

HWDSB

Board Meeting
Monday, December 5, 2022
Trustee Board Room

Hamilton-Wentworth District School Board
20 Education Court, P.O. Box 2558
Hamilton, ON L8N 3L1

AGENDA: 7:00 pm

REVISED

1. Call to Order and Land Acknowledgement
2. O Canada
3. Meeting Roll Call

Delegations

- A. Tanya Collins, Equity Network (5 mins)
- B. Jennifer Abbatiello (5 mins)
- C. Dr. Joseph Oliver (5 mins)

Delegations (received)

- D. Ingrid Waisgluss
- E. Carolyn McNeillie
- F. Catherine Clase
- G. Jake Cowper Szamosi
- H. Craig Burley
- I. Evan Ubene
- J. Sherly Kyorkis
- K. Sarah Almeida
- L. Lisa Donegan Baetz

4. Approval of the Agenda
5. Declarations of Conflict of Interest
6. [Confirmation of the Minutes: November 7 and 21, 2022](#)

Reports from Trustee Special Committees:

7. [Audit – November 10, 2022](#)
8. Appointment to Trustee Special Committee – Human Resources (1 member)

Reports from Staff:

9. Update on Masking Motion (RESOLUTION #22-160) – no copy

10. Report from Committee of the Whole (private) – December 5, 2022
11. Oral Reports from Liaison Committees:
 - A. City/School Board Liaison Committee
 - B. Hamilton-Wentworth Home & School Association
 - C. Hamilton Foundation for Student Success (HWDSB Foundation)
 - D. Ontario Public School Boards' Association (OPSBA)
12. Adjournment

Meeting times and locations are subject to change. Please refer to our website for the latest information.
<http://www.hwdsb.on.ca/trustees/meetings/>

Dear Trustees and Members of the Board

I am here today to express my growing concern about the School Board's ability to meet its mandate to provide a safe space for learning and growing.

My family lives in Dundas and our eldest son attends high school, he is the oldest of five children, one of whom has a medically complex history. We have homeschooled until now and in the context of an ongoing pandemic, the transition to in person schooling is a difficult choice to make. However, our son's desire (and right) at this time is to attend public school in person as opposed to online. I do want to emphasize that while I speak about a particular case today, our family is in no way unique in its vulnerability. Many of your students have younger siblings, people in their family with immune issues, parents undergoing chemo, pregnancy etc...the ways in which we are fragile are endless. Our son loves learning, he loves his classmates and teachers but your lack of safety measures are endangering the health of families and placing an undue burden on children who just want to attend school safely.

As we have entered the third year of this pandemic, we have done a good job at pretending that the danger is over but a poor job of actually addressing our issues. COVID has killed millions of people over the world and has caused a mass wave of chronic morbidity. Ontario Public Health also states on their website that COVID appears to cause immune dysregulation. Because of COVID, RSV and influenza, every hospital in Ontario is over capacity and every doctor has asked us, they have begged us to mask up. But mostly no one is, and I expect that the board's "ask" will not be enough to change the abysmally low masking trend.

However, let publicly be noted that:

- 1) That schools are public institutions and as such have the fiduciary duty to protect their population.
- 2) That a failure to provide said protections place an unequal burden on their vulnerable sector.
- 3) That we are repeatedly and knowingly exposing this population to a pathogen to which we have developed little to no immunity and that according to a myriad of peer reviewed studies can cause life altering consequences such as brain and heart damage, reduction in cognitive function, diabetes, strokes, and death.
- 4) That the local hospitals are so full that they cannot safely attend to children and that our board's failure to mask is exacerbating this situation. We crowd many children, **many sick children** in unventilated, unmasked rooms every day of the week, significantly adding to the current crisis.

I want to remind you that the School Board has pledged safety and equity, in your website you state that your Equity and Inclusion Policy 5.4 is committed to the principles of equity through inclusive programming, services, and operations, in accordance with the Canadian Charter of Rights and Freedoms, the Ontario Human Rights Code, the Education Act and Ministry of Education. You pledge to identify and address biases, barriers and discriminatory actions.

However, how can we say that we are meeting this goal when children in our classrooms are knowingly repeatedly exposed to preventable and harmful viruses? How can we say this when children like mine have to choose between going to school or keeping their medically fragile family members from potentially deadly infections?

We know that masking and ventilation are effective public health measures; we know that masking is especially beneficial as source control in crowded spaces and we know that our classrooms meet that definition. We also know that masking is most effective when more people in the room are implementing its use. Provincial polls show that most people are willing to mask and we know that mandating works better than asking, it shows the seriousness of the matter and it makes non-discrimination a right and a law. Masking is not a hardship, it is not abuse, it is not harmful to our health; masking has been used in other countries such as Japan successfully for decades with no ill effects. Masking can be mandated while honoring the right to exemptions.

Your position as a board is limited and difficult, especially as the province watches its hospitals crumble and gives little to no direction. But you are public servants, and in the face of the sweeping benefit of this affordable and effective tool, you must be brave, you must be as brave as all the kids that still masks despite bullied by peers, others parents, and even some teachers, and you must do the right thing. We can take the lead on this and we should, because we know that every little bit of masking will help to keep kids in the classroom and out of the ICU. We have been told this again and again.

I often think of what history books will say about us in the future, when they look at what we did or failed to do in the face of this dilemma. Human beings have always made decisions that shaped the societies they lived in, for better or for worse: when the anthropologist Margaret Mead was asked what she believed to be the earliest sign of civilized behavior she spoke of a healed femur, it showed that a member of the group had broken a bone and instead of being left to die was cared for and nursed back to health. Canada has a similar historical mythology honoring Terry Fox, we remember his perseverance in the face of hardship but also, the social spirit that allowed for someone with a disability and illness to have a safe and dignified space in society. Both are important stories that remind us that our humanity, our civilization is built on the will to protect and cherish all members of our society equally. For Canada, this used to be part of the identity that we wanted to bring out in our students. I ask that you that you return to that compassion and that you mandate masking as an emergency measure and that you also address proper and measurable ventilation and air filtration as soon as possible. Let us be leaders in education, equity and health.

Thank you for listening

Ingrid Waisgluss

Dundas, ON

In the last weeks of 2019 my four-month-old daughter was hospitalized with RSV. Her older brother had caught it at school. To Simon it was a bad cold, but for little Naomi it was too much for her tiny body to battle on its own.

We cancelled our plans for Christmas and spent the day in our pajamas checking her temperature and watching her breathe. When we called Telehealth for advice, they told us to call 911. The paramedics arrived wearing Santa hats and tracked snow in on their boots and joked with my son so he wouldn't be frightened seeing his new little sister surrounded by strangers and beeping machines. At McMaster Children's Hospital I wore a lead bib and held Naomi upright so they could X-ray her lungs. She was so little she couldn't even roll over in her crib. She needed oxygen from a tube for an entire week. We learned that the most popular toy from the volunteer-run toy library was a light-up fish tank for the cribs, where to get coffee and snacks from the Ronald McDonald House, and the names of the nurses who tiptoed in to check my daughter's vitals while she slept in my arms. We rang in 2020 from a hospital room.

When Naomi was home getting sicker and sicker, we were so scared, but once we were at the hospital we were reassured. We had access to all the care Naomi needed to get well. But we were still lucky because that winter was a really bad one for RSV, and this was the thickest part of the season for winter illness. The hospital had just barely enough beds and oxygen for the babies like mine who filled up every room. We were so deeply aware of how fortunate we were to be able to access medical care when we needed it.

I have been thinking about that experience a lot this school year as we've watched children's hospitals overflow. Every day we read about babies and kids who need the care my baby received in 2019 and cannot get it, who wait for hours and days in waiting rooms or transfer to other cities because the beds, the oxygen, and the nurses just aren't there. Children's surgeries are being postponed and cancelled. Parents are forming community networks on Facebook to trade half-bottles of children's Tylenol and Advil from porch to porch.

I am more worried about my children when they are *well* in 2022 than I was when they were at their sickest in 2019, because the basic access to care we should be able to take for granted is failing. When my kids are roughhousing I get visions of a broken bone and hours or days in a crowded waiting room surrounded by illness. Of course, like so many families we know, our kids have still been home sick constantly. A couple of weeks ago, Naomi (now a healthy, robust three-year-old) rode in an ambulance again after an incredibly high temperature brought on a febrile seizure in the middle of the night. She was home by the next day, but as I write this now Naomi is sick again with a fever in her father's arms, just a week and a half after recovering from her last one. After weathering years of disruption, missed and online school, Naomi and her big brother continue to miss class due to illness after illness. We are in the midst of a crisis and our children are on the front lines of it.

It's a very sad thing that the people charged to protect and lead us have failed, and it has fallen to parents, schools, and this board of trustees to take difficult and unpopular measures to protect our children. This is why I am writing to advocate that HWDSB takes a leadership role that shows we are brave enough to do the right thing and implement masking in schools. We must do this so

that our children can stay in school to learn, so we can enjoy the stability we have all so deeply missed, so the burden on our hospitals can be reduced, and so that no more families have to suffer through the nightmare of needing hospital care that is overburdened or medicine that is simply not there.

We all deserve to trust that our community will make us safe; our children deserve this most of all. I want my children to grow up in the understanding that it is our responsibility to take care of each other. I dearly hope they will learn from the example of your courage when the time comes to cast your vote.

Carolyn McNeillie
A mother in Ward 2

Sent from my iPhone

Delegation to HWDSB trustees 2022-12-05

Dr Catherine Clase

Professor of Medicine, McMaster University

Associate Member, Department of Health Research Methodology, Evidence and Impact,
McMaster University

Faculty, Centre of Excellence in Protective Equipment and Materials, McMaster University

Editor, clothmasks.org

Parent of two students in Westdale Grade 12.

Dear Trustees,

When people look back on these years, one of the things they will find most surprising is that we didn't protect children. Some very recent data clarify risk to children and how to protect them. Now is the perfect time lead our community in this direction.

I'm going to present some very recently published peer-reviewed data on long COVID in children and adolescents, and also on the effects of mask mandates in schools. I'm going to relate the short- and long-term consequences of COVID to their expected effects on **student success** and **student safety**.

The HWDSB trustees' handbook identifies under 'accountability for student achievement' – 'promoting a culture that ensures **student success**'.

<https://www.hwdsb.on.ca/wp-content/uploads/2022/09/Trustee-Policy-Manual-SEPT22-FINAL.pdf>

The Education Act (Section **300.0.1** <https://www.ontario.ca/laws/statute/90e02>) has this language:

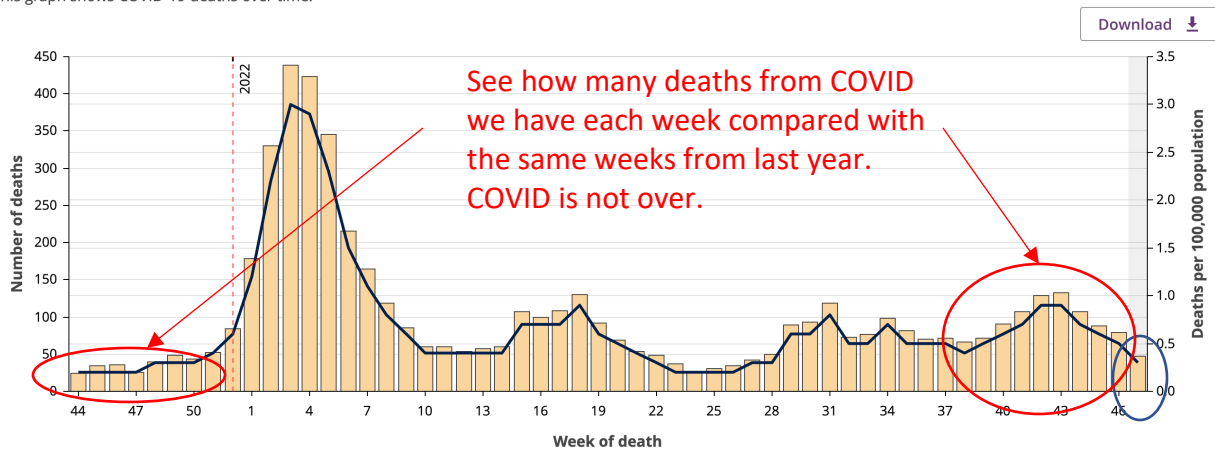
1. To create schools in Ontario that are **safe**, inclusive and accepting of all pupils.
- ...
6. To provide pupils with a **safe** learning environment.

COVID is highly prevalent at present, best shown by death statistics. The deaths are mostly in older people; I'm not arguing that COVID is directly leading to the death of many children. There were 79 deaths in Ontario in week 46 of 2022, compared with 36 in week 46 of 2021. With respect to COVID, things are worse than they were this time last year.

