

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

REGULAR MEETING OF KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

Thursday, November 22, 2018 at 6:15 p.m.
(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
(Open Session of the Regular Meeting resumes at 7:00 p.m.)
- ITEM 3. NATIONAL ANTHEM AND A MOMENT OF SILENCE
- ITEM 4. EDUCATIONAL PRESENTATIONS
- 4.1 Reading Recovery
- CHAIRPERSON'S REMARKS
- PRESENTATION TO CHAIRPERSON
- 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 Thursday, October 25, 2018 – **
- ITEM 9. DELEGATIONS
- 9.1 DELEGATIONS (10 minutes)
- 9.2 DELEGATIONS (3 minutes)
- 9.3 DISPOSITION OF DELEGATION CONCERNS

ITEM 10. **BUSINESS ARISING FROM THE MINUTES**

ITEM 11. **STUDENT TRUSTEE REPORT** – **

ITEM 12. **DECISION ITEMS**

12.1 **COMMITTEE DECISION REPORTS**

12.1.1 Audit Committee Report – **

12.1.2 Resource Committee Report – **

ITEM 13. **ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION (OPSBA) REPORT**

ITEM 14. **CORRESPONDENCE**

* 14.1 Alderville First Nation, regarding the appointment of the First Nations Trustee

ITEM 15. **INFORMATION ITEMS – CONSENT ITEMS**

15.1 Poverty Intervention Fund – **

15.2 Special Education Advisory Committee Report – **

15.3 First Nations Education Services Agreement Committee Report – **

15.4 Indigenous Education Advisory Committee Report – **

15.5 Parent Involvement Committee Report – **

15.6 Equity, Diversity and Inclusion Committee Report – **

ITEM 16. **BOARD MEMBER ADDITIONS**

ITEM 17. **FUTURE MEETING DATES** – **

ITEM 18. **QUESTION PERIOD**

ITEM 19. **REPORT OF THE COMMITTEE OF THE WHOLE IN-CAMERA SESSION**

ITEM 20. **ADJOURNMENT**

– **Copy Attached

Note: If unable to attend, please advise Susan Beacock, Executive Liaison to the Trustees, at susan_beacock@kprdsb.ca

SUBJECT TO BOARD APPROVAL

**DRAFT MINUTES OF THE
REGULAR MEETING OF
KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD
HELD THURSDAY, OCTOBER 25, 2018 AT 6:15 P.M.
ROY H. WILFONG BOARDROOM, EDUCATION CENTRE
AT 1994 FISHER DRIVE, PETERBOROUGH, ONTARIO**

PRESENT

Diane Lloyd (Chairperson of the Board), Anthony Caruso (Vice-chairperson of the Board), Cathy Abraham, Sarah Bobka, Wayne Bonner, Cyndi Dickson, Rose Kitney, Jaine Klassen Jeninga, Angela Lloyd, Mary Lynch-Taylor, and Shirley Patterson.

Regrets: Student Trustees Aidan Hussey and Lindsey Keene.

Absent: Nil.

Also Present: J. Leclerc, C. Arnew, G. Davis, S. Girardi, G. Ingram, P. Mangold, J. Nigro, G. Tompkins, J. Tompkins; L. Piccinin, G. Kidd, and S. Beacock.

1. **CALL TO ORDER**

The Chairperson called the meeting to order at 6:18 p.m.

2. **COMMITTEE OF THE WHOLE**

It was,

Moved by: Trustee Bonner
Seconded by: Trustee Dickson

(18-164) That the Board move into Committee of the Whole, In-camera (6:18 p.m.).

CARRIED

The Open Session of the meeting resumed at 7:13 p.m.

The Chairperson recognized and acknowledged that the Board is meeting on the traditional territory of the Mississauga First Nations.

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

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

4. **CHARACTER ATTRIBUTE – STUDENT TRUSTEE**

On behalf of Student Trustees Aidan Hussey and Lindsey Keene, Vice-chairperson Anthony Caruso spoke to this month's character attribute, Fairness.

5. **ADOPTION OF AGENDA**

It was,

Moved by: Trustee Abraham
Seconded by: Trustee Klassen Jeninga

(18-165) **That the agenda be adopted to include the following topics under Board Member Additions:**

- Clarke High School and Enniskillen Public School
- Northumberland Land Trust
- Norwood District High School
- Election

CARRIED

6. **DECLARATIONS OF CONFLICTS OF INTEREST**

Nil.

7. **ADOPTION OF MINUTES**

7.1 **Regular Board Meeting – Thursday, September 27, 2018**

It was,

Moved by: Trustee Dickson
Seconded by: Trustee Caruso

(18-166) **That the minutes for the Regular Board meeting held on Thursday, September 27, 2018 be adopted as recorded.**

CARRIED

8. **EDUCATIONAL PRESENTATIONS**

J. Nigro, Superintendent of Education, First Nation Métis and Inuit Education provided a presentation to the Board of events happening during November to recognize Indigenous Peoples Awareness Month.

Enhanced opportunities to integrate experiences into our classes such as: classroom based learning opportunities and activities related to Indigenous education across the board, sharing effective practices across schools, and collaborating with our three First Nations territories in a higher-profile way.

Superintendent Nigro announced that commencing November 5, 2018, at the beginning of Treaties Recognition Week in Ontario, all KPR schools will be reading the Land Acknowledgement as part of their daily morning announcements

Trustees extended thanks and appreciation to Superintendent Nigro for his presentation and work to coordinate the many events taking place.

9. **DELEGATIONS**

9.1 **DELEGATIONS (10 minutes)**

9.2 **DELEGATIONS (3 minutes)**

9.3 **DISPOSITION OF DELEGATION CONCERNS**

10. **BUSINESS ARISING FROM THE MINUTES**

11. **STUDENT TRUSTEE REPORT**

Vice-chairperson Caruso presented the report on behalf of Student Trustees Hussey and Keene.

12. **DECISION ITEMS**

12.1 **COMMITTEE DECISION REPORTS**

12.1.1 **Resource Committee Report**

Trustee Angela Lloyd, Committee Chairperson, reported that the committee met on October 16, 2018 to discuss air conditioning in schools and consider Phase Two of the Portable Replacement Program.

It was,

Moved by: Trustee A. Lloyd
Seconded by: Trustee Lynch-Taylor

(18-167)

That a letter be sent to the Minister of Education identifying our concerns related to the increasing occurrence of extreme heat in our schools and requesting that the Ministry consider capital monies for school boards to address the installation of air conditioning for those schools in need.

Discussion occurred across a number of areas, including:

- Research and findings of extreme heat and humidity of the impact to student learning
- Statistical data collected for our board of extreme heat days
- Variance of temperature inside the classrooms versus outdoors
- Global warming and climate change
- Sources of funding for school improvement to address the installation of air conditioning

The motion was**CARRIED**

It was,

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

(18-168)

That the Portable Replacement Plan Phase 2, bringing an additional 40 new portables to the system, be approved.

CARRIED

It was,

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

(18-169)

That the Resource Committee Report, dated October 25, 2018, be received for information.

CARRIED

12.2 DECISION REPORTS

Nil

13. ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION (OPSBA) REPORT

On behalf of Trustee C. Dickson, the Board's Delegate Member of OPSBA, Trustee Bonner reported that the Board of Director's met on September 28 - 29, 2018 and provided an update across various areas that included: financial issues with government funding model and process, board reserves and proceeds of disposition, current hold on all working groups, communications and media relations, program policy summary, legislative and government relations, and the OSTA-AECO presentation. As well, Trustee Bonner said that he would leave a

copy of the OPSBA publication Meeting Labour Market Needs for French as a Second Language Instruction in Ontario in the Trustee workroom.

The Board discussed stakeholder recognition and terms of student trustees.

14. **CORRESPONDENCE**

Nil

15. **INFORMATION ITEMS – CONSENT ITEMS**

It was,

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

(18-170) **That the following agenda items for the October 25, 2018 Board meeting be received for information:**

- **Item 15.1 Program Review Committee Report**
- **Item 15.2 Special Education Advisory Committee Report**
- **Item 15.3 Equity, Diversity and Inclusion Committee Report**
- **Item 15.4 Student Transportation Services of Central Ontario (STSCO) Governance Committee Report**
- **Item 15.5 Indigenous Peoples Awareness Month Report**

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

- **Item 15.1 Program Review Committee Report**
- **Item 15.2 Special Education Advisory Committee Report**
- **Item 15.3 Equity, Diversity and Inclusion Committee Report**

The motion was **CARRIED**

15.1 **Program Review Committee Report**

Trustee Lynch-Taylor, Committee Chairperson reported that the committee met on October 9, 2018 to receive a presentation and report of the 2018 EQAO Assessment Results, the work of C. Tozer to bring the data forward to the committee in an understanding way and the added value of the work taking place in schools was acknowledged.

Administration addressed the positive impact of the Scope and Sequence math initiative, shared information of school results, successes and challenges.

15.2 Special Education Advisory Committee Report

Trustee Bobka, Committee Vice-chairperson reported that the committee met on October 2, 2018.

Superintendent J. Nigro provided an overview of the *Every Student Matters Census* KPR is undertaking to survey various groups during the month of February. This public consultation will collect identity-based data to ensure that systemic barriers faced by marginalized students and staff are recognized and addressed equitably. Superintendent Nigro explained the benefit of the data collection and analysis, survey categories, and necessary steps and analysis for achievement and opportunities for certain groups of students.

It was noted that six information sessions will be held across the board's jurisdiction to assist participants with the completion of the survey. The census is confidential and will be reported in a way to provide understanding of school communities needs.

15.3 Equity, Diversity and Inclusion Committee Report

Trustee Patterson reported that the committee met on October 11, 2018 to review the Three-Year Strategic Plan and receive information regarding the KPR Identity-based Data Collection public consultation, and a presentation by Cobourg Collegiate Institute students on Human Rights.

16. **BOARD MEMBER ADDITIONS**

Trustee Bobka recognized the achievement of students at the Clarke High School Undergrad Awards Assembly, noted visits of local politicians to the Grade 5 class at Enniskillen Public School and results of the Student Vote.

Trustee Caruso reported that he attended the Northumberland Land Trust Gala on behalf of the Board, and spoke to the annual fundraising event, noted the volunteers, and importance of the support of the Board as many of our students visit the Laurie Lawson Education Centre each year.

