

# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## REGULAR MEETING OF KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

Tuesday, November 8, 2022.  
(In-camera Session 6:15 p.m. – Open Session 7:00 p.m.)  
Roy H. Wilfong Boardroom, Education Centre  
1994 Fisher Drive, Peterborough, Ontario

### Character Makes a Difference

The Character Attribute for November is ***Courage***.

## REVISED AGENDA

- ITEM 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT
- ITEM 2. COMMITTEE OF THE WHOLE
- ITEM 3. OPEN SESSION AND LAND ACKNOWLEDGEMENT (7:00 p.m.)
- ITEM 4. NATIONAL ANTHEM AND A MOMENT OF SILENCE
- ITEM 5. CHARACTER ATTRIBUTE – STUDENT TRUSTEE
- ITEM 6. ADOPTION OF AGENDA
- ITEM 7. DECLARATIONS OF CONFLICTS OF INTEREST
- ITEM 8. ADOPTION OF MINUTES
  - 8.1 For the Regular Meeting of Kawartha Pine Ridge District School Board held on Tuesday, October 25, 2022 – \*\*
- ITEM 9. EDUCATIONAL PRESENTATIONS
  - \*CHAIRPERSON’S REMARKS
  - \*PRESENTATION TO THE CHAIRPERSON
  - \*PRESENTATION TO THE VICE-CHAIRPERSON
  - \*PRESENTATION TO TRUSTEES
- ITEM 10. DELEGATIONS
  - 10.1 DELEGATIONS (10 minutes)
  - 10.2 DELEGATIONS (3 minutes)

10.3 **DISPOSITION OF DELEGATION CONCERNS**

ITEM 11. **DIRECTOR'S UPDATE**

ITEM 12. **BUSINESS ARISING FROM THE MINUTES**

ITEM 13. **STUDENT TRUSTEE REPORT** – \*\*

ITEM 14. **DECISION ITEMS**

14.1 **COMMITTEE DECISION REPORTS**

14.1.1 Resource Committee Report – \*\*

14.1.2 Audit Committee Report – \*\*

14.2 **DECISION REPORTS**

ITEM 15. **ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION (OPSBA) REPORT**

ITEM 16. **CORRESPONDENCE**

16.1 Peterborough Police Services Board – \*\*

\*16.2 Curve Lake First Nation - Nomination Letter – \*\*

ITEM 17. **INFORMATION ITEMS – CONSENT ITEMS**

17.1 Student Transportation Services of Central Ontario (STSCO) Governance Committee Report – \*\*

17.2 Special Education Advisory Committee Report – \*\*

17.3 Program Safety – Out of Classroom Program Review – \*\*

17.4 Indigenous Education Advisory Committee Report – \*\*

17.5 First Nations Education Services Agreement Committee Report – \*\*

ITEM 18. **BOARD MEMBER ADDITIONS**– \*\*

ITEM 19. **FUTURE MEETING DATES** – \*\*

ITEM 20. **QUESTION PERIOD**

ITEM 21. **REPORT OF THE COMMITTEE OF THE WHOLE IN-CAMERA SESSION**

ITEM 22. **ADJOURNMENT**

– \*\*Copy Attached

Note: If unable to attend, please advise Linda Burton, Executive Liaison to the Trustees, at [linda\\_burton@kprdsb.ca](mailto:linda_burton@kprdsb.ca).

**SUBJECT TO BOARD APPROVAL**

**DRAFT MINUTES OF THE REGULAR MEETING OF  
KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**

**Tuesday, October 25, 2022 at 6:15 p.m.  
Roy H. Wilfong Boardroom, Education Centre  
1994 Fisher Drive, Peterborough, Ontario**

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**ATTENDANCE**

Present: Diane Lloyd (Chairperson of the Board), Angela Lloyd (Vice-chairperson of the Board), Cathy Abraham, Terry Brown, Cyndi Dickson, Kailee Dupuis, Rose Kitney, Jaine Klassen Jeninga, Gail Nyberg, Steve Russell, and Student Trustees Maria Mahfuz and Kelly Mitchell.

Absent: Trustee Emilio Ojeda.

Also Present: R. Russo, D. McNaughton, J. Brake, J. Ford, A. Foster, S. Gohil, M. Loya, J. Maliha; A. Anirud, D. Fitzgerald, G. Kidd, G. Payne and L. Burton.

1. **CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

The Chairperson called the meeting to order at 6:14 p.m.

2. **COMMITTEE OF THE WHOLE**

It was,

Moved by: Trustee Dickson  
Seconded by: Trustee A. Lloyd

(22-218) **That the Board move into Committee of the Whole, In-camera (6:14 p.m.).**  
**CARRIED**

The Open Session of the meeting resumed at 7:01 p.m.

3. **OPEN SESSION AND LAND ACKNOWLEDGEMENT**

Trustee A. Lloyd respectfully acknowledged that the Board is meeting on the treaty and traditional territory of the Mississauga First Nations.

4. **NATIONAL ANTHEM AND A MOMENT OF SILENCE**

The meeting was opened with the singing of the National Anthem followed by a Moment of Silence.

5. **CHARACTER ATTRIBUTE – STUDENT TRUSTEE**

Student Trustee Kelly Mitchell spoke to this month's character attribute, *Fairness*.

6. **ADOPTION OF AGENDA**

It was,

Moved by: Trustee Brown  
Seconded by: Trustee Abraham

(22-219) **That the agenda be adopted to include the following topics under Board Member Additions:**

- Unveiling Seek the Truth
- Peterborough Pride Parade
- Kawartha Pine Ridge Elementary Athletics Association (KPREAA)
- Crestwood Intermediate School

**CARRIED**

7. **DECLARATIONS OF CONFLICTS OF INTEREST**

Nil.

8. **ADOPTION OF MINUTES**

8.1 **Regular Board Meeting – Tuesday, September 20, 2022**

It was,

Moved by: Trustee Kitney  
Seconded by: Trustee A. Lloyd

(22-220) **That the minutes for the Regular Board meeting held on Tuesday, September 20, 2022, be adopted as recorded.**

**CARRIED**

9. **EDUCATIONAL PRESENTATIONS**

Nil.

10. **DELEGATIONS**

10.1 **DELEGATIONS (10 minutes)**

10.1.1 **Getting Automatic External Defibrillators (AEDs) in all KPR Schools**

Allyson Booth and Kim Ruether presented the information regarding AEDs and the importance they have in saving lives. The

Board were shown how easy an AED machine can be used and how it works. A slideshow was displayed for Board members and noted that the machines are a life saving device and a diagnostic tool. The difference between a cardiac arrest and a heart attack were described and the benefits an AED can provide. K. Ruether, an emergency room nurse stated, if used, an AED saves lives. Statistics were provided on the life saving properties along with a pricing review. It was stated that every statistic has a face and a name and children are not immune to cardiac arrest. K. Ruether's son, Brock, was one of these statistics and had the AED been used, he may still be here today.

The delegates noted that practice drills should be done regularly just as fire drills etc.

The delegates' request was to have AEDs provided to all schools within KPR providing all staff, students and visitors the opportunity of this protection.

Questions of clarification were asked by Board members and addressed by the delegates.

#### 10.1.2 **International Travel**

Keith Beasley and Terry Ridyard, spoke on behalf of parents of children attending Thomas A. Stewart Secondary School (TASS). The subject of their delegation was the International Trip (Rugby Tour) for students of TASS. Information was shared with parents by TASS staff, that this trip and all international trips for KPR, have been paused until January 2023 while current policy was being reviewed and/or revised.

T. Ridyard spoke to information received and stated international trips have been put on hold since March 2020 when COVID-19 arrived. T. Ridyard spoke to the trips being guided by policy and administrative regulations and noted they have not been updated since 2016.

T. Ridyard referenced some of the communication among parents noting that trips are still on pause due to COVID-19 pandemic and problems with obtaining passports. T. Ridyard shared that parents have been told that the review will be complete by January 2023.

K. Beasley spoke to the impact the pandemic has had on his own children. He stated if the government is allowing travel to resume, the board should allow parents to make the decision whether it is safe for their own children to travel. He asked that the board rescind the pause immediately, or as soon as possible, and allow

travel under the existing policy in place. The feelings are that the review of policies and procedures cannot and should not impinge on the right for students to travel. The delays to passport processing are a natural order of everyday life. The KPR teachers need to be motivated rather than turned down.

Questions of clarification were asked by Board members and addressed by the delegates.

10.2 **DELEGATIONS (3 minutes)**

Nil.

10.3 **DISPOSITION OF DELEGATION CONCERNS**

It was,

Moved by: Trustee Abraham  
Seconded by: Trustee Nyberg

(22-221)

**That the presentation by delegate A. Booth and K. Ruether be referred to Senior Administration for further investigation and be returned to Board providing the following information; how many AEDs are currently within KPR schools, how many are required, the cost to purchase and training required.**

**CARRIED**

It was,

Moved by: Trustee Kitney  
Seconded by: Trustee A. Lloyd

(22-222)

**That the presentation by delegates K. Beasley and T. Ridyard, regarding International Travel be referred to Senior Administration for further investigation.**

**CARRIED**

11. **DIRECTOR'S UPDATE**

Director Russo stated she was pleased to share that KPR staff continues to ground their work in the Board Action Plan where we inspire students to excel in learning, succeed in life and enrich our communities.

This month R. Russo highlighted the focused work in the area of learning and in particular to the goal under the pillar of excel in learning where the board will provide effective instruction and assessment that is authentic, culturally relevant and responsive.

R. Russo noted the system actions call all to see all students as capable learners while holding high expectations for them. They call all to provide differentiated

intensive support in reading and math and finally, to understand the importance of culturally relevant and responsive pedagogy and apply it to achieve quality and effective instruction.

This work begins with the school and department leaders. Ongoing professional development prepared and delivered by the senior team continues to support this work. R. Russo shared that the focus for the fall superintendent school visit is "Knowing Our Learners".

As the senior team support educators across the system with the implementation of the Board Action Plan, they are asked to consider the following three questions:

- Who are our students?
- Who is our school community?
- What barriers might exist that prevent some students from fully participating and achieving success?

Engaging in these types of conversations with school leaders allows for the opportunity to better understand individual students, groups of students and communities in relation to the work KPR is doing to inspire excellence in learning.

R. Russo continued to share that Monday, October 24, was a professional learning day for many of staff with very important work taking place in schools. The morning training related to anti-sex trafficking as well as the sharing of new guidelines on the non-use of racial and other epithets and slurs. Students need safe learning environments to achieve success in learning and these two pieces of professional learning are key to ensuring physical safety and psychological safety for students.

In the afternoon, elementary schools they continued working on reading development, building number and operations development and/or STEM (science, technology, engineering and math) and for secondary the focus was on assessment and evaluation, destreaming and skilled trades. There will be more detail provided at the November Program committee meeting on all of those offerings.

Superintendent Brake was invited to share information about Indigenous Peoples' Awareness Month stating at KPR, we believe that students excel in learning and we enrich our communities when our students, staff and communities learn about the knowledge, cultures, contributions, history and perspectives of First Nation, Métis and Inuit peoples in Canada.

To promote understanding, and as part of our commitment to championing Indigenous education, achievement and awareness for all, we are very pleased to recognize November once again as Indigenous Peoples Awareness Month. The month of November was chosen because of other special dates and events in November, including Inuit Day, Indigenous Veterans Day, Rock your Mocs Week, Treaty Recognition Week and Louis Riel Day.

With the goal to strengthen relationships through reconciliation by centering Indigenous voices and authentic lived experiences and demonstrated through system actions to engage in learning that explores and values Indigenous knowledge, culture and perspectives to create respectful relationships among students, staff, families and local Indigenous communities, KPR invites Board members and families to join us in this journey of learning through November's Passport to Reconciliation, and through other learning opportunities available through the Indigenous education department app and resources.

The Passport to Reconciliation and other learning opportunities will be shared with the system throughout the month of November as we celebrate Indigenous People Awareness Month.

12. **BUSINESS ARISING FROM THE MINUTES**

Nil.

13. **STUDENT TRUSTEE REPORT**

Student Trustee Maria Mahfuz presented the report stating students have spent the start of school adapting and overcoming hurdles as they transition to a new school year. Many students look forward to participating in extracurricular activities as the new sport season begins.

Student Trustees Mitchell and Mahfuz have reached out to schools seeking devoted and passionate students to join the Student Leadership Group (SLG) and who will assist with gathering input from students across the board. With the assistance of SLG staff advisers, the student trustees have contacted all secondary schools within KPR providing directions on appointing student representatives. It is suggested that each secondary school appoint junior and senior representatives which will provide the perspectives of all secondary students. By restructuring the SLG, students will be provided new opportunities beyond the classroom.

The SLG has hosted the first meeting for 2022-2023. Students held meaningful conversations regarding mental health, Indigenous education and student leadership at school. Following discussions, student leaders were asked to collect general input on the mental health issues at their schools. It was noted that students are struggling to adjust to the semester structure, they find it challenging to balance studying four subjects and many are unaware of mental health support available to them.

Highlights of what schools are doing were shared. School councils are preparing various upcoming events which include but are not limited to dances and intramural sports which will assist with keeping students motivated throughout the school year.



The Student Leadership Conference will be reintroduced this school year taking place in May 2023. Both M. Mahfuz and K. Mitchell believe this will inspire students to become community leaders and advocate for themselves. This year, the intention is to promote student involvement with school and teach students about how they may participate through student government and SLG.

Questions of clarification were asked by Board members and responded to by the Student Trustees.

It was noted that a school wished to use a TikTok account as a social media piece. A Board member asked for input. It was noted, currently TikTok is not supported through KPR and this would need to be investigated further for Board members information.

The Student Trustees were asked to provide information on their recent conference. K. Mitchell noted the conference was a wonderful learning experience and included a presentation by Trustee C. Abraham, President of Ontario Public School Boards' Association (OPSBA).