COVID-19 weekly death counts and rates in Ontario

October 31, 2021 to November 26, 2022

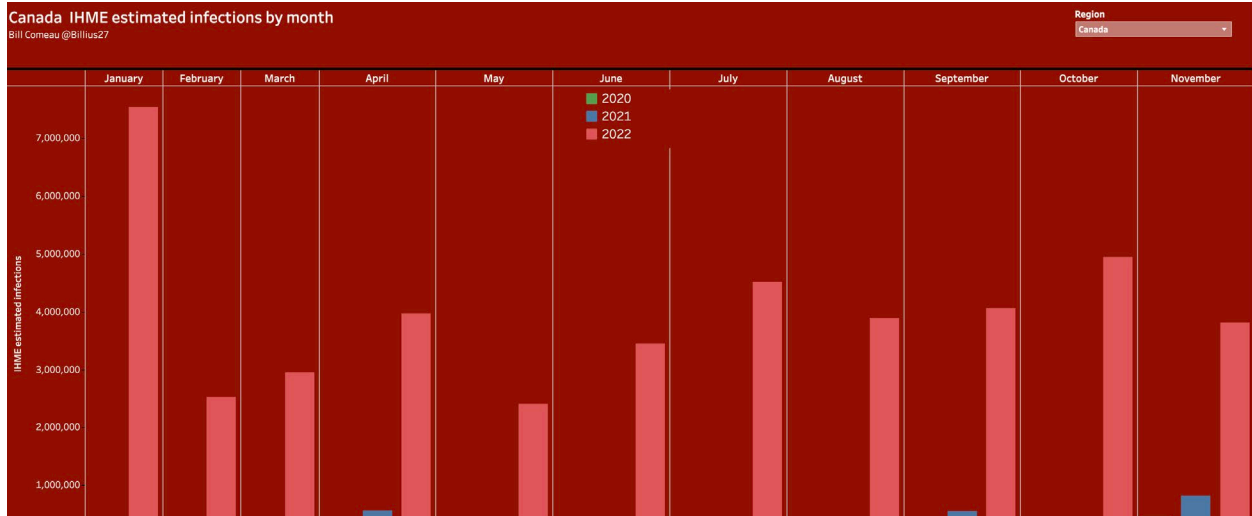
This graph shows COVID-19 deaths over time.



Ignore this bar that gives the impression of improvement. The grey shading above shows that the data for this week are incomplete

<https://www.publichealthontario.ca/en/Data-and-Analysis/Infectious-Disease/COVID-19-Data-Surveillance/COVID-19-Data-Tool?tab=trends>

COVID infections are estimated by the Institute of Health Metrics and Evaluation (IHME) at more than 3 million in Canada for November 2022; compared with 800,000 in Canada in November 2021. Again, so much worse than this time last year.



https://public.tableau.com/app/profile/bill.comeau/viz/CanadaCovid19_16636261617930/Dashboard1

<https://covid19.healthdata.org/canada/ontario?view=mask-use&tab=trend>

In Omicron, negative COVID rapid tests do not rule out COVID: 63% of people with Omicron will have a negative test, only 37% will be positive.

<https://covid19-sciencetable.ca/sciencebrief/use-of-rapid-antigen-tests-during-the-omicron-wave/>

Not all students who are symptomatic will stay home. Students with known COVID are expected to return to school once they are improving, while still potentially infectious. More than 25% of people are infectious at days 7 to 9.

Table 1. Number of Individuals Testing Positive and Negative on Rapid Antigen Tests by Day From Initial Positive Test

Test day	No. (%)	
	Positive	Negative
Day 7	67 (27)	181 (73)
Day 8	40 (53)	36 (47)
Day 9	28 (65)	15 (35)

<https://jamanetwork.com/journals/jamanetworkopen/fullarticle/2797450>

Students returning after COVID-like illness are supposed to wear a mask for 10 days but this is not widely known, it is unenforced and unenforceable.

<https://www.ontario.ca/page/public-health-measures-and-advice>

So COVID is out there in many classrooms. COVID is caused by SARS-CoV2, which is a risk group 3 pathogen.

<https://www.canada.ca/en/public-health/services/laboratory-biosafety-biosecurity/biosafety-directives-advisories-notifications/sars-cov-2.html#a2>

In adults who were vaccinated and had COVID that wasn't severe, **8% developed long COVID**, which is symptoms that persist more than 12 weeks. <https://www.nature.com/articles/s41591-022-01840-0>

Two recent studies show that long COVID is also a serious problem in children:

Published in Nature, 29 November 2022, long COVID was identified in 4% of children and adolescents who had been infected with COVID before Feb 2022. Symptoms included trouble concentrating, headache, nausea, nervousness and fatigue. In other words, 1 in 25 students infected with COVID will suffer long-term consequences to their health, many of them specifically the kinds of problems that interfere with learning.

<https://www.nature.com/articles/s41467-022-34616-8>

Published in PLOS One, 10 November 2022, the risk of malaise/fatigue/exhaustion was increased by 128% in children and adolescents who had had COVID, compared with those who had not. Adjustment disorder was increased by 71%, headache by 58%, anxiety disorder by 51% and depression by 45%. These figures reflect increases in these problems directly attributable to infection with COVID, and controls for increases in these problems that are part of the societal changes in the pandemic.

<https://journals.plos.org/plosmedicine/article?id=10.1371/journal.pmed.1004122>

The new finding of long COVID as a common consequence of COVID in children and adolescents means that it is not **safe** for children to be exposed to COVID at school. The findings of specific problems with fatigue, concentration, headache, and psychiatric problems show that being exposed to COVID at school is likely to interfere with student **success**.

Student safety and student success are core responsibilities for the HWDSB trustees board.

Students who are neurodiverse, have sensory processing disorder, or other cognitive disabilities may not be able to wear masks. **They should be exempted from mask wearing - using a 'no-barrier exemption' written by a parent.** You will be protecting them the best you are able by implementing the use of near-universal masking by other students and staff.

What about harms from mask wearing?

Claims of decompensation from a physiologic or pathologic perspective were quickly shown false. Low oxygen, high carbon dioxide or serious respiratory harms do not occur. A good summary is found here. <https://doi.org/10.7326/M20-6625>. This paper also shows that some people find wearing masks uncomfortable and that skin irritation and headaches sometimes occur. Note that these effects are related to the wearing of masks and do not persist for 12 weeks or more, unlike the headaches, lack of concentration, and psychiatric syndromes in children who have long COVID.

About problems with social or linguistic development, the American Academy of Pediatrics, on HealthyChildren.org, wrote in August 2021: “While this is a natural concern, there is no known evidence that use of face masks interferes with speech and language development or social communication. Plus, children can still get plenty of face time at home with mask-free family members.”

(<https://web.archive.org/web/20220826213955/https://healthychildren.org/English/health-issues/conditions/COVID-19/Pages/Do-face-masks-interfere-with-language-development.aspx>, opens in new tab).

The US Centers for Disease Control (CDC) summary identifies no physical or psychological harms. A small proportion of children report irritation, headache, or difficulty breathing in physical education.

<https://www.cdc.gov/coronavirus/2019-ncov/science/science-briefs/masking-science-sars-cov2.html>

Toddlers, children and adults identify emotion less well when someone is wearing a mask, and the difference is greatest for toddlers, suggesting it is important to have face time at home without masks.

<https://doi.org/10.3389/fpsyg.2021.669432>

Another study of children 7 – 13 y found that the decrease in ability to read emotions was similar in size to the decrease caused by looking at someone wearing sunglasses

<https://doi.org/10.1371/journal.pone.0243708>

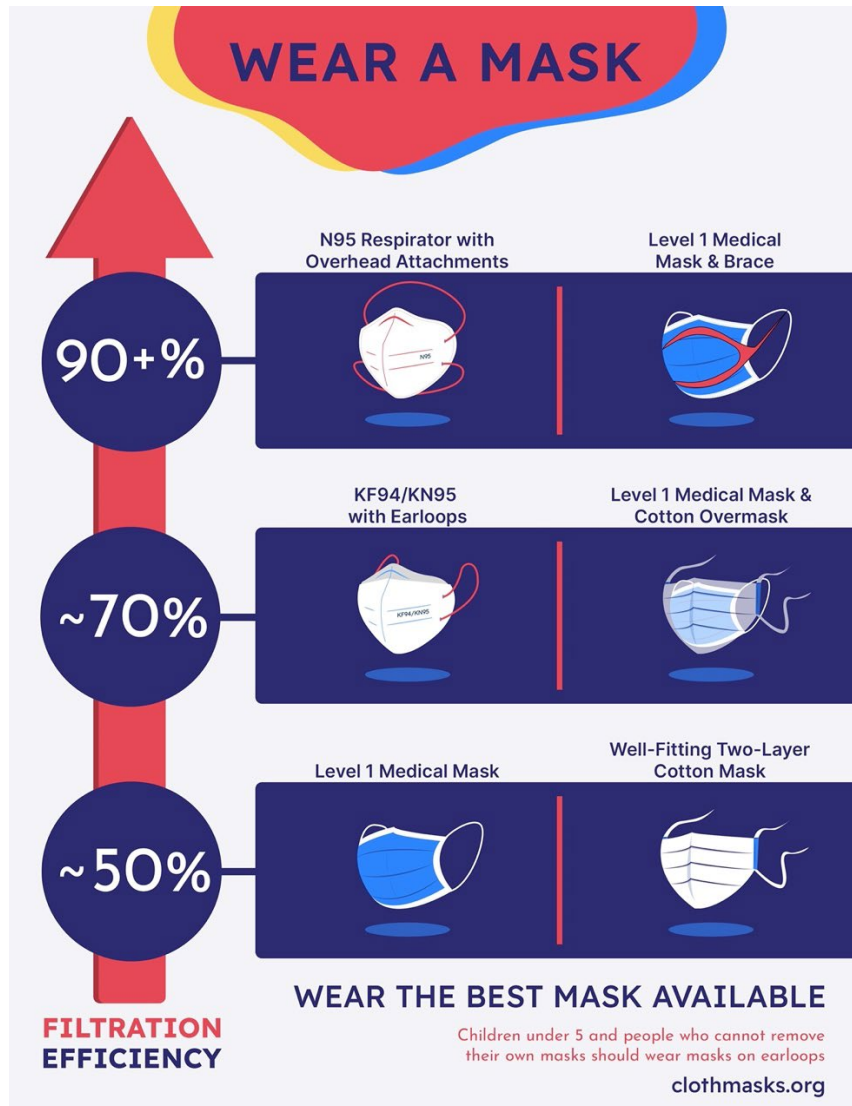
Most children have already had COVID. Isn't it too late?

Reinfection is common. While vaccines prevent hospitalization and death, neither prior infection nor vaccination reliably prevents reinfection. Reinfection is actually more common with later variants. https://www.publichealthontario.ca/-/media/Documents/nCoV/voc/2022/10/reinfections-sars-cov2-omicron-variant.pdf?sc_lang=en

Each reinfection carries the same risk of long COVID. <https://doi.org/10.1038/s41591-022-02051-3>

Do masks work?

Yes, all masks work, some better than others. At the beginning of the pandemic, there was serious scientific debate about this, which is now resolved.



This is our evidence-based infographic on the filtration efficiency of different kinds of masks. This is in the public domain and can be downloaded from <https://www.clothmasks.org/mask-hierarchy> - all the references are on that page.

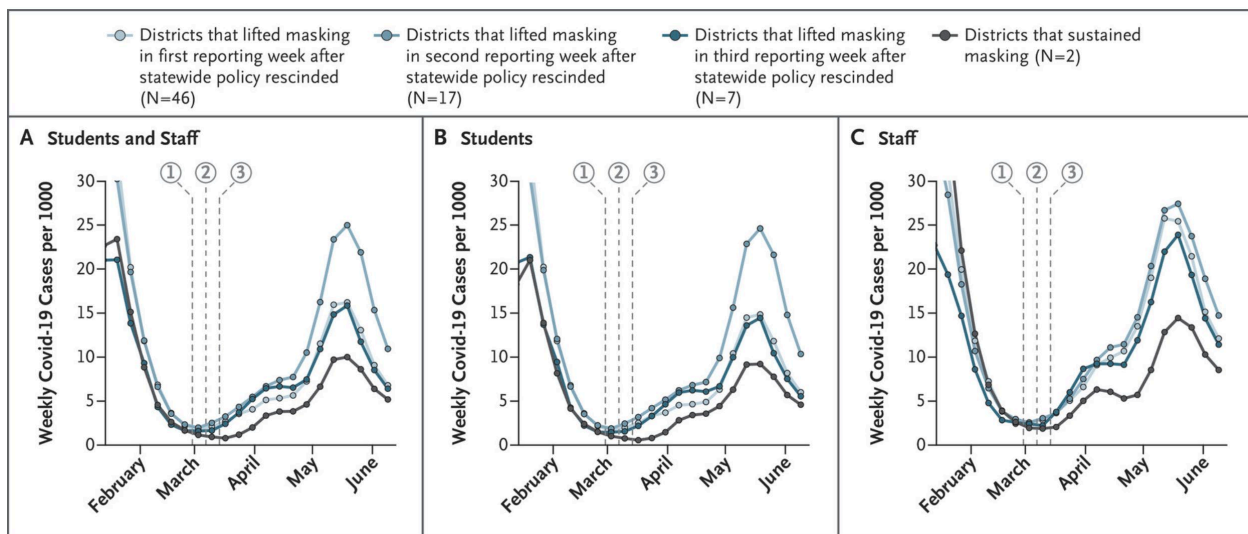
The best way to prevent any kind of pollution is to control it at the source, before the environment is contaminated. This is why we wear masks to prevent our infectious particles reaching the air that others with breath. *My mask protects you, your mask protects me.* Masks

do also protect the wearer, though: the panel above is specifically a summary of studies of protection against tiny (less than one micron) particles reaching human volunteers. *My mask protects me, your mask protects you.* Masks work best when everyone wears them, which is why we asking for a mandate. *Our masks protect us all.* This is a great opportunity to teach our children the value of acting societally and protecting everyone. The epidemiology studies backing this up are referenced at <https://www.clothmasks.org/masks-in-context>

Students can immediately return to wearing the masks they used during mask mandates. Education about which masks are better and promotion of better masks would improve mask efficiency over time. It would also be within the scope of this board to petition the provincial government to provide free better masks to reduce inequities in schools.

