

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

REGULAR BOARD MEETING # 1

Tuesday, December 11, 2012

Video & Teleconference Sites

Time: 7:00 p.m.

QEDHS 24A

Dryden High School – Room 115

RLDHS 235

Dryden, ON

BBSS 250

AGENDA

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Declaration of Conflict of Interest
5. Election of Board Chair
6. Chair's Remarks
7. Election of Board Vice-Chair (Newly appointed Board Chair)
8. Vice-Chair's Remarks
9. Business Arising from Committee of the Whole
10. Confirmation of Minutes – November 13, 2012
11. Presentations/Delegations
12. Presentation of Reports and Accompanying Motions
 - 12.01 Education
 - A. Good News Story
 - Open Roads PS Explore: Endless Possibilities Program
(*Syrena Lalonde, Principal*)
 - B. 21st Century Learning Report Update
 - 12.02 Executive Committee
 - A. Appointments of Trustees to Committees
 - I. Audit and Finance Committees
 - II. Native Education Advisory Committee (NEAC)
 - III. OPSBA - Director
 - IV. OPSBA – Alternate
 - V. OPSBA – Voting Delegate
 - VI. OPSBA - Alternate
 - VII. Parent Involvement Committee
 - VIII. Special Education Advisory Committee (SEAC)
 - IX. Transportation Policy Committee

- B. Trustee Travel - Public Education Symposium January 2013
- C. Director's Annual Report 2012
- D. Policy 208, Governance

12.03 O.P.S.B.A. Update

12.04 Parent Involvement Committee/School Council Reports

12.05 Operations

- A. Policy 605, Accessibility Standards for School Transportation NEW
- B. Policy 615, Accessibility Standards for Information and Communication NEW

12.06 Finance

- A. 2011-2012 Financial Statements
- B. Audit Committee Report

12.07 Human Resources

- A. Policy 713, Accessibility Standards for Employment NEW

12.08 Student Trustee

12.09 Special Education Advisory Committee

12.10 Native Education Advisory Council (nil)

13. Other Motions

14. Correspondence

15. New Business

16. Observer Comments

17. Next Meeting Date
Tuesday, January 8, 2013
Dryden High School – Room 115
Dryden, Ontario

18. Adjournment

5.0

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT _____ be nominated for the position of Board Chair.

7.0

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT _____ be nominated for the position of Board Vice-Chair.

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

REGULAR BOARD MEETING #10

The minutes of Regular Board Meeting #10 of the Keewatin-Patricia District School Board held November 13, 2012 at the Dryden High School.

| | | | | | |
|--|--|---|----------------------------|-----------|---------|
| Call to Order | The meeting was called to order at 7:00 p.m. | | | | |
| Roll Call | B. Gauthier C. Marcino M. Ott (vc) D. Sidders (vc) | B. O'Donohue D. Wilkinson G. Kleist R. Onysko | G. Seaton B. Moore (vc) | | |
| Absent with Regret | D. Penney, N. Kejick | | | | |
| Officials | Jack McMaster, Caryl Hron, Sean Monteith, Dean Carrie, Susanne Bastable, Scott Urquhart, Lynn McAughey, Steve Poling | | | | |
| Also Present | Media, Staff and interested public. | | | | |
| Agenda | Moved by: | R. Onysko | | | |
| | Seconded by: | B. Gauthier | | | |
| Motion | 214-12 | THAT the agenda for Regular Board Meeting # 10 of November 13, 2012 be approved. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| Conflict of Interest | Declaration of conflict of interest re proceedings on agenda | | | | None |
| Business Arising from Committee of the Whole | Moved by: | B. Gauthier | | | |
| | Seconded by: | M. Ott | | | |
| Motion | 215-12 | THAT the recommendation from the Committee of the Whole with respect to job action as it relates to student safety be approved. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| Minutes | Moved by: | B. Gauthier | | | |
| | Seconded by: | R. Onysko | | | |
| Motion | 216-12 | THAT the minutes of Regular Board Meeting held October 9, 2012 having been duly circulated be confirmed. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| Good News Story | Strength Based Focus at Ignace School Presented by: Brayden Moore, Student Trustee, Ignace High School | | | | |
| Student Success Report | Moved by: | B. Gauthier | | | |
| | Seconded by: | R. Onysko | | | |
| Motion | 217-12 | THAT the 2011-2012 Student Success Report be received. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |

Regular Board Meeting
November 13, 2012

12 - 48

Graduation Report

Moved by: B. Gauthier
Seconded by: R. Onysko

Motion 218-12

THAT the 2012 Secondary Graduation Report be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

D. Wilkinson left the meeting.

Curriculum Teachers Report

Moved by: R. Onysko
Seconded by: B. Gauthier

Presented by: Tracy Lindstrom, Curriculum Administrator
Ann McDonald, K-12 Curriculum Special Assignment Teacher

Motion 219-12

THAT the Curriculum Assignment Teachers report be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 8 | OPPOSED | 0 | CARRIED |

D. Wilkinson returned to the meeting.

Child Care Partnership

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 220-12

THAT the 2012-2013 Child Care Partnership Report be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Policy 303

Moved by: B. Gauthier
Seconded by: D. Wilkinson

Motion 221-12

THAT the verbal report on Policy 303, School Improvement Planning, be received.

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|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 222-12

THAT Policy 303, School Improvement Planning, be approved as amended with the next review date in year 2016.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Policy 305

Moved by: B. Gauthier
Seconded by: D. Wilkinson

Motion 223-12

THAT the verbal report on Policy 305, Announcements/Advertisements in Schools, be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Regular Board Meeting
November 13, 2012

12 - 49

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 224-12 THAT Policy 305, Announcements/Advertisements in Schools, be approved as amended with the next review date in year 2016.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Policy 403

Moved by: B. Gauthier
Seconded by: D. Wilkinson

Motion 225-12 THAT the verbal report on Policy 403, Use of Copyright-Protected Works, be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 226-12 THAT Policy 403, Use of Copyright-Protected Works, be adopted by the Board with the next review date in year 2013.

