

Ministry of Education

**Nipissing-Parry Sound Catholic District
School Board
Follow-up Report to the Operational
Review**

July 2012

Table of Contents

- 1. Introduction 1**
- 2. Status and Implementation Update 3**
 - Introduction 3
 - Summary of Recommendation Status 3
- 3. Governance and School Board Administration..... 4**
 - #1 Multi-Year Strategic Plan 4
 - #2 Annual Operating Plan..... 5
 - #3 Establish Formal Succession Plan..... 5
- 4. Human Resource Management and School Staffing/Allocations 7**
 - #1 Annual Department Plan..... 7
 - #2 Compliance Audit of Insurance Carrier 7
- 5. Financial Management..... 8**
 - #1 Annual Department Plan..... 9
 - #2 Document Annual Budget Development Process 9
 - #3 Enhance Reporting Process 10
 - #4 Calendarized Reporting for Expenditure Benchmarking 10
 - #5 Recruiting External Advisors for Audit Committee 10
 - #6 Monitor Cash and Investment Risks 10
 - #7 Ensure Appropriate Purchasing Authorization levels 10
- 6. School Operations and Facilities Management..... 12**
 - #1 Develop Annual Plan 13
 - # 2 Develop a Multi-year Maintenance Plan 13
 - #3 Develop a Multi-Year Energy Management Plan..... 13
 - #4 Enhance Procurement Process 14
 - #5 Develop a System to Track Consumption and Expenditures 14
 - #6 Develop a Multi-Year Capital Plan 14
- Appendix A – Selection of Recommendations 15**

1. Introduction

The Ministry has conducted Operational Reviews of the 72 district school boards across the province. The Ministry's goal is to enhance management capacity within school boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school board administration and operations will be aligned to support the government's highest priority: student achievement.

In accordance with the stated objectives of the Operational Reviews, the Ministry has also engaged school boards to participate in a status and implementation update as part of the Operational Review cycle. Occurring approximately 12 months after the issuance of the final Operational Review report, the purpose of the update is to discuss with each school board the progress made in implementing the recommendations contained in the final report. It will also provide school boards with an opportunity to communicate to the Ministry their thoughts on the process, benefits that have been derived, and areas where some adjustments to the process would be beneficial.

As the recommendations vary between school boards, both in terms of quantity and scope, the following criteria were developed to help focus the review team, and the school board, on specific recommendations:

- Is the recommendation linked to the 12 Areas of Opportunity identified in the 2008 Sector Summary Report (seven) and the 2009 Sector Summary Report (five)?
- Does the recommendation represent a move toward more Strategic Planning on the part of Boards?
 - The departments that are responsible for the business functions perform significant activities in support of Student Success. The update should profile whether or not the school board is establishing links between the academic and non-academic functions through its strategic goals and priorities.
- Does the recommendation represent an area of potential risk to the board?
 - As an example, financial systems that are antiquated and require staff with very specialized knowledge could potentially disrupt the operations of the school board should those business skills be lost.
- Is the recommendation deemed to have positive Return on Investment?

- For example, implementation of an attendance management system may have greater potential for savings to the school board than introducing an electronic funds transfer system.
- Does the recommendation reflect updates to the Leading Practices?

For each of the selected recommendations, the school board was asked to provide the following information to the Operational Review team:

- Description of action(s) taken/not taken by the board to address recommendation(s).
- Supporting documentation
- If implemented, describe benefits derived, if possible, and date of implementation.

Details of the prioritization of the recommendations can be found in Appendix A of this report.

2. Status and Implementation Update

Introduction

The Nipissing-Parry Sound Catholic District School Board (NPSCDSB) Operational Review follow-up review took place on May 7, 2012, approximately 1 year and 7 months after the release of the initial Operational Review report. The Deloitte Operational Review team conducted a teleconference with the Superintendent of Business. In advance of the teleconference, the Deloitte team selected recommendations from the Operational Review Report and asked the school board to provide an implementation status along with any related supporting material.

Summary of Recommendation Status

While the school board is still in the process of implementing many of the recommendations from the Operational Review, most of these are scheduled for completion by September 2012. Of particular note is the school board's completion of documenting the budget development process as well as the ongoing efforts to complete the Multi-Year Strategic Plan. NPSCDSB is also in the process of expanding its Succession Planning Program and is developing strategies to reduce energy consumption across the school board.

There were 37 recommendations made in the original report. The Operational Review team focused on 18 of the recommendations in the follow-up review. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has either fully implemented or has made significant progress on most of the recommendations chosen for follow-up.