Do masks work in schools?

Published in the New England Journal of Medicine, 24 November 2022, direct data show that mask mandates work in schools. In Massachusetts, when the state-wide mask mandate was removed, a number of individual school boards kept theirs, allowing for direct comparisons between boards with an ongoing mask mandate and boards with no mask mandate. Here's what happened:



<https://www.nejm.org/doi/full/10.1056/NEJMoa2211029>

The boards that kept their mask mandates (black line) had much less COVID in the months that followed than those that gave them up (different shades of blue, according to the date their lifted their mandates). **Absences among staff and students were much lower.** This reinforces the point about student **success**. Students are more likely to succeed when they, their classmates and their teachers are in school wearing a mask than when they are home with COVID or other respiratory illness.

Isn't one-way masking enough?

For people at risk one-way masking is not good enough. Even a fit-tested brand-new N95 is only 99% protective. Students do not have access to fit testing, many do not have access to high-filtration masks.

Without masks, COVID is in many classrooms. No mask will protect students adequately against 35 hours a week of potential exposure.

The last weeks, since the Ontario Chief Medical Officer of health strongly recommended masks in schools, and since you issued your encouragement, there has been an increase in mask wearing, but it is not enough. People are waiting for you to act. You do have to choose. Not acting is a choice.

You have to choose between two groups of students. When you choose, one group will be disadvantaged. But the harms to the disadvantaged group are not equivalent:

- If you choose a mandate, students who *cannot wear a mask* are different, and may **be disturbed and upset by the appearance of others wearing masks around them**. But **they are protected from COVID** as best they can be, by other people's masks. **And all the other students are as safe as you can make them**. There is also the potential to mitigate this difference over time through habituation and, depending on the individual student's cognitive abilities, through education around masks as a sign of caring for others.
- If you choose no mandate, students who *must wear a mask* are different, and may **be disturbed and upset by the lack of compassion of those around them - and they are not protected from a disease that could take their life**. And all the other students are **at risk of educational disruption from sickness, and long COVID**.

It is wrong to expose all students to educational disruption and a potentially life-altering illness to normalize the school experience for students who cannot wear a mask.

What is public health's position?

On 14 November 2022, Ontario's Chief Medical Officer of Health, Kieran Moore 'strongly recommended' that Ontarians mask 'in all indoor health settings, including schools and childcare'.

3


Immediate Masking Approach from the Chief Medical Officer of Health

The Chief Medical Officer of Health is **strongly recommending** that Ontarians mask in all indoor public settings, including in schools and in childcare settings.

Children aged two to five should only wear a mask with supervision if they can safely tolerate masking, and can put it on and take it off.

- As the risk to Ontarians increases, we need to get back to the basics we know work:
 - Mask in indoor public settings, including schools and childcare settings due to the additional risk of Respiratory Syncytial Virus (RSV) and Influenza
 - Stay up to date with your vaccines
 - Screen for respiratory symptoms daily
 - Stay home if you are sick
 - Always practice good hand hygiene and regularly clean surfaces – which is especially important for RSV and flu viruses
- If you are at high risk and become ill, there are treatments available, including Paxlovid for COVID and Tamiflu for flu
- Through the RSV Prophylaxis for High-Risk Infants Program, infants and children who are less than two years of age at high risk of severe illness from RSV may be eligible for the drug palivizumab used to prevent a serious lower tract infection caused by the virus
- Young children under five years of age are most susceptible to respiratory viruses, and adults can transmit to them

Supporting Ontario's Pediatric Health System

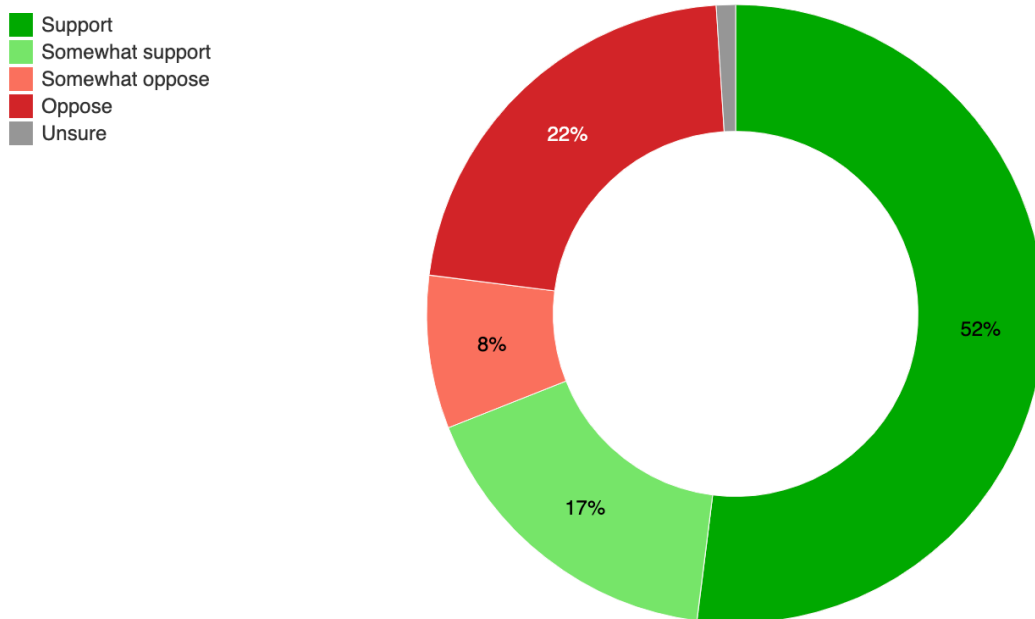


<https://www.cbc.ca/news/canada/toronto/ontario-dr-kieran-moore-announcement-1.6650571#presentation>

What is the public's position?

In a November 2022 poll conducted by Nanos Research for CTV news, 71% of Ontarians support or strongly support mask mandates, if necessary. We don't have a mask wearing culture in North America. People know things are bad, they just don't want to wear a mask if they don't have to, and if others aren't. They are waiting for leaders to let them know it's time. **It's time; you can be those leaders.**

Question: Would you support, somewhat support, somewhat oppose or oppose a return to mandatory wearing of face masks in indoor public places this fall if authorities deem it necessary due to rising COVID case numbers?



Weighted to the true population proportion. Charts may not add up to 100 due to rounding. The net score is the difference between all positive and negative numbers in a question.

<https://www.ctvnews.ca/health/coronavirus/majority-of-canadians-support-return-of-face-masks-in-indoor-public-spaces-if-deemed-necessary-survey-1.6144419>

Thank you for considering this. I'll be happy to provide more information or answer questions,

Respectfully submitted,

Catherine Clase

I am a resident of Hamilton and a biomedical researcher at McMaster University, and I'm writing to implore you to bring back a masking requirement at HWDSB. With pediatric ICUs operating beyond capacity, children's hospitals cancelling procedures, and children needing to be shipped from city to city to find care, it is clear that the current situation is not sustainable. In the news this weekend, we saw that Ottawa's Children's Hospital was forced to request help from the Red Cross to address staffing shortages and capacity problems.

Children are falling ill and dying at a rate that is unprecedented in this city in modern times, and we have the tools to prevent it. Masks are a safe, cheap, and above all effective method to prevent the spread of COVID19 and flu. When people wear masks they keep themselves and those around them safer.

I am linking here a report from the CDC showing that school districts in Arkansas that implemented masking requirements saw significant and substantial reduction in COVID19 infections over those that did not: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC8912000/>

We know that masking works. We also know that a majority of Canadians support mask mandates. A November 4 Nanos Research poll found that 69% of Canadians support the return of mask mandates if the science supports it: <https://twitter.com/CanadianPolling/status/1590409242279714816>.

We also know that even though a majority of Canadians support mask mandates, most do not wear masks when they are not mandated. If even adults cannot resist the perceived peer pressure to unmask and put their own health at risk, how can we expect children to? A mask mandate makes it socially and emotionally safe for children and staff to wear masks to keep themselves and their communities safe. It also sends a message to children that their wellbeing is a priority for the people in charge.

Legally, the Ontario Human Rights Commission has ruled that masks do not present a human rights challenge, as long as appropriate exemptions are granted for those who require them on medical grounds: https://www.ohrc.on.ca/en/news_centre/covid-19-and-ontario%E2%80%99s-human-rights-code-%E2%80%93-questions-and-answers. Other institutions, such as McMaster University and the University of Waterloo, have implemented mask requirements that exceeded provincial mandates at various times during the pandemic.

I know that you are hearing from many people who oppose this mandate. I want to remind you that, although those people are loud, they are a minority. They do not represent a majority of Hamiltonians, and their aggressive tone should not be permitted to dominate the conversation. I have faith that you will be able to stand up to these bullies, and keep the children and workers under your care safe.

Jake Cowper Szamosi

Thank you for taking public input on these important matters.

Our city is plunged deep into a children's health crisis unlike any this nation has ever seen. The HWDSB must take strong action to mandate masks for all staff and students and institute deep and far-reaching respiratory health protections across all its facilities as soon as practically possible.

The primary motivating cause of this crisis is COVID-19, an airborne respiratory virus. COVID's spread has been responsible for cascading effects seen throughout all levels of the health care system and our society. Children know this. They are scared. Increasingly, they are sick and dying. We must act now to protect them--and others, especially the provincial government, have not shown the strength or power or will to help them. You, instead, must.

As a lawyer, I was troubled by comments I heard at the last meeting, to the effect that a rule is not worthwhile if it cannot be universally and robotically enforced. A mask mandate must, of course, be instituted and enforced in a way that is consistent with Canadian law, the Ontario Human Rights Code, and the rest of the legal framework. It can be so instituted. The Board under the Education Act may make essentially any order reasonably necessary to protect students' health and safety. Begin there. Laws and rules govern us in deep ways that are not connected to someone refusing to comply, or relying on a legal exception. At the last meeting I heard trustees say guidance is as good as a rule. It is not so. Make a rule and the vast majority will follow--just as they did for years.

Against this position lies a monstrous and terrifying evil--a crowd of anti-social death merchants calling for us to reject medical and scientific advice about how to reduce viral spread. Their views should be given no credence,

This is an airborne respiratory virus. Please remember that this is the very first line of defence, and that filtration and distribution of air through filters, ventilation systems, windows, and yes masks, is key to reducing viral load and viral spread.

Finally, I was appalled to see staff and trustees failing to mask at the last public meeting. Staff in particular should understand that we are not playing games--you work for us and your attitude towards us is plain from what is on your faces. Please smarten up and put that mask back on. I have a sick child at home from high school today.