Trustee Patterson spoke to her recent tour and beautiful renovations at Norwood District High School and the dedication of a classroom teacher and coach.

Trustee A. Lloyd commended all individuals that participated in the recent election and extended her thanks to the current board of trustees for their work on behalf of students.

Trustee Dickson noted that she attended the recent Academic Awards assembly at East Northumberland Secondary School and the success of former Student Trustee Chris Grouchy.

17. **FUTURE MEETING DATES**

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

18. **QUESTION PERIOD**

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

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

19.1 **Resource Committee Report – Recommendations 1, 2 & 3**

It was,

Moved by: Trustee Caruso
Seconded by: Trustee Abraham

(18-171) **That the Resource Committee Report, Agenda Item IC.7.2, Recommendation 1, considered in the Committee of the Whole Board meeting on Thursday, October 25, 2018 be approved.**

CARRIED

It was,

Moved by: Trustee Caruso
Seconded by: Trustee Abraham

(18-172) **That the Resource Committee Report, Agenda Item IC.7.2, Recommendation 2, considered in the Committee of the Whole Board meeting on Thursday, October 25, 2018 be approved.**

CARRIED

It was,

Moved by: Trustee Caruso
Seconded by: Trustee Abraham

(18-173) **That the Resource Committee Report, Agenda Item IC.7.2, Recommendation 3, considered in the Committee of the Whole Board meeting on Thursday, October 25, 2018 be approved.**

CARRIED

20. **ADJOURNMENT**

It was,

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

(18-174) That the meeting be adjourned (9:06 p.m.).

CARRIED

Diane Lloyd
Chairperson of the Board

Jennifer Leclerc
Director of Education
and Secretary of the Board

**Kawartha Pine Ridge
District School Board**

Student Trustee Report

Lindsey Keene

November is a month of remembrance, but also a month of celebration. Throughout this month, schools have recognized their students' successes through commencement ceremonies and academic award ceremonies. Near the end of the month, academic award ceremonies were held for returning students who had excelled in their studies in the previous academic year. Congratulations to these students and those who have graduated.

KPRDSB recognizes November as Indigenous Peoples Awareness Month, and it is great to see how teachers are integrating this important month into their lessons and day-to-day school activities; King George Public School created a display of Indigenous culture and they, along with Warsaw Public School created wampum belts to learn about treaties; Lakefield District Public School held a drum social; Dr. M.S. Hawkins Senior Public School and Port Hope High School learned about treaties and the relationship between Indigenous and non-Indigenous people; KPR schools are now including land acknowledgements in their morning announcements; the list goes on. It is wonderful to see how students are participating in initiatives and lessons for Indigenous Peoples Awareness Month.

Mental well-being was one of the many issues covered in OSTA-AECO's first conference of the year. The Fall General Meeting, held in Toronto, with over 70 Ontario student trustees in attendance, featured keynote presentations from Norah Marsh, CEO Education Quality and Accountability Office, , Hamilton-Wentworth Catholic District School Board, Trustee Pat Daly, and OPHEA representatives. The Public Board Council, of which KPRDSB is a part of, featured a presentation on sexuality and gender by Sabrina Kaye from the Canadian Centre for Gender and Sexual Diversity. Internal workshops featured a social media usage briefing from the organization's Board of Directors, round-table discussions on the provincial government's proposed education changes, and a resolutions session where student trustees could propose resolutions for the organization to focus on this academic year. Working group sessions were also a highlight, where student trustees could choose committees within the organization to involve themselves in throughout the year. As co-chair of the communications working group, I'm very excited to see what the future brings for the initiatives of these working groups, and I'm looking forward to seeing how the communications working group develops blog posts, videos, and podcasts in the future for the organization.

There have been no shortage of events and happenings in November, and it is amazing to see how KPR students are continuing to be active learners and leaders in their school environments.

Aidan Hussey

November is a time of reflection, a time to honour and pay tribute to those who laid down their lives for our freedom. Education is one of those benefits that we get to experience because of those who fought for our freedom, and I couldn't help but reflect on all the amazing things that the Kawartha Pine Ridge District School Board has been continually partaking in. From amazing student leadership, beautiful tributes, and exceptional staff and students. I, along with many others, are very honoured to be a part of this Board.

From November 4-6, 2018 160 schools, and approximately 2800 students attended the Ontario Student Leadership conference held in Niagara Falls. Of those 160 schools, Campbellford District High School, Kenner Collegiate Vocational Institute, Adam Scott Collegiate Vocational Institute, Crestwood Secondary School and East Northumberland Secondary School represented KPR at the conference. The Board was well represented as Campbellford District High School had a group of students perform the national anthem as part of the opening ceremonies. East Northumberland Secondary School won the "Best Representation of School" in the film festival. This conference was an amazing opportunity for all students to listen to motivational speakers who inspired youth to make a difference and impact on the lives of others.

This month, many Grade 9 students across the Board participated in "Take Our Kids to Work Day". This was a wonderful day for students to realize what it is like in the workforce, as well as give them an opportunity to start to plan for their post secondary education. This day is also a chance for schools to invite the incoming Grade 8's into the school, so that they can get a glimpse into the high school life. Overall, it is a wonderful time for students to start to plan, and look forward to their future.

In late October, the Student Leadership Group met and decided that the focal point of the group this year will be Mental Health Awareness. It is important that students know where the resources are, and that they can trust the people they are told to go to. During the October meeting we had Dr. Deanna Swift, Senior Manager of Professional Services, Mental Health Lead, speak to the students and explain the importance of mental health advocacy and the work the Board is doing to make sure that all students have timely access to help. On November 19, 2018 the group held their annual retreat at Ganaraska Forest Centre. Team building exercises, planning out the year, and improving mental health awareness were topics of discussion.

The month of November is a beautiful month. The snow begins to fall, and we remember all of those sacrifices that brave soldiers have made for our nation. Let us not forget that it is because of them that students are able to reach for their dreams, and change the world. As Prince EA once said, "Although students are 20% of our population, they are 100% of our future." It is because of our brave soldiers, that our future, looks very bright.

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

AUDIT COMMITTEE REPORT

The committee met on November 5, 2018 and reports as follows.

ATTENDANCE

Present: Trustees Mary Lynch-Taylor (Committee Chairperson), Diane Lloyd (Chairperson of the Board); and Milena Ceglie.

Trustee Sarah Bobka attended via teleconference.

Also Present: Chris Arnew, April Foster, Bruce Hamilton, and Colin McKeen; Blair Brown, Vivian Job, Veronica Mason, Richard Steiginga, and Stacey Foss.

External Auditors – Management Letter

V. Mason, representing Collins Barrow Kawarthas LLP, reviewed the highlights of the External Auditors Management Letter. No misstatements, fraud, illegal acts or significant weaknesses in internal controls were identified. It was noted that documentation supporting p-card charges be reviewed, approved and retained in order to protect the School Board from unauthorized charges. The 2018 Audit included documentation and testing of the Board's information technology general controls, and management has implemented compensating controls which address the internal control weaknesses identified during the audit. The committee was advised that no difficulties were encountered during the audit, and the cooperation of staff was appreciated.

Draft Financial Statements for Year Ended August 31, 2018

R. Steiginga, representing Collins Barrow Kawarthas LLP, presented the draft Consolidated Financial Statements at August 31, 2018 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 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 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 2017-2018 Draft Audited Consolidated Financial Statements reflect an annual surplus of \$6.816 million as compared to a budgeted surplus of \$2.357 million. This favourable variance of \$4.459 million is the result of \$0.178 million of revenue recognized for Land, \$0.081 million deficit in School Generated Funds, offset by a

\$4.362 million favourable variance in School Board Operations. The year-end consolidated compliance surplus of \$3.662 million compares to a budgeted compliance deficit of \$0.775 million for a favourable variance of \$4.437 million.

Following discussion a motion was adopted to approve the Consolidated Financial Statements for the Year Ended August 31, 2018 (Appendix A).

External Auditors – Audit Reporting Letter

V. Mason reviewed 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.

2018-2019 Internal Audit Plan

V. Job, Senior Regional Internal Auditor, provided information on the 2018-2019 Regional Internal Audit Plan. The Plan includes Transportation Review, School Generated Funds and School Cash Online Audit, Risk Assessment and Audit Plan, Recommendations Tracking, and Audit Committee and Management Requests. It was noted that there was a change to the timing of the Transportation Review.

Draft Annual Reports of the Audit Committee for the Year Ended August 31, 2018

C. Arnew, Superintendent, Business and Corporate Services, Transportation, explained that annually, the Audit Committee provides the Board with a detailed report of the work they have done throughout the previous fiscal year. The report follows a template provided by the Ministry of Education, and is to be completed no later than November 30 of each year.

A summary of internal audit work performed compared to planned work provides the Ministry with information regarding use of the internal audit funding allocation, and is submitted to the Ministry by January 15 each year. Any planned enrolment audits are also to be identified in annual reports, to avoid enrolment audits by the Ministry and internal auditors in the same year. The full audit plan or results are not required to be reported.

A motion was adopted to approve the Detailed Annual Report of the Audit Committee for the Year Ended August 31, 2018 (Appendix B).

A motion was adopted to approve the Summarized Annual Report of the Audit Committee for the Year Ended August 31, 2018 (Appendix C) be approved and forwarded to the Ministry of Education by January 15, 2019.

RECOMMENDATIONS

1. That the Kawartha Pine Ridge District School Board Consolidated Financial Statements for the Year Ended August 31, 2018, be approved.
2. That the Detailed Annual Report of the Audit Committee for the Year Ended August 31, 2018 be approved.
3. That the Summarized Annual Report of the Audit Committee for the Year Ended August 31, 2018 be approved and forwarded to the Ministry of Education by January 15, 2019.
2. That the Audit Committee Report, dated November 22, 2018, be received for information.

