	-	849	296	84	-	380	469	536
Equipment - 15 year	98	-	-	98	77	3	-	80	18	21
Furniture	40	-	(34)	6	38	2	(34)	6	-	2
First-time equipping - 10 year	591	-	(251)	340	526	47	(251)	322	18	65
Vehicles	640	-	-	640	551	33	-	584	56	89
	\$ 363,967	\$ 27,751	\$ (571)	\$ 391,147	\$ 161,615	\$ 11,925	\$ (571)	\$ 172,969	\$ 218,178	\$ 202,352

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

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16. Accumulated Surplus

Accumulated surplus consists of the following:

	2024	2023
Available for Compliance - Unappropriated		
Operating accumulated surplus	\$ 19,236	\$ 11,288
Available for Compliance - Internally Appropriated		
Retirement gratuities	2,000	2,000
Committed capital projects	6,187	4,420
Capital reserve	1,986	3,600
Supporting Student Funding	149	63
Benefit surplus reserve	346	346
Pay Equity	1,000	1,000
Total Internally Appropriated	11,668	11,429
Unavailable for Compliance		
Invested in tangible capital assets	2,838	2,838
School generated funds	2,439	2,116
Interest to be accrued	(210)	(253)
Asset retirement obligation	(11,030)	(10,438)
Total Unavailable for Compliance	(5,963)	(5,737)
Total Accumulated Surplus	\$ 24,941	\$ 16,980

Trillium Lakelands District School Board

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August 31, 2024

17. In-Kind Transfers from the Ministry of Public and Business Service Delivery

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Public and Business Service Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the record's. The in-kind revenue recorded for these transfers is \$486,738 with expenses based on use of \$486,378 for a net impact of \$nil.

18. Monetary Resolution to Bill 124, The Protecting a Sustainable Public Sector for Future Generations Act

A monetary resolution to Bill 124 was reached between the Crown and the following education sector unions: Elementary Teachers' Federation of Ontario (ETFO), Ontario Secondary School Teachers' Federation (OSSTF), Ontario English Catholic Teachers' Association (OECTA), and Association des Enseignantes et Enseignants Franco-Ontariens (AEFO) <Canadian Union of Public Employees (CUPE), Elementary Teachers' Federation of Ontario- Education Workers (ETFO-EW), Ontario Secondary School Teachers' Federation- Education Workers (OSSTF-EW), Education Workers' Alliance of Ontario (EWAO), Ontario Council of Education Workers (OCEW). This agreement provides a 0.75% increase for salaries and wages on September 1, 2019, a 0.75% increase for salaries and wages on September 1, 2020, and a 2.75% increase in salaries and wages on September 1, 2021, in addition to the original 1% increase applied on September 1 in each year during the 2019-22 collective agreements. The same increases also apply to non-unionized employee groups (excluding Principals and Vice-Principals and school board executives).

The Crown has funded the monetary resolution for these employee groups to the applicable school boards through the appropriate changes to the Grants for Student Needs (GSN/Core-Ed) benchmarks and additional Priorities and Partnerships Funding (PPF/REP).

Subsequent to the financial statement date, a monetary resolution to Bill 124 was reached between the Crown and the associations representing principals and vice-principals (Ontario Principals' Council, Catholic Principals' Council of Ontario and Association des directions et directions adjointes des écoles franco-ontariennes). This agreement provides a 0.75% increase for salaries and wages on September 1, 2020, a 2.75% increase for salaries and wages on September 1, 2021, and a 2.00% increase in salaries and wages on September 1, 2022, in addition to the original 1% increase applied on September 1 in each year during the 2020-23 collective agreements. The memorandum of settlement was reached on August 10, 2024 and was ratified on September 30, 2024.

The Crown intends to fund the monetary resolution for principals and vice-principals to the applicable school boards through the appropriate changes to the GSN (Core-Ed) benchmarks.

Due to this resolution, there is an impact on salary and wages expenses of \$23,712,876 in the 2023-24 fiscal year. The portion related to 2019-20 to 2022-23 is \$17,317,210, with the remainder of \$6,395,666 related to 2023-24.

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

19. Future Accounting Standard Adoption

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

Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the board as of September 1, 2026 for the year ending August 31, 2027). Standards must be implemented at the same time:

New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- prepares to account for items, transactions, and other events not covered by standards;
- auditors to form opinions regarding compliance with accounting standards;
- users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation to recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201-Financial Statement Presentation. The model is expected to be implemented retroactively with restatement of prior year amounts.

The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets- accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator
- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets Liabilities
- Isolated financing transaction in the Cash Flow Statement

Trillium Lakelands District School Board

Notes to Consolidated Financial Statements

August 31, 2024

20. Financial Instruments

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.

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 Statement of Financial Position represent the board's maximum credit exposure as at the Statement of Financial Position date.

Liquidity Risk

Liquidity risk is the risk that the board will not be able to meet all cash flow obligations as they come due. The board mitigates the risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining sufficient cash on hand if unexpected cash outflows arise.

Market risk

The board is exposed to interest rate risk on its long-term debt all of which are regularly monitored.

The board's financial instruments consist of cash, 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.

21. Comparative Amounts

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

Trillium Lakelands District School Board Supervised Alternative Learning Committee Report to Board

Date: November 14, 2024
To: Board of Trustees
Origin: Trustee Esther Childs/ Associate Superintendent of Learning Tanya Fraser
Subject: Supervised Alternative Learning Committee (SAL) Report
Reference: Regular Meeting of the Board - November 26, 2024

Purpose

To share an update with Trustees related to the activities on Supervised Alternative Learning (SAL) meeting November 14, 2024.

Context

The Supervised Alternative Learning (SAL) Committee is a statutory Committee that meets minimum every 20 school days per regulation 374/10.

The committee membership includes Trustee Esther Childs, Associate Superintendent Tanya Fraser, AAEC Principal Lisa Uuldriks, Community Representative Lynda Nydam, Mental Health District Manager Allison Jones, Re-engagement Counsellor Stephanie Harvey, Re-engagement Counsellor Lauren Thompson, Executive Assistant Naomi Shipley.

The chair of the committee is Esther Childs, with the support of associate superintendent of learning, Tanya Fraser.

The purpose of the committee is to provide alternative learning opportunities for students having difficulty attending or succeeding in a regular school program in order to increase achievement and thereby increase the likelihood of re-engagement in an in-school program.

Content

The most recent meeting(s) of the SAL committee was on November 14, 2024.

The Committee discussed the following:

- 5 students were admitted to a Supervised Alternative Learning Plan
- 1 students were demitted from a Supervised Alternative Learning Plan
- 13 students were admitted to a R.E.A.L Supervised Alternative Learning Plan
- 13 students were demitted from a R.E.A.L Supervised Alternative Learning Plan

Action

Recommendation that Trustees receive the report related to the November 14, 2024 meeting of the Supervised Alternative Learning (SAL) Committee.