Craig Burley

HWDSB trustees Delegation: December 5, 2022

Evan Ubene

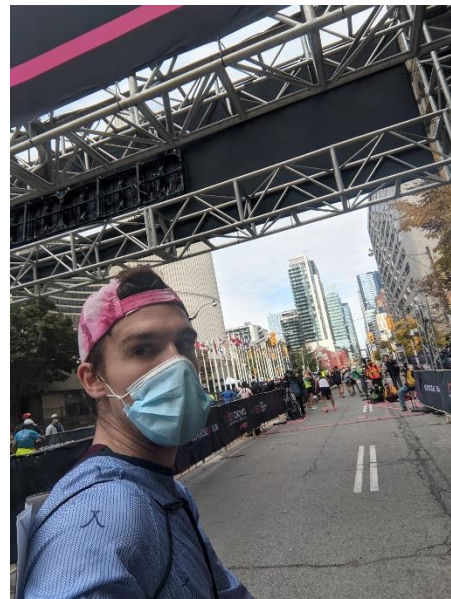
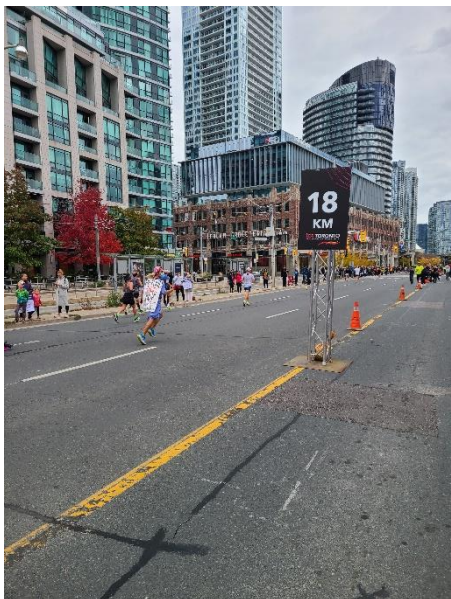
Graduate Student, McMaster University, Chemical Engineering Department

Hello Hamilton-Wentworth District School Board Trustees,

I am writing this delegation today with the hope that you reinstate the mask mandate for public schools in Hamilton. This is the most basic step we can take to decrease the spread of respiratory illnesses among children which are currently [overwhelming our local pediatric hospitals](#). It should be followed by provisions for decreased class sizes, hybrid learning so that sick students can isolate and keep their peers safe, and a case monitoring protocol. The removal of these protections that were in place at the start of the pandemic are what caused me to contract COVID-19 from school in April. I am a fit person who runs upwards of 100 kilometres per week, and yet I was very sick for two weeks and was not able to begin running again until a month after my symptoms started. I am very worried about getting sick again as [evidence shows](#) that reinfection further increases the risk of long-term complications. It is even more worrisome that our healthcare systems are over-capacity and so the availability of treatment is not a guarantee. Such was the case for an 11-year-old in Ottawa, who had [no paramedics](#) on standby to respond to her medical emergency. She later died.

It is true that a mask mandate alone will not fix the healthcare crisis, but it is also true that it would significantly help ease the pressure on the healthcare system. There is a simple natural experiment to show this. When universal masking was lifted in schools in the state of Massachusetts, the school districts that maintained their mask mandates observed [45 less COVID-19 cases per 1,000 students](#) in a 15 week period. For the HWDSB, which consists of 50,000 students, this would equate to over 150 COVID-19 cases prevented each week. It would also mitigate other respiratory illnesses such as flu and RSV. This is almost the equivalent of a [full day](#) of emergency department visits at McMaster Children's Hospital during peak periods. There are also snowballing effects of preventing respiratory infections, as each case we prevent also prevents numerous others that would have resulted from close contacts of the incident case. Not only would we be alleviating the pressure on children's hospitals, but adult hospitals as well. We would also be setting an example for others in the province to follow.

Students deserve a learning environment that is safe. **Without** a mask mandate we are risking the health of all students and are putting peer pressure on the most vulnerable students to conform to a status quo that literally puts their lives at risk. **With** a mask mandate there would be pressure on the few students who cannot wear a mask, but there would be exemptions in place for these students and their health would be protected by the universal masking of others in the class. Any statements about the harms of masks are false. Aside from it being obvious that air, and thus carbon dioxide, is able to pass through a mask. I also ran a full marathon in a mask to show how silly this argument is (pictures below).



Please do the right thing and vote to reinstate a mask mandate. The health of children must be protected. The public supports masks, and there is no scientific evidence that validates the opposing side of this argument as long as COVID-19 and other respiratory infections continue to occur and our healthcare systems continue to be overwhelmed. I will be at the trustee meeting today risking my health to support the trustees and oppose an intolerant group that is prioritizing the minor inconvenience of wearing a mask over the health of everyone. I will be there because students deserve better. Once this mandate is in place we can move forward to further protect the health of students by working together to force the Ontario government to send the required funding that has been [shamelessly withheld](#) over the course of the pandemic, which can be used to support hybrid learning for sick students and case monitoring.

Thank you,

Evan Ubene

To all elected public school board Trustees, HWDSB senior staff and management, and folks in leadership positions,

My name is Sherly Kyorkis (she/they), I live in Ward 9. I am not a direct caregiver or parent, but I have witnessed the stresses and hardships of friends, community members, and family who care for young people, and like many of you, I am witnessing the abysmal neglect of our healthcare system and local hospitals, and the blatant disrespect and mistreatment of health care practitioners and staff, and education workers by this Provincial government. The quote on quote "issue" of masking in schools is a prime example and perfect blend of all the neglect that this Provincial government has towards education workers and schools, and healthcare practitioners, workers, and hospitals. This intersection should not be lost on anyone today.

I am writing as a Hamiltonian and as someone who is deeply concerned about the health of our communities moving forward. It is quite disturbing that something as simple as masking has to be debated on time and time again while young people, especially those who are always pushed to the margins, who are disabled, who are constantly met with barriers, whose caregivers and families are not paid a living wage, are sick, dying, and left unprotected.

I don't need to share that masking has proved to be extremely effective, you've all read the articles, long tweet threads, and heard the experts share this knowledge with us. It is important to note that we should be taking other measures in addition to masking to keep young people in schools safe, but how can we do this if we continue to deem masking as something controversial? **Why is community care so controversial?**

25 years from now when new Hamiltonians look back at the harmful ways we neglected our communities and write best selling books (sold at King West Books) about the elected public leaders who made these decisions, do you want to be a part of that list? Do you want your names to be on a list of people who led us into a health care disaster?

Today you can choose to be bold and brave, and to be the leaders this City elected you to be.

Doesn't the HWDSB have a zero-tolerance rule for bullying? Do not be bullied by the Provincial government. Do not set this example for students. The following is the first paragraph under "safe schools and bullying prevention" on the HWDSB website:

“At HWDSB, we are committed to making all schools caring and safe places to learn. Our first strategic priority, Positive Culture and Well-being, includes a focus on equity, inclusion, mental health and well-being, safety and acceptance of all staff, students, families and community partners.”

Equity, inclusion, mental health and well-being cannot be achieved if all staff, students, families, and community partners are forced to navigate a school setting that makes them sick and keeps them out of schools.

You serve students, teachers, and school staff. They all deserve to be protected. They all deserve to work in a safer environment. This is not just a healthcare issue, it is a human rights issue. Young people cannot learn, play, and enjoy their time in an environment that neglects them, does not keep them safe, and that constantly undermines the work of their teachers and school staff.

To quote a friend of mine who is a scholar-practitioner, parent, and Ward 14 resident: “Imagine the learning opportunity this pandemic could have been for young people in schools? If we had trusted science, cared for each other and our communities at the same time, and if we had treated masking as something small and effective that could keep us all safe, instead of a battleground that turned into a so-called left and right-winged political debate.”

It is not too late to learn from each other and to set an example.

It is up to Trustees and school boards to lead by example of care. The young people and students in my life have no issue masking, because the older people in their lives wear masks and show them that it is a small gesture to protect one another and their communities. Required masking across public schools will allow teachers, Trustees, and HWDSB senior management to lead by example. We cannot expect young children to always wear masks, but we should expect elected leaders, senior management, and those who can lead by example, to do this, and to show how simple it is to care, to follow science, and to protect each other. Say no to bullying, and do not let community care be controversial.

Thanks for your time, and I hope to thank you for your decision.

Sherly

Here were my talking points for the meeting today:

- September 2021 – despite the mask mandates, most of my sons grade 7 classroom all tested positive for covid. So masking did nothing to stop the spread. My child was discriminated against for not having been fully vaccinated and had to stay home for 10 days without showing any symptoms. The rest of the students were able to go back if they didn't have symptoms the next day. Now its fully known that getting vaccinated never stopped the spread.
- Most school board employees don't have the proper credentials in health to be making decisions for staff and children's health and to supersede parents right to decide what's best for their kids.
- Parents need to weigh the risks/benefits for their children wearing masks
- facial expression is a normal function of the human brain
- Mask mandates distracted kids from learning
- Covering our respiratory pathways is only weakening the immune system
- People can cherry pick all the polls and studies from both sides to back up each side of the masking argument but at the end of the day parents should have the responsibility to decide what's the best path chosen for our kids
- Viruses are Aerosol spread and only proper ventilation and filtration is the most effective at killing it. A paper of cloth mask cannot be sealed properly around the face. A sealed mask is a respirator
- cloth and surgical masks are meant to prevent droplet transmission and are not meant to stop airborne particles
- Even if masking helps a little bit, it's not worth considering all the other negative side effects masking brings
- Even the mask manufacturer 3M says says "not designated to be used by children " regarding their n95 masks
- Each individual should be medically cleared to wear masks, be properly fitted, and trained how to wear them properly
- Any proper PPE for respiratory protection should be respirators.
- Masking caused enormous reduction in our children's learning, made communication more difficult, created a negative environment for the children during the school day, kids being bullied for not wearing masks.
- Masks have not ever been and CANNOT be a solution going forward.
- Vitamin D deficiency is a major cause for people ending up severely sick and in the hospital so we should be focusing more on supplementation over the colder/darker winter months

Thank you for reviewing my concerns as a parent and I look forward to being at this meeting this evening.

Sarah Almeida

Dear Chair Danko, Director Petrazzini, Associate Director Dunlop, Superintendent Nunn, and all Hamilton Wentworth District School Board (HWDSB) Superintendents and HWDSB Board Trustees,

Please leave it to HWDSB Staff, Students, and Families to make their own decisions and choices about their health and their bodies.

Over the past two plus years, we have continually been advised by the HWDSB that masking keeps HWDSB Staff and Students "safe", however after several attempts and requests to the HWDSB for reference to the evidence based data that they have been basing their direction and decision making off of - to date, I have received NO response and NO data from either the HWDSB or the HWDSB Board of Trustees.

There is, however, an abundance of data/studies, noting not only the ineffectiveness of masks, mask mandates, but more importantly, the associated negative health effects and harms they cause. I have provided (a growing) list, provided here as well at the bottom, to the HWDSB and HWDSB Board of Trustees several times throughout the last two plus years, and yet, these masks and mask mandate discussions and/or motions continue without end (and without referenced data to support).

In addition to the data/studies referenced below, I am also including a poster for your reference, entitled "MASKING: WHAT THE EVIDENCE SHOWS - IT'S TIME TO BREATHE EASY". I encourage the HWDSB to consider posting this to their social media accounts, alongside their latest campaign "asking to mask", maybe even one step further, put these up in the hallways of our children's school replacing many of the outdated posters that remain.

I continue to reach out to the HWDSB and HWDSB Board of Trustees hopeful to create an opportunity of learning regarding masks and mask mandates (what they do and do not do) and more importantly, hoping HWDSB and the HWDSB Board of Trustees will be more mindful of how they are directly and/or indirectly impacting (harming) our children, families, students, and staff at the HWDSB.

Implementing a mask mandate, and thus removing staff, students', and families' ability for choice, does not support HWDSB's own commitment (referenced directly from the HWDSB's website):

"At HWDSB, we are committed to supporting the mental health and well-being of all students and staff. We embrace Public Health Canada's definition of positive mental health as:

"the capacity of each and all of us to feel, think, and act in ways that enhance our ability to enjoy life and deal with the challenges we face. It is a positive sense of emotional and social well-being that respects the importance of culture, equity, social justice, interconnections and personal dignity." "

[Mental Health and Well-being | Hamilton-Wentworth District School Board \(hwdsb.on.ca\)](https://www.hwdsb.on.ca/mental-health)

I have two young boys in Grades 2 and 4, who do not wear masks, and contrary to most of the Trustees' continued belief and discussion, that children need masks/mask mandates to prevent hospitalization and death, both of my boys have been healthy, well, and thriving, without masks. As a family, we made a choice, we decided what we felt was best for our family's health and bodies, a choice that, should be left with ALL families and individuals to make for themselves, this is not a decision for a HWDSB Trustee to make.

I have seen our boys struggle these last three school years, my youngest can't remember the start of JK when he didn't have a masked teacher, for almost three years now, he has missed out on non-verbal cues, warm smiles, gentle gestures, lip movement, all important pieces to communication and expression, and learning development. Masks have created tremendous barriers to learning, my youngest struggled through JK/SK years in a masked environment, learning to read while sounding out can't be seen (lips) or heard, starting French Immersion in Grade 1, learning a new language with continued barriers in place, not being able to see visual cues, not able to see phonetically how sounds occur or lip movement to follow. Hearing the teacher is difficult and subsequently, he struggles to properly understand instruction in the classroom, this impedes his learning and development. These are only a few of many barriers that masks within classroom instruction present.

How are our children supposed to learn and thrive in this environment?

I remain hopeful that this Mask Mandate motion will be defeated.

Regardless of the Trustees' vote/decision, our family will NOT be masking, we will continue to make the decisions about what is best for our family, our children and family's wellness and wellbeing, this is our continued priority, we are healthy and want to remain that way, masking is not and will not ever be part of our family's wellness plan.

This is not a decision for you, as Trustees, to make on behalf of HWDSB Staff, Students, and Families, please leave it to the families and individuals to make their own decisions when it comes their health and their bodies.