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|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Policy 203

Moved by: B. Gauthier
Seconded by: D. Wilkinson

Motion 227-12 THAT the verbal report on Policy 203, Student Trustee, be received.

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|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 228-12 THAT Policy 203, Student Trustee, be approved as amended with the next review date in year 2016.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

OPSBA

Moved by: B. Gauthier
Seconded by: D. Wilkinson

Motion 229-12 THAT the O.P.S.B.A. verbal update be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

By-law #57

Moved by: D. Wilkinson
Seconded by: B. Gauthier

Motion 230-12 THAT the verbal report on By-law #57 be received.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

| | | | | | | | | |
|---------------|---------------|---|--------------|---|---------|---|---------|--|
| | | Moved by: | B. Gauthier | | | | | |
| | | Seconded by: | D. Wilkinson | | | | | |
| Motion | 231-12 | THAT By-law #57, being a by-law to authorize the tax levy for 2013, be taken as read a first time. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |
| | | Moved by: | G. Kleist | | | | | |
| | | Seconded by: | B. O'Donohue | | | | | |
| Motion | 232-12 | THAT By-law #57, being a by-law to authorize the tax levy for 2013, be taken as read a second time. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |
| | | Moved by: | B. O'Donohue | | | | | |
| | | Seconded by: | G. Kleist | | | | | |
| Motion | 233-12 | THAT the rules of order be suspended to allow third and final reading of By-law #57. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |
| | | Moved by: | B. O'Donohue | | | | | |
| | | Seconded by: | G. Kleist | | | | | |
| Motion | 234-12 | THAT By-law #57, being a by-law to authorize the tax levy for 2013, be taken as read a third time and finally passed. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |
| Policy 609 | | Moved by: | B. O'Donohue | | | | | |
| | | Seconded by: | G. Kleist | | | | | |
| Motion | 235-12 | THAT the verbal report on Policy 609, Investments, be received. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |
| | | Moved by: | G. Kleist | | | | | |
| | | Seconded by: | B. O'Donohue | | | | | |
| Motion | 236-12 | THAT Policy 609, Investments, be approved as amended with the next review date in year 2016. | | | | | | |
| | | Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED | |
| | | Binding | FOR | 9 | OPPOSED | 0 | CARRIED | |

Regular Board Meeting
November 13, 2012

12 - 51

| | | | | | |
|------------------------|--|---|-------|-----------|---------|
| Student Trustee Report | Moved by: | B. O'Donohue | | | |
| | Seconded by: | G. Kleist | | | |
| Motion | 237-12 | THAT the Student Trustee verbal update be received. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| SEAC | Moved by: | B. O'Donohue | | | |
| | Seconded by: | G. Kleist | | | |
| Motion | 238-12 | THAT the Special Education Advisory Committee verbal update be received. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| SEAC Membership Report | Moved by: | B. O'Donohue | | | |
| | Seconded by: | G. Kleist | | | |
| Motion | 239-12 | THAT the Special Education Advisory Committee Membership Report be received. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| | Moved by: | B. O'Donohue | | | |
| | Seconded by: | G. Kleist | | | |
| Motion | 240-12 | THAT the appointment of Ms. Michelle Henry, representing Sioux Lookout Area Schools, and Ms. Nicki Zikalns, representing Dryden Area Schools, to the Special Education Advisory Committee, be approved. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| NEAC | Moved by: | G. Kleist | | | |
| | Seconded by: | B. O'Donohue | | | |
| Motion | 241-12 | THAT the Native Education Advisory Council verbal update be received. | | | |
| | | Non-binding (Student Trustee) | FOR 1 | OPPOSED 0 | CARRIED |
| | | Binding | FOR 9 | OPPOSED 0 | CARRIED |
| Correspondence | Chair D. Penney will be sending a letter to the Wood Street resident. | | | | |
| New Business | M. Ott inquired about an update for the French Immersion Program. Sean Monteith gave an update and also responded to a question from R. Onysko about Special Education within the French Immersion Program. | | | | |

Regular Board Meeting
November 13, 2012

12 - 52

Adjournment

Moved by: G. Kleist
Seconded by: B. O'Donohue

Motion 242-12

THAT the meeting adjourn at 10:17 p.m.

| | | | | | |
|-------------------------------|-----|---|---------|---|---------|
| Non-binding (Student Trustee) | FOR | 1 | OPPOSED | 0 | CARRIED |
| Binding | FOR | 9 | OPPOSED | 0 | CARRIED |

Chair

Secretary

12.01 B

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT the 21st Century Learning Update be received.



Regular Board Meeting

December 11, 2012

21st Century Learning Update

This report will provide trustees with an update regarding our 21C Initiative, Teaching and Learning with Technology. We continue to move forward with implementation of the initiative which involved our initial hardware deployment, which is now essentially complete, and the further work of embedding the initiative within the Board Strategic Improvement Plan.

Hardware Update

Our initial hardware deployment is essentially complete. Teachers and students have received their mobile technology and i-pad technology is now available in every primary class within the Board. We are still in the process of installing interactive whiteboards or projection technology in classrooms that have not had this completed. Most teacher workstations have been replaced with docking stations that allow teachers to use mobile technology throughout their workday in various locations and then connect seamlessly within their classrooms. Our IT department is beginning the process of removing surplus "computer labs" that are no longer required.

Next steps in this hardware journey include researching potential cloud storage and cloud applications. We are also investigating a variety of communication platforms that we would use to build learning networks for teachers and students. Sharepoint is an example of one type of platform.