#### 14. **DECISION ITEMS**

##### 14.1 **COMMITTEE DECISION REPORTS**

###### 14.1.1 **Audit Committee Report**

Trustee Brown spoke to the report stating the committee met virtually on September 19, 2022 and livestreamed through the KPR YouTube Channel. The committee received information on the Internal Audit and External Audit process. Phase one of audit is now complete. The Internal Auditors have met with superintendents to confirm the initial rankings and identify the person(s) with responsibility for ensuring compliance for those rated as critical and high. Senior management has identified eleven legislations/regulations as critical and 64 have been rated as high. The senior team has participated in three workshops and have been provided with a ranked functionally focused risk register that has, where appropriate, been linked to board strategy and will help management and Regional Internal Audit Team focus on key issues.

External auditors reviewed the overall objectives and scope of the Audit Plan for 2022 including planned audit procedures, dates for field work, fees, accounting services and quality control procedures. The External auditors are preparing for the year end process.

Questions of clarification were asked by Board members regarding the External Auditor report and addressed by Superintendent Foster.

It was,

Moved by: Trustee Brown  
Seconded by: Trustee Nyberg

(22-223)

**That the Proposed Regional Internal Audit Plan 2022-2023 be approved.**

**CARRIED**

It was,

Moved by: Trustee Brown  
Seconded by: Trustee Abraham

(22-224)

**That the External Audit Plan for 2022 be approved.**

**CARRIED**

It was,

Moved by: Trustee Brown  
Seconded by: Trustee Kitney

(22-225)

**That the Audit Committee Report, dated October 25, 2022, be received for information.**

**CARRIED**

#### 14.1.2 **Chairpersons' Committee Report**

D. Lloyd, Committee Chairperson and Chairperson of the Board, spoke to the report noting the committee met virtually on October 17, 2022 and livestreamed through the KPR YouTube channel. The committee heard updates from the Director of Education, reviewed numerous policies, held in-depth discussions on Ontario Public School Boards' Association membership, School Opening ceremonies, the 2022-2023 Draft Trustee Orientation Program, reviewed the 2022-2023 Policy Review process, and received an update on Trustee Budgets and Expenditures to date.

Director Russo provided an update on Board Policy B-1.1, Board Operation and Policy Development which was presented initially to the Chairpersons' Committee in May 2022. The new format was reviewed along with the Administrative Regulation which clearly provides clarification on how this will work.

Anthony Anirud, Human Rights, Equity and Accessibility Commissioner, spoke to the newly created, draft policy B-3.3,

Human Rights: Code-based Discrimination and Harassment and the corresponding Administrative Regulation, B-3.3.1, drawing Board members attention to key areas within the document and stated it is a detailed policy for all KPR stakeholders which provides timelines for coming forward with complaints. The policy addresses key issues on code-based discrimination and harassment.

R. Russo reviewed Board Policy B-2.1, Board and Committee meetings which now contains language to meet Ontario Regulation 463/97, Electronic Meetings and Meeting Attendance. Following an in-depth discussion, it was suggested the policy be returned to senior administration for a fulsome review.

G. Kidd, Executive Officer, Corporate Affairs, spoke to Board Policies, B-5.3, Communications with Staff noting in May and June 2022, KPR staff were invited to provide feedback on policy likewise with Board Policy B-7.1, Communications with the Community, KPR staff, families and community members were invited to provide their feedback on the policy. The Corporate Affairs department reviewed the responses and organized according to theme. The themes and input were fairly consistent between the two policies. G. Kidd noted that similar revisions are also being recommended for Board Policy B-5.2, Media Relations.

The Draft Trustee Orientation program was presented to Board members. R. Russo noted that Board Policy B-2.2, Annual Meetings and Committees of the Board section 2.2.5 establishes the expectations and responsibilities of the Trustee Orientation Committee and section 2.2.5.6 which establishes the importance of input from all trustees on the Trustee Orientation Program. On June 16, 2022, the Trustee Orientation Committee met to discuss the timeline, structure and content of the 2022-2023 Trustee Orientation Program. R. Russo noted presented this evening, is the proposed program summary based on their discussion held on June 16, 2022.

An in-depth discussion was held regarding the Ontario Public School Boards' Association membership. Board members asked questions of clarification which were addressed by Trustees Abraham, Klassen Jeninga and A. Lloyd. Further discussion will occur in March 2023.

Director Russo provided an update on Strategic Monitoring and Board Action Plan, noting the Strategic Plan 2019-2022: Excellence in Learning, Life and Community provides strategic direction to KPR through its eleven key priority statements. In August 2022, the KPR Board Action Plan was introduced at the

Leaders' Launch, The Board Action Plan provides direction on how to realize the Strategic Plan Priorities through specific goals and actions and acts as an improvement plan for the district. Alignment between the Ministry of Education priorities and district improvement plans, as well as alignment between board improvement plans and school improvement plans is essential to improving outcomes for students. Each month during the Director's Update in Open Session, a report will be provided to Board members describing how this is being actioned.

Board members held an in-depth discussion regarding school opening ceremonies. Board Policy BA-6.2, School Openings – New or Expanded Schools states that KPR will conduct an official opening ceremony appropriate to completion of a new school or an addition to an existing school. Administrative Regulation BA-6.2.1 speaks to a guideline; however, a guideline has not been created. A Board member noted that there is a policy in place and to ensure this is followed in the future the guideline should be available.

Chairperson of the Board, D. Lloyd spoke to the Policy Review process for 2022-2023. It was noted according to Board Policy B-1.1, Board Operation and Policy Development, administration is to review Board policies on a five-year cycle. Policies listed are up for review during the 2022-2023 school year.

The Trustee Budget Update was reviewed along with the Annual Expenditures of Trustees to Date: September 1, 2021 to August 31, 2022, where it was noted that expenditures were below normal due to COVID-19 which created less travelling to and from schools and meetings along with the cancellation of some professional development opportunities.

Questions of clarification were asked by Board members and addressed by Director Russo.

It was,

Moved by: Trustee D. Lloyd  
Seconded by: Trustee Nyberg

(22-226)

**That Board Policy B-1.1, Board Operation and Policy Development, be approved as revised.**

**CARRIED**

It was,

Moved by: Trustee D. Lloyd  
Seconded by: Trustee Klassen Jeninga

- (22-227) **That Board Policy B-2.1, Board and Committee Meetings, be returned to Senior Administration for a fulsome review and return to the next Chairpersons' Committee meeting.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Abraham

- (22-228) **That Draft Board Policy B-3.3, Human Rights: Code-Based Discrimination and Harassment, be approved.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Brown

- (22-229) **That Board Policy B-5.2, Media Relations, be approved as revised.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Russell

- (22-230) **That Board Policy B-5.3, Communications with Staff, be approved as revised.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Abraham

- (22-231) **That Board Policy B-7.1, Communications with the Community, be approved as revised.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Kitney

- (22-232) **That the 2022-2023 Trustee Orientation Program be approved.**  
**CARRIED**

It was,  
Moved by: Trustee D. Lloyd  
Seconded by: Trustee Brown

- (22-233) **That the School Opening Ceremonies Report, be received for information and referred back to Senior Administration for the creation of a guideline.**

**CARRIED**

It was,

Moved by: Trustee D. Lloyd  
Seconded by: Trustee Dickson

- (22-234) **That the Chairpersons' Committee Report, dated October 25, 2022, be received for information.**

**CARRIED**

Trustee Klassen Jeninga excused herself from the meeting at 8:29 p.m.  
The Board reconvened following a brief break 8:34 p.m.

#### 14.2 **DECISION REPORTS**

##### 14.2.1 **Awards and Scholarships – Adam Scott Collegiate Vocational Institute**

Superintendent Ford was invited to speak to the report stating Board Policy ES-4.2, Recognition of Student Success, indicates that Board approval, consistent with its values, purposes and mandate, will be necessary for the initial offerings at graduation ceremonies of any bursary, scholarship, or other incentive with a monetary value.

J. Ford stated Engage Engineering Services wish to establish a scholarship, known as the Engage Engineering Science and Sustainability Award in the amount of \$500 in June 2023, June 2024 and June 2025 to one graduating student of Adam Scott Collegiate Vocational Institute (ASCVI). Selection will be made by the Awards Committee at ASCVI and presented annually at commencement, in June 2023, June 2024 and June 2025.

It was,

Moved by: Trustee Abraham  
Seconded by: Trustee Russell

- (22-235) **That the Kawartha Pine Ridge District School Board approve the establishment of the Engage Engineering Science and Sustainability Award to be presented annually in June 2023, June 2024, and June 2025 in the amount of \$500 each year to one graduating student of Adam Scott Collegiate Vocational Institute, who has met the award criteria.**

**CARRIED**

14.2.2 **Awards and Scholarships – Campbellford District High School**

Superintendent Ford was invited to speak to the report stating Board Policy ES-4.2, Recognition of Student Success, indicates that Board approval, consistent with its values, purposes and mandate, will be necessary for the initial offerings at graduation ceremonies of any bursary, scholarship, or other incentive with a monetary value.

J. Ford stated King Automotive wish to establish a scholarship, known as the King Automotive Cooperative Education Award in the amount of \$200 to one graduating student of Campbellford District High School (CDHS). Selection will be made by the Awards Committee at CDHS and presented annually at commencement, until the school and the donor mutually agree to terminate the award.

It was,

Moved by: Trustee Dickson  
Seconded by: Trustee Nyberg

(22-236)

**That the Kawartha Pine Ridge District School Board approve the establishment of the King Automotive Cooperative Education Award to be presented annually in the amount of \$200 to one graduating student of Campbellford District High School who has met the award criteria.**

**CARRIED**

14.2.3 **Awards and Scholarships – Campbellford District High School**

Superintendent Ford was invited to speak to the report stating Board Policy ES-4.2, Recognition of Student Success, indicates that Board approval, consistent with its values, purposes and mandate, will be necessary for the initial offerings at graduation ceremonies of any bursary, scholarship, or other incentive with a monetary value.

J. Ford stated SpaceRyde wish to establish two scholarships, known as the SpaceRyde STEM Award in the amount of \$500 each to one female identifying student and one male identifying student graduating from Campbellford District High School (CDHS). Selection will be made by the Awards Committee at CDHS and presented annually at commencement, until the school and the donor mutually agree to terminate the award.



It was,

Moved by: Trustee Kitney  
Seconded by: Trustee Brown

(22-237)

**That the Kawartha Pine Ridge District School Board approve the establishment of the SpaceRyde STEM Award to one female identifying student and one male identifying student, in the amount of \$500 each to be awarded annually to graduating students of Campbellford District High School who have met the award criteria.**

**CARRIED**

Questions of clarification were asked by Board members and responded to by Director Russo.

15. **ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION (OPSBA) REPORT**

Trustee A. Lloyd, the Board's Delegate Member of OPSBA, spoke to the most recent Board of Director's meetings which occurred on National Day of Truth and Reconciliation. Discussions included but not limited to:

- Ontario Regulation 463/97 Electronic Meetings and concerns regarding the reinstatement of in-person meetings. Requests have been made to have electronic meetings extended for the 2022-2023 school year.
- A. Lloyd spoke to OPSBA Advocacy Day occurring on November 28, 2022 where trustees will go to Queens Park for the day and into the evening with hope that the Members of Parliament will be in attendance.
- The Indigenous Council has met with Minister Lecce to review language revitalisation and to elevate the voice of the Indigenous people.
- All who attended were aware of upcoming elections and the tension and pressures this has created.
- Unfortunately, KPR is losing valued Board members Gail Nyberg and Kailee Dupuis.
- It was recognized that huge mental health issues still exist within the schools.
- There was lots of discussion regarding French as a Second language and securing teachers for these classrooms.

Questions of clarification were asked by Board members and responded to by Trustee A. Lloyd.

16. **CORRESPONDENCE**

16.1 **Cobourg Police Services Board**

D. Lloyd, Chairperson of the Board, spoke to the letter included within the Board package, stated the letter was in support of safety measures for buses and students riding the buses. A Board member noted that they



wished to find a way to support this letter. This may be an opportune time to have our voices heard.

It was,

Moved by: Trustee Abraham  
Seconded by: Trustee Nyberg

- (22-238) **That the Board write a letter to the Attorney General in support of the required equipment, infraction cameras, extended stop sign arms and 360-degree exterior cameras with copies to Members of Provincial Parliament, OPSBA, Chairpersons of School Boards and local police departments.**

**CARRIED**

17. **INFORMATION ITEMS – CONSENT ITEMS**

It was,

Moved by: Trustee A. Lloyd  
Seconded by: Trustee Kitney

- (22-239) **That the following agenda items for the October 25, 2022 Board meeting be received for information:**

- **Item 17.1 Program Review Committee Report**
- **Item 17.2 Indigenous Education Advisory Committee Report**
- **Item 17.3 Resource Committee Report**
- **Item 17.4 Equity, Diversity and Inclusion Committee Report**
- **Item 17.5 Special Education Advisory Committee Report**
- **Item 17.6 Resource Committee Report**
- **Item 17.7 Program Review Committee Report**

Requests were made by trustees to pull the following reports for comment and/or discussion:

- **Item 17.1 Program Review Committee Report**
- **Item 17.4 Equity, Diversity and Inclusion Committee Report**

The motion was ..... **CARRIED**

17.1 **Program Review Committee Report**

Trustee Russel spoke to the report stating the committee met virtually on September 13, 2022. The committee was updated on the Summer Learning program for young students in Grades 1 to 6 which occurred at six sites across the board and for students in Grades 8 to 12 both in-person and asynchronous learning through the Summer School program and eLearning.

S. Russell noted the Focus on Youth program is a program where students, who are recommended by their guidance councillors or student success teachers, work and get paid as well as earn coop credits.

The committee received an update on the Professional Development days as well as a presentation on the new anti-sex trafficking document. S. Russell noted all of these things are a testament to the great things occurring within KPR.