Mary Lynch-Taylor
Committee Chairperson

KAWARTHA PINE RIDGE
DISTRICT SCHOOL BOARD
CONSOLIDATED FINANCIAL STATEMENTS
AT AUGUST 31, 2018

DRAFT

KAWARTHA PINE RIDGE
DISTRICT SCHOOL BOARD
CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

TABLE OF CONTENTS

	<u>Page Numbers</u>
MANAGEMENT REPORT	1
INDEPENDENT AUDITOR'S REPORT	2
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations and Accumulated Surplus	4
Consolidated Statement of Cash Flows	5
Consolidated Statement of Change in Net Debt	6
Notes to the Consolidated Financial Statements	7 to 27

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 Collins Barrow Kawarthas LLP, independent external auditors appointed by the Board. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

Director of Education and Secretary

Superintendent of Business and
Corporate Services and Treasurer

November 22, 2018

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

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of the Kawartha Pine Ridge District School Board and its subsidiaries, which comprise the consolidated statement of financial position as at August 31, 2018, the consolidated statement of operations and accumulated surplus, change in net debt and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, these consolidated financial statements of the Kawartha Pine Ridge District School Board and its subsidiaries as at August 31, 2018, are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the consolidated financial statements, which describe 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.

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
November 22, 2018

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**CONSOLIDATED STATEMENT OF FINANCIAL POSITION****At August 31, 2018**

	2018 \$	2017 \$
FINANCIAL ASSETS		
Cash	38,618,666	43,501,718
Accounts receivable		
Provincial approved capital debt support - Note 2	102,778,247	117,884,565
Other	18,373,107	17,368,510
	159,770,020	178,754,793
FINANCIAL LIABILITIES		
Bank indebtedness - Note 3	4,659,648	12,938,325
Accounts payable and accrued liabilities	23,405,508	24,513,915
Deferred revenue - legislated operating and capital - Note 4	9,278,316	15,504,820
Deferred revenue - other	1,549,836	1,131,185
Retirement and other employee future benefits payable - Note 6	24,238,734	26,393,775
Deferred capital contributions - Note 5	267,793,656	259,943,927
Long-term debt - Note 7	94,008,021	100,319,676
	424,943,719	440,745,623
NET DEBT	(265,163,699)	(261,990,830)
NON-FINANCIAL ASSETS		
Prepaid expenses	8,209,786	7,893,820
Tangible capital assets - Note 8	282,897,508	273,480,107
	291,107,294	281,373,927
ACCUMULATED SURPLUS - Note 9	25,943,595	19,383,097

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, 2018

	Budget 2018 \$ (Unaudited)	Actual 2018 \$	Actual 2017 \$
REVENUES			
Provincial grants			
For Student Needs	384,917,517	391,213,804	375,114,583
Other	1,811,722	7,540,479	4,025,773
School generated funds	9,600,000	9,290,839	8,860,256
Tuition and other fees - First Nations	1,975,384	2,056,234	2,209,213
Investment income	350,000	872,578	537,959
Other - school boards	330,789	265,033	361,530
Other	3,523,139	3,259,216	4,307,725
Education development charges	-	321,367	729,237
TOTAL REVENUES	402,508,551	414,819,550	396,146,276
EXPENSES			
Instruction	299,871,676	306,522,829	298,501,262
Administration	9,689,577	10,424,456	9,477,016
Transportation - Note 16	19,338,890	19,501,701	19,057,056
Pupil accommodation	58,522,791	59,430,058	56,204,520
School funded activities	9,600,000	9,372,229	8,768,125
Other	3,128,378	2,751,436	3,370,955
TOTAL EXPENSES	400,151,312	408,002,709	395,378,934
ANNUAL SURPLUS	2,357,239	6,816,841	767,342
ACCUMULATED SURPLUS, beginning of year	23,649,971	19,383,097	18,615,755
Loss on disposal of Community Training and Development Centre - Note 17	-	(256,343)	-
ACCUMULATED SURPLUS, end of year	26,007,210	25,943,595	19,383,097

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, 2018**

	2018 \$	2017 \$
OPERATIONS		
Annual surplus	6,816,841	767,342
Non-cash changes to operations		
Amortization	21,192,039	19,361,116
Deferred capital contributions revenue	(21,192,039)	(19,361,116)
Deferred gain on disposal of tangible capital assets	-	(983,632)
Loss on disposal of tangible capital assets	-	314,137
Disposal deferred capital contributions	-	(2,012,673)
Loss on disposal of Community Training and Development Centre	(256,343)	-
(Uses) Sources:		
Accounts receivable - other	(1,004,597)	(270,371)
Accounts payable and accrued liabilities	(1,108,407)	1,690,970
Deferred revenue - other	418,651	(44,950)
Deferred revenue - legislated operating	133,884	(18,482)
Retirement and other employee future benefits payable	(2,155,041)	(2,978,488)
Prepaid expenses	(315,966)	(2,676,604)
Net increase (decrease) in cash from operations	2,529,022	(6,212,751)
FINANCING		
Increase (decrease) in bank indebtedness - capital purposes	(8,278,677)	9,985,603
Long-term debt principal repayments	(6,311,655)	(6,015,899)
Decrease in Provincial approved capital debt support	15,106,318	2,586,553
Additions to deferred capital contributions	29,041,768	28,002,512
(Decrease) increase in deferred revenue - legislated capital	(6,360,388)	1,302,466
Net increase in cash from financing	23,197,366	35,861,235
CAPITAL		
Acquisition of tangible capital assets	(30,609,440)	(27,411,125)
Net proceeds on sale of tangible capital assets	-	2,878,705
Net decrease in cash from capital transactions	(30,609,440)	(24,532,420)
NET CHANGE IN CASH	(4,883,052)	5,116,064
OPENING CASH	43,501,718	38,385,654
CLOSING CASH	38,618,666	43,501,718

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, 2018**

	2018 \$	2017 \$
Annual surplus	6,816,841	767,342
Amortization of tangible capital assets	21,192,039	19,361,116
Change in prepaid expenses	(315,966)	(2,676,604)
Acquisition of tangible capital assets	(30,609,440)	(27,411,125)
Proceeds on sale of tangible capital assets	-	2,878,705
Gain on sale allocated to deferred revenue	-	(983,632)
Loss on sale of tangible capital assets	-	314,137
Loss on disposal of Community Training and Development Centre	(256,343)	-
(INCREASE) IN NET DEBT	(3,172,869)	(7,750,061)
NET DEBT, beginning of year	(261,990,830)	(254,240,769)
NET DEBT, end of year	(265,163,699)	(261,990,830)

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, 2018

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 depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian Public Sector Accounting Standards which 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, 2018**

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 - (2018 - 100%; 2017- 100%)
- Community Training and Development Centre - (2018 - 0%; 2017- 100%) see Note 17.

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 \$2,439,584 (2017 - \$2,281,712) 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 \$2,103,434 (2017 - \$1,945,018).

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, 2018

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: ETFO and OSSTF. The following ELHTs were established in 2017-18: CUPE, and ONE-T for non-unionized employees including principals and vice-principals. The ELHTs provide health, life AD&D and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into 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. The Board is no longer responsible to provide certain benefits to these groups. Upon transition of the employee groups' health, dental and life benefit plans to the ELHT school boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), additional ministry funding in the form of a Crown contribution as well as a Stabilization Adjustment.

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

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

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. In prior years, 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, 2018

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, long-term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

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

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, 2018

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	- 40 years
Portable structures	- 20 years
Other buildings	- 20 years
First time equipping	- 10 years
Furniture	- 10 years
Equipment	- 5 - 15 years
Computer equipment	- 5 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.

Interest is capitalized on assets under construction based on amounts supported under capital financing arrangements up to the date the asset is put in service.

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, 2018

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) 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, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

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 \$102,778,247 (2017 - \$117,884,565) as at August 31 with respect to capital grants.

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, 2018 for capital projects, is \$4,659,648 (2017 - \$12,938,325) at an annual interest rate of 1.82%.

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For The Year Ended August 31, 2018**

4. 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, 2017 \$	Externally restricted revenue and investment income \$	Revenue recognized in the period \$	Transfers to deferred capital contributions \$	Balance as at August 31, 2018 \$
Total Deferred Revenue - Operating Education Program Other	563,786	6,527,823	6,393,939	-	697,670
Total Deferred Revenue - Capital					
Education Program Other	120,007	1,090,074	46,908	905,068	258,105
Education development charges	600,134	1,087,411	321,367	-	1,366,178
Renewable Energy – capital	137,857	-	-	22,389	115,468
Proceeds of disposition	5,796,654	-	-	4,143,918	1,652,736
School renewal	8,286,382	6,058,485	2,956,173	6,200,535	5,188,159
	14,941,034	8,235,970	3,324,448	11,271,910	8,580,646
Total Deferred Revenue	15,504,820	14,763,793	9,718,387	11,271,910	9,278,316

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For The Year Ended August 31, 2018****5. DEFERRED CAPITAL CONTRIBUTIONS**

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

	2018 \$	2017 \$
Balance, beginning of year	259,943,927	253,315,204
Add: Current year acquisition of tangible capital assets	30,609,440	27,411,125
Add: Prior year eligible capital expenditures	-	591,387
Less: Disposals of tangible capital assets	-	(2,012,673)
Less: Revenue recognized in the period	(21,192,039)	(19,361,116)
Less: Unsupported capital spending	(1,567,672)	-
Balance, end of year	267,793,656	259,943,927

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE

	2018 \$	2017 \$
Liability at August 31,		
Retirement benefits:		
Retirement gratuities	19,557,060	22,570,023
Retirement health care benefits	224,090	134,979
Other employee future benefits:		
Workplace Safety and Insurance Board	4,320,578	3,555,710
Compensated Absences	137,006	133,063
	24,238,734	26,393,775

Retirement gratuities liability is comprised of the following:

	2018 \$	2017 \$
Accrued benefit obligation	17,709,427	19,687,136
Unamortized actuarial gain	1,847,633	2,882,887
	19,557,060	22,570,023

Retirement and Other Employee Future Benefit Expenses	2018		2017	
	Retirement Benefits \$	Other Employee Future Benefits \$	Total Employee Future Benefits \$	Total Employee Future Benefits \$
Current year benefit cost	-	1,712,374	1,712,374	1,079,759
Interest on accrued benefit obligation	470,434	-	470,434	448,923
Amortized actuarial (gain) loss	(646,843)	-	(646,843)	(610,369)
Employee Future Benefits Expenses ¹	(176,409)	1,712,374	1,535,965	918,313

¹ 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, 2018

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE - (Continued)

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2018 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2018. 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:

	2018 %	2017 %
Wage and salary escalation	0.00	0.00
Insurance and health care cost escalation	4.5 – 7.5	4.5 – 7.4
Discount on accrued benefit obligation	2.90	2.00 – 2.55

(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 at 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, 2018, the Board contributed \$5,032,218 (2017 - \$4,962,517) 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.