Thank you,

Lisa Donegan Baetz
HWDSB Parent, Hamilton ON

For Reference:

Harms on Our children from a Learning and Development Perspective

What are we doing to our children?

<https://dailysceptic.org/2022/04/16/what-are-we-doing-to-our-children/>

The Impact of Face Masks on the Emotional Reading Abilities of Children - A Lesson from a Joint School-University Project

[The Impact of Face Masks on the Emotional Reading Abilities of Children-A Lesson From a Joint School-University Project - PubMed \(nih.gov\)](#)

Facemasks Caused a Massive 364% Spike in Children With Speech Delays

[Facemasks Caused A Massive 364% Spike In Children With Speech Delays - Business Game Changers \(sarahwestall.com\)](#)

Study Confirms Face Masks Interfere with Non-Verbal Communication

<https://thevaccinereaction.org/2022/04/study-confirms-face-masks-interfere-with-non-verbal-communication/>

Two Parents' Perspectives as Delegates at the OCDSB Board Meeting 22Nov2022

<https://twitter.com/AnnaBrockovich/status/1595217961085992961?s=20&t=WKMKS03aY9ErGhxJQtVcfQ>

<https://twitter.com/canmericanized/status/1595204494740328448?s=20&t=WKMKS03aY9ErGhxJQtVcfQ>

Ineffectiveness of Masks, Mask Mandates, and Associated Negative Health Effects/Harms

Effectiveness of Masks

<https://m.youtube.com/watch?v=J3dnkbKoj4A&feature=youtu.be>

Without a mask mandate, cases in England peaked at much lower levels and at the exact same time as in Scotland, where they've had continuous mask mandates

<https://twitter.com/ianmSC/status/1511054737994489861>

Despite all of California's mask mandates, vaccine mandates, passports, school closures and lockdowns, the CDC estimates that a higher percentage of Californians got COVID than Floridians

<https://twitter.com/ianmSC/status/1505596527812612096>

In Finland, Turku extended its school mask mandate to 10-12yo. Helsinki didn't They used this natural experiment to see the effect of masking in school for these ages.

There was no difference in rates of #COVID19 based on whether they wore masks or not

<https://twitter.com/apsmunro/status/1512498161582968832?s=20&t=buCcG0t1wc3DYOETp2OBqQ>

47 Studies Confirm Ineffectiveness of Masks for Covid and 32 more Confirm their Negative Health Effects

<https://www.lifesitenews.com/news/47-studies-confirm-ineffectiveness-of-masks-for-covid-and-32-more-confirm-their-negative-health-effects/?fbclid=PAAaa13TF98VCBZyZSP6g46JZD3lzPG-RO5nSO16zb4dcpZjdTVFn8ZBrwXgQ>

Face Masks Lead to Breathing Dangerous Levels of Carbon Dioxide Even When Sitting Still Study Finds

<https://dailysceptic.org/2022/05/13/face-masks-lead-to-breathing-dangerous-levels-of-carbon-dioxide-even-when-sitting-still-study-finds/>

Scientists Find Microplastics in Human Lung Tissue

<https://www.webmd.com/lung/news/20220411/scientists-find-microplastics-in-human-lung-tissue>

Real-World Evidence Based Data

<https://thecountersignal.com/study-maks-might-make-covid-worse/>

The Science is Conclusive: Masks and Respirators do NOT Prevent Transmission of Viruses

[The Science is Conclusive: Masks and Respirators do NOT Prevent Transmission of Viruses -- Science & Technology -- Sott.net](https://www.sott.net/2022/05/13/the-science-is-conclusive-masks-and-respirators-do-not-prevent-transmission-of-viruses--science-technology/)

More than 150 Comparative Studies and Articles on Mask Ineffectiveness and Harms

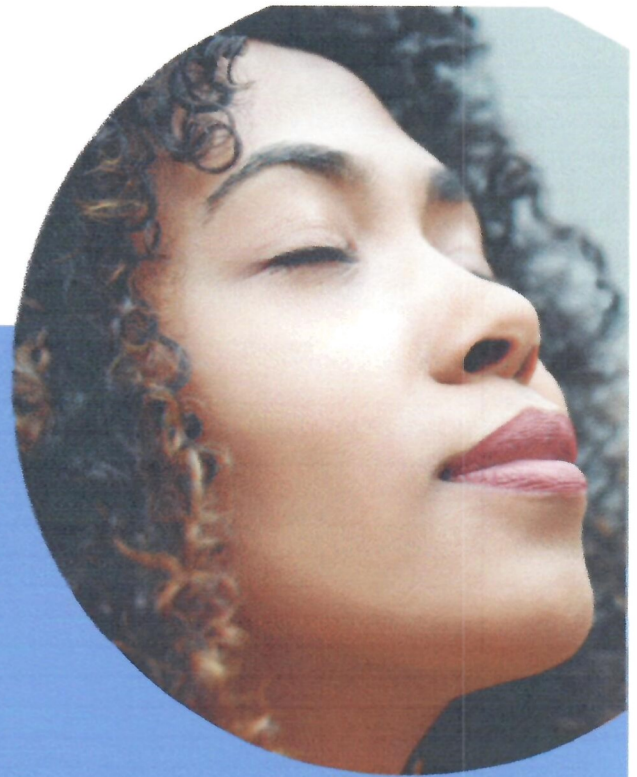
[More than 150 Comparative Studies and Articles on Mask Ineffectiveness and Harms * Brownstone Institute](https://www.brownstoneinstitute.org/150-comparative-studies-and-articles-on-mask-ineffectiveness-and-harms)

'Gold Standard' Scientific Trial Deals Massive Blow to N95 and Surgical Masks as Way to 'Stop Covid'

['Gold Standard' Scientific Trial Deals Massive Blow to N95 and Surgical Masks as Way to 'Stop Covid' - Becker News](https://www.beckernews.com/2022/05/13/gold-standard-scientific-trial-deals-massive-blow-to-n95-and-surgical-masks-as-way-to-stop-covid/)

MASKING: WHAT THE EVIDENCE SHOWS

IT'S TIME TO *BREATHE EASY*



MASKS CAUSE HARM

Masks cause headaches, malaise, drowsiness, and lack of concentration. They may contain pathogens, silicon and plastic fibres, nanoparticles, formaldehyde, graphene oxide, lead, and other known carcinogens. They compromise the air we breathe.

MASKS DON'T STOP RESPIRATORY VIRUSES

Viruses travel on aerosols which move easily around and through N95, surgical and cloth masks. Mask manufacturers even stipulate on their packaging that they are not intended to stop viruses. Mask studies fail to show a significant reduction in viral infections.

YOU ARE SAFE AND SAFE TO BE AROUND

If you are feeling well, you should proceed with your daily activities mask-free!

A Country-wide Survey

of children in Germany who wore masks revealed:

- 60% reported irritability
- 53% reported headaches
- 44% reported reluctance to go to school
- 38% reported impaired learning
- 29% reported less happiness

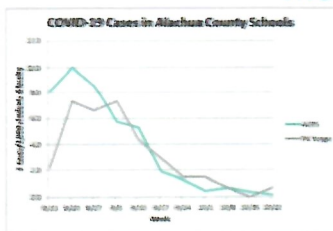
[researchsquare.com/article/rs-124394/v1](https://www.researchsquare.com/article/rs-124394/v1)



Mandates Fail to Curb Transmission

A study comparing two county schools in Alachua, US, one with a voluntary masking policy and one with a mandatory masking policy, showed **NO SIGNIFICANT** difference in COVID-19 case numbers.

Remember: Masks were mandatory across Canada during the Omicron wave. The transmission rates were at their highest despite widespread masking.



JOANNE R. WITT

Monday, December 5, 2022

Chair Dawn Danko
Board of Trustees
Hamilton Wentworth District School Board
20 Education Court
Hamilton Ontario
L9A 0B9

Dear Board Members,

Re: Motion to implement at Mask Mandate at HWDSB schools and facilities

I am writing to you in support of the motion to mandate masking at HWDSB schools. I had asked to delegate on this issue but Chair Danko failed to choose me as one of the speakers. Given that she is an elected official, as are the remaining members of the board, and has chosen not to hear from all interested parties on a critical and urgent issue that affects the entire populace of Hamilton, and frankly the entire citizenship of the Province of Ontario, strikes me as being undemocratic. But you all have to live with the choice to not waive the illogical rule of only hearing from 3 parties on such an important issue.

My son, Hudson, is 5 years old and attends Sir William Osler Elementary School in Dundas. He was born 5 weeks pre-mature with a Congenital Heart Defect, Trachea Defect and lung abnormalities. He has undergone 3 open heart surgeries, 11 cardiac catheterizations, 2 craniotomies and had a stroke. He is neurodiverse and physically disabled. Let me repeat, he is 5 years old.

In particular, he is at extreme risk from respiratory infections and they often result in hospital admissions to intensive care units, require increased oxygen support, up to and including intubation, require frequent suctioning to clear secretions and the administration of IV antibiotics.

Due to his very complex medical status and need for frequent cardiac procedures it was recommended that he not attend daycare or pre-school. For his Junior Kindergarten year the Covid numbers were too high and there was no vaccine for his age group, and so his medical team recommended that he attend remotely. Consequently, this year has been his first opportunity to attend school and interact with his peers the way a typical child would have been doing since they were far younger.



In May Hudson was diagnosed with right sided heart failure. A silver lining of this diagnosis was that he was finally able to stop wearing oxygen 24/7, something he has required almost constantly since birth. He was for the first time able to be free of an oxygen tube and being followed by someone carrying his oxygen tank when he started school in September. The down side is that he is even more susceptible to negative outcomes from respiratory viruses.

To go to school he requires a nurse to attend with him to monitor his oxygen level, attend to his gastrostomy tube and tube feeding, administer medication, and if necessary administer the AED that has to be with him at all times. Both he and his nurse wear a mask at school at all times, except when eating and drinking. This is despite him being medically exempt from wearing a mask.

Shortly after starting school Hudson caught Rhinovirus. To most this would be a common cold. To Hudson it is a downward spiral that has resulted in him being sick almost continuously since September as the virus turned into bacterial pneumonia that will not clear despite multiple courses of antibiotics, including administration by IV. He has had to go back on oxygen 24/7 and at a higher rate than he has ever required previously, except if he was admitted to hospital.

Despite all of this he continues to wear a mask, but because the other children and adults at his school do not do so he is exposed to far more germs than he otherwise would be. This risks his life. Everyday when I send my son to school on the bus I do so knowing that going to school may kill him because people have decided that despite evidence showing that masking reduces the spread of airborne viruses it is too much to wear a small piece of material on their faces to protect those around them.

I do not have the ability to home school him. I work full time and so does my husband to pay for all the extraordinary costs that come with having a child with extraordinary and complex medical needs. He also needs the socialization that comes from being at school with his peers for his own development and mental health.

The failure to mask has also directly led to the paediatric healthcare crisis going on in this province. There are no paediatric beds available in this province. Not for my son with his complex medical needs or for your children or for any children due to the dire situation we find ourselves in. Hospitals in other provinces that will sometimes take patients when our own hospitals are overloaded have closed their borders to Ontario patients, because they too are facing a paediatric healthcare crisis.

We are getting precariously close to having to triage children to determine who will get care in this province. The choice not to wear a mask and not to mandate masking is why we are here.

Earlier in the Covid-19 pandemic there was talk of having to triage adults for care and needing to protect the healthcare system and as a result the Province, Municipalities and School Boards, including this one, mandated masking. At no point during the Covid-19

pandemic to date did the state of adult healthcare in this province even approach the crisis we are already in with regard to paediatric healthcare. And yet the Province, Municipalities and School Boards have failed to take any steps to protect children and their healthcare system.

For my family this has resulted in Hudson not being able to get a necessary cardiac MRI. The constant strain on his lungs since he got sick in September has caused pulmonary edema, fluid to collect in his lungs. This has to be checked to see whether his heart failure has progressed and needs more aggressive intervention. This scan was to occur last week but was cancelled both because there is concern about his lungs ability to recover from sedation and also because if something did go wrong and he needed to be admitted there are no beds available for him in the Intensive Care Unit.

We have a paediatric hospital in our backyard. It has already had to send patients out of area to obtain required emergency treatment. Treatment that would usually be provided locally, where the child and their family would have access to their support system. How many more children and families will be affected by this before those elected to protect children and their families act.

Doing the right thing is not always easy. There are always those that will take the opposite view and argue that their liberty and personal autonomy are affected by a masking mandate, that their rights are being infringed. However, the Human Rights Tribunal has already stated that masking mandates do not infringe Human Rights as long as exemptions are made for people who have a disability that makes wearing one not possible. This is easily dealt with by medical exemptions, and past mandates by the Hamilton Wentworth District School Board have not even gone that far, allowing parents to file exemptions for their children of their own volition.

That the Province and City of Hamilton have failed to put in place a mask mandate does not prevent this board from doing so. This board has the ability to set a mandate to protect the children under their care, children they are obligated to protect due to being elected as trustees of the Hamilton Wentworth District School Board.