17.4 **Equity, Diversity and Inclusion Committee Report**

Trustee Dickson spoke to the Equity, Diversity and Inclusion Committee meeting, and invited Superintendent Maliha to speak to the meeting. The committee heard a review of the Board Action Plan and had specific examples of how this is occurring at Waverley Public School. Superintendent Maliha noted that the first step is Getting to Know Your Learners and Assessment and Evaluation within the Classroom. The committee also held a discussion regarding the Peterborough Pride Parade where trustees, senior administration, teachers, support staff and students participated in the event.

18. **BOARD MEMBER ADDITIONS**

Trustee Kitney spoke to the Unveiling of Seek the Truth at Adam Scott Collegiate Vocational Institute where the unveiling of a monument made of stained glass was unveiled at the front of the school. The art teachers received a grant and collaborated with artist Bonnie Thompson. The monument reflects the school mantra of Seek the Truth. Ninety students participated in this creation along with technical teacher J. Keating, who worked to create the steel frames that held each piece of stained glass. This is a pathway of possibilities.

Trustee A. Lloyd spoke to the Peterborough Pride Parade which returned for the first time on September 24, 2022, following the COVID-19 pandemic. Many staff including superintendents, trustees, and support staff participated in this wonderful event. The display of pride and the ability to now walk down the street, shows just how far we have come in accepting who we are.

Trustee Klassen Jeninga spoke about the Kawartha Pine Ridge Elementary Athletics Association (KPREAA) event. Students from many areas of the board enjoyed their day which occurred without a hitch. Parents and grandparents ensured students safely made it to this great event. Trustees and staff were there to support. Recognition for the funding for this board-wide event was given to the Director of Education.

Trustee Russell noted there was a time when trustees heard presentations regarding the amalgamation of schools into an Intermediate school at Crestwood site. S. Russell noted he saw a post by a family asking about registering their child at Crestwood Intermediate School. Great praise followed this post stating

you will not regret this, great staff, great school! S. Russell stated it is so nice to see the flood of positive responses to this social media post.

The Chairperson of the Board, D. Lloyd, stated this was the last meeting for Trustees Dupuis, Nyberg and Ojeda, and their input has been valuable at the board table.

19. **FUTURE MEETING DATES**

Chairperson D. Lloyd drew attention to the future meeting dates listed in the Board agenda.

20. **QUESTION PERIOD**

Chairperson D. Lloyd opened the meeting to questions from the floor.

21. **REPORT OF THE COMMITTEE OF THE WHOLE IN-CAMERA SESSION**

21.1 **Resource Committee Report – Recommendation 1**

It was,

Moved by: Trustee A. Lloyd  
Seconded by: Trustee Kitney

(22-240) **That the Director of Education, Rita Russo, be authorized to act as Agent for the Board on the matter of school closing for a temporary period, in accordance with Section 19 of the Education Act, and that such action be reported to the Board as soon as possible.**

(22-241) **That the Project Plan – Maintenance and Program Enhancements 2022-2023 be approved.**

**CARRIED**

22. **ADJOURNMENT**

It was,

Moved by: Trustee A. Lloyd  
Seconded by: Trustee Brown

(22-242) **That the meeting be adjourned (9:13 p.m.).**

**CARRIED**

---

Rita Russo  
Director of Education  
and Secretary of the Board

Kawartha Pine Ridge  
District School Board

DRAFT

## **Student Trustee Report**

*Student Trustees Kelly Mitchell and Maria Mahfuz*

Students have started the month of November with lots of festivities and fun. Across the board, schools held a variety of Halloween activities for the first time since the COVID-19 pandemic. Many dances, spirit weeks, and sporting activities occurred in a safe and fun manner, bringing some much-needed school spirit back to the halls of KPR. Students are enjoying themselves and appreciating breaks from the hectic pace of the new school year.

This November, sports have been a large part of the school experience throughout KPR. Many schools qualified for OFSAA in a variety of sports, including cross country, volleyball and basketball. Students are excited to compete and represent their schools. Winter sports are also starting at schools, providing even more new opportunities for students to learn new skills, find a team and build character. Sports can provide students purpose in their schooling, and encourage students to work hard and be diligent. Sports help improve student life immensely, and students are incredibly grateful for the amazing opportunities offered across the board.

While students are enjoying much-needed extracurriculars, they are suffering from the shortage of busing. With most sporting events and extracurriculars taking place during school hours to ensure bus availability, students are struggling at times to maintain grades with so many missed classes. Students are also missing valuable homework and sleeping time due to long before and after school bus rides. Some with no busing miss even more as they have no way of getting themselves to school or often have to come late due to the differing schedules of struggling parents or city buses. Students are thankful for all the work being done to put an end to this school busing crisis, but they need compassion in their struggles until it's resolved.

KPR's Student Leadership Group (SLG) has already had a meeting this November, and has made great progress in future planning. Together, Student Trustee Mahfuz and I discussed plans for the student leadership conference being hosted this May. SLG discussed what information we hope to learn and searched for possible speakers and fun activities to enjoy throughout the conference. We also planned an upcoming retreat for SLG members, which will allow participants a day of team building to help with planning this large endeavor. During the retreat we hope to learn more about our members. We also hope the retreat can help unite SLG, so together we can help bring together even more students all across the board.

This November, Student Trustee Mahfuz and I wish to recognize Indigenous People's Awareness Month by recognizing the work individual schools have taken to commemorate this month. Many schools are using morning announcements to spread awareness and celebrate Indigenous accomplishments in Canada. Other schools are inviting guest speakers to educate their student body on Indigenous traditions, history and current events. Many different creative methods are also being used to celebrate this month. Through Indigenous artwork, creative writing and dancing, schools are highlighting Indigenous students' stories, achievements, and practices.

Student Trustee Mahfuz and I look forward to the rest of November. We wish to continue our work enhancing student leadership, and are excited to see even more school initiatives highlighting Indigenous people's awareness month. We wish to thank all staff for their dedication to student education, and all students for their commitment to and continued faith in KPR schools.

Kelly Mitchell  
Student Trustee

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**RESOURCE COMMITTEE REPORT**

The committee met virtually using the Webex platform on October 26, 2022, livestreamed through the KPR YouTube channel and reports as follows.

**ATTENDANCE**

Present: Trustees Rose Kitney (Committee Chairperson), Terry Brown, and Cyndi Dickson.

Regrets: Trustees Cathy Abraham and Emilio Ojeda.

Also Present: Trustees Diane Lloyd (Chairperson of the Board), Angela Lloyd (Vice-chairperson of the Board), Jaine Klassen Jeninga and Steve Russell; R. Russo, A. Foster, S. Gohil, G. Payne, C. Pike, J. Thompson, A. Morton and M. Williams

**INFORMATION ITEMS**

**Northglen Neighbourhood School**

G. Payne, Executive Officer, Facilities Services, provided an update on the Northglen Neighbourhood School. This unique rapid build project was approved by the Ministry of Education (MOE) in November 2021. In August 2022, the MOE through Infrastructure Ontario (IO) appointed Salter Pilon Architecture for all projects under the rapid build portfolio and the Memorandum of Understanding was finalized by the board. October and November will see meetings involving the design team which will consist of members from the stakeholder groups. The design planning team will meet with MOE, IO and Salter Pilon Architecture to complete the design concept and set drawings. The projected target date to begin the school build remains on schedule for March 2023.

**Student Accommodation Review: Elementary Family of Schools – Clarke High School**

Superintendents Foster and Gohil spoke to the student accommodation pressures within the Clarke High School (HS) Family of Schools and provided scenarios for information to the committee. The committee was advised that a Community Engagement Strategy has been developed with the purpose to discuss possible cohort (i.e., grade), program and/or boundary options for the elementary schools within the Clarke HS Family of Schools to balance enrolment amongst them. The intent of the consultation is to share information and create awareness regarding the review; and to seek advice, informed opinion, or input for consideration prior to a decision being made. Information on the consultation process will seek input from a variety of stakeholders including parents/caregivers, school councils, students, school staff, community members, trustees, school principals/vice-principals, and superintendents.

The consultation process will be communicated through letter distribution, websites, social media, school newsletters and school councils. The consultation process will also include in person engagements at the upcoming public consultations scheduled for December 6, 2022 and January 17, 2023. A report will be brought forward to Resource Committee which will include a summary of community feedback and the proposed solution for the area on February 1, 2023.

#### Student Accommodation Review: Elementary Family of Schools – Port Hope High School

Superintendents Foster and Gohil spoke of the accommodation pressures within the Port Hope HS Family of Schools and provided scenarios for consideration to the committee. Superintendent Foster noted that although the framework for the review and the concept in the report are similar to the Student Accommodation Review: Elementary Family of Schools – Clarke HS, they are being reported separately in order to represent two distinct Families of Schools in two different school communities.

The Committee was advised that a Community Engagement Strategy has been developed with the purpose to discuss possible cohort (i.e., grade), program and/or boundary options for the elementary schools within the Port Hope HS Family of Schools to balance enrolment amongst them. The intent of the consultation is to share information and create awareness regarding the review; and to seek advice, informed opinions, or input for consideration prior to a decision being made. Information on the consultation process will seek input from a variety of stakeholders including parents/caregivers, school councils, students, school staff, community members, trustees, school principals/vice-principals, and superintendents.

The consultation process will be communicated through letter distribution, websites, social media, school newsletters and school councils. The process will also include in person engagements at upcoming public consultations scheduled for December 5, 2022 and January 16, 2023. A report will be prepared at Resource Committee which will include a summary of community feedback and the proposed solution for each area on February 1, 2023.

#### 2021-2022 Year-end Financial Variance Report

Superintendent Foster introduced Connor Pike, Manager of Finance, and recognized C. Pike for taking the lead in completing the year end financials. A. Foster reviewed the report, which is based on September 1, 2021 to August 31, 2022 financial activity, as well as school enrolments as of October 31, 2021 and March 31, 2022. For fiscal year 2021-2022, the Board approved a budgeted deficit of \$0.407 million for external reporting purposes. The year-end consolidated operating and capital surplus of \$3.003 million compares to a budgeted deficit of \$0.407 million, for a favourable variance of \$3.41 million. The year-end consolidated compliance deficit of \$1.214 million compares to a budgeted compliance deficit of \$3.402 million, for a favourable variance of \$2.188 million.

**DECISION ITEMS****2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report**

Superintendent Foster summarized the description of various reserves, as well as the recommended allocation of funds to and from reserves for 2021-2022, in accordance with allowable use. The Public Sector Accounting Board (PSAB) standard requires that Internally Restricted Reserves are to be included in the Board's Accumulated Surplus. For MOE and external reporting, the annual surplus cannot be increased or decreased by moving amounts to or from reserve funds. The 2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report, dated October 26, 2022 is attached as Appendix A. The PSAB and MOE reporting requirements mandate boards to set aside certain unspent grant allocations until they are spent on their intended purpose. These externally restricted amounts are reported as Deferred Revenue.

**RECOMMENDATION**

1. That Accumulated Surplus transfers be approved, as detailed in the 2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report, dated November 8, 2022.
2. That the Resource Committee Report, dated November 8, 2022, be received for information

Trustee Rose Kitney  
Committee Chairperson



## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report**

INITIATOR: April Foster, Superintendent, Business and Corporate Services

**BACKGROUND**

1. The Public Sector Accounting Board (PSAB) standard requires that Internally Restricted Reserves are to be included in the Board's Accumulated Surplus. Therefore, transfers to or from these Reserve funds will not have an impact on the determination of the Surplus or Deficit for the fiscal period. For Ministry and external reporting, the annual Surplus cannot be increased or decreased by moving amounts to or from Reserve funds. The Accumulated Surplus represents the sum of all prior annual surpluses (or deficits). The Accumulated Surplus is subdivided into three components, which are to be used to determine budget compliance on a go-forward basis. These categories are:
  - Available for Compliance – Unappropriated  
This portion of the Surplus will be available to address any in-year deficit, in accordance with Ministry Compliance requirements for Balanced Budget Determination.
  - Available for Compliance – Internally Appropriated  
This portion of the Surplus is earmarked, through Board decisions, for specific purposes. It will be available to address any in-year deficit, in accordance with Ministry Compliance requirements for Balanced Budget Determination.
  - Unavailable for Compliance  
This portion of the Surplus is not available to address any in-year deficit, as per Compliance Report requirements for Balanced Budget Determination.
2. PSAB and Ministry reporting requirements mandate boards to set aside certain unspent grant allocations until they are spent on their intended purpose. In addition, the use of any Proceeds of Disposition realized from the sale of board property are restricted. Both these externally restricted amounts are reported as Deferred Revenue.
3. The description and purpose of Internally Appropriated Accumulated Surplus and Deferred Revenue funds are included in Appendix A.

**STATUS**

4. The 2021-2022 activity for Accumulated Surplus is summarized in Appendix B. The details of this activity and the recommended allocations are:

**Accumulated Surplus**

The Board's 2021-2022 Annual Surplus of \$3,050,722 consists of (\$1,224,196) as a result of Board Operations Available for Compliance – Internally Appropriated and \$4,274,918 as a result of changes to Employee Future Benefits, School Generated Funds and Revenues recognized for land, Unavailable for Compliance. The changes to these various Surplus Categories are as follows:

**Internally Appropriated Accumulated Surplus (Reserves)****General Operating**

The decrease of \$1,562,819 includes \$85,000 in costs associated with covering Math AQ courses for educators. The balance of \$3,552,989 will allow for continued support of future Budgets.

**Facilities Improvement**

The decrease of \$1,063,201 supported the purchase of portables above the Ministry funding allocation for Temporary Accommodations. The balance of \$1,334,827 is retained to support capital expenditures in future periods.

**Committed Capital Projects**

The in-year decrease of \$57,796 represents the amortization expense for Orono Public School and Kaawaate East City Public School that was funded through surplus.