(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.

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For The Year Ended August 31, 2018**

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS PAYABLE - (Continued)**(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 increased expenses in the consolidated financial statements by \$3,943 (2017 – expenses were reduced by \$397).

(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, 2018 amounted to \$814,443 (2017 - \$738,992).

(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 9 - Accumulated Surplus, the Board has appropriated funds for certain of these employee future benefit obligations. The balance of the appropriated funds at August 31 is as follows: retirement gratuity \$10,671,642 (2017 - \$10,671,642) and WSIB \$1,341,580 (2017 - \$1,341,580).

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

7. LONG-TERM DEBT

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

	2018 \$	2017 \$
John M. James PS, borrowed \$5,500,000 Bank loan repayable in blended monthly instalments of \$44,743, interest rate of 4.7%, due November 3, 2020	1,144,253	1,615,312
Harold Longworth PS, Roger Neilson PS, Clarington Central SS, borrowed \$28,300,000 Bank loan repayable in blended monthly instalments of \$221,654, interest rate of 5.48%, due May 31, 2019	4,427,209	6,774,372
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	13,519,484	14,230,720
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	2,844,934	2,973,369
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	3,570,878	3,823,118
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	3,953,115	4,112,999
GPL Stage 2, Phase 3, borrowed \$2,548,311 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$92,109, interest rate of 5.232%, due April 14, 2035	2,050,674	2,124,684
GPL Stage 3, borrowed \$6,026,605 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$217,833, interest rate of 5.232%, due April 14, 2035	4,849,722	5,024,752

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For The Year Ended August 31, 2018

7. LONG-TERM DEBT – (Continued)

	2018 \$	2017 \$
Waverley PS, borrowed \$1,537,795 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$55,584, interest rate of 5.232%, due April 14, 2035	1,237,493	1,282,155
Ridpath Junior PS, borrowed \$1,364,981 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$49,337, interest rate of 5.232%, due April 14, 2035	1,098,426	1,138,069
GPL Stage 3, borrowed \$8,475,837 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$294,979, interest rate of 4.833%, due March 11, 2036	6,994,823	7,237,876
Apsley PS, Waverley PS, Ganaraska Trail PS, borrowed \$4,297,280 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$149,555, interest rate of 4.833%, due March 11, 2036	3,546,401	3,669,629
Apsley PS, borrowed \$2,966,172 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$103,230, interest rate of 4.833%, due March 11, 2036	2,447,882	2,532,940
Apsley PS, Ganaraska Trail PS, borrowed \$5,931,661 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$206,436, interest rate of 4.833%, due March 11, 2036	4,895,200	5,065,297
GPL Stage 3, borrowed \$3,698,293 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$112,892, interest rate of 3.564%, due March 9, 2037	3,075,744	3,188,876
GPL Stage 4, borrowed \$4,599,242 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$140,394, interest rate of 3.564%, due March 9, 2037	3,825,032	3,965,725

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****For The Year Ended August 31, 2018****7. LONG-TERM DEBT - (Continued)**

	2018 \$	2017 \$
Apsley PS, Ganaraska Trail PS, borrowed \$1,046,995 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$31,960, interest rate of 3.564%, due March 9, 2037	870,750	902,778
Charles Bowman PS, borrowed \$7,326,679 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$223,651, interest rate of 3.564%, due March 9, 2037	6,093,348	6,317,474
Northumberland Hills PS, borrowed \$1,031,559 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$31,489, interest rate of 3.564%, due March 9, 2037	857,912	889,468
Northumberland Hills PS, borrowed \$6,363,646 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$194,254, interest rate of 3.564%, due March 9, 2037	5,292,426	5,487,093
GPL Stage 4, borrowed \$1,865,946 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$58,359, interest rate of 3.799%, due March 19, 2038	1,616,181	1,669,963
Brighton PS, borrowed \$1,029,939 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$32,212, interest rate of 3.799%, due March 19, 2038	892,077	921,763
Brighton PS, Charles Bowman PS, borrowed \$6,006,470 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$187,857, interest rate of 3.799%, due March 19, 2038	5,202,477	5,375,601
Brighton PS, borrowed \$4,308 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$135, interest rate of 3.799%, due March 19, 2038	3,731	3,856

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

7. LONG-TERM DEBT - (Continued)

	2018 \$	2017 \$
Brighton PS, borrowed \$3,974 Ontario Financing Authority loan repayable in blended semi-annual instalments of \$124, interest rate of 3.799%, due March 19, 2038	3,442	3,557
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	9,694,407	9,988,230
	94,008,021	100,319,676

Future debt payments are as follows:

	Principal \$	Interest \$	Total \$
2019	8,570,868	4,029,965	12,600,833
2020	4,331,054	3,694,683	8,025,737
2021	4,118,011	3,504,884	7,622,895
2022	4,163,809	3,324,799	7,488,608
2023	4,350,976	3,137,663	7,488,639
	25,534,718	17,691,994	43,226,712
2024 - 2039	68,473,303	19,879,019	88,352,322
	94,008,021	37,571,013	131,579,034

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For The Year Ended August 31, 2018**

8. TANGIBLE CAPITAL ASSETS

	-----Cost-----				-----Accumulated Amortization-----				Net Book Value 2018 \$	Net Book Value 2017 \$
	Opening \$	Additions and Transfers \$	Disposals \$	Closing \$	Opening \$	Additions and Transfers \$	Disposals \$	Closing \$		
Land	13,536,180	-	-	13,536,180	-	-	-	-	13,536,180	13,536,180
Land improvements	3,820,354	-	-	3,820,354	1,021,191	245,492	-	1,266,683	2,553,671	2,799,163
Buildings	405,857,785	26,642,269	-	432,500,054	160,156,198	18,807,463	-	178,963,661	253,536,393	245,701,587
Portable structures	5,018,795	3,405,749	-	8,424,544	4,879,445	106,104	-	4,985,549	3,438,995	139,350
Equipment	9,275,191	44,222	-	9,319,413	8,572,177	235,543	-	8,807,720	511,693	703,014
Computer hardware	14,410,858	1,441,270	-	15,852,128	11,088,114	1,356,055	-	12,444,169	3,407,959	3,322,744
First time equipping	3,045,661	-	-	3,045,661	1,416,917	304,566	-	1,721,483	1,324,178	1,628,744
Vehicles < 1 ton	751,273	86,142	32,069	805,346	478,587	136,816	32,069	583,334	222,012	272,686
Construction in progress	5,376,639	(1,010,212)	-	4,366,427	-	-	-	-	4,366,427	5,376,639
	461,092,736	30,609,440	32,069	491,670,107	187,612,629	21,192,039	32,069	208,772,599	282,897,508	273,480,107

- a) During the year there were no write-down of assets (2017 - \$Nil) and no interest capitalized (2017 - \$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, 2018

9. ACCUMULATED SURPLUS/(DEFICIT)

Accumulated surplus/(deficit) consists of the following:

	2018 \$	2017 \$
Accumulated Surplus		
Operating	-	-
Internally Appropriated		
Retirement gratuities	10,671,642	10,671,642
WSIB	1,341,580	1,341,580
Information and communications infrastructure	3,921,197	3,969,603
General operations/strategic initiatives	2,035,552	1,703,190
School activities	1,954,161	1,072,659
Community Training and Development Centre (CTDC) accumulated surplus – Note 17	-	256,343
Field improvements	936,540	639,516
Special education	1,047,711	1,047,711
Facilities improvement	3,398,028	3,398,028
Committed capital projects	4,126,372	1,926,372
	29,432,783	26,026,644
Externally Appropriated		
Retirement gratuities	(17,914,205)	(20,899,906)
Retirement health care benefits	(286,716)	(358,395)
Workplace Safety and Insurance Board	(2,346,459)	(2,346,459)
School generated funds	3,410,440	3,491,830
Revenues recognized for land	13,647,752	13,469,383
	(3,489,188)	(6,643,547)
	25,943,595	19,383,097

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

10. EXPENSES BY OBJECT

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

	Budget 2018 \$ (Unaudited)	Actual 2018 \$	Actual 2017 \$
Salary and wages	267,462,217	275,051,392	267,529,038
Employee benefits	39,739,085	41,910,962	39,888,584
Staff development	911,873	797,792	715,319
Supplies and services	31,730,786	28,111,189	27,995,799
Interest	4,443,745	4,742,647	4,871,789
Rentals	75,661	80,020	79,558
Fees and contract services	23,326,301	23,796,973	23,441,267
Other	1,472,507	2,947,466	2,414,202
Amortization and loss on disposal of TCA	21,389,137	21,192,039	19,675,253
School funded activities	9,600,000	9,372,229	8,768,125
	400,151,312	408,002,709	395,378,934

11. 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 \$24,000,000 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, 2021.

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

12. DEBT AND CAPITAL LEASE RELATED CHARGES

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

	2018 \$	2017 \$
Interest payments on long-term liabilities	4,373,745	4,669,501

13. 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, 2018 in the amount of \$1,120,831 (2017 - \$1,120,831) has been recorded in the consolidated financial statements.

14. 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.

15. 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 \$
East City – New Construction	16,926,082	16,649,753
Kirby/Orono – Addition	3,350,132	358,700
Norwood District SS – Child Care	579,797	579,797
Havelock-Belmont – Child Care	539,463	539,463
Crestwood – Child Care	519,296	519,296
Brighton – Child Care	519,296	519,296
John M James – Child Care	519,296	519,296
Newcastle – Other	40,000	40,000

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

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For The Year Ended August 31, 2018

16. 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:

	2018		2017	
	Total \$	Board Share \$	Total \$	Board Share \$
Net transportation expenses	29,767,453	19,501,701	28,445,192	19,057,056

17. COMPARATIVE FIGURES – Community Training and Development Centre

The consolidated financial statements include the assets, liabilities and operations of subsidiaries from the day on which control was obtained to the day on which control was lost. As at April 9, 2018 the Board no longer controlled the Community Training and Development Centre. Prior year figures have not been restated as the Board controlled the Community Training and Development Centre as at fiscal 2017 year end.