3. Governance and School Board Administration

#1 Multi-Year Strategic Plan

Operational Review Recommendation	Implementation Update
The school board, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning.	In Progress

#2 Annual Operating Plan

Operational Review Recommendation	Implementation Update
Once this overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board's multi-year strategic goals. This annual operating plan should cover all aspects of its non-academic operations, including human resources, financial management, and facilities management. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year.	In Progress

#3 Establish Formal Succession Plan

Operational Review Recommendation	Implementation Update
The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions and would help build and sustain leadership capacity.	In Progress

#1 Multi-Year Strategic Plan

Since its Operational Review, NPSCDSB has begun work on developing its Multi-Year Strategic Plan with the strategic planning process taking place during the 2011-12 school year. NPSCDSB started the strategic planning process by undertaking consultations with both internal and external stakeholders. Trustees and senior administration have since participated in the Ontario Education Services Corporation's (OESC) Governance Professional Development module on multi-year strategic planning in October 2011 and have participated in a Governance session sponsored by the Ministry in January 2012.

Both Trustees and senior administration participated in extensive stakeholder consultation process which was in some cases, facilitated by a third-party consultant.

This process included an Organizational Assessment Survey for Central Office Staff, facilitation of departmental focus groups, and the implementation of a Parent School Climate Survey with follow-up discussions with parents. In addition, the school board has conducted an assessment aimed at identifying ways to strengthen linkages between the school board and post-secondary institutions. The school board is now in the process of compiling and analyzing all of the information collected through ongoing consultations.

Once this step is complete the school board intends to present a summary of trends, strengths and opportunities back to the stakeholder groups. The results will then be incorporated into the process for setting long term strategic goals and completing the multi-year strategic plan.

#2 Annual Operating Plan

NPSCDSB has understood that its formal Annual Operating Plan should align with the School board's multi-year strategic goals and cover all aspects of its non-academic operations including human resources, financial management and facilities management.

In this regard, the school board has prioritized the completion of its multi-year strategic plan. In preparation, however, the school board has held focus group sessions with internal staff including Principals in order to identify potential key initiatives. Similar to the strategic planning process, the school board has also conducted an online survey to gather information from key stakeholders.

All input is currently being analyzed by the school board and in September 2012, it will be incorporated into an Annual Operating Plan which will be aligned with the approved multi-year strategic plan.

#3 Establish Formal Succession Plan

Management has indicated that efforts to establish a formal Succession plan are currently in progress for school and system administrators. The main components of NPSCDSB's Succession and Building Leadership Capacity Initiative includes a Mentoring and Coaching initiative, Leadership opportunities at the system level (e.g. training system assignment teachers and Principals on system and Ministry initiatives) such as the Board Leadership Development Strategy Plan (BLDS), the Principals Qualification Program (PQP) and Leadership training in partnership with the Catholic Principals Council of Ontario currently being offered through the school board. . There are currently 9 candidates are enrolled in the program..

However, at the time of this follow-up review, succession planning for business functions was still a work in progress. As part of its strategic planning process

NPSCDSB was conducting an Organizational and Departmental Assessments that will provide direct inputs for developing a strategy for succession planning at the school board. In addition to these inputs, the school board has identified other similar-sized school boards from which best practice training models and sample succession plans are being collected.

The school board also acknowledges that the small number of central staff and administrative budget constraints will limit the opportunities for the school board to create positions for future advancement. However, the school board is confident that it can put a framework in place that will help identify potential leaders within its operational staff, be able to provide adequate training opportunities for aspiring leaders based on the Ontario Catholic Leadership Framework and be able to provide local opportunities for these aspiring leaders to obtain the necessary qualifications needed to progress as opportunities arise.

4. Human Resource Management and School Staffing/Allocations

#1 Annual Department Plan

Operational Review Recommendation	Implementation Update
The HR department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic direction. This will enable the department to track and report on the progress of its defined priorities and goals throughout the year.	In Progress

#2 Compliance audit of Insurance carrier

Operational Review Recommendation	Implementation Update
Management should consider conducting compliance audits of the school board's insurance carrier, to ensure adherence to the benefit plans terms and conditions. This will ensure accuracy and validity of claims paid.	In Progress

#1 Annual Department Plan

The HR Department is currently in the process of developing a departmental plan where short and long term goals will be identified. This process follows and supports the larger and current Departmental Assessment currently underway to help develop the Multi-Year Strategic Plan and an Annual Operating Plan for NPSCDSB. HR Department managers are currently working to identify areas of strength and opportunity for their department which will be used to help guide the development of the overall cross-departmental Annual Operating Plan.