Teaching and Learning with Technology

It has been exciting to watch the hardware rollout and the positive teacher and student response to this work over the first three months of the school year. Our technology support administrator and technology support teachers have been working hard to support teachers and students in merging the benefits of technology into the daily work of teachers and students. Early focus areas include the use of technology to assist teachers in their focused work around assessment based instruction. As an example, shared document applications (such as Google Docs) allow students and teachers to collaboratively create and edit documents in real time. Teachers are able to provide timely, descriptive feedback to students to improve writing. Other examples include the exploration and use of a wide variety of applications to help primary students with early acquisition of literacy and numeracy skills. Early steps for secondary teachers allow students additional choice, using media and other applications to complete assignments. This early work will continue through this school year.

We have secondary cooperative education students working to assist students and teachers with technical issues and our Grade 7-12 students are also participating in the Students as Researchers provincial student voice initiative. Several teams of students are researching and providing data to us on student perception, successes and challenges in moving from a 20th century instructional environment to a 21st century technology enabled instructional environment.

We have engaged the assistance of Pearson Strategic Partnerships to assist us with the development of a comprehensive three year professional learning plan that will provide direction to continually deepen effective technology use within instruction for our principals and teachers and further clarify for all stakeholders the value and benefit of this work for students. This work includes the foundational structure and process for a longitudinal student engagement and achievement study across our system to measure the impact of this work. In addition, our discussions within CODE and the Ministry of Education have been very positive to date around providing some additional funding to assist us with our work.

We look forward to updating trustees, via teacher and student conversation, to fully share the impact of this work as we move through the next two to three years.

12.02 A

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

- i) THAT _____, _____, and _____ be appointed to the Audit and Finance Committees for a one (1) year term.
- ii) THAT _____ and _____ be appointed to the Native Education Advisory Council (NEAC) Committee for a one (1) year term.
- iii) THAT _____ be appointed to the OPSBA Board of Directors.
- iv) THAT _____ be appointed as the Alternate to the OPSBA Board of Directors.
- v) THAT _____ be appointed as the OPSBA voting delegate.
- vi) THAT _____ be appointed as the OPSBA voting delegate alternate for the General Meeting.
- vii) THAT _____ and _____ be appointed to the Parent Involvement Committee for a one (1) year term.
- viii) THAT _____ and _____ be appointed to the Special Education Advisory Committee (SEAC) for a one (1) year term.
- ix) THAT _____ be appointed to the Transportation Policy Committee.

12.02 B

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT the verbal report on Trustee attendance at the Ontario Public School Boards' Association (OPSBA) 2013 Public Education Symposium, be received.

THAT accommodations and travel arrangements for Toronto at the OPSBA Public Education Symposium for January 30 – February 2, 2013 for all trustees who wish to attend, be approved.

Keewatin-Patricia District School Board

12.02 C

December 11, 2012

NOTICE OF MOTION

THAT the Director's Annual Report 2012 be received.

12.02 D

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT Policy 208, Governance, be received.

THAT Policy 208, Governance, be approved as amended with the next review date in year 2016.



Policy Section: **Trusteeship and the Board**

Policy Name: Governance

200
 Revised for
 December 11/12
208

Policy Statement

The Board will govern lawfully, observing all acts and regulations as well as the principles of the Policy Governance model, with an emphasis on:

1. outward vision rather than an internal preoccupation,
2. encouragement of diversity in viewpoints,
3. strategic leadership more than administrative detail,
4. clear distinction of Board and Chief Executive roles,
5. collective rather than individual decisions,
6. future rather than past or present and
7. proactivity rather than reactivity.

Rationale

In order to ensure that the Keewatin-Patricia District School Board stays focused on student achievement, role clarification is necessary. All components of the system have unique contributions to make to improve student success. Trustees have the responsibility to act within the role that best serves the needs of the system.

Guidelines

1. The Board will cultivate a sense of group responsibility. The Board, not the staff, will be responsible for excellence in governing. The Board will normally be the initiator of policy. The Board will use the expertise of individual members to enhance the ability of the Board as a body rather than to substitute individual judgments for the Board's values.
2. The Board will direct, control, and inspire the ~~corporation~~ **organization** through the selective and careful establishment of broad written policies reflecting the Board's values and Principles of Operations. The Board's major policy focus will be on the long-term goals as identified in the ~~corporation's~~ **organization's** Strategic Plan, not on the administrative or programmatic means of attaining those goals. A primary tool for the Board and the ~~corporation~~ **organization** will be the Strategic Plan and its component parts.

Cross Reference:
 Operating Procedures: Governing Style
 708, Respectful Working and Learning
 Environment; Conflict Prevention and
 Resolution

Date Adopted: October 10, 2006
 Date Reviewed: February 12, 2008
 Last Reviewed:
 Review by: 2013 (2016)



Policy Section: **Trusteeship and the Board**

Policy Name: Governance

200
 Revised for
 December 11/12
208

3. The Board will enforce upon itself and its members whatever discipline is needed to govern with excellence. Discipline will apply to matters such as attendance, preparation, policy-making principles, respect of roles, and ensuring continuance of governance capability. The Board can change its governance process policies at any time but it will observe those currently in force.
4. Continual Board development will include orientation of new members in the Board's adopted governance process and periodic Board discussion of process improvement.
5. The Board will allow no officer, individual or committee of the Board to hinder or be an excuse for not fulfilling group obligations.

* *Based on 'Boards that Make A Difference', by John Carver
 See Operating Procedures, Governing Style – Process for handling issues from the public*

DRAFT

Cross Reference:
 Operating Procedures: Governing Style
 708, Respectful Working and Learning
 Environment; Conflict Prevention and
 Resolution

Date Adopted: October 10, 2006
 Date Reviewed: February 12, 2008
 Last Reviewed:
 Review by: 2013 (2016)

12.05 A

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT Policy 605, Accessibility Standards for School Transportation, be received.

THAT Policy 605, Accessibility Standards for School Transportation, be adopted by the Board with the next review date in year 2013.



Policy Section: Business and Administrative Matters

Policy Name: Accessibility Standards for School Transportation

600
NEW-DRAFT
As at Nov 23
for Dec 11/12
605

Policy Statement

It is the policy of the Keewatin-Patricia District School Board to ensure that accessible school transportation services are provided for students with disabilities/special needs in a manner that meets their unique needs and ensures their safety. Where appropriate and practicable, integrated accessible school transportation services will be provided.