For comparative purposes, the effect on the consolidated statements of financial position and operations and accumulated surplus of the Board is detailed as follows:

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****For The Year Ended August 31, 2018****17. COMPARATIVE FIGURES – Community Training and Development Centre – (Continued)**

	2017 Audited \$	2017 Excluding CTDC \$	Change \$
Financial Assets			
Cash	43,501,718	42,936,201	(565,517)
Other accounts receivable	17,368,510	17,318,451	(50,059)
Total Financial Assets	178,754,793	178,139,217	(615,576)
Financial Liabilities			
Accounts payable and accrued liabilities	24,513,915	24,153,336	(360,579)
Total Liabilities	440,745,623	440,385,044	(360,579)
Net Debt	(261,990,830)	(262,245,827)	(254,997)
Non-Financial Assets			
Prepaid expenses	7,893,820	7,892,474	(1,346)
Accumulated Surplus	19,383,097	19,126,754	(256,343)
Revenues			
Other	4,307,725	3,053,119	(1,254,606)
Total Revenues	396,146,276	394,891,670	(1,254,606)
Expenses			
Other	3,370,955	2,146,175	(1,224,780)
Total Expenses	395,378,934	394,154,154	(1,224,780)
Annual Surplus	767,342	737,516	(29,826)
Accumulated Surplus, beginning of year	18,615,755	18,389,238	(226,517)
Accumulated Surplus, end of year	19,383,097	19,126,754	(256,343)

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, 2018.

1. Audit Committee Members

The following Audit Committee members served for the period September 1, 2017 to August 31, 2018:

Ben Suter, External member*, (Committee Chairperson to February 5, 2018)
Milena Ceglie, External member* (commencing February 27, 2017)
Sarah Bobka, Trustee representative
Diane Lloyd, Trustee representative
Mary Lynch-Taylor, Trustee representative (Committee Chairperson from February 6, 2018 to August 31, 2018)

*In accordance with Ontario Regulation # 361/10, the external Committee members were re-appointed/appointed for a three-year term, effective February 27, 2017.

In addition, regular attendees at the committee meetings were:

Richard Steiginga, External Auditor
Veronica Mason, External Auditor
Mark Connors, Regional Internal Audit Manager
Vivian Job, Senior Regional Internal Auditor
Chris Arnew, Superintendent, Business and Corporate Services
Bruce Hamilton, Controller, Business and Corporate Services
April Foster, Manager, Financial Systems and Reporting
Colin McKeen, Manager, Budgets and School Business Operations
Jane Nahrgang, Administrative 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 2017, 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	September 25, 2017	November 6, 2017	February 5, 2018	June 4, 2018
Ben Suter		X	X	
Milena Ceglie	X	X	X	X
Sarah Bobka		X		X
Diane Lloyd	X	X	X	X
Mary Lynch-Taylor	X	X	X	X

4. Governance

The Audit Committee operated throughout the fiscal year ending August 31, 2018. 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, Collins Barrow Kawarthas LLP, presented the scope and extent of their work to the committee for approval at the meeting held September 25, 2017. The external auditors confirmed their independence in the letter dated June 4, 2018. The Audit Committee recommended approval of the annual Audited Financial Statements on November 6, 2017.

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 2017-2018 fiscal year.

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

Approved Audits on Annual Audit Plan

- School Generated Funds and Petty Cash
- P-Cards vs PO Usage
- Attendance Support/Data Visualization (Deloitte)
- Regional Adult Education Strategy

Other Internal Audit Work

- Completed Risk Assessment and Annual Audit Plan
- Tracked Recommendations
- Completed Final Terms of Reference for Transportation Review Audit
- 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:

<i>Audit</i>	<i>Findings</i>
School Generated Funds and Petty Cash	<ul style="list-style-type: none"> • Overall school generated funds are being managed at a satisfactory level, however there were several administrative procedures that need to be improved for transparency and accountability
P-Cards vs PO Audit Report	<ul style="list-style-type: none"> • Overall the P-Card and purchase order processes have improved since the previous audit of this area in 2015-2016 and the findings and recommendations do not have a significant impact on the Board's operations • Automation of the P-Card reconciliation process was recommended, to provide better use of staff time, accountability and reporting
Attendance Support/Data Visualization (Deloitte)	<ul style="list-style-type: none"> • Scheduled pending outcome of Ministry of Education RFP for similar work
Regional Adult Education Strategy	<ul style="list-style-type: none"> • Phase 1 completed in spring 2018

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

The Audit Committee received reports from internal audit that assessed the adequacy of management's response to recommendations made in previous audits. This enabled the committee to engage management in a discussion of the response, encouraged renewed efforts where necessary, and advised as to which recommendations have been satisfactorily resolved.

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, 2017
- Reviewed External Audit Reporting Letter
- Reviewed 2017-2018 External Audit Plan
- Reviewed External Auditor Engagement Letter for Year Ending August 31, 2017
- Reviewed External Auditor School Visits Summary
- 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, 2017 to August 31, 2018
- Reviewed Internal Audit Mandate
- Reviewed 2016-2017 Internal Audit Plan updates
- Reviewed 2017-2018 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

Mary Lynch-Taylor
Audit Committee Chairperson

November 5, 2018

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

**Summarized Annual Report of the Audit Committee
to the Ministry of Education
For Year Ended August 31, 2018**
as per Ontario Regulation 361/10

During the 2017-2018 fiscal year:

- Audits conducted by internal audit were completed by August 31, 2018.
- Internal audit will continue to follow-up with management on outstanding recommendations from audits completed from 2010-2011 to 2017-2018.

In addition, the following audits were completed in the 2017-2018 fiscal year:

- School Generated Funds and Petty Cash
- P-Cards vs PO Usage
- Regional Adult Education Strategy

There are no enrolment audits planned by the Regional Internal Audit Team for 2018-2019.

On behalf of the Audit Committee

Mary Lynch-Taylor
Audit Committee Chairperson

November 5, 2018

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

RESOURCE COMMITTEE REPORT

The committee met on November 7, 2018 and reports as follows.

ATTENDANCE

Present: Trustees Angela Lloyd (Committee Chairperson), Cathy Abraham, Sarah Bobka, and Wayne Bonner.

Trustee Rose Kitney attended via teleconference.

Also Present: Trustees Diane Lloyd (Chairperson of the Board), Anthony Caruso (Vice-chairperson of the Board), and Jaine Klassen Jeninga; C. Arnew, A. Foster, L. Piccinin, and S. Foss.

2017-2018 Year-end Financial Variance Report

April Foster, Manager, Financial Systems and Reporting, reviewed the report which is based on September 1, 2017 to August 31, 2018 financial activity, as well as school enrolments as at October 31, 2017 and March 31, 2018. The year-end consolidated operating and capital surplus of \$6.817 million compares to a budgeted surplus of \$2.282 million, for a favourable variance of \$4.535 million. The year-end consolidated compliance surplus of \$3.662 million compares to a budgeted compliance deficit of \$0.775 million, for a favourable variance of \$4.437 million.

2017-2018 Accumulated Surplus/Deficit and Deferred Revenue Report

A. Foster summarized the description of various Reserves, as well as the recommended allocation of funds to and from Reserves for 2017-2018, 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 Ministry and external reporting, the annual Surplus cannot be increased or decreased by moving amounts to or from Reserve funds.

The PSAB and Ministry 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.

The Draft Financial Statements for Year Ended August 31, 2018 were presented to the Audit Committee on November 5, 2018.

A motion was adopted that Accumulated Surplus transfers be approved, as detailed in the 2017-2018 Accumulated Surplus/Deficit and Deferred Revenue Report, dated November 7, 2018 (Appendix A).

Fully Integrated Enterprise Resource Planning System

L. Piccinin, Senior Manager, Human Resource Services, reviewed the report with the committee noting that at the January 23, 2018 Board meeting, the Board approved administration to issue a Request for Proposal (RFP) for a fully integrated Enterprise Resource Planning (ERP) system, and also approved administration accessing up to \$300,000 from surplus to support the implementation of a system when one was selected. Proposals were received from three providers and initial screening of the proposals resulted in a shortlist of two providers (Altus Business Consultants Limited and The Education Computing Network of Ontario) who were invited to make a presentation to the evaluation committee with two representatives from each of Human Resource Services, Finance, and Information and Communications Technology, as well as a broader group of staff with expertise and knowledge in the various aspects of an ERP and the Board's requirements. Altus Business Consultants Limited was successful in advancing to a more detailed demonstration reviewing selected scenarios to demonstrate how their solution would work through the scenario.

Following discussion a motion was adopted to award the contract for a new fully integrated Enterprise Resource Planning system to Altus Business Consultants Limited.

Information Technology Service Representatives

Chris Arnew, Superintendent, Business and Corporate Services, Transportation, reported that Information and Communications Technology (ICT) Department has a contract with MicroAge to provide five Information Technology Service Representatives (ITSRs) at a cost of \$195,468 per year to support our elementary school technology and three ITSRs to support student Special Education Amount (SEA) equipment at a cost of \$118,262. This contract covered all mileage, cell phone and laptop expenses and is up for renewal. The ICT Department has budgeted \$237,980 approved in the 2018-2019 budget and an additional \$152,840 in the SEA budget for this specific contract, for a combined budget of \$390,820. A Request for Proposal (RFP) was issued in August 2018 for seven ITSRs with evaluation criteria including service level requirements, qualifications, responsibilities, implementation plan, provision of vehicles/equipment, and cost. Three vendors responded to the RFP: Compute, MicroAge and Xylotek Solutions. The vendor that met all qualifications and scored the highest in the evaluation process was MicroAge, located in Peterborough.

A motion was adopted to award the contract for the Information Technology Service Representatives to MicroAge.

Annual Property Maintenance Services Tender – Western Area

Superintendent Arnew reported that a competitive bid process was utilized and pre-qualified vendors were invited to bid on the opportunity to provide property maintenance services (grass cutting and snow removal) to the Western Area. Two companies submitted tenders.

A motion was adopted to award the tender for the Annual Property Maintenance Services for the Western Area of the Board to Town and Country Estate & Commercial Lawn Maintenance Ltd.

Former Kirby Centennial Public School Site

Superintendent Arnew reported that at the April 26, 2018 Board meeting, the Board approved a motion that deemed Kirby Centennial Public School surplus to the Board to be disposed of in accordance with Ministry of Education Ontario Regulation 444/98 and Board Policy BA-6.5, Surplus Board Real Estate – Disposal/Rental. On considering the property disposal further, administration has determined that, for the immediate future, the operational needs of the Board will be better served by maintaining this site.