I am asking you to do the right thing. The right thing to protect my son. The right thing to protect all children within the Hamilton Wentworth District School Board, and in fact the right thing for the children of the Province of Ontario, and vote in favour of the motion to mandate masks in school.

Be brave. Do the right thing.

Sincerely yours,

Joanne Witt BA LLB

Trustees: Kathy Archer, Becky Buck, Dawn Danko, Penny Deathe, Cam Galindo, Alex Johnstone, Ray Mulholland, Paul Tut and Elizabeth Wong. Student Trustees Gloria Li and Aisha Mahmoud.

Regrets: Trustee Maria Felix Miller and Carole Paikin Miller

1. Call to Order

Dawn Danko, Chair of the Board, called the meeting to order at 6:03 p.m.

2. Approval of the Agenda:

An additional item 12A Labour update was added to the agenda.

RESOLUTION #22-141: Trustees Buck/Galindo moved: **That the Board agenda be approved as amended.**

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

3. Declaration of Conflict of Interest

None were declared.

4. Confirmation of the Minutes: October 17, 2022

The minutes of October 17, 2022 were confirmed.

5. Correspondence:

- A. Halton District School Board re: Section 264(1)C of the Education Act
- B. Equity Network – Dundas re: Anti-Black racism displayed by anti-woke hate group organizations

RESOLUTION #22-142: Trustees Mulholland/Tut moved: **That the correspondence be received and filed.**

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

Trustee Buck assumed the role as Chair.

Report from Trustee Special Committees:

6. Governance Committee – October 18, 2022

RESOLUTION #22-143: Trustees Danko/Mulholland moved: **That the Governance Committee Report – October 18, 2022 be approved including:**

- **That the Trustee Honorarium, starting November 15, 2022 be approved.**

The honoraria for the 2022-23 term commencing November 15, 2022 has been calculated as follows (excluding an attendance amount*):

 - Chair - \$21,227
 - Vice Chair - \$17,492
 - Other Trustees - \$13,757
 - *the attendance amount will be applied in the amount of \$50/meeting, following the trustee attending one of the four legislative committee meetings.
- **That the following recommendations are being made for the incoming Board of Trustees regarding electronic participation and hybrid meeting:**
 - Recommendation 1: Voting**
 - **Require active voting in favour**

- Members in person and electronic vote using their physical hand/arm up;
- Chair state those voting in favour/against to have it clearly recorded
- In order, be counted as present in the meeting to vote, trustee must be visible on camera for a vote

Recommendation 2: Electronic Visibility

- During roll call, require trustees be visible on camera to be counted as present in the meeting and part of quorum
- Trustees are reminded that if they participate electronically, they must immediately inform the Chair and Minute Recorder when they have stepped away from the meeting/returned to the meeting
- Require trustees be visible on camera to speak in a meeting of the board/committee
- Strongly encourage trustees to be visible on camera at all times during a meeting so that they are visible and accountable to committee members and the public

Recommendation 3: Closed Session Participation

- Require trustees be visible on camera to participate in private session.
- During roll-call, electronic participants must declare verbally that they are in a private space and that the meeting cannot be heard by others

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

Trustee Danko resumed her role as Chair.

7. Program Committee – October 25, 2022

RESOLUTION #22-144: Trustees Buck/Deathe moved: **That the Program Committee Report – October 25, 2022 be received including the Student Learning and Achievement Report.**

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

Report from Legislated Committees:

8. Parent Involvement Committee – October 11, 2022

RESOLUTION #22-145: Trustees Buck/Johnstone moved: **That the Parent Involvement Committee Report – October 11, 2022 be received.**

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

9. Special Education Advisory Committee – October 13, 2022

RESOLUTION #22-146: Trustees Deathe/Johnstone moved: **That the Special Education Advisory Committee Report – October 13, 2022 be received.**

CARRIED

Student Trustees Gloria Li and Mahmoud voted in favour.

Report from Staff:**10. Community Advisory Committee Appointments 2022-23**

RESOLUTION #22-147: Trustees Galindo/Archer moved: **That the membership for the following Community Advisory Committees be approved:**

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

CARRIED**Student Trustees Gloria Li and Mahmoud voted in favour.****11. Update on Labour Action**

The Labour Contingency Plans and a presentation was shared with the Board.

12. Committee of the Whole (private) – November 7, 2022

There is nothing to report at this time.

13. Oral Reports from:**A. City/School Board Liaison Committee**

There is nothing to report at this time. The next meeting will be held once the election has taken place.

B. Hamilton-Wentworth Home & School Association

There is nothing to report at this time.

C. Hamilton Foundation for Student Success (HWDSB Foundation)

- A hybrid meeting was held on October 13, 2022 and our new Director, Sheryl Robinson Petrazzini was introduced to the Foundation members where she received a warm welcome.
- The Hamilton Foundation voted to appoint Veronica Herringer as the Director to the Hamilton Foundation Board of Directors for a 3-year term.
- A summary of financial activities and the Director's report for the previous school year was shared.
- The Showcase of Hearts raised \$51,000 with 200 viewers. We are looking for a new director to add to our Board of Directors.
- The Hamilton Foundation is looking another member for the Board of Directors
- The Foundation is holding an in-person donor appreciation event on Tuesday, November 15, 2022.

D. Ontario Public School Boards' Association (OPSBA)

Tonight, was the last night that Trustee Johnstone will be giving the OPSBA report. She has been delivering the report for the past 10 years. Trustee Johnstone shared legislative updates with the Board of Trustees.

14. Oral Reports from:**A. Student Trustees' Report – Local Activities & Ontario Student Trustees' Associations (OSTA) Report**

- Elementary and secondary student Senate had their first meeting of the year on Wednesday, October 26th at the Education Center.

- Student Trustees attended the OSTA/AECO Annual General meeting in Toronto from October 20 to 23, 2022.
- OSTA/AECO put out a statement of support for the CUPE workers.

B. Director's Report

The Director, Sheryl Robinson Petrazzini shared a warm goodbye to Superintendent Laura Romano as she moves into retirement and highlighted the many contributions that Laura has made to students, staff, the community and HWDSB. Trustees around the table had an opportunity to wish Superintendent Romano all the best as she moves on to other adventures and thanked her for her tremendous contributions to the Hamilton-Wentworth District School Board.

C. Chair's Report

The Chair shared that typically she would offer the report but as this was the last Board meeting for the outgoing Trustees she asked the Trustees to share the accomplishments that have been attained by the Board as a collective and the things that they are proud to have been a contributing factor. The Chair acknowledged that as trustees, they don't do the work as individuals, but as a board and it has been an honor to serve as Chair and be the spokesperson for HWDSB.

The meeting adjourned at 8:29 p.m.

Board recording: <https://hwdsb.info/3tfljR3>

Trustees: Kathy Archer, Becky Buck, Sabreina Dahab, Dawn Danko, Amanda Fehrman, Maria Felix Miller, Ray Mulholland, Graeme Noble, Paul Tut, Todd White and Elizabeth Wong. **Student Trustees** Aisha Mahmoud and Gloria Li.

1. Call to Order

Sheryl Robinson Petrazzini, Director of HWDSB, called the meeting to order at 6:12 p.m.

2. Land Acknowledgement

Director Robinson Petrazzini shared the land acknowledgement with the Board.

3. Oath of Allegiance

The Director read the Declaration of the Oath of Allegiance and introduced all ward trustees of the new Board.

Mark Zega, Board's Solicitor, explained briefly the proceeding and then officiated the Declaration of the Oath of Allegiance with each Trustee individually. He noted that he would be filing a notarial statement with the Secretary of the Board confirming all trustees have fulfilled the declaration obligations under Section 209 of the Education Act.

4. Approval of the Agenda

Trustee Dahab requested that a discussion of masking in all HWDSB facilities be added to the agenda.

RESOLUTION #22-148: Trustee Dahab, seconded by Trustee Miller, moved: **That the amendment be added to the agenda.**

CARRIED UNANIMOUSLY

RESOLUTION #22-149: Trustee Mulholland, seconded by Trustee Miller, moved: **That the agenda be approved as amended.**

CARRIED UNANIMOUSLY

5. Election of the Chair

RESOLUTION #22-150: Trustee Tut, seconded by Trustee Miller, moved: **That Shawn McKillop and Heather Miller be appointed as scrutineers.**

CARRIED UNANIMOUSLY

The Director called for nominations for the Chair of the Board.

Trustee White self-nominated.

Trustee Fehrman nominated Trustee Danko.

The Director called three times for nominations and no further nominations were received.

RESOLUTION #22-151: Trustee Mulholland, seconded by Trustee Buck, **moved to close nominations.**

CARRIED UNANIMOUSLY

Trustees White and Danko shared their reasons for seeking the position of Chair of the Board noting both past experience and their future direction for the Board.

Trustee Danko was voted in as Chair of the Board.

RESOLUTION #22-152: Trustee Fehrman, seconded by Trustee Buck moved: **That Dawn Danko be appointed Chair of the Board of the Hamilton-Wentworth District School Board.**

To the motion appointing Dawn Danko as Chair of the Board.

CARRIED UNANIMOUSLY

Trustee Danko thanked Trustee Fehrman for nominating her and all trustees who supported her election and then took over as Chair.

6. Election of the Vice-Chair

The Chair called for nominations for the Vice-Chair of the Board.

Trustee Buck nominated Trustee Miller as Vice-Chair of the Board.

The Chair called three times for nominations and no further nominations were received.

RESOLUTION #22-153: Trustee Wong, seconded by Trustee Buck, moved to close nominations.

CARRIED UNANIMOUSLY

RESOLUTION #22-154: Trustee Miller be elected as Vice-Chair.

CARRIED UNANIMOUSLY

Trustee Miller thanked Trustee Buck for nominating her and all trustees who supported her election as Vice-Chair. She assumed the Vice-Chair position.

7. Greetings from Pat Daly, Chair, Hamilton-Wentworth Catholic District School Board

On behalf of Hamilton-Wentworth Catholic District School Board, Chair Pat Daly congratulated both Trustees Danko and Trustee Miller for their election as Chair and Vice-Chair of the Board. Chair Daly congratulated those that have been newly elected and those returning for numerous years. He acknowledged Trustee Mulholland for his dedication and contributions for more than 40 years to HWDSB and commended the efforts and contributions made by both boards working together for the betterment of students of Hamilton-Wentworth, especially during the trying times over the past two and a half years.

Chair Daly also took a moment to commend Chair Danko and senior staff on their work during the Pandemic, expressing his great respect for their hard work and dedication. He shared that he is looking forward to working with Director Sheryl Robinson Petrazzini.

In concluding his remarks, P. Daly congratulated all trustees for their continuing work and service in collaboration with his Board to better serve the students and families of Hamilton-Wentworth.

Chair Danko thanked Chair Daly for his time and well wishes.

Trustee Danko read a letter of congratulations and welcome from the Mayor, Andrea Horvath, from the City of Hamilton Wentworth.

8. Appointments to Board Mandated Committees

RESOLUTION #22-155: Trustee Tut, seconded by Trustee Buck, moved: **That the appointments to the following Board Mandated Committees be approved:**

- A. Standing Committee
All Trustees
- B. Suspensions Appeals and Expulsion Hearings
All Trustees
- C. Trustee Code of Conduct Review
First Alternate Trustee Wong & Second Alternate Trustee Dahab
- D. Parent Involvement Committee (PIC)
Trustees Buck, Fehrman and Wong
- E. Supervised Alternative Learning Committee (SAL)
Trustees Archer, Fehrman, Miller and Noble
- F. Special Education Advisory Committee (SEAC)
Trustees Dahab and Danko
- G. Student Trustee Mentor
Trustee Wong

CARRIED UNANIMOUSLY

9. Appointments to Trustee Special Committees

RESOLUTION #22-156: Trustee Tut, seconded by Trustee Buck, moved: **That the appointments to the following Trustee Special Committees be approved:**

- A. Audit**
Trustees Danko, Tut and White
- B. Finance & Facilities**
Trustees Danko, Miller, Tut, White and Wong
- C. Governance**
Trustees Buck, Danko, Fehrman, Miller and White
- D. Human Resources**
Trustees Dahab, Danko, Noble, White and Wong
- E. Policy**
Trustees Archer, Dahab, Miller and White
- F. Program**
Trustees Archer, Buck, Fehrman, Noble and White

CARRIED UNANIMOUSLY

10. Election of Committee Chairs for Trustee Special Committees

RESOLUTION #22-157: Trustee Tut, seconded by Trustee Buck, moved: **That the appointments of the following Chairs for Trustee Special Committees be approved.**

A. Finance and Facilities

Trustee Tut nominated himself as Chair of Finance and Facilities.

The Chair called three times for nominations and no further nominations were received.

B. Governance

Trustee White nominated himself as Chair of Governance.

The Chair called three times for nominations and no further nominations were received.

C. Human Resources

Trustee Wong nominated herself as Chair of Human Resources.

The Chair called three times for nominations and no further nominations were received.