**Field Improvements**

These funds are earmarked to support field and track improvements. The increase in the year of \$25,000 reflects the annual amount set aside for the Thomas A. Stewart Secondary School playing field under the Joint Agreement with the City of Peterborough.

**Information and Communications Infrastructure**

The balance of \$5,703,567 is retained in the Information and Communications infrastructure reserve to support expenditures in future periods.

### Retirement Gratuities

The Board is required to provide for the gratuity liability amortization expense, the annually determined interest expense, and any changes in actuarial estimates that might arise. In 2021-2022, the budget for this required component was \$569,884. The actual expense amounted to \$625,892. The Reserve is to assist with minimizing the impact on future budgets.

### Special Education

There were no changes to this reserve in 2021-2022. The balance of \$1,047,711 will be available to support future special education initiatives.

### Workplace Safety and Insurance Board (WSIB)

The balance of \$2,000,000 will serve to protect the board as a Schedule 2 employer from any impact of a deductible.

### Future Classroom Expenditures

The increase of \$489,236 reflects the net increase in the School Activities Rollover.

### Staffing Fluctuations

The balance of \$5,000,000 will support staffing fluctuations in the future.

### Post-Retirement Benefits

The balance of \$224,000 will support the post-retirement benefit costs for eligible Supervisory Officers.

## **Externally Appropriated Surplus (Not Available for Compliance)**

Ministry Balanced Budget requirements mandate that a portion of the Board's Accumulated Surplus is not available for compliance determination purposes. This Externally Appropriated Surplus earmarks funds to address the amortization of Future Employee Benefits, the restriction of School Generated Funds, and the recognition of revenue for land purchases. Details of the 2021-2022 activity in these areas are as follows:

Future Employee Benefits are comprised of three components, each with their own amortization requirements.

The Retirement Gratuity liability of \$14,928,504, as at August 31, 2021, was actuarially determined and is to be amortized over the estimated remaining service life (ERSL) to a maximum of 5 years. The 2021-2022 decrease of \$2,985,701 is comprised of the 1/5<sup>th</sup> amortization of the opening liability, based

**2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report Page 4**

on the August 31, 2021 actuarial review of the plan. The liability at August 31, 2022 is \$5,971,401.

Retirement Health Care Benefits were actuarially assessed to be a liability of \$215,037 as at August 31, 2021, and are to be amortized over a maximum of three years. The 2021-2022 decrease of \$71,679 is comprised of the 1/3<sup>rd</sup> amortization, based on the August 31, 2021 actuarial review of the plan. The liability at August 31, 2022 is \$0.

The final component of Employee Future Benefits is the Liability for Workers Compensation (WSIB). The School Boards' Cooperative performed the actuarial assessment and determined the liability at August 31, 2015 to be \$2,346,459. The Ministry financial information system did not require the Board to allocate a portion of its surplus to this liability in 2021-2022.

#### School Generated Funds (SGF)

SGF are funds raised at the school level and are monies that the Board cannot utilize when considering Budget Compliance. The decrease of \$219,606 reflects the in-year excess of Expenditures over Revenue, and is comprised of:

Elementary SGF	\$125,892
Secondary SGF	\$84,099
Foundations	(\$ 102)
Total	\$209,889

#### Revenue Recognized for Land

The in-year increase of \$1,007,649 represents the net value of additions less disposals of land during 2021-22.

### 5. **Deferred Revenue**

All transfers to and from Deferred Revenue are mandated by PSAB and Ministry regulations, and do not require a board motion.

#### **Legislated Capital**

##### Proceeds of Distribution

The decrease to this Deferred Revenue of \$2,939, reflects the utilization of funding for capital expenditures during 2021-2022.

### School Renewal

The increase to this Deferred Revenue of \$485,268 reflects the amount that the renewal allocation exceeded expenditures in 2021-2022.

### Educational Development Charges (EDC)

Total increase of \$43,050 is comprised of:

- \$1,052,479 EDC revenue received
- \$7,620 interest attributed to the EDC balance
- (\$1,017,049) transferred to revenue to fund eligible capital costs

The August 31, 2022 EDC Deferred Revenue balance of \$316,587 consists of \$277,311 for the County of Northumberland and \$39,275 for the County of Peterborough. The Municipality of Clarington has an EDC deficit of \$2,017,156. This deficit will be reduced by future EDC collections received from the Municipality.

### Renewable Energy

There was no change to this Deferred Revenue as there was no eligible expenditures incurred during 2021-2022.

### Experiential Learning

The increase to this Deferred Revenue of \$138,957 reflects the amount that revenue transfers from the Ministry exceeded expenditures during 2021-2022.

### School Condition

The Board had unspent School Condition Improvement funds from 2020-2021 of \$10,486,833. The Board's 2021-2022 allocation was \$11,957,271. The Board spent \$12,793,232 of this allocation in 2021-2022. The remaining unspent allocation of \$9,650,872 is available to support capital expenditures in future years and will be receivable following the reporting of these expenditures in future reporting cycles (March 31 and August 31).

### **Legislated Operating**

#### Partnership and Priorities Fund (PPF)

The increase to this Deferred Revenue of \$499,585 reflects the amount that revenue transfers from the Ministry exceeded expenditures during 2021-2022.

Indigenous Education Per Pupil Amount

The decrease to this Deferred Revenue of \$7,101 reflects the amount that expenditures exceeded revenue transfers from the Ministry during 2021-2022.

**RECOMMENDATION**

1. That Accumulated Surplus transfers be approved, as detailed in the 2021-2022 Accumulated Surplus/Deficit and Deferred Revenue Report, dated October 26, 2022.

April Foster  
Superintendent, Business and Corporate Services

## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**Description of Internally Appropriated Accumulated Surplus and  
Deferred Revenue Reserve Funds****Internally Appropriated Accumulated Surplus**1. General Operating

This Reserve is used to cover unexpected or unbudgeted expenditures or initiatives which may arise in a particular year, or to provide funding for other approved one-time expenditures. It can also be used to assist with the annual budget setting process. Any surplus or deficit arising during the year is deposited or withdrawn from this Reserve. As a general rule, it would be desirable to maintain the balance of this fund at an amount equal to 1% of the Board's total Operating Budget. The Board has adopted an approach where these funds are used to assist future budgets in a planned way.

2. Facilities Improvement

This Reserve is used to facilitate planning and completion of approved and needed improvements to our schools and sites, in accordance with Board priorities.

3. Committed Capital Projects

These funds represent the amount the Ministry has granted approval for the use of prior year surplus and the amount the Board has allocated to specific capital projects. These funds are restricted to specific capital projects.

4. Field Improvements

This Reserve provides funds to support field restorations. On an annual basis, an amount is budgeted for field restorations, and any under or over spending is transferred to or from this Reserve. The Board is committed to allocate \$25,000 each year for future maintenance of the Thomas A. Stewart Secondary School field, through the Joint Agreement with the City of Peterborough. This annual amount is transferred to this Reserve.

5. Information and Communications Infrastructure

These funds are utilized to maintain technologies throughout the system, including networking costs, school public address and communication systems, and central computer hardware and software purchases. An annual budget is provided for replacing/upgrading the technologies noted above. When required, this Reserve is used to fund the excess of required expenditures over the annual budgeted amount, and vice versa.

**Description of Internally Appropriated Accumulated Surplus  
Deferred Revenue Reserve Funds****Page 2****6. Retirement Gratuities**

This Reserve serves to assist in managing the significant swings in cash flow associated with retirement gratuity expenditures. The Board annually budgets gratuity expenses at an amount needed to fund the gratuity payments when made. Actual payouts for retirees vary significantly each year, based upon economic trends, pension early retirement windows, and personal situations. The Board has adopted an approach which will fund the Retirement Gratuity Liability over the next ten years, such that no negative impact in future budgets will occur.

**7. Special Education (Internally Restricted)**

This Board controlled Reserve allows the Board to accommodate new in-year Special Education needs, which materialize after approval of the annual Budget.

**8. Workplace Safety and Insurance Board**

The Board is a self-insured employer, under Schedule 2 of the Workplace Safety and Insurance Board (WSIB) legislation. The Board funds current year payments through the annual Budget, as part of employee benefit expenditures. Expenditures to date have been for lost wages, medical, and rehabilitation costs. The actuarial projected liabilities for lost wages and claim settlements are explained in the Notes to the Board's Financial Statements. The Board purchases stop loss insurance that will cover any catastrophic claim that exceeds \$300,000. The purpose of this Reserve is to protect the Board from the impact of their deductible component (the first \$300,000 per claim) resulting from any major claim.

**9. Future Classroom Expenditures**

Administrative Regulation BA-4.5.2, School Budgets, states that unspent class supplies and equipment budgets, to a maximum of 10% of the annual budget at the school level, may be transferred to the subsequent fiscal period. Any transfers in excess of this amount must be reflected in a fiscal plan which has been reviewed and supported by the appropriate superintendent of student achievement. These funds are placed in the Classroom Expenditure Reserve at fiscal year-end, and can be used in future fiscal periods at the discretion of the school, or in accordance with the approved plan for those dollars in excess of the maximum allowable discretionary amount.

**10. Staffing Fluctuations**

This reserve serves to fund costs associated with staffing fluctuations. Funds are available to support additional temporary staffing requirements, or pilot projects for example.



## Description of Internally Appropriated Accumulated Surplus Deferred Revenue Reserve Funds

Page 3

### 11. Post-retirement Benefits

This reserve serves to fund the in-year cost associated with post-retirement benefits for Supervisory Officers who opt to retire under the provisions of the Broader Public Sector Compensation Act.

## Deferred Revenue – Capital

### 12. Proceeds of Disposition

Boards are required to allocate all proceeds of sales and disposition of property, net of allowable expenses, to the Proceeds of Disposition Reserve. Allowable expenses include commissions, legal fees, and other adjustments with respect to the sale of the property. This Deferred Revenue can be used for:

- acquisition of school sites
- school buildings or renovations to existing buildings
- school furniture and equipment
- library materials for the initial equipping of school libraries

### 13. School Renewal

Each year the Ministry provides funds to school boards to cover the cost of major renovations and facility improvements. Any unspent funds must be set aside for use on appropriate projects in future periods.

### 14. Education Development Charges (EDC)

The Education Act requires boards that have passed EDC By-laws to establish EDC Deferred Funds. All EDC revenues received from municipalities are to be deposited in the EDC Deferred Fund. These funds can be used for:

- acquiring land to be used to provide pupil accommodation (including interest costs and acquisition study costs)
- providing services to the land or otherwise prepare the site so that a building may be constructed to provide pupil accommodation
- preparing and distributing an EDC Background Study

EDC Reserves are not to be used to fund the cost of any buildings

### 15. Renewable Energy

This Ministry of Education previously flowed money to the school board for renewable energy initiatives. These funds had not been spent by year-end.

**Description of Internally Appropriated Accumulated Surplus  
Deferred Revenue Reserve Funds****Page 4**16. Partnerships and Priorities Funds (PPF)

These occur as the Ministry of Education has flowed money to the school board for specific capital priorities, which had not been spent by year-end.

17. Experiential Learning Envelope

Each year the Ministry of Education provides funds to school boards to support the Experiential Learning Envelope which includes initiatives under the portfolios of Specialist High Skills Major (SHSM), Outdoor Education, and Experiential Learning. Unspent funds in this area can be used to support initiatives in the next fiscal year.

**Operating**18. Partnerships and Priorities Funds (PPF)

These occur as the Ministry of Education has flowed money to the school board for specific operating priorities, which had not been spent by the year-end.

19. OLE Grants (French as a Second Language)

Each year the Ministry of Education provides funds to school boards to support French as a Second Language initiatives. Unspent funds in this area can be used to support initiatives in the next fiscal year.

20. Indigenous Education Per Pupil Amount

Each year the Ministry of Education provides funds to school boards to support the Board Action Plan which focuses on Indigenous initiatives. Unspent funds in this area can be used to support initiatives in the next fiscal year.

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**AUDIT COMMITTEE REPORT**

The committee met virtually using the Webex platform on October 31, 2022, livestreamed through the KPR YouTube channel and reports as follows.

**ATTENDANCE**

Present: Alison McLaren (Committee Chairperson), Trustees Diane Lloyd (Chairperson of the Board), Gail Nyberg; and Milena Ceglie.

Regrets: Trustee Terry Brown

Also Present: R. Russo, A. Foster, C. Pike, A. Bhayani, J. Henderson, V. Mason, R. Steininga, and M. Williams.

**AUDITOR REPORTS**

**Draft Financial Statements for the Year Ended August 31, 2022**

R. Steiginga, representing Baker Tilly KDN LLP, presented the draft Consolidated Financial Statements as of August 31, 2022 and explained the purpose of the Independent Auditor's Report, including Statements of Financial Position, Operations and Accumulated Surplus, Cash Flows and Changes in Net Debt. In accordance with Ministry of Education (MOE) direction, the Financial Statements were prepared under Regulation 395/11 of the Financial Administration Act.

The notes to the Financial Statements include a description of the basis of accounting used in the preparation of the Consolidated Financial Statements, and provide information related to trust funds, deferred revenue, employee future benefits, tangible capital assets, long-term debt, accumulated surplus/deficit, deferred capital contributions, and other matters.

The 2021-2022 Draft Audited Consolidated Financial Statements (Appendix A) reflect an annual surplus of \$3.003 million as compared to a budgeted deficit of \$0.407 million. This favourable variance of \$3.409 million is the result of a \$0.210 million surplus in School Generated Funds, as well as a \$1.785 million favourable variance in School Board Operations, offset by \$1.008 million of revenue recognized for land.

V. Mason, representing Baker Tilly KDN LLP, reviewed the highlights of the External Auditors Management Letter, noting that no misstatements, fraud, illegal acts, or significant weaknesses in internal controls were identified. Six schools were audited for the 2022 fiscal year and no significant deficiencies were identified. However, it was recommended that management continue to work with the schools to improve retention of supporting documents for revenues and expenditures and proper recording of the HST rebate.