A motion was adopted to rescind the prior motion to deem the Kirby Centennial Public School site surplus and dispose of the property.

RECOMMENDATIONS

1. That Accumulated Surplus transfers be approved, as detailed in the 2017-2018 Accumulated Surplus/Deficit and Deferred Revenue Report, dated November 7, 2018.
2. That the contract for a new fully integrated Enterprise Resource Planning system be awarded to Altus Business Consultants Limited at an annual cost of \$303,444 including net tax (2.16%) for a five year term.
3. That MicroAge be awarded the contract for the Information Technology Service Representatives for three years, starting November 1, 2018, at an annual cost of \$366,158 including net tax (2.16%).
4. That the tender for the Annual Property Maintenance Services for the Western Area of the Board be awarded to Town and Country Estate & Commercial Lawn Maintenance Ltd. in the amount of \$879,620.59 including net tax (2.16%) for a term starting on November 1, 2018 and ending April 30, 2020.
5. That the Board rescind the following motion, approved at the April 26, 2018 Board Meeting:
(18-100) That Kirby Centennial Public School, located at 3675 Concession Road 7, in Clarington, Ontario, be deemed surplus to the Board and disposed of in accordance with Ministry of Education Ontario Regulation 444/98 and Board Policy BA-6.5, Surplus Board Real Estate – Disposal/Rental.
6. That the Resource Committee Report, dated November 22, 2018, be received for information.

Angela Lloyd
Committee Chairperson

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **2017-2018 Accumulated Surplus/Deficit and Deferred Revenue Report**

INITIATOR: Chris Arnew, 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.

2017-2018 Accumulated Surplus/Deficit and
Deferred Revenue Report

STATUS

4. The 2017-2018 activity for Accumulated Surplus is summarized in the Year-end Financial Variance Report Appendix. The details of this activity and the recommended allocations are:

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

Education Programs – Other (EPO)

The increase to this Deferred Revenue of \$138,098 reflects the amount that revenue transfers from the Ministry exceeded expenditures during 2017-2018.

Educational Development Charges (EDC)

Total increase of \$766,044 is comprised of:

- \$1,073,338 EDC revenue received from the Municipality of Clarington
- \$14,073 interest attributed to the EDC balance
- (\$178,369) transferred to revenue to fund eligible capital costs
- (\$142,998) transferred to revenue to fund eligible operating costs

The August 31, 2018 EDC Deferred Revenue balance of \$1,366,178 is for:

County of Northumberland	\$898,737
Municipality of Clarington	\$467,441

Proceeds of Distribution

The decrease to this Deferred Revenue of \$4,143,918 reflects the amount of eligible expenditures incurred during 2017-2018.

Renewable Energy

The decrease to this Deferred Revenue of \$22,389 reflects the amount of eligible expenditures incurred during 2017-2018.

School Renewal

The decrease to this Deferred Revenue of \$3,098,223 reflects the amount that expenditures exceeded the renewal allocation in 2017-2018.

School Condition

The Board had unspent School Condition Improvement funds from 2016-2017 of \$3,722,682. The Board's 2017-2018 allocation was \$8,584,870. The Board spent \$11,106,892 of this allocation in 2017-2018. The remaining unspent allocation of \$1,200,660 is available to support capital expenditures in future years and will be receivable following the reporting of these expenditures in future reporting cycles (March 31st and August 31st).

Legislated Operating

Education Programs – Other (EPO)

The increase to this Deferred Revenue of \$133,884 reflects the amount that revenue transfers from the Ministry exceeded expenditures during 2017-2018.

5. **Accumulated Surplus**

The Board's 2017-2018 Annual Surplus of \$6,816,841 consists of \$3,662,482 as a result of Board Operations Available for Compliance – Internally Appropriated and \$3,154,359 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)

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 2017-2018, the budget for this required component was (\$149,254). The actual expense amounted to (\$176,409). The Reserve is to assist with minimizing the impact on future budgets.

Information and Communications Infrastructure

The in-year decrease of \$48,406 represents the 2017-2018 Budgeted Deficit Allocation. The balance of \$3,921,197 is retained in the Information and Communications infrastructure to support expenditures in future periods.

General Operating

The increase of \$332,362 is \$1,107,427 more than the approved budget amount of (\$775,065). This will allow for continued support of future Budgets in the amount of \$2,035,552.

Future Classroom Expenditures

The increase of \$881,502 reflects the net increase in the School Activities Rollover.

Community and Training Development Centre (CTDC) Accumulated Surplus

As at April 9, 2018 the Board no longer controlled the Community Training and Development Centre and therefore the CTDC is not considered a related party. The Board's Accumulated Surplus has been reduced by the CTDC's 2016-2017 year end Accumulated Surplus balance of \$256,343.

Field Improvements

These funds are earmarked to support field and track improvements. The increase in the year of \$297,024 reflects the unspent 2017-2018 budget of \$140,000, the annual amount of \$25,000 for the Thomas A. Stewart Secondary School playing field under the Joint Agreement with the City of Peterborough, and Community Use in-year surplus of \$132,024.

Facilities Improvement

The balance of \$3,398,028 is retained to support capital expenditures in future periods.

Committed Capital Projects

The in-year increase of \$2,200,000 represent the amount that has been committed to support construction expenditures of the new East City School project.

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 2017-2018 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 \$20,899,906, as at August 31, 2017, was actuarially determined and is to be amortized over the estimated remaining service life (ERSL) to a maximum of seven years. The 2017-2018 decrease of

**2017-2018 Accumulated Surplus/Deficit and
Deferred Revenue Report**

\$2,985,701 is comprised of the 1/7th amortization of the opening liability, based on the August 31, 2017 actuarial review of the plan. The liability at August 31, 2018 is \$17,914,205.

Retirement Health Care Benefits were actuarially assessed to be a liability of \$358,395 as at August 31, 2017, and are to be amortized over a maximum of five years. The 2017-2018 decrease of \$71,679 is comprised of the 1/5th amortization, based on the August 31, 2017 actuarial review of the plan. The liability at August 31, 2018 is \$286,716.

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 2017-2018.

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 \$81,390 reflects the in-year excess of Expenditures over Revenue, and is comprised of:

Elementary SGF	\$106,116
Secondary SGF	(\$239,310)
Foundations	\$ 51,804
Total	(\$ 81,390)

Revenue Recognized for Land

The in-year increase of \$178,369 represents the remaining amount of Education Development Charges included in 2017-2018 Revenue for the purchase of vacant land in Newcastle, ON in 2015-2016.

RECOMMENDATION

1. That Accumulated Surplus transfers be approved, as detailed in the 2017-2018 Accumulated Surplus/Deficit and Deferred Revenue Report, dated November 7, 2018.

Chris Arnew
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**

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 \$500,000. The purpose of this Reserve is to protect the Board from the impact of their deductible component (the first \$500,000 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.

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

Deferred Revenue – Capital

10. 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

11. 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.

12. 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

13. Educational Programs – Other (EPO)

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.

Operating

14. Educational Programs – Other (EPO)

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.

Item 14.1 November 22, 2018

From: Nancy Marsden <nmarsden@aldervillefirstnation.ca>

Date: November 22, 2018 at 11:14:10 AM EST

To: 'Jennifer Leclerc' <jennifer_leclerc@kprdsb.ca>

Subject: **First Nation Trustee**

Good Morning Jennifer,

Kailee Dupuis has been approved by the Alderville First Nation Council as the First Nation Trustee for the Kawartha Pine Ridge District School Board.

Kailee is the Student Services Coordinator for Alderville First Nation and has also agreed to be the First Nation representative on the Special Education Committee at KPR. As you may be aware, the First Nation representative on the Special Education Committee also rotates between our three First Nations. Please provide details on when the orientation will take place and when Kailee will begin her new role.

Best.

Nancy

Nancy Marsden-Fox
Education Manager
Alderville First Nation
11696 Second Line, P.O. Box 46
Roseneath, ON K0K 2X0
(905) 352-2302 (ph)
(905) 352-3242 (fax)

CHAIRPERSON'S RECOMMENDATION:

That Kailee Dupuis be appointed as the First Nation Trustee representing Alderville First Nation, Curve Lake First Nation and Hiawatha First Nation, for the Kawartha Pine Ridge District School Board for the 2018-2022 term.

TO: Kawartha Pine Ridge District School Board

TOPIC: **Poverty Intervention Fund**

INITIATOR: Steve Girardi, Superintendent, Student Achievement

BACKGROUND

1. The Poverty Intervention Fund was established in 2001 to address social and academic issues related to students living in poverty.
2. Each year an amount was budgeted for Poverty Intervention from the cafeteria funds received by the Board.

STATUS

3. In 2017-2018 the Board continued to provide a budget of \$52,000 to support the Poverty Intervention initiative despite declining cafeteria commissions which were the primary source of funding in prior years.
4. The Poverty Intervention Fund of \$52,000 was allocated through the Board budget process for the school year 2017-2018 as follows:
 - \$2,375 allocated to each of the 13 secondary schools
 - \$2,375 to each of the two Centre for Individual Studies and Peterborough Alternative and Continuing Education (PACE)
 - \$14,000 (remaining funds) allocated for distribution by the seven Superintendents of Student Achievement, on a per capita basis
5. The seven Superintendents of Student Achievement distributed the funds out to their schools as per need.
6. The overall reporting by schools indicate Poverty Intervention Funds being spent on the following items:
 - 15% - clothing, food vouchers, medical, eye glasses
 - 6% - attending field trips
 - 6% - breakfast/lunch programs
 - 7% - school supplies, course fees
 - 16% - public transportation
 - 16% - student participation in athletics
 - 9% - commencement expenses, prom attire/tickets
 - 24% - other (i.e. graduation photos, yearbook, student cards)
 - 1% - University/College Application fees

7. The following are some examples of “good news” stories shared by the schools:

A Student Success teacher noted that they have many good news stories regarding students who were able to access these very important funds. Poverty Intervention funds have made it possible for many of our students to participate in extra-curricular sporting activities. Without this assistance, extra-curriculars would be unavailable to certain students.

Poverty Intervention funds have assisted with curricular expectations including course fees for elective programs such as: GeoVenture, Outdoor Education and Equine.