The provision of accessible student transportation services will be included in the student's individual education plan (IEP), for each student who has a disability/special need that affects their transportation to and from school. The plan will be developed by the Board's Special Education Services in collaboration with the Transportation Provider and in consultation with the student's parents or guardians.

Rationale

The Keewatin-Patricia District School Board is committed to providing high quality services to our students, parents/guardians, the public and our staff that are free of barriers and biases. The Keewatin-Patricia District School Board strives to ensure that key principles of independence, dignity, inclusion and equality of opportunity are reflected and valued in our learning and working environments. Our conduct will demonstrate our belief in the strength diversity brings to our communities.

Definitions

1. Individual school transportation plan is: a plan that provides details of the arrangements that meet the transportation needs of an individual student who has a disability
2. Operator means: the driver of the school transportation vehicle
3. Transportation Provider is: an entity or person who has entered into an agreement with the board for the transportation of students in accordance with the *Education Act*
4. Transportation Services means: transportation that a board provides for students in accordance with the *Education Act*.
5. Student Transportation manager means: the General Manager of the Northwestern Ontario Student Services Consortium (NOSSC).

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards,
Ontario Regulation 191/11
Ontario Human Rights Code

Date Approved:

Review by: 2013



Policy Section: Business and Administrative Matters

Policy Name: Accessibility Standards for School Transportation

600
NEW-DRAFT
As at Nov 23
for Dec 11/12
605

Guidelines

1. Responsibility

- 1.1 The Board will ensure that the provisions of this policy are in place by January 1, 2014.
- 1.2 The Superintendent responsible for Special Education and the managerial staff responsible for student transportation will ensure that the provisions of this policy are implemented.

2. Individual School Transportation Plans

- 2.1 The Superintendent responsible for Special Education, or his/her designate, will, in consultation with parents or guardians, annually identify students with disabilities/special needs who require specific transportation services; such identification will, wherever possible, be made prior to the commencement of the school year.
- 2.2 Following consultation with parents or guardians, the Superintendent responsible for Special Education, or his/her designate, will work with the Student Transportation Manager, or his/her designate, to develop an individual student transportation plan for each student with a disability/special need who requires specific transportation services; which will be included in the student's IEP.

3. Content of Individual School Transportation Plans

- 3.1 An individual school transportation plan shall, in respect of each student with a disability/special need requiring specific transportation services, include the following:
 - i. Details of the student's assistance needs with respect to transportation to and from school
 - ii. Provisions for the boarding, securement and debording of the student as applicable.

4. Communication of responsibilities re Individual School Transportation Plans

- 4.1 The Superintendent responsible for Special Education and, where appropriate, the Student Transportation Manager, will identify and communicate roles and responsibilities with regard to the implementation of the individual school transportation plan to the following:
 - (i) The Transportation Provider
 - (ii) The parents or guardians of the student with the disability
 - (iii) The operator (driver) of the student transportation vehicle
 - (iv) The appropriate members of the school staff (e.g., principal, teacher, educational assistant)
 - (v) The student with the disability/special need.

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards,
Ontario Regulation 191/11
Ontario Human Rights Code

Date Approved:

Review by: 2013

12.05 B

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT Policy 615, Accessibility Standards for Information and Communication, be received.

THAT Policy 615, Accessibility Standards for Information and Communication, be adopted by the Board with the next review date in year 2013.



Policy Section: Business and Administrative Matters

Policy Name: Accessibility Standards for Information and Communication

600
NEW – DRAFT
Dec 11/12

615

Policy Statement

The Keewatin-Patricia District School Board is committed to ensuring that people with disabilities have the same opportunity of access to our services as do all others we serve. The Board is committed to meeting the accessibility needs of people with disabilities, in a timely manner, in the provision of services related to information and communications.

Rationale

The Keewatin-Patricia District School Board is committed to providing high quality services to our students, parents/guardians, the public and our staff that are free of barriers and biases. The Keewatin-Patricia District School Board strives to ensure that key principles of independence, dignity, inclusion and equality of opportunity are reflected and valued in our learning and working environments. Our conduct will demonstrate our belief in the strength diversity brings to our communities.

Definitions

1. Information includes: data, facts, and knowledge that exist in any format, including text, audio, digital or images, and that conveys meaning.
2. Communications means: the interaction between two or more persons or entities, or any combination of them, where information is provided, sent, or received.
3. Accessible formats include but are not limited to: options such as large print, screen readers, braille, audio format, captioning.
4. Conversion-ready is: an electronic or digital format that facilitates conversion into an accessible format.
5. WCAG refers to: the World Wide Web Consortium Web Content Accessibility Guidelines

Guidelines

1.0 Responsibility

- 1.1 Supervisory Officers, Principals and Departmental Managers will ensure that all staff, volunteers and others providing services and programs on behalf of the board have received training in the requirements of the Integrated Accessibility Standards including the Standards related to Information and Communications.
- 1.2 Initial training will be completed by January 1, 2014

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards,
Ontario Regulation 191/11
Ontario Human Rights Code

Date Approved:
Review by: 2013



Policy Section: Business and Administrative Matters

Policy Name: Accessibility Standards for Information and Communication

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2.0 Feedback

- 2.1 The Board will ensure that its processes for receiving and responding to feedback are accessible to persons with disabilities.
- 2.2 Upon request the Board will provide or arrange for the provision of accessible formats and/or communication supports to facilitate feedback.
- 2.3 The Board will notify the public about the availability of accessible formats and communications supports with regard to its feedback processes.
- 2.4 The above provisions will be in place by January 1, 2014

3.0 Procurement

- 3.1 The Board and all its managers and school-based administrators will, wherever practicable, incorporate accessibility criteria and features when procuring or acquiring goods and services, designing new systems or planning a new initiative that are related to provision of information and communication services.
- 3.2 The above approach will be in place by January 1, 2013