V. Mason also reviewed highlights of the Audit Reporting Letter describing the audit of the Consolidated Financial Statements of the Board. The standard letter summarizes aspects of the audit that may be of interest, including auditor independence, evaluation of internal controls and accounting principles and policies.

#### Internal Audit Update

A. Bhayani, Senior Regional Internal Auditor, informed the committee that the Regional Internal Audit Team (RIAT) will be completing two pieces of work on the Internal Audit Plan for 2022-2023. Legislative Compliance (Phase 2) work will assist in documenting controls for high and critical items. This phase will develop and provide a residual legislative risk register to the Board. The Legislative Compliance work is expected to start in December 2022.

The RIAT visit a small selection of schools to provide management with an independent and objective assessment of the financial activities conducted at these schools which will include a review of the collection and use of school generated funds and/or petty cash, compliance with policies and procedures, safeguarding of assets and accuracy of records. School Financial Audits are expected to begin in Spring 2023.

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#### DECISION ITEMS

##### Draft Annual Reports of the Audit Committee for the Year Ended August 31, 2022

Superintendent Foster explained that annually, the Audit Committee provides the Board with a Detailed Annual Report of the Audit Committee for the Year Ended August 31, 2022 (Appendix B) of the work they have done throughout the previous fiscal year. The report follows a template provided by the MOE and is to be completed no later than November 30 of each year.

A Summarized Annual Report of the Audit Committee for the Year Ended August 31, 2022 (Appendix C), of internal audit work performed compared to planned work provides the MOE with information regarding use of the internal audit funding allocation and is submitted to the MOE by January 15 each year.

#### RECOMMENDATIONS

1. That the Kawartha Pine Ridge District School Board Consolidated Financial Statements for the Year Ended August 31, 2022, be approved.
2. That the Detailed Annual Report of the Audit Committee for the Year Ended August 31, 2022 be approved.

3. That the Summarized Annual Report of the Audit Committee for the Year Ended August 31, 2022 be approved and forwarded to the Ministry of Education by January 15, 2023.
4. That the Audit Committee Report, dated November 8, 2022, be received for information.

Diane Lloyd (Chairperson of the Board)  
Trustee Representative

**KAWARTHA PINE RIDGE  
DISTRICT SCHOOL BOARD  
CONSOLIDATED FINANCIAL STATEMENTS  
AT AUGUST 31, 2022**

DRAFT

**KAWARTHA PINE RIDGE  
DISTRICT SCHOOL BOARD  
CONSOLIDATED FINANCIAL STATEMENTS  
AUGUST 31, 2022**

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## MANAGEMENT REPORT

### Management's Responsibility for the Consolidated Financial Statements

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

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

The Board's 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 Baker Tilly KDN 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.

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Director of Education and Secretary

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Superintendent of Business and  
Corporate Services and Treasurer

November 8, 2022



**INDEPENDENT AUDITOR'S REPORT****TO THE BOARD OF TRUSTEES OF THE KAWARTHA  
PINE RIDGE DISTRICT SCHOOL BOARD***Opinion*

We have audited the consolidated financial statements of Kawartha Pine Ridge District School Board and its subsidiaries, ("the Board"), which comprise the consolidated statement of financial position as at August 31, 2022 and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Board as at August 31, 2022, and the results of its consolidated operations, changes in its consolidated net financial debt, and its consolidated cash flows for the year then ended in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

*Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Emphasis of Matter*

Without modifying our opinion, 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.

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

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

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

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

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

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

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

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

Chartered Professional Accountants  
Licensed Public Accountants

Peterborough, Ontario  
November 8, 2022

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**At August 31, 2022**

	2022 \$	2021 \$
<b>FINANCIAL ASSETS</b>		
Cash	21,149,089	29,113,861
Accounts receivable		
Provincial approved capital debt support - Note 2	85,323,129	97,416,239
Other – Note 2	44,273,233	33,067,325
	150,745,451	159,597,425
<b>FINANCIAL LIABILITIES</b>		
Bank indebtedness - Note 3	10,932,183	6,353,619
Accounts payable and accrued liabilities	27,269,781	32,878,108
Deferred revenue - legislated operating and capital - Note 5	5,294,719	4,137,899
Deferred revenue - other	1,382,163	1,266,823
Retirement and other employee future benefits payable - Note 7	13,331,346	15,105,765
Deferred capital contributions - Note 6	299,459,445	291,833,526
Long-term debt - Note 8	72,824,278	76,988,089
	430,493,915	428,563,829
<b>NET DEBT</b>	(279,748,464)	(268,966,404)
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	7,840,710	3,490,067
Tangible capital assets - Note 9	324,458,482	315,024,527
	332,299,192	318,514,594
<b>ACCUMULATED SURPLUS - Note 10</b>	<b>52,550,728</b>	<b>49,548,190</b>

The accompanying notes are an integral part of this consolidated financial statement.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
For The Year Ended August 31, 2022**

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
<b>REVENUES</b>			
Provincial grants			
For Student Needs - Note 18	425,635,069	431,287,506	417,921,739
Other	5,273,335	32,495,790	17,762,492
School generated funds	4,750,000	4,537,976	1,834,593
Tuition and other fees - First Nations	1,958,744	2,419,541	2,334,586
Investment income	375,000	379,615	354,416
Other - school boards	385,535	427,108	159,440
Other	1,543,862	3,351,569	3,338,835
Education development charges	-	1,017,049	957,513
<b>TOTAL REVENUES</b>	<b>439,921,545</b>	<b>475,916,154</b>	<b>444,663,614</b>
<b>EXPENSES</b>			
Instruction	336,148,965	350,235,987	333,637,873
Administration	10,752,617	10,383,104	11,536,602
Transportation - Note 17	24,822,744	26,912,951	23,048,835
Pupil accommodation	62,729,138	60,828,171	62,119,316
School funded activities	4,750,000	4,328,087	2,054,199
Other	1,125,000	20,225,316	4,262,358
<b>TOTAL EXPENSES</b>	<b>440,328,464</b>	<b>472,913,616</b>	<b>436,659,183</b>
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>(406,919)</b>	<b>3,002,538</b>	<b>8,004,431</b>
<b>ACCUMULATED SURPLUS, beginning of year</b>	<b>45,347,418</b>	<b>49,548,190</b>	<b>41,543,759</b>
<b>ACCUMULATED SURPLUS, end of year</b>	<b>44,940,499</b>	<b>52,550,728</b>	<b>49,548,190</b>

The accompanying notes are an integral part of this consolidated financial statement.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For The Year Ended August 31, 2022**

	2022 \$	2021 \$
<b>OPERATIONS</b>		
Annual surplus	3,002,538	8,004,431
Non-cash changes to operations		
Amortization	21,355,435	20,322,364
Deferred capital contributions revenue	(21,297,635)	(20,274,601)
Gain on disposal of tangible capital assets	(7,782)	(423,385)
(Uses) Sources:		
Accounts receivable - other	(11,205,908)	7,406,782
Accounts payable and accrued liabilities	(5,608,327)	(11,924,415)
Deferred revenue - other	115,340	82,773
Deferred revenue - legislated operating	492,485	(5,075)
Retirement and other employee future benefits payable	(1,774,419)	(3,271,026)
Prepaid expenses	(4,350,643)	189,925
Net increase (decrease) in cash from operations	(19,278,916)	107,773
<b>FINANCING</b>		
Increase (decrease) in bank indebtedness - capital purposes	4,578,564	(718,038)
Long-term debt principal repayments	(4,163,811)	(4,118,009)
(Increase) decrease in Provincial approved capital debt support	12,093,110	(6,796,072)
Additions to deferred capital contributions	28,923,554	38,349,214
Disposals to deferred capital contributions	-	(130,255)
Increase in deferred revenue - legislated capital	664,335	852,947
Net increase in cash from financing	42,095,752	27,439,787
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(30,789,390)	(40,127,074)
Net proceeds on sale of tangible capital assets	7,782	557,655
Net decrease in cash from capital transactions	(30,781,608)	(39,569,419)
<b>NET CHANGE IN CASH</b>	(7,964,772)	(12,021,859)
<b>OPENING CASH</b>	29,113,861	41,135,720
<b>CLOSING CASH</b>	<b>21,149,089</b>	<b>29,113,861</b>

The accompanying notes are an integral part of this consolidated financial statement.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****STATEMENT OF CHANGE IN NET DEBT**  
**For The Year Ended August 31, 2022**

	2022 \$	2021 \$
Annual surplus	3,002,538	8,004,431
Amortization of tangible capital assets	21,355,435	20,322,364
Change in prepaid expenses	(4,350,643)	189,925
Acquisition of tangible capital assets	(30,789,390)	(40,127,074)
Proceeds on sale of tangible capital assets	7,782	557,655
Gain on sale of tangible capital assets	(7,782)	(423,385)
<b>CHANGE IN NET DEBT</b>	<b>(10,782,060)</b>	<b>(11,476,084)</b>
<b>NET DEBT, beginning of year</b>	<b>(268,966,404)</b>	<b>(257,490,320)</b>
<b>NET DEBT, end of year</b>	<b>(279,748,464)</b>	<b>(268,966,404)</b>

The accompanying notes are an integral part of this consolidated financial statement.

# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

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### 1. SIGNIFICANT ACCOUNTING POLICIES

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

#### a) Basis of Accounting

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

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

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

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian Public Sector Accounting Standards which requires 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;
- property taxation revenue is reported as revenue when received or receivable in accordance with public sector accounting standard PS3510; and
- budget figures are presented for the consolidated statement of change in net debt.

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



# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

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### 1. SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### b) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Kawartha Pine Ridge District School Board ("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

- Adam Scott Foundation - (2022 - 100%; 2021 - 100%)

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

#### c) Trust Funds

Trust funds and their related operations administered by the Board amounting to \$2,751,739 (2021 - \$2,712,746) are not included in the consolidated financial statements as they are not controlled by the Board. Included in the Consolidated Statement of Financial Position is an amount owing to the Trust Funds of \$2,458,820 (2021 - \$2,424,560).

#### d) Cash

Cash is comprised of cash on hand and balance with banks.

#### e) Deferred Revenue

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

## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

#### 1. SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### f) Retirement and Other Employee Future Benefits

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals' associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: Elementary Teachers Federation of Ontario (ETFO), and Ontario Secondary School Teachers' Federation (OSSTF). The following ELHTs were established in 2017-18: Canadian Union of Public Employees (CUPE), and Ontario Non-Union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), and other school board staff. Currently ONE-T ELHT also provide benefits to individuals who retired prior to the school board's participation date in the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee groups, the Board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the following federations: ETFO, OSSTF, and CUPE.

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 that vested or accumulated over the periods of service provided by the employee were actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement and discount rates. As a result of the plan change, the cost of retirement gratuities are actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

For self-insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as 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.

# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

### 1. SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### f) Retirement and Other Employee Future Benefits (continued)

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's 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.

#### g) 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 education development charges and proceeds of disposition, forms part of the respective deferred revenue balance.

#### h) 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.

#### i) Deferred Capital Contributions

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

The following items fall under this category:

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

# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2021

### 1. SIGNIFICANT ACCOUNTING POLICIES - (Continued)

#### j) 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 and 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 of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

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

Land improvements (limited life)	- 15 years
Buildings and building improvements	- 40 years
Portable structures	- 20 years
Other buildings	- 20 years
First time equipping	- 10 years
Furniture	- 10 years
Equipment	- 5 - 15 years
Computer equipment	- 3 years
Computer software	- 5 years
Vehicles	- 5 - 10 years

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 and 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.

#### k) Budget Figures

Budget figures, as approved by the Trustees, have been provided for comparison purposes. This budget, approved by the Trustees, is developed in accordance with the Provincially mandated funding model for School Boards and is used to manage program spending within the guidelines of the funding model. The budget figures are unaudited.

# KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

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### 1. **SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

#### l) **Use of Estimates**

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1(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 estimate include employee future benefits, historical cost of tangible capital assets, useful lives of tangible capital assets and Provincial grants and related receivables. Actual results could differ from these estimates.

#### m) **Non-Financial Assets**

Tangible capital and other non-financial assets are accounted for as assets by the Board because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Board unless they are sold.

#### 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 consolidated 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 Provincial Grants for Student Needs.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
For The Year Ended August 31, 2022**

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**2. ACCOUNTS RECEIVABLE – GOVERNMENT OF ONTARIO**

The Province of Ontario replaced variable capital funding with one-time debt support grant in 2009-10. The Kawartha Pine Ridge 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 \$85,323,129 (2021 - \$97,416,239) as at August 31 with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in accounts receivable – other at August 31, 2022 is \$16,231,014 (2021 - \$13,323,947).

**3. BANK INDEBTEDNESS**

The Board has lines of credit available to the maximum of \$90,000,000 to address operating requirements and/or to bridge capital expenses.

Interest on the operating facility is at the bank's prime lending rate less 0.65%. Interest on the capital facility is banker's acceptance plus 0.75%. The line of credit is unsecured and due on demand. The amount drawn on the line of credit at August 31, 2022 for capital projects, is \$10,932,183 (2021 - \$6,353,619) at an annual interest rate of 3.75%.