A secondary school staff member shared that the purchase of bus passes is also an essential resource for their students. Making transportation to school, co-op placements, part-time jobs and personal appointments possible.

Funds were accessed to enable a Grade 7 Learning Life Skills student to participate in a school ski club visit to Brimacombe. This created an inclusive experience for all, which otherwise would not have been possible.

A principal shared that a family with three children accessed poverty intervention funds to take a taxi to and from school after their home was lost to fire and their temporary housing was out-of-area.

RECOMMENDATION

1. That the Poverty Intervention Fund Report, dated November 22, 2018, be received for information.

Steve Girardi
Superintendent, Student Achievement

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

SPECIAL EDUCATION ADVISORY COMMITTEE REPORT

The committee met on November 6, 2018 and reports as follows.

ATTENDANCE

Present: J. Wilson Alternatives Community Program Services
(Committee Chairperson)
S. Bobka Trustee (Committee Vice-chairperson)
A. Lloyd Trustee
K. Carson Fetal Alcohol Spectrum Disorder Peterborough
A. Cranfield Five Counties Children's Centre
T. Hill Development Services Ontario
A. Rodriguez Community Living Peterborough

Regrets: W. Johansen Ontario Association of Families of Children with
Communication Disorders
K. MacMurray First Nations
M. Robinson Autism Ontario – Peterborough Chapter

Also Present: S. Patterson, J. Klassen Jeninga, G. Davis, G. Payne, L. Schoenmaker,
C. Tozer and C. Honey.

Board Report

Trustees S. Bobka, A. Lloyd, and S. Patterson, updated the committee on events and initiatives being undertaken by the Board.

EQAO Results – Special Education

C. Tozer, Data, Research, and Accountability Leader, provided an overview of the Education Quality and Accountability Office (EQAO) Grade 3 and 6 assessment results of reading, writing and mathematics, for testing that took place during the spring of 2018, as well as the EQAO Grade 9 assessment results of mathematics, for testing that took place in January (semester one) and June (semester two) 2018. Also provided was an overview of the Ontario Secondary School Literacy Test (OSSLT) results for testing that took place in March 2018.

Detailed results for both the elementary and secondary testing as compared to the province, as well as compared to Board results in all subject areas over time were shared. The data included gender and special needs comparisons. As a Board our special needs students are doing substantially better than the provincial results. We are continuing to work on increasing our students' success, there are still gaps that need to be addressed.

Questions of clarification were addressed and an in-depth discussion was held regarding such issues as the impact that Full Day Kindergarten has had on assessment results,

transitioning, special needs accommodations, applied versus academic programs, and creating volunteer programs to assist with math skills in the early years of education.

Administrative Update

L. Schoenmaker, Principal of Special Services shared the Special Education October newsletter and Special Education Resources and Links, a new resource for school staff that provides links to all of the agencies represented by SEAC.

Association Updates

The following associations provided information including updates on upcoming meetings, in-services, and various events:

- Fetal Alcohol Spectrum Disorder Peterborough
- Five Counties Children's Centre
- Development Services Ontario
- Community Living Peterborough

New Business

G. Davis, Superintendent of Student Achievement, thanked the committee for their participation the last four years. January will bring new committee members and trustees to SEAC.

Future Topics

- Behavioural Analysis
- Psychologists
- Violence, Threat, Risk Assessment (VTRA)
- School Board Counsellors
- Special Needs Strategy
- Role of the Special Education Resource Teacher (SERT)
- Transitions and PPM No. 156, Supporting Transitions for Students with Special Education Needs
- PPM No. 8, Identification of and Program Planning for Students with Learning Disabilities
- OFIP Tutoring

Future Meeting Dates

The next meeting of the Special Education Advisory Committee will be held in Room 158 at the Education Centre, 1994 Fisher Drive, Peterborough, at 3:30 p.m. on January 8, 2019.

RECOMMENDATION

1. That the Special Education Advisory Committee Report, dated November 22, 2018, be received for information.

Sarah Bobka
Committee Vice-chairperson

Julie Wilson
Committee Chairperson

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

FIRST NATIONS EDUCATION SERVICES AGREEMENT COMMITTEE

The committee met on November 7, 2018, and reports as follows.

ATTENDANCE

Present: Trustee M. Lynch-Taylor (Committee Chairperson),
N. Marsden-Fox and L. Musgrave.

Regrets: K. MacMurray and C. Arnew.

Also Present: J. Nigro, and J. Nahrgang.

Performance Goals in Service Agreements

Superintendent Jack Nigro responded to the suggestion of establishing performance goals for Indigenous students at KPR. The committee members were invited to make proposals for performance goals for the three First Nations, both outside of the service agreements and as a precursor for the next service agreements. Improvement of student achievement for all students, and guidance and career planning were also suggested. Concern was indicated regarding the tracking of graduation rates based on a four year period, and it was recommended that further tracking for Indigenous students would provide more accurate information.

Committee Chairperson, M. Lynch-Taylor expressed a need to ensure that the Board meets contractual obligations of the service agreements. J. Nigro stated that there is a good understanding and willingness among Principals to understand the agreements and to continue to find ways to serve students as robustly as possible.

First Nation Trustee Position Update

The committee members discussed the selection and rotation process for the First Nation Trustee Position. N. Marsden-Fox, Education Manager, Alderville First Nation, advised that the First Nation Trustee position has been posted and will close on November 9, 2018. Trustee Lynch-Taylor added that it would be beneficial for the new Trustee to be part of the selection process for committee positions. The formal appointment to the Trustee position will be approved by the Board.

Circle

Each First Nation member spoke to and agreed upon the need to ensure the authenticity and cultural value of school pow wows and that other culture sharing/teaching events should be considered. J. Nigro proposed that more discussion on this subject take place at the next Indigenous Education Advisory Committee meeting.

Future Meeting Dates

The next meeting of the First Nations Education Services Agreement Committee will be held in Room 158 at the Education Centre, 1994 Fisher Drive, Peterborough, at 9:30 a.m. on Wednesday, February 6, 2019.

RECOMMENDATION

1. That the First Nations Education Services Agreement Committee Report, dated November 22, 2018, be received for information.

Mary Lynch-Taylor
Committee Chairperson

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

INDIGENOUS EDUCATION ADVISORY COMMITTEE REPORT

The committee met on November 7, 2018 and reports as follows.

ATTENDANCE

Present: Trustee M. Lynch-Taylor (Committee Chairperson), A. Dufrane, Métis Nation of Ontario, A. Fluegel, Student Success Coordinator, Curve Lake First Nation, N. Marsden-Fox, Education Manager, Alderville First Nation.

Regrets: K. MacMurray, Education Counsellor, Hiawatha First Nation, G. Atkinson, Education Advisor, Ogemahahj Tribal Council, N. Bell, Senior Indigenous Advisor, Trent University, C. Grey, Nogojiwanong Friendship Centre and S Mattson.

Also Present: J. Nigro, E. Flett-Hurst, M. Foulkes, T. Mackenzie, S. Matthews, J. Outram, C. Tozer, M. LaPointe, D. Smith, M. Crowe, J. Dugan and J. Nahrgang.

Education Quality and Accountability Office (EQAO) Report

Dr. C. Tozer, Data Research and Accountability Advisor, presented EQAO data specific to self-identified Indigenous students. A review and comparison of self-identified students, KPR students and provincial achievement results was provided. While KPR self-identified students rank higher than other Indigenous students province wide, our goal is that our self-identified students achieve at the same level as other students.

The number of self-identified students has increased again this year to a total of 968 students. Superintendent Jack Nigro said that we know many students do not self-identify and that does not impede us from moving forward in our work to address literacy and numeracy, and the needs in all our schools.

Curriculum Revisions and Support

D. Smith, Indigenous Education Consultant provided an update on the work being done to support curriculum revisions. Indigenous Cultural Competency training for Grade 4, 5 and 10 Social Studies teachers is underway, and is proving to be successful with attendance at all sessions reaching full capacity, and positive feedback from those attending the sessions. Further Indigenous Cultural Competency training sessions are planned for the new year.

D. Smith and S. Mattson, Indigenous Education Consultants, are continuing with last year's work, to support classroom teachers' implementation of the new History Curriculum. Visits with secondary teachers are on-going and sessions with Grades 4 and 5 teachers will begin in December 2018 and January 2019.

Indigenous Peoples Awareness Month of November

J. Nigro provided the committee with a summary of events happening throughout KPR during the month of November and noted the community events that committee members are invited to attend. There are many more events, presentations and Indigenous Education focused programs happening all month throughout the Board.

The committee heard that KPR has replaced the Inuit Inukshuk symbol with an Ulu symbol on Indigenous Education materials that are distributed.

School Improvement Focus

J. Nigro advised that all schools will be declaring an Indigenous Education School Improvement Focus similar to last year, and we are currently in the process of collecting data, and will report further at a future meeting.

Circle

Each attendee, from the perspective of their individual role, shared items of interest with the group. Committee members and guests shared school activities 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.

Of special note, Director of Education, Dr. Jennifer Leclerc, attended the meeting to acknowledge the end of Trustee M. Lynch-Taylor's term as a KPR Trustee, and to thank her for her contribution to the Indigenous Education Advisory Committee (IEAC). On behalf of the committee, J. Nigro presented Trustee M. Lynch-Taylor with an honour feather, a symbol of acknowledgement and honour in the highest manner for her commitment and dedication in her work at KPR as Chairperson of IEAC.

Future Meeting Dates

The next meeting of the Indigenous Education Advisory Committee will be held on Wednesday, February 6, 2019 at 10:30 a.m. in Room 158 at the Education Centre.

RECOMMENDATION

1. That the Indigenous Education Advisory Committee Report, dated November 22, 2018, be received for information.

Mary Lynch-Taylor
Committee Chairperson

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

PARENT INVOLVEMENT COMMITTEE REPORT

The committee met on November 12, 2018 and reports as follows.

ATTENDANCE

Present: Danielle Magvas (Committee Co-chairperson), Trustee Sarah Bobka, Teira Brown, Cathy Galbraith, Kim Leger, Carolyn McColl, Tanya Ogden, Corry O'Toole, Annette Simpson and Elizabeth Ward.

Also Present: Jennifer Leclerc (Director of Education), Jack Nigro (Superintendent of Education) and Greg Kidd (Senior Manager – Corporate Affairs).