#2 Compliance Audit of Insurance Carrier

During a contract renewal meeting held in Fall of 2011 NPSCDSB engaged their Benefits Administrator to conduct a benefits compliance audit. Authorization of this request was made by the Board of Trustees and the audit has just been completed. The school board is awaiting the results of the audit which should be delivered before the start of the new school year in September 2012.

5. Financial Management

#1 Annual Department Plan

Operational Review Recommendation	Implementation Update
The finance department should consider developing an annual department plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	In Progress

#2 Document Annual Budget Development Process

Operational Review Recommendation	Implementation Update
Management should document the annual budget development process to enhance transparency for participating superintendents/managers, and encourage internal discussion between departments in the development of the annual budget.	Complete

#3 Enhance Reporting Process

Operational Review Recommendation	Implementation Update
Management should consider enhancing the process of reporting on the school board's budget risks using the suggested steps outlined in section 4.2 of this report. The development of a single risk plan/report would identify and document all significant risks periodically and include strategies to mitigate the risks of spending beyond authorized and budgeted levels.	In Progress

#4 Calendarized Reporting for Expenditure Benchmarking

Operational Review Recommendation	Implementation Update
The department should develop calendarized reporting that uses historical expenditures as a benchmark. This will provide more accurate information on whether variances are in line with historical spending trends.	In Progress

#5 Recruiting External Advisors for Audit Committee

Operational Review Recommendation	Implementation Update
Management and the Board of Trustees should consider establishing an audit committee that includes external advisors in accordance with emerging Ministry direction.	Complete

#6 Monitor Cash and Investment Risks

Operational Review Recommendation	Implementation Update
Management should monitor financial risks related to cash/investment management and develop a plan to mitigate associated risks.	In Progress

#7 Appropriate Purchasing Authorization levels

Operational Review Recommendation	Implementation Update
Management should develop guidelines that ensure purchasing authorization levels are commensurate with job roles and responsibilities and that such levels are monitored for compliance by a supervisor or department head.	Complete

#1 Annual Department Plan

The Finance Department is currently working to identify key areas of strength and opportunity while it awaits the completion of the Multi-Year Strategic Plan. A Departmental planning calendar has been adopted to organize reporting deadlines in the interim. Full implementation of the Annual Departmental Plan is scheduled for the 2012- 13 fiscal year.

#2 Document Annual Budget Development Process

NPSCDSB has adopted the practice of documenting critical operational processes as it addresses recommendations from its original Operational Review. One key area is budget development which, lists in sequence more than 20 budget development processes, timelines and responsibilities. The School board reports that having this process document adds an additional level of transparency and promotes broader awareness of the process. The school board further reported that having the process documented has now helped to clarify expectations from all groups.

#3 Enhance Reporting Process

While the school board incorporates the practice of managing risk during the budget development process, no formal risk plan has been developed. Management has indicated that measures to enhance the reporting process for budget development will be added to the next school year's work plan.

#4 Calendarized Reporting for Expenditure Benchmarking

The Finance Department has begun to make progress on this recommendation, as the Department is currently in the report building phase through a partnership with the IT Department. The Finance and IT Departments has thus far completed a number of reports including a year to date revenue analysis, a master budget comparison and a Schedule 10 expenditures report. The calendarized reporting is planned to be completed by the end of fiscal year 2012. NPSCDSB plans to circulate the calendarized reporting for expenditure benchmarking to all departments, managers, superintendents and the Director on a regular basis to ensure that all relevant stakeholders are kept up to date.

#5 Recruiting External Advisors for Audit Committee

NPSCDSB has established an Audit Committee as of January 2011. Two new external members with a strong financial background have been added to the Audit Committee. These new members have been tasked with assisting the Board of Trustees in fulfilling its duties relating to risk management and in financial matters, control and oversight, and overall compliance with Ministry requirements and Regulation 361/10.

#6 Monitor Cash and Investment Risks

NPSCDSB currently has procedures in place for handling cash. However formalized procedures are not currently in place relating to the management of school board investments. NPSCDSB is awaiting the results of its internal audit and risk profile. Based on those results, NPSCDSB will further investigate relevant options for developing a process to monitor investments.

#7 Ensure Appropriate Purchasing Authorization levels

NPSCDSB has multiple processes in place to ensure purchasing authorization levels are commensurate with job roles and responsibilities. Currently, NPSCDSB requires the approval of a Superintendent or the Director for most purchases. Exceptions to this include facilities operations and emergency repairs that would require approval from the Manager of Plant and school Principals, who are limited by their budget and specific spending thresholds for any one account. These processes are not formalized and the school board plans to add this item to the policy development agenda for the summer of

2012 to update and formalize their policy and procedures relating to purchasing authorization levels.