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

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers 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 \$19,017,729 (2021 - \$2,645,974) with expenses based on use of \$19,017,729 (2021 - \$2,645,974) for a net impact of \$nil (2021 - \$nil) on the annual surplus.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
For The Year Ended August 31, 2022****5. DEFERRED REVENUE – LEGISLATED OPERATING AND CAPITAL**

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

Deferred revenues set aside for specific purposes by legislation, regulation or agreement as at August 31 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 \$
Total Deferred Revenue - Operating Partnership and Priorities Fund Indigenous Education – Board Action Plan	323,461 89,170	12,857,569 3,771,546	12,357,983 3,778,647	- -	823,047 82,069
	412,631	16,629,115	16,136,630	-	905,116
Total Deferred Revenue - Capital Education Development Charges Renewable Energy Proceeds of Disposition School Renewal Experiential Learning	273,537 115,468 557,656 2,417,156 361,451	1,060,098 - - 6,443,448 1,159,307	1,017,049 - - 2,700,165 1,020,350	- - 2,939 3,258,015 -	316,586 115,468 554,717 2,902,424 500,408
	3,725,268	8,662,853	4,737,564	3,260,954	4,389,603
Total Deferred Revenue	4,137,899	25,291,968	20,874,194	3,260,954	5,294,719

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****6. 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, beginning of year	291,833,526	273,889,168
Add: Current year acquisition of tangible capital assets excluding land acquisitions	28,923,554	38,349,214
Less: Revenue recognized in the period	(21,297,635)	(20,274,601)
Less: Write-offs due to tangible capital asset disposals	-	(130,255)
Balance, end of year	299,459,445	291,833,526



**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****7. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE**

	2022 \$	2021 \$
Liability at August 31,		
Retirement benefits:		
Retirement gratuities	8,810,115	10,209,894
Retirement health care benefits	337,662	469,169
Other employee future benefits:		
Workplace Safety and Insurance Board	4,042,475	4,266,546
Compensated Absences	141,094	160,156
	13,331,346	15,105,765

Retirement gratuities liability is comprised of the following:

	2022 \$	2021 \$
Accrued benefit obligation	9,097,185	11,344,995
Unamortized actuarial gain/(loss)	(287,070)	(1,135,101)
	8,810,115	10,209,894

**Retirement and Other Employee  
Future Benefit Expenses**

Retirement and Other Employee Future Benefit Expenses		2022		2021
	Retirement Benefits \$	Other Employee Future Benefits \$	Total Employee Future Benefits \$	Total Employee Future Benefits \$
Current year benefit cost	-	810,875	810,875	1,104,670
Interest on accrued benefit obligation	193,921	-	193,921	178,808
Amortized actuarial (gain) loss	356,390	-	356,390	(333,740)
Cost of (gain on) plan amendments	-	-	-	364,946
Employee Future Benefits Expenses <sup>1</sup>	550,311	810,875	1,361,186	1,314,684

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

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****7. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE - (Continued)****Actuarial Assumptions**

The accrued benefit obligations for employee future benefit plans as at August 31, 2022 are based on the most recent actuarial valuations completed 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 %
Wage and salary escalation	0.00	0.00
Insurance and health care cost escalation	3.0 – 5.0	4.5 – 7.0
Discount on accrued benefit obligation	3.90	1.80
Inflation	2.00	1.50

**(i) Ontario Teacher's Pension Plan**

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

**(ii) 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. As a result of a plan change, the amount of the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service up to August 31, 2012.

**(iii) 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 \$5,428,298 (2021 - \$5,610,278) 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.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022**

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**7. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE - (Continued)****(iv) Retirement Life Insurance and Health Care Benefits**

The Board continues to provide life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age. The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective August 13, 2021, employees retiring on or after this date do not qualify for Board subsidized premiums or contributions.

**(v) Compensated Absences**

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 costs decreased expenses in the consolidated financial statements by \$19,063 (2021 – decrease by \$4,038).

**(vi) Workplace Safety and Insurance Board Obligations**

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. Plan changes made in 2012 require school boards to provide salary top-up to a maximum of 4 1/2 years for employees receiving payments from the Workplace Safety and Insurance Board, where previously negotiated collective agreement included no such provision. The payments to the Workplace Safety and Insurance Board (WSIB) during the year ended August 31, 2022 amounted to \$874,790 (2021 - \$1,251,201).

**(vii) Other Benefits**

Certain Board employees are permitted to accumulate vacation time and overtime. Unused vacation time and overtime are recorded as liabilities at the end of the year at current salary rates.

As detailed in Note 10 - Accumulated Surplus, the Board has appropriated funds for certain employee future benefit obligations. The balance of the appropriated funds at August 31 is as follows: retirement gratuity \$10,671,642 (2021 - \$10,671,642) and WSIB \$2,000,000 (2021 - \$2,000,000).

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****8. LONG-TERM DEBT**

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

	2022 \$	2021 \$
GPL Stage 1, borrowed \$20,246,679 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$676,070, interest rate of 4.56%, due November 17, 2031	10,331,038	11,182,842
GPL Stage 2, borrowed \$3,887,889 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$136,288, interest rate of 4.90%, due March 3, 2033	2,264,251	2,420,127
Dr. G.J. MacGillivray PS, borrowed \$5,445,660 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$221,157, interest rate of 5.054%, due November 15, 2028	2,426,048	2,734,026
GPL Stage 2, Phase 2, borrowed \$5,141,116 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$183,043, interest rate of 5.062%, due March 13, 2034	3,227,313	3,422,588
Ontario Financing Authority loans repayable in blended semi-annual instalments interest rate of 5.232%, due April 14, 2035		
• GPL Stage 2, Phase 3, borrowed \$2,548,311, instalments of \$92,109	1,713,269	1,804,263
• GPL Stage 3, borrowed \$6,026,605, instalments of \$217,833	4,051,780	4,266,975
• Waverley PS, borrowed \$1,537,795, instalments of \$55,584	1,033,883	1,088,794
• Ridpath Junior PS, borrowed \$1,364,981, instalments of \$49,337	917,698	966,438

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****8. LONG-TERM DEBT – (Continued)**

	2022 \$	2021 \$
Ontario Financing Authority loans repayable in blended semi-annual instalments, interest rate of 4.833%, due March 11, 2036		
• GPL Stage 3, borrowed \$8,475,837, instalments of \$294,979	5,897,763	6,191,976
• Apsley PS, Waverley PS, Ganaraska Trail PS, borrowed \$4,297,280, instalments of \$149,555	2,990,187	3,139,354
• Apsley PS, borrowed \$2,966,172, instalments of \$103,230	2,063,959	2,166,921
• Apsley PS, Ganaraska Trail PS, borrowed \$5,931,661, instalments of \$206,436	4,127,443	4,333,342
Ontario Financing Authority loans repayable in blended semi-annual instalments, interest rate of 3.564%, due March 9, 2037		
• GPL Stage 3, borrowed \$3,698,293, instalments of \$112,892	2,581,045	2,711,348
• GPL Stage 4, borrowed \$4,599,242, instalments of \$140,394	3,209,818	3,371,865
• Apsley PS, Ganaraska Trail PS, borrowed \$1,046,995 instalments of \$31,960	730,699	767,589
• Charles Bowman PS, borrowed \$7,326,679, instalments of \$223,651	5,113,301	5,371,444
• Northumberland Hills PS, borrowed \$1,031,559, instalments of \$31,489	719,927	756,272
• Northumberland Hills PS, borrowed \$6,363,646, instalments of \$194,254	4,441,199	4,665,411
Ontario Financing Authority loans repayable in blended semi-annual instalments, interest rate of 3.799%, due March 19, 2038		
• GPL Stage 4, borrowed \$1,865,946, instalments of \$58,359	1,379,622	1,442,141
• Brighton PS, borrowed \$1,029,939, instalments of \$32,212	761,504	796,013
• Brighton PS, Charles Bowman PS, borrowed \$6,006,470, instalments of \$187,857	4,440,995	4,642,243
• Brighton PS, borrowed \$4,308, instalments of \$135	3,185	3,330
• Brighton PS, borrowed \$3,974, instalments of \$124	2,938	3,071

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****8. LONG-TERM DEBT - (Continued)**

	2022 \$	2021 \$	
Duke of Cambridge PS, borrowed \$10,802,956 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$345,371, interest rate of 4.003%, due March 11, 2039	8,395,413	8,739,716	
	72,824,278	76,988,089	
Future debt payments are as follows:			
	Principal \$	Interest \$	Total \$
2023	4,350,976	3,137,662	7,488,638
2024	4,546,707	2,941,931	7,488,638
2025	4,751,401	2,737,237	7,488,638
2026	4,965,475	2,523,163	7,488,638
2027	5,189,365	2,299,273	7,488,638
	23,803,924	13,639,266	37,443,190
2028 - 2039	49,020,354	10,331,945	59,352,299
	72,824,278	23,971,210	96,795,489

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****9. TANGIBLE CAPITAL ASSETS**

	Cost			Accumulated Amortization			Net Book Value	
	Opening \$	Additions and Transfers \$	Disposals \$	Closing \$	Opening \$	Additions and Transfers \$	Value 2022 \$	Value 2021 \$
Land	21,447,636	-	-	21,447,636	-	-	21,447,636	21,447,636
Land improvements	3,820,354	-	-	3,820,354	2,003,158	245,491	1,571,705	1,817,196
Buildings & improvements	480,355,586	41,044,246	-	521,399,832	223,111,362	15,878,961	282,409,509	257,244,224
Portable structures	12,047,380	1,183,134	-	13,230,514	5,701,178	432,062	7,097,274	6,346,202
Equipment	2,932,167	131,330	-	3,063,497	2,840,536	53,644	169,317	91,631
Computer hardware	15,295,102	5,604,836	-	20,899,938	7,955,264	4,336,524	8,608,150	7,339,838
First time equipping	3,764,231	-	-	3,764,231	2,600,944	265,203	898,084	1,163,287
Vehicles < 1 ton	1,173,068	23,241	55,348	1,140,961	794,859	143,550	257,903	378,209
Construction in progress	19,196,304	(17,197,397)	-	1,998,907	-	-	1,998,907	19,196,304
	560,031,828	30,789,390	55,348	590,765,870	245,007,301	21,355,435	324,458,482	315,024,527

a) During the year there were no write-down of assets (2022 - \$Nil) and no interest capitalized (2021 - \$Nil).

b) Construction in progress assets have not been amortized. Amortization of these assets will commence when the asset is put into service.

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****10. ACCUMULATED SURPLUS/(DEFICIT)**

Accumulated surplus/(deficit) consists of the following:

	2022 \$	2021 \$
<b>Accumulated Surplus</b>		
Operating	-	-
<b>Internally Appropriated</b>		
Retirement gratuities	10,671,642	10,671,642
WSIB	2,000,000	2,000,000
Information and communications infrastructure	5,703,565	5,703,565
General operations/strategic initiatives	3,552,989	5,115,809
Staffing fluctuations	5,000,000	5,000,000
Post-retirement benefits	224,000	390,000
School activities	3,258,042	2,768,806
Field improvements	973,720	948,720
Special education	1,047,711	1,047,711
Facilities improvement	1,334,827	2,398,028
Committed capital projects	3,880,370	2,874,965
	37,646,866	38,919,246
<b>Externally Appropriated</b>		
Retirement gratuities	(5,971,401)	(8,957,102)
Retirement health care benefits	-	(71,679)
Workplace Safety and Insurance Board	(2,346,459)	(2,346,459)
School generated funds	3,791,242	3,581,353
Revenues recognized for land	19,430,480	18,422,831
	14,903,862	10,628,944
	52,550,728	49,548,190



**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****11. EXPENSES BY OBJECT**

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

	Budget 2022 \$ (Unaudited)	Actual 2022 \$	Actual 2021 \$
Salary and wages	293,643,630	309,991,358	297,580,064
Employee benefits	51,621,347	50,249,791	49,355,240
Staff development	730,747	468,559	622,334
Supplies and services	30,059,149	30,333,969	29,332,521
Interest	3,574,829	3,463,776	3,552,587
Rentals	78,494	131,193	93,108
Fees and contract services	29,602,477	32,065,107	29,278,765
Other	1,240,606	20,418,960	4,417,836
Transfer to other board	-	107,385	50,165
Amortization	25,027,185	21,355,431	20,322,364
School funded activities	4,750,000	4,328,087	2,054,199
	440,328,464	472,913,616	436,659,183

**12. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)**

The School Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 per occurrence.

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

**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****13. DEBT RELATED CHARGES**

Included in the Consolidated Statement of Operations and Accumulated Surplus is the following:

	2022 \$	2021 \$
Interest payments on long-term liabilities	3,324,829	3,504,856

**14. REPAYMENT OF 55 SCHOOL BOARD TRUST FUNDING**

On June 1, 2003, the Board received \$15,044,574 from the 55 School Board Trust for its capital debt eligible for provincial funding support pursuant to a 30 year agreement it entered into with the Trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating Boards who are beneficiaries of the Trust. Under the terms of the agreement, the 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the Trust of future Provincial grants payable to the Board in respect of the NPF debt. This long term debt has not been reported by the Board in these consolidated financial statements.

The flow through in respect of the above agreement for the year ended August 31, 2022 in the amount of \$1,120,831 (2021 - \$1,120,831) has been recorded in the consolidated financial statements.

**15. CONTINGENT LIABILITIES**

The Board, in the course of its operations, has been named in several lawsuits the outcomes of which are indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

**16. COMMITMENTS**

As part of the Board's capital plan, schools are reconstructed over a number of years. As part of this process the Board has committed to:

	Approved Amount \$	Remaining Commitment \$
Kaawaate East City PS – New Construction	19,964,319	328,965
Norwood District SS – Retrofit and Child Care	3,374,309	366,803
Brighton PS – Child Care	1,186,906	1,000,363
NorthGlen Neighbourhood PS – New Construction	19,944,513	19,900,046
Murray Centennial PS – Addition	4,561,225	4,561,225

The amounts presented include the non-refundable portion of any commodity taxes.

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**KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For The Year Ended August 31, 2022****17. TRANSPORTATION CONSORTIUM**

On March 30, 2007, the Board entered into an agreement with Peterborough Victoria Northumberland and Clarington Catholic District School Board and Conseil Scolaire de District Catholique Centre-Sud in order to provide common administration of student transportation in its service 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 Student Transportation Services of Central Ontario (STSCO) are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements reflect its pro-rata share of revenues and expenses. Expenses are shared on the basis of student ridership for transportation costs and a pro-rata sharing of administrative costs.