Regrets: James Grieve, Aaron Huizinga (Committee Co-chairperson), Marie Visser

Review of Role of Committee and Election of Chairperson

Director of Education J. Leclerc, G. Kidd and committee members reviewed the role of the Parent Involvement Committee (PIC), its activities, and the committee's mandate as established by Board policy and within the provincial Parent Engagement Policy and the Education Act.

It was noted that, in accordance with Board policy and provincial directives, the committee also has community representatives for the current term. After a public call for interested persons in this volunteer position, Marie Visser (Clarington), Elizabeth Ward (Northumberland) and Annette Simpson (Peterborough) were noted as representatives for the new term.

Parent Involvement Funds and Parents Reaching Out (PRO) Grant Updates

G. Kidd reviewed the committee's current budget. The committee has received \$10,439.00 from the Ministry of Education for the current term (based on a base amount of \$5,000.00, plus a per pupil amount) combined with \$15,677.00 in carry-over funding. After reviewing commitments to date, the committee has \$16,344.31 in remaining available committee funds for the year.

J. Leclerc and G. Kidd also reviewed with the committee that Parents Reaching Out (PRO) Grants for the 2018-19 school year are currently still being reviewed provincially.

Every Student Matters Census

Jack Nigro, Superintendent of Education, reported that, as part of a pilot project with the support of the Ministry of Education, the Board will be conducting its first ever **Every Student Matters Census** in February/March 2019 to better understand the needs of students and school communities.

Specifically, the census information will be used to:

- address any barriers to student achievement and success,
- establish effective programs, and
- allocate resources according to student needs.

This public consultation will collect identity based data to ensure that systemic barriers faced by marginalized students and staff are recognized and addressed equitably. Superintendent Nigro further explained the benefit of the data collection and analysis, survey categories, and necessary steps and analysis for achievement and opportunities for certain groups of students.

The census consists of approximately 25 questions about well-being, family structure, gender, sexuality, religion, ethnicity, race, languages, nationality, disability and socio-economics, is confidential, and will only be reported in a summarized way, to provide understanding of school communities' needs.

2018 Annual Parent Conference

The group discussed the most recent Parent Conference that was held on Saturday, October 20, 2018 at Bowmanville High School.

The theme for this year's conference was Mental Health, Math & Modern Learning, with Dr. Greg Wells as the keynote speaker. This year's conference had an expanded platform of overall wellness. For the first time, workshops were offered that parents and children could participate in together, including learning supports in areas such as mathematics and literacy, as well as information sharing around modern learning environments and technology tools.

General discussion by the group included positive feedback with respect to the keynote speaker, and workshops that were offered. Extended discussion focused on the significant percentage of registrants who failed to attend, and the very low workshop participants as a result. Further discussion is planned at future meetings to explore future considerations for the event, including possibly scheduling every second year, or changing the format to include only a sponsored keynote speaker.

RECOMMENDATION

1. That the Parent Involvement Committee Report, dated November 22, 2018, be received for information.

Sarah Bobka
Trustee

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

EQUITY, DIVERSITY AND INCLUSION COMMITTEE REPORT

The committee met on Wednesday, November 14, 2018 and reports as follows.

ATTENDANCE

Present: Trustee A. Lloyd (Committee Co-chairperson), Trustee S. Patterson (Committee Co-chairperson); N. Cloutier, S. Helleiner, S. Ness, N. Shea, M. Dunn and J. Devlin.

Regrets: D. Berger, S. Bell, E. Cortesis, M. Crowe, J. Deck, D. Lounsbury, D. Smith, and S. Soussan.

Also Present: J. Nigro, M. LaPointe, and J. Nahrgang.

Student Presentation: New Canadians Centre

J. Devlin, Settlement Worker in Schools Coordinator for the New Canadians Centre in Peterborough, welcomed three international students to the meeting, from Lebanon and China, who have been attending Thomas A. Stewart Secondary School since their arrival in Canada.

The students each provided details on their background and their views with respect to attending Thomas A. Stewart Secondary School. All agreed that the first month of school was the most difficult because of the language barrier. Once they had overcome this barrier and were able understand the language, they felt safe at school. The teachers and students have been kind, helpful and friendly towards them and they have learned from the friends they have made, and from volunteering and extra-curricular activities.

J. Devlin described the various types of settlement assistance the New Canadians Centre provides to immigrants and refugees in the Peterborough area. The Centre is responsible for their first needs upon arrival as well as assistance in all aspects of cultural integration on an ongoing basis.

Every Student Matters Census

J. Nigro reviewed the draft student census with the committee members. The baseline questions on the survey were developed using a provincial tool and best practices from school boards who have completed the census process. The census consists of approximately 25 questions about wellbeing, family structure, gender, sexuality, religion, ethnicity, race, languages, nationality, disability and socio-economics, is confidential, and will only be reported in a summarized way, to provide understanding of school communities' needs.

Six community information sessions will be happening over the next five weeks in various regions of the Board. The sessions will outline the purpose and importance of the survey and options for parents to complete. An additional three community sessions are planned to provide support for those requiring assistance to complete the

survey. M. LaPointe, Equity and Inclusive Education Consultant K-12, and S. Ness, Principal, Camborne Public School, are currently developing a guide for teachers to administer the survey.

Calendar Question – Day of Solidarity with People of Palestine

J. Nigro stated that concern has been expressed by a parent regarding the inclusion of the Day of Solidarity with People of Palestine being shared with school communities on newsletters and calendars. The date is on the 2018-2019 Equity and Diversity calendar which is often included by schools in their calendars and newsletters. The Day of Solidarity with People of Palestine is recognized by the United Nations as a day of significance. The committee discussed in detail the value of keeping or removing this date from monthly school newsletters. J. Nigro will seek input from local Jewish leaders and the New Canadian Centre for further discussion at the next EDI Committee meeting.

Employment Diversity

J. Nigro reported on the advancements made by the Human Resource Department to solicit more diverse applicants to positions at KPR. M. Dunn, Human Resource Manager, Labour Relations, presented a list of possible text options developed by HR, to be included on all internal and external postings. The committee discussed the options and an interim option was selected. The committee will research practices from other school boards and government postings.

Information Sharing/Updates

Committee members provided information and shared updates on upcoming meetings and various events.

Future Meeting Dates

January 9, 2019

April 3, 2019

RECOMMENDATION

1. That the Equity, Diversity and Inclusion Committee Report, dated November 22, 2018, be received for information.

Angela Lloyd
Committee Co-chairperson

Shirley Patterson
Committee Co-chairperson

Kawartha Pine Ridge District School Board

Future Meeting Dates

November 5, 2018	Audit Committee Mtg.	(3:00 p.m.)	Roy H. Wilfong Boardroom
* November 6, 2018	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
November 7, 2018	First Nations Education Services Agreement	(9:30 a.m.)	Room 158
	Committee Mtg.		
November 7, 2018	Indigenous Education Advisory Cmte. Mtg.	(10:30 a.m.)	Room 158
November 7, 2018	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
November 12, 2018	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
November 13, 2018	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
November 14, 2018	Equity, Diversity and Inclusion Cmte. Mtg.	(9:30 a.m.)	Room 158
* November 22, 2018	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* December 6, 2018	Inaugural Board Mtg.	(OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* December 13, 2018	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* January 8, 2019	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
January 9, 2019	Equity, Diversity and Inclusion Cmte. Mtg.	(9:30 a.m.)	Room 158
January 9, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
January 14, 2019	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
February 11 January 14, 2019	CHANGE Audit Committee Mtg.	(3:00 p.m.)	Roy H. Wilfong Boardroom
January 15, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* January 22, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* February 5, 2019	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
February 6, 2019	First Nations Education Services Agreement	(9:30 a.m.)	Room 158
	Committee Mtg.		
February 6, 2019	Indigenous Education Advisory Cmte. Mtg.	(10:30 a.m.)	Room 158
February 6, 2019	Chairpersons' Committee Mtg.	(6:00 p.m.)	Roy H. Wilfong Boardroom
February 11, 2019	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
February 12, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
February 13, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* February 28, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* March 4, 2019	Budget Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* March 5, 2019	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
March 6, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
March 18, 2019	Parent Involvement Committee Mtg.	(6:30 p.m.)	Room 158
March 19, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* March 28, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* April 2, 2019	Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
April 3, 2019	Equity, Diversity and Inclusion Cmte. Mtg.	(9:30 a.m.)	Room 158
April 10, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
April 15, 2019	Chairpersons' Committee Mtg.	(6:00 p.m.)	Roy H. Wilfong Boardroom
April 16, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* April 25, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* April 29, 2019	Budget Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* April 30 , May 7, 2019	CHANGE Special Education Advisory Committee Mtg.	(3:30 p.m.)	Room 158
May 1, 2019	First Nations Education Services Agreement	(9:30 a.m.)	Room 158
	Committee Mtg.		
May 1, 2019	Indigenous Education Advisory Cmte. Mtg.	(10:30 a.m.)	Room 158

May 2, 2019	Trustee/School Council Dialogue	(6:00 p.m.)	TBD
May 2, 2019	Parent Involvement Committee Mtg. (following Trustee/ School Council Dialogue)		TBD
* May 6, 2019	Budget Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
May 8, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* May 13, 2019	Budget Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
May 14, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
May 15, 2019	Chairpersons' Committee Mtg.	(6:00 p.m.)	Roy H. Wilfong Boardroom
May 21, 2019	MPP/Trustee Dialogue Session	(7:00 p.m.)	Roy H. Wilfong Boardroom
* May 23, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom
* May 27, 2019	Budget Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* May 28, 2019	Special Education Advisory Committee Mtg.	(3:00 p.m.)	Room 158
June 3, 2019	Audit Committee Mtg.	(3:00 p.m.)	Roy H. Wilfong Boardroom
June 11, 2019	Program Review Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
June 12, 2019	Resource Committee Mtg.	(7:00 p.m.)	Roy H. Wilfong Boardroom
* June 20, 2019	Regular Board Mtg.	(IC 6:15 p.m. / OS 7:00 p.m.)	Roy H. Wilfong Boardroom

IC – In-camera Session OS – Open Session

* Most Regular Board Meetings, Budget Committee Meetings, and Special Education Advisory Committee Meetings are available via video conferencing at the Brighton, Cobourg and Clarington locations.