D. Policy

Trustee Miller nominated herself as Chair of Policy.

The Chair called three times for nominations and no further nominations were received.

E. Program

Trustee Noble nominated himself as Chair of Program.

The Chair called three times for nominations and no further nominations were received.

CARRIED UNANIMOUSLY

11. Appointments to HWDSB Community Advisory Committees

RESOLUTION #22-158: Trustee Fehrman, seconded by Trustee White, moved: **That the following appointments to HWDSB Community Advisory Committees be approved:**

A. Faith Community

Trustees Buck and White

B. First Nations, Métis and Inuit Community Advisory Committee (FNMI)

Trustees Dahab and Danko

C. French As a Second Language Community Advisory Committee (FASL)

Trustees Buck and White

D. Human Rights and Equity

Trustees Dahab and Tut

E. Rural Schools Community Advisory Committee

Trustees Fehrman and Tut

CARRIED UNANIMOUSLY

12. Appointments as Liaison/Representatives to Associated Agencies:

RESOLUTION #22-159: Trustee Miller, seconded by Trustee Fehrman, moved: **That the following appointments as Liaison/Representatives to Associated Agencies be approved:**

A. City/School Board Liaison Committee

Trustees Dahab, Danko and Tut

B. Hamilton-Wentworth Home & School Association

Trustee Danko

C. HWDSB Foundation

Trustee Buck

D. Ontario Public School Boards Association (OPSBA)

Trustee Wong as the Director and Trustee Buck as the Alternate.

CARRIED UNANIMOUSLY**13. Discussion of COVID Masking**

Trustee Dahab shared her concerns over the reports that are coming out of hospitals noting that they are overcapacity due to children being admitted for Respiratory Syncytial Virus (RSV). She indicated that she would like to see all of the HWDSB facilities implement masking once again. Trustees weighed in on the subject. The Director shared that HWDSB is committed to student well-being. Currently we follow the direction of Public Health noting that all HWDSB facilities are mask friendly. HWDSB currently uses screening tools, provides free masks, ventilation units in schools and learning spaces and have rapid antigen kits available for staff and students.

RESOLUTION #22-160: Trustee Dahab, seconded by Trustee White, moved: **To ask all students and staff to wear masks in all HWDSB facilities until there is further direction.**

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

In Favour (10): Trustees Archer, Buck, Dahab, Danko, Fehrman, Miller, Noble, Tut, White and Wong

Opposed (1): Trustee Mulholland

14. Director's Report

Director Robinson Petrazzini congratulated all trustees on their success and welcomed them to the Board as well as all family members and guests. She shared that she is looking forward to working with the Chair and Vice Chair and welcomed all Committee Chairs. She shared that the Board establishes a framework and builds on the framework collaboratively. She spoke of the importance of adopting a good governance mindset and having a set vision. The main goal is to support student achievement and well-being. Associate Director Sue Dunlop was thanked for all of her hard work and dedication along with her team and a warm welcome was extended to Associate Director Matthew Gerard. Director Robinson Petrazzini is so proud to be HWDSB.

15. Chair's Report

Chair Danko thanked and acknowledged the Union groups that were present. She welcomed Associate Director Gerard to the team. She is thankful that CUPE was able to reach a tentative agreement and trusts that this will set the stage for upcoming negotiations. She shared her gratitude for the support that she receives at home. Chair Danko thanked the staff, students and their family members and the community for working together to move through the past couple of years. She is excited for the new Board to come together with new ideas for setting the new strategic directions and looks forward to collaborating for the well-being of our students.

The meeting adjourned at 8:58 p.m.

Recording: <https://hwdsb.info/InauguralBoardMtg>

COMMITTEE REPORT

Presented to: Board

Date of Meeting: December 5, 2022

From: Audit Committee

Date of Meeting: November 10, 2022

The committee held a virtual meeting from 5:34 pm to 6:02 pm, then again 7:31pm to 7:32 pm on November 10, 2022 with Trustee Paul Tut presiding.

Members participating were: Trustees Becky Buck, Dawn Danko and Paul Tut. External members participating were: Divya Iyengar and Angela Zehr

ACTION ITEMS:**A. Presentation of the Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the Year Ended August 31, 2022**

David Marks from KPMG, presented the Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the year ending August 31, 2022. They reported that in KPMG's opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Hamilton-Wentworth District School Board as of August 31, 2022 and the results of its operations are in accordance with PSAB GAAP. The Audit Findings Report was also presented.

On the motion of Becky Buck, the Audit Committee **RECOMMENDS that the 2021-22 Consolidated Financial Statements of the Hamilton-Wentworth District School Board for the Year Ended August 31, 2022 be forwarded to the Board of Trustees for approval.**

CARRIED**MONITORING ITEMS:****B. School Board Compliance Report for the 2021-22 Fiscal Year**

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

C. Update on School Board Sector Issues

Staff advised that a new Associate Director of Support Services will start on November 21, 2022.

Staff provided an update on the Board's 2021-22 EQAO Assessment results. Staff will continue to focus on learning recovery and how best to utilize resources.

Staff advised that the tutoring support grant from the Ministry of Education was extended to March 2023.

Staff provided an update on the CUPE labour action.

D. Update from Regional Internal Audit Team

Andrea Eltherington provided the Terms of Reference for the Staff Utilization Audit scheduled to commence in November 2022.

Respectfully submitted,
Paul Tut, Chair of the Committee

Consolidated Financial Statements of

**HAMILTON-WENTWORTH DISTRICT
SCHOOL BOARD**

And Independent Auditor's report thereon

Year ended August 31, 2022

DRAFT



Hamilton-Wentworth District School Board
20 Education Court, P.O. Box 2558
Hamilton, ON L8N 3L1
Phone: 905 527-5092

MANAGEMENT REPORT

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

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

Sheryl Robinson Petrazzini
Director of Education

Denise Dawson
Senior Manager, Business Services

December 5, 2022

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the consolidated statement of financial position as at August 31, 2022
- the consolidated statement of operations for the year then ended
- the consolidated statement of cash flows for the year then ended;
- the consolidated statement of changes in net debt for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at August 31, 2022, and its consolidated results of operations, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with the basis of accounting described in note 1 to the consolidated financial statements.

Basis for Opinion

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

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

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

Emphasis of Matter - Basis of Accounting

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient audit evidence regarding the financial information of the entities or business activities within the Group Entity 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.

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
December 5, 2022

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2022 (with comparative information for 2021)**

	2021-22	2020-21
	(\$000's)	(\$000's)
FINANCIAL ASSETS		
Cash	52,138	35,110
Accounts Receivable - Other	25,224	25,208
Accounts Receivable - Government of Ontario (note 2)	203,236	187,915
TOTAL FINANCIAL ASSETS	280,598	248,233
FINANCIAL LIABILITIES		
Accounts Payable and Accrued Liabilities	33,987	44,450
Net Debenture Debt, Capital Loans and Leases (note 6)	113,186	119,683
Deferred Revenue (note 3)	92,805	48,418
Employee Benefits Payable (note 5)	41,583	43,884
Deferred Capital Contributions (note 4)	660,471	669,307
TOTAL FINANCIAL LIABILITIES	942,032	925,742
NET DEBT	(661,434)	(677,509)
NON-FINANCIAL ASSETS		
Prepaid Expenses	2,874	2074
Inventories of Supplies – MGCS	4,626	1,592
Tangible Capital Assets (note 10)	774,008	778,166
TOTAL NON-FINANCIAL ASSETS	781,508	781,832
ACCUMULATED SURPLUS (note 11)	120,074	104,323

Contingent Liabilities (note 14)

Commitments (note 15)

On behalf of the Board

_____ Chair

_____ Director of Education & Secretary

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2022 (with comparative information for 2021)**

	2021-22 Budget (\$000's)	2021-22 Actual (\$000's)	2020-21 Actual (\$000's)
REVENUES			
Provincial Grants - Grants for Student Needs (note 8)	632,313	655,002	633,671
Provincial Grants - Other	9,212	36,819	29,187
School Generated Funds	11,194	4,106	2,902
Federal Grants and Fees	1,155	2,152	1,048
Investment Income	250	279	182
Other Fees and Revenues from School Boards	-	9,113	7,608
Other Fees and Revenues	4,187	17,826	14,294
TOTAL REVENUES	658,311	725,297	688,892
EXPENSES			
Instruction	509,651	527,984	515,607
Administration	15,204	14,637	15,012
Transportation	19,595	28,058	22,254
Pupil Accommodation	97,955	118,000	106,646
School Generated Funds	11,194	4,274	3,273
Other	2,242	16,593	8,869
TOTAL EXPENSES (note 9)	655,841	709,546	671,661
ANNUAL SURPLUS	2,470	15,751	17,231
Accumulated Surplus at Beginning of Year	84,537	104,323	87,092
ACCUMULATED SURPLUS AT END OF YEAR (note 11)	87,007	120,074	104,323

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED AUGUST 31, 2022 (with comparative information for 2021)**

	2021-22 (\$000's)	2020-21 (\$000's)
OPERATING TRANSACTIONS		
Annual Surplus	15,751	17,231
Sources and (Uses):		
Non-cash items including Amortization, Write-downs and Loss on disposal of TCA and excluding deferred gain on disposal of restricted assets	56,094	44,957
Deferred Capital Contributions Revenue	(45,956)	(41,739)
Deferred Gain on Disposal of Restricted Assets	(45,301)	(3,880)
Decrease(Increase) in Accounts Receivable-other	(7,188)	40,717
Decrease(Increase) in Accounts Receivable - Delayed Grant Payment	(4,891)	(4,934)
Increase(Decrease) in Accounts Payable and Accrued Liabilities	(10,463)	(52,241)
Increase(Decrease) in Deferred Revenue - Operating	3,061	1,119
Increase (Decrease) in Employee Benefits Payable	(2,302)	(2,696)
Decrease (Increase) in Prepaid Expense	(800)	(182)
Decrease (Increase) in Inventories of Supplies	(3,034)	(1,592)
CASH PROVIDED BY (APPLIED TO) OPERATING TRANSACTIONS	(45,029)	(3,240)
CAPITAL TRANSACTIONS		
Proceeds on Sale of Tangible Capital Assets	51,076	3,934
Cash used to Acquire Tangible Capital Assets	(57,711)	(79,738)
CASH APPLIED TO CAPITAL TRANSACTIONS	(6,635)	(75,804)
INVESTING TRANSACTIONS		
Proceeds from disposal of long-term investments	-	-
CASH APPLIED TO INVESTING TRANSACTIONS	-	-
FINANCING TRANSACTIONS		
Proceeds from Long Term Debt Issued	-	-
Debt Repayments	(6,497)	(6,259)
Decrease (Increase) in Accounts Receivable - Government of Ontario - Approved Capital	(3,258)	16,404
Net additions to Deferred Capital Contributions	37,120	68,964
Increase (Decrease) in Deferred Revenues - Capital	41,327	(2,308)
CASH PROVIDED BY FINANCING TRANSACTIONS	68,692	76,801
CHANGE IN CASH	17,028	(2,243)
Opening Cash	35,110	37,353
CLOSING CASH	52,138	35,110

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED AUGUST 31, 2022 (with comparative information for 2021)

	2021-22 (\$000's)	2020-21 (\$000's)
ANNUAL SURPLUS	15,751	17,231
TANGIBLE CAPITAL ASSET ACTIVITY		
Acquisition of Tangible Capital Assets	(57,711)	(79,738)
Amortization of Tangible Capital Assets	46,698	42,507
Loss on Sale of Tangible Capital Assets	9,396	2,450
Proceeds on Sale of Tangible Capital Assets	51,076	3,934
Gain on Sale Allocated to Deferred Revenue	(45,301)	(3,880)
TOTAL TANGIBLE CAPITAL ASSET ACTIVITY	4,158	(34,727)
OTHER NON-FINANCIAL ASSET ACTIVITY		
Acquisitions of supplies Inventories	(3,034)	(1,592)
Use of Prepaid Expenses	(800)	(182)
TOTAL OTHER NON-FINANCIAL ASSET ACTIVITY	(3,834)	(1,774)
INCREASE IN NET DEBT	16,075	(19,270)
Net Debt at Beginning of Year	(677,509)	(658,239)
NET DEBT AT END OF YEAR	(661,434)	(677,509)

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

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

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

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

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

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

(b) Reporting Entity

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

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

Consolidated entities -

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

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Proportionately consolidated entities -

- Hamilton-Wentworth Student Transportation Services

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

(c) Trust Funds

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

(d) Cash

Cash is comprised of cash on hand.