The following provides condensed financial information:

	2022		2021	
	Total \$	Board Share \$	Total \$	Board Share \$
Net transportation expenses	40,413,631	26,912,951	34,367,440	23,048,835

**18. 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. 90.62 percent (2021 – 93.99) of the consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2022 \$	2021 \$
Provincial Legislative Grants	320,048,826	303,433,311
Education Property Tax Revenue	89,941,044	94,213,825
Amortization of Deferred Capital Contributions	21,297,636	20,274,603
Grants for Student Needs	431,287,506	417,921,739

## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2022

#### 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):**

PS1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

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

## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2022

#### 20. FUTURE ACCOUNTING STANDARD ADOPTION – (Continued)

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 31, 2024):**

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

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

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

## KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

### **Detailed Annual Report of the Audit Committee**

This report summarizes the Audit Committee's actions for the year ending August 31, 2022.

#### 1. Audit Committee Members

The following Audit Committee members served for the period September 1, 2021 to August 31, 2022:

Terry Brown, Trustee representative (Committee Chairperson from February 8, 2021 to February 7, 2022)

Alison McLaren, External member\* (commencing November 26, 2019; Committee Chairperson from February 7, 2022, to present)

Sarah Bobka, Trustee representative

Diane Lloyd, Trustee representative

Gail Nyberg, Trustee representative

Milena Ceglie, External member\* (commencing February 27, 2017)

In addition, regular attendees at the committee meetings were:

Richard Steinginga, External Auditor

Veronica Mason, External Auditor

Jeff Henderson, Regional Internal Audit Manager

Amyr Bhayani, Senior Regional Internal Auditor

Chris Arnew, Superintendent, Business and Corporate Services

April Foster, Superintendent, Business and Corporate Services

Colin McKeen, Senior Manager, Budgets, School Business Operations and Procurement

Stacey Foss, Executive Assistant

#### 2. Assessment

At the beginning of the year and, in accordance with recommended good practice, various administrative tasks were completed. These included:

- Establishing a meeting schedule and agendas for the year
- Completion of annual Audit Committee Self-assessment for prior year
- Approved Annual Audit Committee Report for Year Ending August 2021, and submitted Summarized Report to Ministry of Education

3. Meetings

Four meetings were held throughout the year. Members were in attendance at each meeting as follows:

Member's Name	October 18, 2021	November 8, 2021	March 7, 2022	June 6, 2022
Alison McLaren	X	X	X	X
Terry Brown	X	X	X	X
Diane Lloyd	X	X	X	X
Sarah Bobka	X	X	n/a	n/a
Gail Nyberg	n/a	n/a	X	
Milena Ceglie	X	X	X	X

4. Governance

The Audit Committee operated throughout the fiscal year ending August 31, 2022. All committee members satisfied the eligibility requirements of Ontario Regulation 361/10.

5. External Auditors

The relationship with the external auditors has been satisfactory, and no private meetings were requested by the auditors during the year. The external auditors confirmed their independence in the letter dated September 19, 2021. The Audit Committee recommended approval of the annual Audited Financial Statements on October 31, 2022.

6. Internal Auditors

The relationship with the internal auditors has been satisfactory, and no private meetings were requested by the auditors during the year. The committee reviewed the results of updated risk assessments, and the annual audit plan for the 2021-2022 fiscal year.

The internal auditors performed the following work since the last annual report of the committee:

Approved Audits on Annual Audit Plan

- Legislative Compliance
- Strategic Risk Assessment



Other Internal Audit Work

- Shared information regarding regional internal audit initiatives
- Met with management, as required
- Responded to Audit Committee and management requests

Summary of audits and findings made by the internal auditor:

During the summer of 2022, RIAT met with the functional heads (Superintendents and Executive Officers) to confirm initial rankings and identify the person(s) with responsibility for ensuring compliance for those rated as critical and high. Overall, Senior Management has identified 11 legislations/regulations as critical and 64 have been rated as high.

The senior team has participated in three workshops and have been provided with a ranked functionally focused risk register that has, where appropriate, been linked to Board strategy and will help management and RIAT focus on key issues. The register has identified 17 strategic risks broken down into 5 categories (Governance, Instructions and Schools, Management Systems, People, Technology).

Internal audit will continue assisting KPRDSB with managing/updating the risk register.

The Audit Committee endorsed reports, including management's action plans, and submitted any recommendations to the Board.

## 7. Summary of the Work Performed

In addition to items noted above, the following is other work performed by the Audit Committee in the last 12 months.

- Held private Audit Committee discussion with administration
- Recommended Board approval of the Kawartha Pine Ridge District School Board Consolidated Financial Statements for Year Ended August 31, 2022
- Reviewed External Audit Reporting Letter
- Reviewed 2021-2022 External Audit Plan
- Reviewed External Auditor Engagement Letter for Year Ending August 31, 2022
- Reviewed External Auditor Management Letter
- Completed annual Evaluation of External Auditor Performance
- Recommended Board approval of appointment of External Auditors for fiscal year September 1, 2021 to August 31, 2022
- Reviewed Internal Audit Mandate
- Reviewed 2021-2022 Internal Audit Plan
- Completed annual Evaluation of Regional Internal Audit Team Performance and Committee Self-Assessment

We attest that we have discharged our duties and responsibilities respecting Ontario Regulation # 361/10.

On behalf of the Audit Committee

Alison McLaren  
Audit Committee Chairperson

October 31, 2022

DRAFT

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**Summarized Annual Report of the Audit Committee  
to the Ministry of Education  
For Year Ended August 31, 2022  
*as per Ontario Regulation 361/10***

During the 2021-2022 fiscal year:

- Audits conducted by internal audit were completed by August 31, 2022
- Internal audit will continue to follow-up with management on outstanding recommendations from audits completed from 2010-2011 to 2020-2021.

In addition, the following audits were completed in the 2021-2022 fiscal year:

- Legislative Compliance
- Strategic Risk Assessment

An enrolment audit is not planned by the Regional Internal Audit Team for 2021-2022.

On behalf of the Audit Committee

Alison McLaren  
Audit Committee Chairperson

October 31, 2022



**Mary ten Doeschate, Chair**

**Bob Hall, Vice-Chair**

**Mayor Diane Therrien**

**Councillor Gary Baldwin**

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October 18, 2022

TO: Peterborough-Kawartha MPP Dave Smith  
Whitney Block, Room 5501, 5th Floor  
99 Wellesley St. W.  
Toronto, ON M7A 1W3

AND TO: Kawartha Pine Ridge District School Board  
1994 Fisher Drive  
Peterborough, ON K9J 6X6

AND TO: Peterborough Victoria Northumberland &  
Clarington Catholic District School Board  
1355 Lansdowne Street West  
Peterborough, ON K9J 7M3

AND TO: Ontario Good Roads Association  
Unit 22 - 1525 Cornwall Rd  
Oakville, ON L6J 0B2

Dear MPP Smith, School Boards and Ontario Good Roads Association:

**Re: Resolution – School Bus Safety in Ontario**

The Peterborough Police Services Board shares the concern of other municipal police services boards in Ontario that not enough is being done to protect children getting on and off school busses and supports recent changes to school bus regulations proposed by Transport Canada designed to protect children outside the school bus, where they are at the highest risk.

Accordingly, the Peterborough Police Services Board, as part of its mandate to ensure the safety and wellbeing of all citizens in the communities it serves, adopted the following resolution at its October 11, 2023 public meeting:

*"WHEREAS in Ontario it is unlawful for a stopped school bus to fail to stop when the red overhead lights or the stop arm is activated, and*

*WHEREAS an eight-light yellow and red light system and education campaign to encourage drivers to stop is now in place in Ontario, and*

*WHEREAS data collected to date by the East Ferris Police Services Board indicates that there has been no change in driver habits since the beginning of the 2022 school year, and*

*WHEREAS over 837,000 students travel in a school vehicle in Ontario each school day, and*

*WHEREAS the Peterborough Police Services Board believes that school busses should be as safe as possible and that safety standards should be higher than they are;*

*THEREFORE, BE IT RESOLVED that the Peterborough Police Services Board request the Attorney General of Ontario to enforce laws that protect students by prohibiting drivers from passing a school bus when dropping off or picking up passengers.*

*FURTHER, that the Attorney General request that the appropriate provincial government officials review recent proposed changes to school bus regulations by Transport Canada regarding required equipment, including: infraction cameras, extended stop sign arms and 360 degree exterior cameras.*

*FURTHER, that the Attorney General examine the application of camera and fine collection technologies similar to those used on electronically controlled toll highways to ensure that no offending driver is excluded from the law.*

*FURTHER, that a copy of this resolution be forwarded to Peterborough-Kawartha MPP Dave Smith, local school boards and the Ontario Good Roads Association."*

The Peterborough Police Services Board thanks you for your anticipated support on this important issue.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mary ten Doeschate', followed by a long horizontal line.

Mary ten Doeschate,  
Chair

cc: Municipality of East Ferris Police Services Board  
390 Hwy 94  
Corbeil, ON P0H 1K0

Hon. Doug Downey, Attorney General  
Ministry of the Attorney General  
McMurtry-Scott Building  
720 Bay St., 11<sup>th</sup> Floor  
Toronto, ON M7A 2S9

Hon. Caroline Mulroney, Minister of Transportation  
Ministry of Transportation  
777 Bay St., 5<sup>th</sup> Floor  
Toronto, ON M7A 1Z8

**Recommendation:**

1. That the Peterborough Police Services Board letter, dated October 18, 2022, be received for information.

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**Police Services Board**  
500 Water Street, P.O. Box 2050 Peterborough, Ontario K9J 7Y4  
Telephone: 705-876-1122 ext. 220 Fax: 705-876-6005  
[www.peterboroughpolice.com](http://www.peterboroughpolice.com)

Government Services Building  
22 Winookeedaa Road  
Curve Lake, Ontario K0L1R0



**Revised Item 16.2      November 8, 2022**

Phone: 705.657.8045  
Fax: 705.657.8708  
[www.curvelakefirstnation.ca](http://www.curvelakefirstnation.ca)

October 31, 2022

Kawartha Pine Ridge District School Board  
Rita Russo-Director of Education  
Diane Lloyd-Chairperson of the Board

**Re: Curve Lake First Nation Chief and Council appoint Sean Conway to the position of First Nation Trustee for the 2022 – 2026 term**

Aaniin,

Curve Lake First Nation conducted a community call out for the appointment of the First Nation Trustee for the 2022-2026 term for the KPRDSB. Our Education department developed criteria to assess interested members documentation and the committee made their selection by consensus. Chief and Council supported this recommendation at their duly convened meeting on October 17, 2022 by motion.

**COUNCILLOR ARNOLD TAYLOR MOVED AND COUNCILLOR KEN JACOBS SECONDED TO SUPPORT THE EDUCATION COMMITTEE RECOMMENDATION FOR CHIEF AND COUNCIL APPOINT COMMUNITY MEMBER SEAN CONWAY AS THE FIRST NATION TRUSTEE FOR THE KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD FOR THE 2022 – 2026 TERM. ALL IN FAVOR. MOTION CARRIED.**

Therefore, Curve Lake Chief and Council support the appointment of community member Sean Conway to the KPRDSB First Nation Trustee for the 2022-2026 term.

Miigwetch,

Chief Keith Knott

**Recommendation:**

**That the Kawartha Pine Ridge District School Board receive the appointment of Sean Conway as the First Nation Trustee representing Alderville First Nation, Curve Lake First Nation and Hiawatha First Nation for the 2022-2026 term.**

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**SPECIAL EDUCATION ADVISORY COMMITTEE REPORT**

The committee met virtually on November 1, 2022 using the Webex platform and livestreamed through the KPR YouTube channel and reports as follows.

**ATTENDANCE**

Present:	A. Lloyd	Trustee (Committee Vice-chairperson)
	J. Klassen Jeninga	Trustee
	K. Baker	Alternatives Community Program Services Incorporated
	A. Cranfield	Five Counties Children's Centre
	K. Hill	Canopy Support Services
	W. Johansen	Ontario Association of Families of Children with Communication Disorders
	M. Robinson	Central East Autism
	A. Smoke	First Nations
Regrets:	A. Rodriguez	Community Living Trent Highlands (Committee Chairperson)
	E. Hentig	Down Syndrome Association of Peterborough
Also Present:	A.M. Duncan, A. Anirud, D. Crawford, M. Masterson, J. Shuttleworth and L. Hull.	

**Board Report**

Trustees A. Lloyd and J. Klassen Jeninga updated the committee on events and initiatives being undertaken by the board.

**Presentation**

A. Anirud, Human Rights, Equity and Accessibility Commissioner, provided a presentation on Human Rights and the "Report It!" tool. Information regarding the following was shared:

- alignment with the Kawartha Pine Ridge District School Board (KPR) Board Action Plan
- rationale and capacities for the Commissioner's Office of Human Rights, Equity and Accessibility (COHREA)
- relationship of the COHREA to Equity, Diversity and Inclusion at KPR
- organizational structure of COHREA
- rationale for "Report It!" and how to access it
- Policy B-3.3 and Administrative Regulation B-3.3.1. Human Rights: Code-Based Discrimination and Harassment

Questions of clarification posed by committee members were addressed by A. Anirud.



### Administrative Updates

Superintendent Duncan explained the difference between the Ontario Secondary School Certificate (OSSC) and the Ontario Secondary School Diploma (OSSD). The OSSC is a certificate that acknowledges that students have completed 14 credits, or essentially their Grade 10 education. There are some trades/pathways that require the student to be sixteen years old and have completed Grade 10 and this would fulfill that requirement for those students. Some colleges offer Community Integrated Cooperative Education (CICE) programs that would recognize the OSSC. These programs heavily support students in the workplace while setting them up for success.