The school board should also ensure that its procurement policies and procedures reflect the BPS Procurement Directive which was released to the sector in April 2011. More information on the BPS Procurement Directive could be found on the Ministry of Finance's website at:

http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_procurement_directive.html

The BPS Procurement Directive Implementation Guidebook can also be downloaded from:

http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_procurement_implementation.html.

In addition, the BPS Procurement Directive Toolkit contains templates and additional information which can be downloaded from:

<http://www.fin.gov.on.ca/en/bpssupplychain/procurementtool/>.

6. School Operations and Facilities Management

#1 Develop Annual Plan

Operational Review Recommendation	Implementation Update
The plant department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	In Progress

#2 Develop a Multi-Year Energy Maintenance Plan

Operational Review Recommendation	Implementation Update
In consultation with the board and stakeholders, senior administration should develop and communicate a multi-year maintenance plan. This plan would identify priorities over a three to five year period, and commit timelines and funding sources to the project.	In Progress

#3 Develop a Multi-Year Energy Management Plan

Operational Review Recommendation	Implementation Update
The school board should establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	In Progress

#4 Enhance Procurement Process

Operational Review Recommendation	Implementation Update
The school board should enhance its procurement policy to promote the procurement of energy efficient products and services where feasible and support energy management goals.	In Progress

#5 Develop a System to Track Consumption and Expenditures

Operational Review Recommendation	Implementation Update
The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings.	Complete

#6 Develop a Multi-Year Capital Plan

Operational Review Recommendation	Implementation Update
The school board should develop an approved annual and multi-year capital plan that includes the related funding plan.	In Progress

#1 Develop Annual Plan

The Operations and Facilities Department is currently in the process of developing a departmental plan which will include both short and long term goals for the department. This process follows and supports the larger and current Departmental Assessment currently underway to help develop the Multi-Year Strategic Plan and an Annual Operating Plan for NPSCDSB. Department managers are currently working to identify areas of strength and opportunity for their department which will be used to help guide the development of the overall cross-departmental Annual Operating Plan.

2 Develop a Multi-year Maintenance Plan

The board has engaged a third-party engineering firm for assistance with assessing facility conditions and identifying items to be included in a multi-year preventative maintenance and replacement cycle. At the time of the follow-up review, the school board reported that the assessment was nearing completion and that it would be ready by the end of July 2012. Findings will provide the majority of the information required for the department to complete the multi-year maintenance plan for September 2012.

#3 Develop a Multi-Year Energy Management Plan

On an annual basis, the Facilities Department uses the Ministry's Utility Consumption Database (UCD) to identify schools that have relatively high levels of energy consumption. The department then creates an informal plan to reduce energy consumption in those priority schools. The school board has plans to create a more formal energy management plan that incorporates school target information and maintenance plans such as retrofits for the 2012-13 school year.

#4 Enhance Procurement Process

During the planning stages of all capital projects, the department identifies opportunities to reduce energy consumption through the selection of high efficiency mechanical equipment. However, the school board acknowledges that this common practice should be formalized in a related policy. In this regard, the school board is in the process of incorporating this element through the update of its purchasing and procurement policy, scheduled for completion by Summer 2012.

#5 Develop a System to Track Consumption and Expenditures

Energy consumption is tracked by the Facility Department. NPSCDSB is able to track consumption using the Ministry's Utility Consumption Database (UCD). The school board uses the UCD to identify and prioritize 'high consumption' schools. A plan is then created specifically to help reduce energy consumption at these schools. In addition, NPSCDSB has developed a yearly detailed budget which tracks revenues and expenditures with regards to energy consumption. Financial tracking of this sort assists NPSCDSB with budgetary planning for future years.

#6 Develop a Multi-Year Capital Plan

The development of a Multi-Year Capital Plan is currently in progress at the school board. NPSCDSB has engaged a third-party expert for assistance in developing the planning portion of a Multi-Year Capital Plan. The expectation is to have the Plan completed by the end of fiscal year 2012.