4.0 Provision of information and communications in accessible formats

- 4.1 Upon request, the Board will provide, or arrange for the provision of, accessible formats and communications supports for persons with disabilities to facilitate their access to the services of the Board.
- 4.2 Accessible formats and communications supports will be provided in a timely manner that takes into account the person's accessibility needs and at a cost no greater than the regular cost charged to other persons.
- 4.3 The Board will determine the suitability of an accessible format or communication support and, in so doing, will consult with the person making the request.
- 4.4 The Board will notify the public, through websites, general publications and other relevant means, about the availability of accessible formats and communications supports.
- 4.5 The Board will ensure that the provisions of 4.0 are in place by January 1, 2014

5.0 Accessible Websites

- 5.1 The Board will ensure that, as of January 1, 2014, all new websites and web content on these sites will conform with the WCAG 2.0 at Level A.
- 5.2 The Board will ensure that, as of January 1, 2021, all its internet websites and web content will conform with WCAG 2.0 at Level AA.
- 5.3 These requirements do not include Live Captions or Pre-recorded Audio Descriptions
- 5.4 These requirements apply to:
 - (a) websites and web content, including web-based applications, that the Board controls directly or controls through a contractual relationship that allows for modifications of the product

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards,
Ontario Regulation 191/11
Ontario Human Rights Code

Date Approved:
Review by: 2013



Policy Section: Business and Administrative Matters

Policy Name: Accessibility Standards for Information and Communication

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NEW – DRAFT
Dec 11/12

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- (b) web content published on a website after January 1, 2012
- 5.5 Where the Board determines that meeting these requirements is not practicable, such determination will include consideration of:
- (a) the availability of commercial software or tools or both; and
 - (b) significant impact on an implementation timeline that was planned or initiated before January 1, 2012.
- 6.0 Educational and training resources and materials
- 6.1 The Board will, upon notification of need, provide educational or training resources or materials in an accessible format that takes into account the accessibility needs due to a disability of the person to whom the material is to be provided.
 - 6.2 To do so, the Board will procure through purchase or obtain by other means an accessible or conversion-ready electronic format, where available.
 - 6.3 If the resources cannot be procured or converted into an accessible format the Board will arrange for the provision of comparable resources.
 - 6.4 The Board will, upon notification of need, provide information on the requirements, availability and descriptions of programs in an accessible format to persons with disabilities.
 - 6.5 The Board will, upon notification of need, provide student records in an accessible format to persons with disabilities.
 - 6.6 The Board will ensure these services are in place as of January 1, 2013
- 7.0 Training for Program/Classroom Staff
- 7.1 The Board will ensure that all staff involved in program or course design, delivery and instruction will be provided with accessibility awareness training related to these responsibilities.
 - 7.2 The Board will keep a record of the training provided including the dates on which training was provided and the number of individuals to whom training was provided.
 - 7.3 The effective date for provision of this training is January 1, 2013.
- 8.0 School Libraries
- 8.1 The Board will ensure that school libraries are able to provide, procure or acquire an accessible or conversion ready format of print resources upon request by a person with a disability.
 - 8.2 The effective date of the provision in 8.1 is January 1, 2015.
 - 8.3 The Board will ensure that school libraries are able to provide, procure or acquire an accessible or conversion ready format of digital or multimedia resources materials upon request by a person with a disability.
 - 8.4 The effective date of the provision in 8.1 is January 1, 2020.

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards,
Ontario Regulation 191/11
Ontario Human Rights Code

Date Approved:

Review by: 2013

12.06 A

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT the report on the Financial Statements for the year ended August 31, 2012 be received.

THAT the Financial Statements for the year ended August 31, 2012 and the transfers to and from appropriated surplus contained therein be approved as presented.

**Kenora – Head Office**

100 First Avenue West
Kenora, Ontario P9N 3Z7
Phone: 807-468-5571
Fax: 807-468-3857
Toll Free: 877-275-7771

Dryden Office

79 Casimir Avenue
Dryden, Ontario P8N 2Z6
Phone: 807-223-5311
Fax: 807-223-4703
Toll Free: 877-287-5430

MANAGEMENT REPORT**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Keewatin-Patricia 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.

Board management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management. The Board meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

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

Jack McMaster
Director of Education

Dean Carrie
Superintendent of Business

December 11, 2012

Independent Auditor's Report

To the Board of Trustees of Keewatin-Patricia District School Board

We have audited the accompanying consolidated financial statements of Keewatin-Patricia District School Board, which comprise the consolidated statements of financial position as at August 31, 2012 and August 31, 2011, the consolidated statements of operations, changes in net debt and cash flows for the years then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated 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 control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits 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 our 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, we consider internal control 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 control. 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, the consolidated financial statements of Keewatin-Patricia District School Board as at and for the years ended August 31, 2012 and August 31, 2011 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 describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Chartered Accountants, Licenced Public Accountant

Kenora, Ontario
December 11, 2012

DRAFT COPY
SUBJECT TO CHANGE



August 31, 2012

Consolidated Financial Statements
(in thousands of dollars)

Consolidated Statement of Financial Position
For the year ended August 31

| | 2012 | 2011 |
|---|----------------------|----------------------|
| FINANCIAL ASSETS | | |
| Cash and cash equivalents | 6,157 | 6,661 |
| Accounts receivable (Note 3) | 30,599 | 29,432 |
| Investments (Note 2) | 2,002 | 4,003 |
| Other | 89 | 48 |
| TOTAL FINANCIAL ASSETS | <u>38,847</u> | <u>40,144</u> |
| LIABILITIES | | |
| Temporary borrowing (Note 8) | 74 | 101 |
| Accounts payable & Accrued liabilities | 6,348 | 6,426 |
| Net long term debt (Note 7) | 29,433 | 29,504 |
| Deferred revenue (Note 4) | 1,996 | 1,295 |
| Employee benefits payable (Note 6) | 7,871 | 13,930 |
| Deferred Capital Contributions (Note 5) | 59,611 | 59,295 |
| TOTAL LIABILITIES | <u>105,333</u> | <u>110,551</u> |
| NET DEBT | (66,486) | (70,407) |
| NON-FINANCIAL ASSETS | | |
| Prepaid Expenses | 54 | 55 |
| Tangible Capital Assets (Note 12) | 80,689 | 80,779 |
| TOTAL NON-FINANCIAL ASSETS | <u>80,743</u> | <u>80,834</u> |
| ACCUMULATED SURPLUS | <u><u>14,257</u></u> | <u><u>10,427</u></u> |