Superintendent Duncan announced that the Special Incident Portion (SIP) claim process to recuperate money spent on education worker supports for students has commenced. Schools assist in this process by providing the individual education plans (IEPs), safety plans, plans of care, as well as Special Education Resource Teacher (SERT) and education worker schedules to justify the claim. The expectation is that KPR will submit approximately 8.5 million dollars in SIP claims for this school year.

Superintendent Duncan presented to the committee the department's professional development learning opportunities that are available for principals and vice-principals, SERTs, Learning and Life Skills (LLS) teachers and the Primary Communication Classroom (PCC) teachers for the 2022-2023 school year.

### Association Updates

Verbal reports that included updates on upcoming meetings, in-services, projects, and various events were provided by the following associations:

- Central East Autism
- First Nations
- Alternatives Community Program Services Incorporated
- Canopy Support Services
- Five Counties Children's Centre

### Future Meeting Dates

The next meeting of the Special Education Advisory Committee will be held in-person and by Webex on January 10, 2023 at 3:30 p.m.

### **RECOMMENDATION**

1. That the Special Education Advisory Committee Report, dated November 8, 2022, be received for information.

Angela Lloyd  
Committee Vice-chairperson

TO: Kawartha Pine Ridge District School Board

TOPIC: **Program Safety – Out of Classroom Program Review**

INITIATOR: John Ford, Superintendent Student Achievement

## **BACKGROUND**

1. Board Policy ES-3.6, Program Safety and Administrative Regulation ES-3.6.2 govern out-of-province and out-of-country programs.
2. Board-wide, out-of-province and out-of-country trips were paused while the federal restrictions on travel were put in place at the onset of the COVID-19 pandemic in March 2020.
3. Given ongoing federal restrictions on travel, uncertainty with international health conditions, and difficulties with obtaining or renewing passports, the senior administrative team issued a memorandum to secondary school principals in July 2022 asking them to pause plans for out-of-province and out-of-country programs for the upcoming school year.
4. While the federal pause on travel continued into the fall, the senior administrative team deemed it timely to conduct an internal review of the process and regulations associated with out-of-province and out-of-country programs as they had not been reviewed for some time.
5. A memorandum communicating the review was issued to principals in September 2022. The memorandum asked all staff to *pause the planning of out-of-province and international trips until January 2023*. The memorandum recognized that some schools may have already begun planning out-of-province or out-of-country trips and that if this was the case, schools were to notify their superintendent for further discussion.

## **STATUS**

6. At the October 25, 2022, Regular Board meeting a delegation representing parents of Thomas A. Stewart Secondary School students concerned with the pause on out-of-country trips was referred to administration for a further report.
7. Senior administration understood the urgency of the delegations' concerns presented to the Board and committed to expedite the review process.
8. The review process is well under way and nearing completion. Minor revisions will be made to Administrative Regulation ES-3.6.2 and more substantial revisions will be made to the Safety Guidelines for all out-of-classroom programs. The most notable changes will be reflected in updates and enhancements to the

forms to be submitted for approval by the educator planning the out-of-classroom learning opportunity.

9. School administrators and superintendents will be able to use the revised documents to ensure that all students have equitable access to out-of-province and out-of-country trips.
10. Once the recommended revisions are reviewed and approved by senior administration, and communicated to principals, the pause on out-of-province and out-of-country will be lifted. We expect this process to be completed by November 18, 2022.

### **RECOMMENDATION**

1. That the Program Safety – Out of Classroom Program Review Report, dated November 8, 2022, be received for information.

John Ford  
Superintendent, Student Achievement

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**INDIGENOUS EDUCATION ADVISORY COMMITTEE REPORT**

The committee met virtually using the Webex platform on November 2, 2022, and reports as follows.

**ATTENDANCE**

Present: K. Dupuis (Committee Chairperson), N. Bell, Trent University, G. Heffernan, Métis Nation of Ontario, K. MacMurray, Education Counsellor, Hiawatha First Nation, M. Nash, Nogojiwanong Friendship Centre, and A. Smoke, Student Services Coordinator, Alderville First Nation.

Regrets: P. Gabona, Oshawa and Durham Region Métis Council, and J. Hunter, Manager of Provincial and Post-Secondary Programs, Curve Lake First Nation.

Also Present: J. Brake, B. Brown, M. Corneau, J. Cowie, M. Crowe, K. Dunn, J. Fitzgerald, P. Knierim, M. LaPointe, J. Outram, J. Patenall, H. Thompson, and C. Honey.

**Indigenous Peoples Awareness Month**

J. Brake, Superintendent, shared that Indigenous Education Department staff continue to create resources and opportunities for learning throughout the year, and that KPR students and school staff will once again have opportunities to listen and learn from the authentic voices of Indigenous Elders and Knowledge Keepers. A list of speakers during the month of November was shared with the committee.

The Passport to Reconciliation encourages staff and students to engage in learning throughout the entire year. This learning is focused on Indigenous knowledge, culture, perspective, and history.

**Indigenous Education Department Learning with Indigenous Community Partners**

Superintendent Brake invited community partners who sit on the committee to join the Indigenous Education department for a day of learning on November 25, 2022.

**Indigenous Cultural Competency Training**

The committee was informed that Indigenous Cultural Competency Training provided by the Ontario Federation of Indigenous Friendship Centres will be offered through virtual and in-person sessions in early spring. This training will be provided to all senior administration, principals, vice-principals, managers and consultants.

Board Action Plan Consolidation and Review

The recommendations by the committee at the last meeting regarding the Board Action Plan were consolidated and shared with committee members. The document was reviewed and discussed.

Circle

Each attendee, from the perspective of their individual role, shared items of interest with the group that highlighted an awareness and understanding of Indigenous culture and inclusionary practices, new educational programs and activities that support families and students, and pertinent information from the broader Indigenous community.

Superintendent Brake expressed gratitude to Trustee Dupuis for her support of the Indigenous Education Advisory Committee work and thanked her for her continued support of Indigenous students, staff and community throughout the system.

Future Meeting Dates

February 8, 2023

May 3, 2023

**RECOMMENDATION**

1. That the Indigenous Education Advisory Committee Report, dated November 8, 2022, be received for information.

Kailee Dupuis  
Committee Chairperson

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**FIRST NATIONS EDUCATION SERVICES AGREEMENT COMMITTEE**

Due to the current health advisory and public health measures in place provincially, the committee met virtually using the Webex Platform on November 2, 2022, and reports as follows.

**ATTENDANCE**

Present: Trustee K. Dupuis (Committee Chairperson),  
K. MacMurray, Education Counsellor, Hiawatha First Nation,  
A. Fleguel, Education Manager, Curve Lake First Nation,  
A. Smoke, Education Manager, Alderville First Nation.

Also Present: J. Brake, A. Foster and C. Honey.

**Engaging in Professional Development Opportunities**

J. Brake, Superintendent, invited community partners who sit on the committee to join the Indigenous Education department for a day of learning on November 25, 2022. The committee was asked for input on discussion topics.

**CUPE Walkout Contingency Plan**

Superintendent Brake spoke about the current situation in regard to contingency planning. Superintendent Brake committed to and scheduled a follow-up meeting with Education Managers/Directors to share the plan and take questions once it is released.

**Circle**

Each attendee, from the perspective of their individual role, shared items of interest with the group that highlighted an awareness and understanding of Indigenous culture and inclusionary practices, new educational programs and activities that support families and students, and pertinent information from the broader Indigenous community.

Superintendent Brake expressed gratitude to Trustee Dupuis for her support of the First Nation Education Services Agreement Committee work and thanked her for her continued support of Indigenous students, staff and community throughout the system.

**Future Meeting Dates**

February 8, 2023  
May 3, 2023

**RECOMMENDATION**

1. That the First Nations Education Services Agreement Committee Report, dated November 8, 2022, be received for information.

Kailee Dupuis  
Committee Chairperson

**Kawartha Pine Ridge District School Board****Future Meeting Dates****2022-2023**

<del>* November 1, 2022</del>	<del>Special Education Advisory Committee Mtg.</del>	<del>(3:30 p.m.)</del>	<del>Virtual</del>
<del>November 2, 2022</del>	<del>First Nations Education Services Agreement</del>	<del>(9:30 a.m.)</del>	<del>Virtual</del>
	<del>Committee Mtg.</del>		
<del>November 2, 2022</del>	<del>Indigenous Education Advisory Cmte. Mtg.</del>	<del>(10:30 a.m.)</del>	<del>Virtual</del>
* November 8, 2022	Board Mtg. (End of Electoral Term)	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
November 10, 2022 <del>*cancelled</del>	<del>Equity, Diversity and Inclusion Cmte. Mtg.</del>	<del>(9:30 a.m.)</del>	<del>Virtual</del>

**All meetings resume in-person as of November 15, 2022**

* November 15, 2022	Inaugural Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* November 15, 2022	Striking Committee Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
<del>November 21, 2022</del> <del>*changed</del>	<del>Audit Committee Mtg.</del>	<del>(3:00 p.m.)</del>	<del>Roy H. Wilfong Boardroom</del>
* November 22, 2022	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
November 28, 2022 <del>*changed</del>	Parent Involvement Committee	(6:30 p.m.)	Room 158
* November 29, 2022	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
December 7, 2022	Equity, Diversity and Inclusion Cmte. Mtg.	(9:30 a.m.)	Room 158
* December 7, 2022	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* December 13, 2022	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* January 10, 2023	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
* January 10, 2023	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
January 11, 2023	STSCO Governance Committee Mtg.	(3:00 p.m.)	STSCO Office
* January 11, 2023	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
January 16, 2023	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
January 18, 2023	Equity, Diversity & Inclusion Cmte. Mtg.	(9:30 a.m.)	Room 158
* January 18, 2023	Chairpersons' Committee Mtg.	(6:00 p.m.)	Roy H. Wilfong Boardroom
* January 24, 2023	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* February 1, 2023	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
February 2, 2023	Tentative – Student Trustee Elections	(3:30 p.m.)	TBD
* February 7, 2023	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
* February 7, 2023	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
February 8, 2023	First Nations Education Services Agreement	(9:30 a.m.)	Room 158
February 8, 2023	Indigenous Education Advisory Cmte. Mtg.	(10:30 a.m.)	Room 158
February 13, 2023	Audit Committee Mtg.	(3:00 p.m.)	Roy H. Wilfong Boardroom
February 13, 2023	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
* February 28, 2023	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* March 1, 2023	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* March 7, 2023	Special Education Advisory Cmte. Mtg.	(3:30 p.m.)	Room 158
* March 7, 2023	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
March 20, 2023	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
March 28, 2023	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
March 29, 2023	STSCO Governance Committee Mtg.	(3:00 p.m.)	STSCO Office
* April 4, 2023	Special Education Advisory Cmte. Mtg.	(3:30 p.m.)	Room 158
* April 4, 2023	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom

<b>April 5, 2023</b>	<b>Equity, Diversity &amp; Inclusion Cmte. Mtg.</b>	<b>(9:30 a.m.)</b>	<b>Room 158</b>
* <b>April 5, 2023</b>	<b>Resource Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
<b>April 12, 2023</b>	<b>Chairpersons' Committee Mtg.</b>	<b>(6:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>April 25, 2023</b>	<b>Regular Board Mtg.</b>	<b>(IC 6:15 p.m. / OS 7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 1, 2023</b>	<b>Budget Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 2, 2023</b>	<b>Special Education Advisory Cmte. Mtg.</b>	<b>(3:30 p.m.)</b>	<b>Room 158</b>
<b>May 3, 2023</b>	<b>First Nations Education Services Agreement</b>	<b>(9:30 a.m.)</b>	<b>Room 158</b>
<b>May 3, 2023</b>	<b>Indigenous Education Advisory Cmte. Mtg.</b>	<b>(10:30 a.m.)</b>	<b>Room 158</b>
* <b>May 3, 2023</b>	<b>Resource Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
<b>May 4, 2023</b>	<b>Trustee/School Council Dialogue</b>	<b>(6:00 p.m.)</b>	<b>TBD</b>
* <b>May 9, 2023</b>	<b>Program Review Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 10, 2023</b> <b>*NEW</b>	<b>Equity, Diversity &amp; Inclusion Cmte. Mtg.</b>	<b>(9:30 a.m.)</b>	<b>Room 158</b>
* <b>May 10, 2023</b>	<b>Chairpersons' Committee Mtg.</b>	<b>(6:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 15, 2023</b>	<b>Budget Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 18, 2023</b>	<b>MPP/Trustee Dialogue</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 23, 2023</b>	<b>Regular Board Mtg.</b>	<b>(IC 6:15 p.m. / OS 7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 29, 2023</b>	<b>Budget Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>May 30, 2023</b>	<b>Special Education Advisory Cmte. Mtg.</b>	<b>(3:30 p.m.)</b>	<b>Room 158</b>
<b>June 6, 2023</b>	<b>Employee Recognition Dinner</b>	<b>(5:30 p.m.)</b>	<b>TBD</b>
* <b>June 7, 2023</b>	<b>Resource Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
<b>June 8, 2023</b>	<b>STSCO Governance Committee Mtg.</b>	<b>(3:00 p.m.)</b>	<b>STSCO Office</b>
<b>June 12, 2023</b>	<b>Audit Committee Mtg.</b>	<b>(3:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>June 13, 2023</b>	<b>Program Review Committee Mtg.</b>	<b>(7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>
* <b>June 20, 2023</b>	<b>Special Education Advisory Cmte. Mtg.</b>	<b>(3:30 p.m.)</b>	<b>Room 158</b>
* <b>June 27, 2023</b>	<b>Regular Board Mtg.</b>	<b>(IC 6:15 p.m. / OS 7:00 p.m.)</b>	<b>Roy H. Wilfong Boardroom</b>

IC – In-camera Session      OS – Open Session

\* Most Regular Board Meetings, Budget Committee Meetings, and Special Education Advisory Committee Meetings are livestreamed via the KPR YouTube Channel - <https://youtube.com/user/kprschools>.