Appendix A – Selection of Recommendations

- **SP** - Strategic Planning (SP)
- **AR** - Areas of Risk Categories
 - AR 1 - Undue reliance on specific human and / or non-human resources
 - AR 2 - Reputational risk in the community from not acting on the recommendation
 - AR 3 - Financial risk impacting school board's financial position
- **ROI** - Potential for material Return on Investment
- **TAO** - Twelve Areas of Opportunity from 2008 sector report (seven) and the 2009 sector report (five)

Governance and School Board Administration

Ref.	Recommendation	Follow-up Yes/No	Criteria
1.	The school board, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning.	Yes	TAO / SP
2.	Once this overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board's multi-year strategic goals. This annual operating plan should cover all aspects of its non-academic operations, including human resources, financial management, and facilities management. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year.	Yes	TAO / SP
3.	Senior administration should report to the Board of Trustees annually on the status and outcomes of the school board's strategic plan and the annual operating plan, once it is developed.	No	
4.	The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions and would help build and sustain leadership capacity.	Yes	TAO / AR2

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
5.	The HR department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic direction. This will enable the department to track and report on the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
6.	Management should periodically report to the Board and senior management on the effectiveness of its attendance support program.	No	
7.	Management should consider conducting compliance audits of the school board's insurance carrier, to ensure adherence to the benefit plans terms and conditions. This will ensure accuracy and validity of claims paid.	Yes	TAO / AR3
8.	Management should consider developing staff satisfaction surveys, which should include all employee groups. This would improve communication with staff, and provide input for professional development plans and HR policy.	No	
9.	Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement.	No	

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
10.	The finance department should consider developing an annual department plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
11.	Management should document the annual budget development process to enhance transparency for participating superintendents/managers, and encourage internal discussion between departments in the development of the annual budget.	Yes	ROI / AR2
12.	Management should consider enhancing the process of reporting on the school board's budget risks using the suggested steps outlined in section 4.2 of this report. The development of a single risk plan/report would identify and document all significant risks periodically and include strategies to mitigate the risks of spending beyond authorized and budgeted levels.	Yes	ROI / AR3

Ref.	Recommendation	Follow-up Yes/No	Criteria
13.	The department should develop calendarized reporting that uses historical expenditures as a benchmark. This will provide more accurate information on whether variances are in line with historical spending trends.	Yes	ROI / AR2
14.	Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector.	No	
15.	When the school board establishes an internal audit function, it should ensure any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management.	No	
16.	Management and the Board of Trustees should consider establishing an audit committee that includes external advisors in accordance with emerging Ministry direction.	Yes	TAO / AR2
17.	The school board should consolidate cash management activities with a single institution, where feasible.	No	
18.	Management should periodically report to the Board on the performance of the school board's investment activity and develop an investment policy in accordance with the Education Act.	No	
19.	Management should monitor financial risks related to cash/investment management and develop a plan to mitigate associated risks.	Yes	ROI / AR2
20.	Management should ensure adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources.	No	
21.	Management should develop guidelines that ensure purchasing authorization levels are commensurate with job roles and responsibilities and that such levels are monitored for compliance by a supervisor or department head.	Yes	TAO / RIO
22.	Management should implement an electronic supplier interface for ordering, processing, and payment. This is an opportunity for increased process efficiencies.	No	
23.	Management should continue to explore additional Electronic Fund Transfers (EFT) opportunities to maximize efficiencies.	No	

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
24.	The plant department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
25.	The school board should implement cleaning standards for schools and develop a standard process to monitor, manage and report on results. Once this in place, management should also report to senior administration on the results of the compliance reviews.	No	
26.	The school board should review the Ministry's Green Clean Program Resource Guide and use it to develop a formal green clean program as part of its overarching Education Environmental Policy.	No	
27.	In consultation with the board and stakeholders, senior administration should develop and communicate a multi-year maintenance plan. This plan would identify priorities over a three to five year period, and commit timelines and funding sources to the project.	Yes	TAO / SP /
28.	The school board should establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	Yes	TAO / ROI
29.	The school board should enhance its procurement policy to promote the procurement of energy efficient products and services where feasible and support energy management goals.	Yes	TAO / ROI
30.	Successful conservation techniques currently used by the school board should be communicated across all schools and with other school boards, to enhance recognition of energy management across the system.	No	
31.	Management should provide formal annual reporting to the Board on the energy conservation savings achieved against the plan once it has been developed.	No	
32.	The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings.	Yes	TAO / ROI
33.	The school board should develop an overarching environmental policy that addresses both environmental education and responsible management.	No	
34.	The school board should develop an occupational health and safety plan, to ensure compliance with associated health and safety statutory requirements.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
35.	The school board should develop, implement and monitor a health strategy that reflects the school board's health policies and procedures and ensures the school board is in compliance with statutory health requirements.	No	
36.	The school board should develop an approved annual and multi-year capital plan that includes the related funding plan.	Yes	AR2
37.	Management should complete the planned update of its current capital commitments and future requirements. This would include an assessment of the funding to support the existing debt service costs, and a projection of funding sources to support the school board's future capital and facility renewal requirements.	No	