Signed On Behalf Of The Board On December 11, 2012

 Signature of Chief Executive Officer

 Signature of Chair of the Board



August 31, 2012

Consolidated Financial Statements
(in thousands of dollars)

Consolidated Statement of Operations
For the year ended August 31

| | 2012 Budget | 2012 Actual | 2011 Actual |
|---|----------------|----------------|----------------|
| REVENUES | | | |
| Provincial grants - Grants for Student Needs | 59,335 | 58,561 | 60,528 |
| Provincial grants - Other | 1,254 | 2,338 | 2,356 |
| Local taxation | 15,404 | 14,680 | 15,135 |
| School generated funds | 2,700 | 2,411 | 2,523 |
| Federal grants & fees | 5,082 | 5,436 | 5,137 |
| Investment income | 87 | 173 | 254 |
| Other revenues - School boards | 101 | 172 | 146 |
| Other fees & revenues | 770 | 1,351 | 1,558 |
| TOTAL REVENUE | 84,733 | 85,122 | 87,637 |
| EXPENSES | | | |
| Instruction | 61,138 | 57,741 | 60,438 |
| Administration | 3,594 | 3,380 | 3,711 |
| Transportation | 4,361 | 3,990 | 3,773 |
| Pupil Accommodation | 14,145 | 12,832 | 12,871 |
| School generated funds | 2,700 | 2,252 | 2,513 |
| Other | 950 | 1,097 | 1,093 |
| TOTAL EXPENSES | 86,888 | 81,292 | 84,399 |
| Annual Surplus/(Deficit) | (2,155) | 3,830 | 3,238 |
| Accumulated Surplus at beginning of year | 6,804 | 10,427 | 7,189 |
| Accumulated Surplus at end of year | 4,649 | 14,257 | 10,427 |



August 31, 2012

Consolidated Financial Statements
(in thousands of dollars)

Consolidated Statement of Cash Flows
For the year ended August 31

| | 2012 | 2011 |
|--|---------------------|---------------------|
| OPERATING TRANSACTIONS | | |
| Annual Surplus | 3,830 | 3,238 |
| Items not involving cash | | |
| Amortization of tangible capital assets | 3,288 | 2,932 |
| Deferred Capital Contributions revenue | (2,581) | (2,253) |
| Loss on Disposal of tangible capital assets | 14 | 15 |
| Change in non-cash assets and liabilities | | |
| Accounts receivable | 272 | (26) |
| Other financial assets | (42) | 10 |
| Accounts payable & Accrued liabilities | (78) | 1,268 |
| Other liabilities | 0 | (76) |
| Deferred revenue | 366 | (2,203) |
| Employee future benefits payable | (6,059) | 786 |
| Prepaid expenses | 1 | 23 |
| | <u>(989)</u> | <u>3,714</u> |
| CAPITAL TRANSACTIONS | | |
| Proceeds on sale of tangible capital assets | 7 | 45 |
| Acquisition of tangible capital assets | (3,219) | (11,476) |
| Cash provided by (applied to) capital transactions | <u>(3,212)</u> | <u>(11,431)</u> |
| INVESTING TRANSACTIONS | | |
| Investments | 2,001 | 2,047 |
| Cash provided by (applied to) investing transactions | <u>2,001</u> | <u>2,047</u> |
| FINANCING TRANSACTIONS | | |
| Long term liabilities issued | 992 | 0 |
| Temporary borrowing | (28) | (9) |
| Debt repaid and sinking fund contributions | (1,063) | (1,011) |
| Accounts receivable - Government of Ontario - Approved Capital | (1,439) | (8,795) |
| Deferred capital contributions | 2,898 | 11,265 |
| Deferred revenues - capital | 336 | 0 |
| Cash provided by (applied to) financing transactions | <u>1,696</u> | <u>1,450</u> |
| Decrease in Cash and Cash Equivalents | <u>(504)</u> | <u>(4,220)</u> |
| Opening Cash and Cash Equivalents | 6,661 | 10,881 |
| Closing Cash and Cash Equivalents | <u><u>6,157</u></u> | <u><u>6,661</u></u> |



August 31, 2012

Consolidated Financial Statements
(in thousands of dollars)

Consolidated Statement of Change in Net Debt
For the year ended August 31

| | 2012 | 2011 |
|---|------------------------|------------------------|
| | Actual | Actual |
| Annual Surplus | 3,830 | 3,238 |
| TANGIBLE CAPITAL ASSET ACTIVITY | | |
| Acquisition of tangible capital assets | (3,219) | (11,476) |
| Amortization of tangible capital assets | 3,288 | 2,932 |
| Loss on disposal of tangible capital assets | 14 | 15 |
| Proceeds on sale of tangible capital assets | 7 | 45 |
| Other | 0 | (1) |
| Total tangible capital asset activity | <u>90</u> | <u>(8,485)</u> |
| OTHER NON-FINANCIAL ASSET ACTIVITY | | |
| Acquisition of prepaid expenses | (54) | (62) |
| Use of prepaid expenses | 55 | 85 |
| Total other non-financial asset activity | <u>1</u> | <u>23</u> |
| Decrease (increase) in net debt | 3,921 | (5,224) |
| Net debt at beginning of year | (70,407) | (65,183) |
| Net debt at end of year | <u>(66,486)</u> | <u>(70,407)</u> |



August 31, 2012

Notes to Consolidated Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

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

All amounts referenced in these notes and financial statements are in thousands (000's) of Canadian dollars, unless otherwise noted.