(e) Investments

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

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

(f) Deferred Revenue

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

(g) Deferred Capital Contributions

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

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

(h) Retirement and other Employee Future Benefits

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: ETFO and OSSTF. The following ELHTs were established in 2017-2018: CUPE, OCEW and ONE-T for non-unionized employees including principals and vice-principals. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff. Currently ONE-T ELHT also provides benefits to individuals who retired prior to the school board's participation date in the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees' associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

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

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

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

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

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

(i) Tangible Capital Assets

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

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

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Asset	Estimated Useful Life in Years
Land Improvement with Finite Lives	15
Buildings and Building Improvements	40
Portable Structures	20
Other Buildings	20
First-Time Equipping of Schools	10
Furniture	10
Equipment	5-15
Computer Hardware	3
Computer Software	5
Vehicles	5-10
Leasehold Improvements	Over the lease term

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

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

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

(j) Government Transfers

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

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

(k) Investment Income

Investment income is reported as revenue in the period earned.

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

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Budget Figures

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

(m) Use of Estimates

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

(n) 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 the Grants for Student Needs under Education Property Tax.

2. ACCOUNTS RECEIVABLE – GOVERNMENT OF ONTARIO

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

The Board has an account receivable from the Province of Ontario of \$203,236 as of August 31, 2022. The balance related to capital grants is \$147,808 (2021 - \$144,551).

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payable to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2022 is \$43,997 (2021 - \$39,106). The remaining balance is related to priority and partnership funding.

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)

3. DEFERRED REVENUE

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

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2022 is comprised of:

	Balance as at August 31, 2021	Externally restricted revenue and investment income	Revenue recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2022
Proceeds of Disposition	\$ 34,940	\$ 51,072	\$ (11,193)	\$ (500)	\$ 74,319
Special Education	-	74,333	(74,333)	-	-
School Renewal	1,066	7,207	(1,593)	(4,253)	2,427
Other	12,412	64,885	(58,968)	(2,270)	16,059
Total Deferred Revenue	\$ 48,418	\$ 197,497	\$ (146,087)	\$ (7,023)	\$ 92,805

4. 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.

	2022	2021
Balance at Beginning of Year	\$ 669,307	\$ 642,082
Additions to Deferred Capital Contributions	39,493	48,819
Transfers from Deferred Revenue	7,023	22,595
Disposals/Transfers to Financial Assets	(9,396)	(2,450)
Revenue Recognized in period	(45,956)	(41,739)
Balance at end of year	\$ 660,471	\$ 669,307

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

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

Retirement and Other Employee Future Benefit Liabilities	2022		2021	
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued Benefit Obligation – Opening Balance	\$ 37,089	\$ 9,982	\$ 47,071	\$ 51,449
Current Year Benefit Expense (Recovery)	-	1,765	1,765	1,794
Interest on Accrued Benefit Obligation	635	158	793	686
Benefit Expense (Recovery) ¹	635	1,923	2,558	2,480
Actuarial Loss (Gain)	(2,900)	360	(2,540)	(170)
Benefits Payment	(3,577)	(2,493)	(6,070)	(6,688)
	(5,842)	(210)	(6,052)	(4,378)
Accrued Benefit Obligation – Closing Balance	\$ 31,247	\$ 9,772	\$ 41,019	\$ 47,071
Unamortized Actuarial Gain (Loss)	564	-	564	(3,187)
Accrued Benefit Liability – Ending	\$ 31,811	\$ 9,772	\$ 41,583	\$ 43,884

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

Amortization of actuarial losses during the year is \$1,211 (2021 - \$1,512). The unamortized actuarial loss is amortized over the expected average remaining service life of 5.1 years (2021 – 4.8 years).

Pension Plans:

(i) Ontario Teacher’s Pension Plan

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

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees' Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2022, the Board contributed \$ 8,168 (2021 – \$8,127) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

Employee Future Benefits:

(i) Retirement Gratuities

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

(ii) Workplace Safety and Insurance Board Plan Obligations

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

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

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

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

(v) Sick Leave Top-Up Benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit cost expensed in the financial statements are \$579 (2021 - \$267).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2022. This actuarial valuation is based on assumptions about future events.

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Actuarial Assumptions

The accrued benefit obligations for long-term disability life insurance and health care benefit plans as at August 31, 2022 are based on actuarial valuations for accounting purposes as at August 31, 2022. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2022	2021
Inflation	2%	1.5%
Wage and Salary Escalation	0%	0%
Discount on Accrued Benefit Obligations	3.9%	1.8%

6. NET LONG TERM DEBT

The net long-term liabilities reported on the Consolidated Statement of Financial Position of \$113,186 consists of loans of \$113,186 (2021 – \$119,365) and Capital Lease \$NIL (2021 - \$318). The debentures have a retractable feature, exercisable on specific dates only, at the option of the debenture holders. Details of the net long-term debt are as follows:

	2022	2021
Ontario Financing Authority Loan due Nov 15, 2031, 4.56%	5,884	6,369
Ontario Financing Authority Loan due Mar 3, 2033, 4.90%	19,309	20,638
Ontario Financing Authority Loan due Mar 13, 2034, 5.062%	7,292	7,733
Ontario Financing Authority Loan due Apr 13, 2035, 5.232%	16,313	17,180
Ontario Financing Authority Loan due Mar 11, 2036, 4.833%	7,421	7,791
Ontario Financing Authority Loan due Nov 15, 2036, 3.970%	8,650	9,084
Ontario Financing Authority Loan due Mar 9, 2037, 3.564%	13,253	13,922
Ontario Financing Authority Loan due Mar 19, 2038, 3.799%	33,833	35,367
Ontario Financing Authority Loan due Mar 11, 2039, 4.003%	1,230	1,281
Capital Lease Matures, August 24, 2022	-	112
Capital Lease Matures, April 18, 2022	-	78
Capital Lease Matures, July 9, 2022	-	128
	\$ 113,186	\$ 119,683

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
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6. NET LONG TERM DEBT (continued)

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

	Principal	Interest	Total
2023	6,456	4,875	11,331
2024	6,746	4,585	11,331
2025	7,049	4,282	11,331
2026	7,366	3,965	11,331
2027	7,698	3,633	11,331
Thereafter	77,871	16,227	94,098
Total	\$ 113,186	\$ 37,567	\$ 150,753

7. DEBT CHARGES

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

	2022	2021
Principal payments on debentures and capital leases	\$ 6,497	\$ 6,259
Interest payment on debentures and capital leases	5,152	5,418
Total	\$ 11,649	\$ 11,677

8. 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. 90 percent of consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2022	2021
Provincial Legislative Grant	\$ 518,557	\$ 493,906
Education Property Tax	136,445	139,765
Grants for Student Needs	\$ 655,002	\$ 633,671

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)**

9. EXPENDITURES BY OBJECT

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

Current Expenditures:	2022 Budget note 1(l)	2022 Actual	2021 Actual
Salary and Wages	\$ 448,048	\$ 463,984	\$ 453,325
Employee Benefits	77,645	79,829	76,434
Staff Development	3,093	1,116	868
Supplies and Services	35,788	39,253	40,312
Interest Charges on Capital	5,152	5,078	5,329
Rental Expenditures	2,575	4,234	3,927
Fees & Contractual Services	27,202	32,647	30,191
Other	2,714	13,859	5,317
Transfer to Other Boards	-	9,178	7,728
Amortization of Tangible Capital Assets and Loss on Disposal	42,430	56,094	44,957
School Funded Activities	11,194	4,274	3,273
Total	\$ 655,841	\$ 709,546	\$ 671,661

10. TANGIBLE CAPITAL ASSETS

(a) Assets Under Construction

Assets under construction having a value of \$157 (2021 - \$15,087) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Write-down of Tangible Capital Assets

There were no write-downs of tangible capital assets during the year (2021 – \$6,784).

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

There were no assets inventoried for resale or assets permanently removed from service during the year (2021 – Nil).

HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022
(All amounts in thousands of dollars)

10. TANGIBLE CAPITAL ASSETS (continued):

Year ended August 31, 2022

	Cost (in 000's)					Accumulated Amortization (in 000's)					
	Balance at August 31, 2021	Additions, transfers and adjustments	Disposals and Write Offs	Transfers to-from CIP	Balance at August 31, 2022	Balance at August 31, 2021	Amortization and adjustment	Disposals and Write Offs	Balance at August 31, 2022	Net Book Value August 31, 2022	Net Book Value August 31, 2021
Land	\$ 93,921	\$ 11,196	\$ (5,775)	\$ -	\$ 99,342	\$ -	\$ -	\$ -	\$ -	\$ 99,342	\$ 93,921
Land Improvements	46,831	5,029	(185)	-	51,675	11,259	6,065	(96)	17,228	34,447	35,572
Buildings	1,096,333	37,310	(41,050)	16,807	1,109,400	472,914	37,856	(31,743)	479,027	630,373	623,419
Portable Structures	5,739	50	-	-	5,789	3,622	285	-	3,907	1,882	2,117
Furniture and Equipment	9,299	925	(907)	-	9,317	6,174	933	(907)	6,200	3,117	3,125
Computer Hardware and Software	7,409	1,324	(1,829)	-	6,904	3,350	897	(1,829)	2,418	4,486	4,059
Vehicles	44	-	(32)	-	12	43	-	(32)	11	1	1
Construction in Progress	15,087	1,877	-	(16,807)	157	-	-	-	-	157	15,087
Leasehold Improvements	2,318	-	-	-	2,318	1,897	344	-	2,241	77	421
Capital Leased Assets	1,829	-	-	-	1,829	1,385	318	-	1,703	126	444
	\$ 1,278,810	\$ 57,711	\$ (49,778)	\$ -	\$ 1,286,743	\$ 500,644	\$ 46,698	\$ (34,607)	\$ 512,735	\$ 774,008	\$ 778,166

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

11. ACCUMULATED SURPLUS

	2022	2021
Unappropriated	\$ 13,434	\$ 15,349
Amounts Restricted for Future Use of the Board		
WSIB	750	750
School Budgets	2,664	3,271
Computer Technology	206	881
Board Initiatives	6,268	7,079
Cafeteria Equipment Replacement	114	114
Support for Student Fund	616	403
Amounts Restricted for Capital Construction		
Administrative Building	14,072	14,496
Other Capital Projects	2,000	2,000
Available for Compliance	40,124	44,343
Amounts to be Recovered		
Employee Future Benefits	(4,694)	(7,164)
Interest Accrual	(1,689)	(1,763)
Other		
School Generated Funds	3,319	3,484
Revenues Recognized for Land	83,014	65,423
Balance at August 31, 2022	\$ 120,074	\$ 104,323

12. TRUST FUNDS

Trust funds administered by the board amounting to \$1,738 (2021 - \$1,627) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

13. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures the Board for general public liability, property damage and vehicles. The membership period is for five years, ending December 31, 2026.

14. CONTINGENT LIABILITIES

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

**HAMILTON-WENTWORTH DISTRICT SCHOOL BOARD
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 AUGUST 31, 2022
 (All amounts in thousands of dollars)**

15. COMMITMENTS

The Board has outstanding contractual obligations at August 31, 2022 of approximately \$13,888 (2021 - \$27,071), for the construction of new schools and for other capital projects.

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

2023	1,460
2024	1,145
2025	849
2026	663
2027	338
Thereafter	
<hr/>	
Total	\$ 4,455

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

On April 1, 2009, the Board entered into an agreement with the Hamilton-Wentworth Catholic District School Board in order to provide common administration of student transportation in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of Hamilton-Wentworth Student Transportation Services are shared. No partner is in a position to exercise unilateral control.

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

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

17. REPAYMENT OF "55 SCHOOL BOARD TRUST" FUNDING

On June 1, 2003, the Board received \$16,675 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The 55 School Board Trust was created to re-finance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, The 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

As a result of the above agreement, the liability in respect of the NPF debt is no longer reflected in the Board's financial position.

18. IN-KIND TRANSFERS FROM THE MINISTRY OF GOVERNMENT AND CONSUMER SERVICES

The Board has recorded entries, both revenue and expenses, associated with centrally procured in-kind transfer of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$12,244 (2021-\$3,666) with expenses based on use of \$12,244 (2021-\$3,666) for a net impact of Nil.

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19. IMPACT OF COVID-19

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. Since this time, the pandemic has had significant financial, market and social impacts, due to government-imposed lockdowns and social distancing requirements. The board has experienced physical closure of schools based on public health recommendations, implemented temporary virtual schooling, implemented mandatory working from home requirements for those able to do so, and cancelled fundraising events and other programs.

The duration and ongoing impact of the COVID-19 pandemic remains unclear at this time. Although all 2021-22 financial impacts were managed, the full extent of the financial impact on the financial position and results of the board for future periods is not possible to reliably estimate.

20. 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.

While the timing of standard adoption can vary, certain standards must be adopted concurrently. The requirements in PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments and PS 3450 Financial Instruments must be implemented at the same time. The board has not adopted any new accounting standards for the year ended August 31, 2022.

- i. Standards applicable for fiscal years beginning on or after April 1, 2022 (in effect for the board as of September 1, 2022 for the year ending August 31, 2023):

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

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

PS 3401 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 Temporary Investments will no longer apply.

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

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

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

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

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20. FUTURE ACCOUNTING STANDARD ADOPTION (continued)

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

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

21. Comparative information:

The financial statements have been reclassified, where applicable to conform to the presentation adopted in the current year.