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; and



August 31, 2012

Notes to Consolidated Financial Statements

- property taxation revenue be reported as revenue when received or receivable in accordance with Public Sector Accounting Standard PS3510.

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

Regulation 395/11, "Accounting Policies and Practices Public Entities" was released in the fall of 2011 requiring that the school board comply with the related accounting policy requirements described above. Prior to the release of this Regulation the consolidated financial statements as at and for the year ended August 31, 2011 were originally prepared under a special purpose framework as directed by the Ministry of Education. As a result, these are the first financial statements of the School Board 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 ("new financial reporting framework"). The School Board has applied this new financial reporting framework retrospectively to the comparative information in these consolidated financial statements. There are no changes to accumulated surplus on the statement of financial position as at August 31, 2011 or the annual surplus on the statement of operations for the year ended August 31, 2011 as a result of the transition to this new financial reporting framework.

b) Reporting Entity

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

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

Consolidated entities –
Northwestern Ontario Student Services Consortium
School Generated Funds

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 are not included in the consolidated financial statements as they are not controlled by the Board.



August 31, 2012

Notes to Consolidated Financial Statements

d) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, demand deposits and short-term investments. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

e) Investments

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

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

f) Deferred Revenue

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

g) Deferred Capital Contributions

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

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

h) Retirement and Other Employee Future Benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, and health care benefits, dental benefits, retirement gratuity, worker's compensation and long-term disability benefits. On September 11th, 2012, the Government of Ontario passed Bill 115, Putting Students First Act which included changes to the Board's retirement gratuity plan, sick leave plan and retiree health, life and dental plan. 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



August 31, 2012

Notes to Consolidated Financial Statements

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. The changes resulted in a plan curtailment and any unamortized actuarial gains and losses are recognized as at August 31, 2012. Any future actuarial gains and losses arising from changes to the discount rate will be 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 life insurance & health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. The changes to the retiree health, life and dental plans resulted in a plan curtailment and any unamortized actuarial gains and losses associated with the employees impacted by the change are recognized as at August 31, 2012.

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 & 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.

i) Tangible Capital Assets

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

Leases which transfer substantially all 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.



August 31, 2012

Notes to Consolidated Financial Statements

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

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

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

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

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

j) Government Transfers

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

Government transfers for capital that meet the definition of a liability are referred to as deferred capital contributions (DCC). Amounts are recognized into revenue as the liability is extinguished over the useful life of the asset.

k) Investment Income

Investment income is reported as revenue in the period earned.



August 31, 2012

Notes to Consolidated Financial Statements

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

l) Budget Figures

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

m) Use of Estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1a requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include liabilities for employee future benefits and useful lives of tangible capital assets. Actual results could differ from these estimates.

2. INVESTMENTS

Temporary investments are comprised as follows:

| | Maturity Date | Rate | 2012 | | 2011 | |
|------------------------------|---------------|-------|--------------|--------------|--------------|--------------|
| | | | Cost | Market Value | Cost | Market Value |
| TD Canada Trust term deposit | 17-Nov-14 | 2.45% | 2,002 | 2,002 | 2,002 | 2,002 |
| TD Canada Trust term deposit | 16-Feb-12 | 1.40% | 0 | 0 | 2,001 | 2,001 |
| | | | 2,002 | 2,002 | 4,003 | 4,003 |

These investments are assessed regularly for impairment and are written down if a permanent impairment exists.

3. ACCOUNTS RECEIVABLE - GOVERNMENT OF ONTARIO

The Province of Ontario (Province) replaced variable capital funding with a one-time debt support grant in 2009-10. Keewatin-Patricia 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



August 31, 2012

Notes to Consolidated Financial Statements

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.

Account receivable includes a receivable from the Province of Ontario of \$24,482 as at August 31, 2012 (2011 - \$23,044) with respect to capital grants.

4. DEFERRED REVENUE

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

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2012 is comprised of:

| | Balance as at August 31, 2011 | Increase | Decrease | Balance as at August 31, 2012 |
|--|--|--------------|--------------|--|
| Proceeds of Disposition | 358 | 0 | 0 | 358 |
| Energy Efficient Schools - Capital | 413 | 0 | 413 | 0 |
| School Condition Improvement - Capital | 0 | 1,068 | 309 | 759 |
| Other - Capital | 15 | 0 | 10 | 5 |
| Other - Operating | 509 | 2,301 | 1,936 | 874 |
| Total Deferred Revenue | 1,295 | 3,369 | 2,668 | 1,996 |

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.

| | 2012 | 2011 |
|---|---------------|---------------|
| Balance, beginning of year | 59,295 | 50,283 |
| Additions to deferred capital contributions | 2,918 | 11,325 |
| Revenue recognized in the period | (2,581) | (2,253) |
| Transfers to deferred revenue | (21) | (60) |
| Balance, end of year | 59,611 | 59,295 |



August 31, 2012

Notes to Consolidated Financial Statements

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

| Retirement and Other Employee Future Benefit Liabilities | 2012 | | | 2011 |
|--|---------------------|--------------------------------|--------------------------------|--------------------------------|
| | Retirement Benefits | Other Employee Future Benefits | Total Employee Future Benefits | Total Employee Future Benefits |
| Accrued Employee Future Benefit Obligations at August 31 | 7,043 | 828 | 7,871 | 16,361 |
| Unamortized Actuarial Gains (Losses) at August 31 | 0 | 0 | 0 | (2,431) |
| Employee Future Benefits Liability at August 31 | 7,043 | 828 | 7,871 | 13,930 |

| Retirement and Other Employee Future Benefit Expenses | 2012 | | | 2011 |
|---|---------------------|--------------------------------|--------------------------------|--------------------------------|
| | Retirement Benefits | Other Employee Future Benefits | Total Employee Future Benefits | Total Employee Future Benefits |
| Recognized Actuarial gains | 555 | 2,371 | 2,926 | 183 |
| Gain on plan amendments and curtailments | (2,338) | (6,420) | (8,758) | 0 |
| Curtailment (gain) loss | (1,783) | (4,049) | (5,832) | 183 |
| Current Year Benefit Cost | 639 | 438 | 1,077 | 1,003 |
| Interest on Accrued Benefit Obligation | 356 | 257 | 613 | 605 |
| Recognized unamortized actuarial losses (gains) on plan amendments / curtailments | 0 | 0 | 0 | (172) |
| Employee Future Benefits Expenses¹ | (788) | (3,354) | (4,142) | 1,619 |

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

Plan Changes

On September 11th, 2012, the Government of Ontario passed Bill 115, Putting Students First Act. As a result employees eligible for retirement gratuity will receive payout upon retirement based on their accumulated vested sick days under the plan, years of service and salary as of August 31, 2012. All accumulated non-vested sick days are eliminated as of September 1, 2012, and are replaced with a new sick leave and short term disability plan with no provisions for accumulation of unused days.

Retirement life insurance and health care benefits have been grandfathered to existing retirees and employees who will retire in 2012-13. Effective September 1, 2013, any new



August 31, 2012

Notes to Consolidated Financial Statements

retiree accessing Retirement Life Insurance and Health Care Benefits will pay the full premiums for such benefits and will be included in a separate experience pool that is self-funded.

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2012 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2012. 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:

| | 2012 | 2011 |
|---|---------|----------|
| | % | % |
| Inflation | 2.0 | 2.0 |
| Wage and salary escalation | 0.0 | 3.0 |
| WSIB discount rate | 2.75 | 3.0 |
| Insurance and health care cost escalation | 5.0-9.0 | 6.0-10.0 |
| Discount on accrued benefit obligations | 3.0 | 4.0 |

Retirement Benefits

(i) Ontario Teacher's Pension Plan

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

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2012, the Board contributed \$1,104 (2011 - \$906) 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.

(iii) Retirement Gratuities

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's



August 31, 2012

Notes to Consolidated Financial Statements

consolidated financial statements. In the prior year, the amount of gratuities payable to eligible employees at retirement was based on their salary, accumulated sick days, and years of service at retirement. As a result of the plan change, the amount of the gratuities payable to eligible employees at retirement is now based on their salary, accumulated sick days, and years of service at August 31, 2012. The changes to the Board's retirement gratuity plan resulted in a one-time decrease to the Board's obligation of \$1,783 and a corresponding curtailment gain was reported in the consolidated statement of operations and accumulated surplus as at August 31, 2012.

(iv) Retirement Life Insurance and Health Care Benefits

The Board continues to provide life insurance, dental and health care benefits to a certain employee group after retirement until the members reach 65 years of age. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The premiums are based on the Board experience.

The Board provides an allowance for benefits for certain employee groups for 5 years after retirement.

Effective September 1, 2013, employees retiring on or after this date, will no longer qualify for board subsidized premiums or contributions. The changes to the Board's retirement health, life and dental plans resulted in a one-time increase to the Board's obligation of \$119 and a corresponding curtailment loss was reported in the consolidated statement of operations and accumulated surplus as at August 31, 2012.

Other Employee Future Benefits

(i) Workplace Safety and Insurance Board Obligations

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The Putting Students First Act, 2012 requires school boards to provide salary top-up for employees receiving payments from the Workplace Safety and Insurance Board, where previously negotiated collective agreement included such provision. This resulted in a one-time increase to the Board's obligation of \$110 as at August 31, 2012.

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

The Board provides life insurance, dental and health care benefits to employees on long-term disability leave. Employees in receipt of long-term disability benefits are responsible for the payment of the premium on life insurance and deemed premium on health care benefits. The Board is responsible for any costs in excess of the employee contributions through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and not included in this plan.



August 31, 2012

Notes to Consolidated Financial Statements

(iii) Sick Leave Benefits

As a result of the plan changes, the Board's liability related to compensated absences from sick leave accumulations has been eliminated, resulting in a one-time reduction to the obligation of \$4,169 and a corresponding curtailment gain was reported in the consolidated statement of operations and accumulated surplus as at August 31, 2012.

7. NET LONG TERM DEBT

Debenture debt and capital loans reported on the Consolidated Statement of Financial Position comprises of the following:

| Capital Loans | Maturity Date | Rate | 2012 | 2011 |
|---|---------------|--------|---------------|---------------|
| TD Canada Trust | | | | |
| Loan #5 - monthly payment of \$115 | 09/26/2012 | 6.330% | 13,416 | 13,925 |
| Loan #6 - monthly payment of \$45 | 06/30/2013 | 6.690% | 5,231 | 5,410 |
| Loan #6a -monthly payments of \$34 | 11/30/2014 | 5.780% | 3,558 | 3,751 |
| Good Places to Learn - Ontario Financing Authority | | | | |
| Loan #1 - semi-annual payment of \$142 | 11/15/2031 | 4.560% | 3,630 | 3,743 |
| Loan #2 - semi-annual payments of \$63 | 03/03/2033 | 4.900% | 1,645 | 1,690 |
| Loan #3 - semi-annual payments of \$37 | 03/13/2034 | 5.062% | 961 | 985 |
| Loan #4 - semi-annual payments of \$30 | 03/09/2037 | 3.564% | 992 | 0 |
| Balance as at August 31 | | | 29,433 | 29,504 |

Principal and interest payments relating to net debenture debt, capital loans and leases of \$ 34,227 outstanding as at August 31, 2012 are due as follows:

| | Principal | Interest | Total |
|--------------|---------------|--------------|---------------|
| 2013 | 19,068 | 886 | 19,954 |
| 2014 | 444 | 506 | 950 |
| 2015 | 3,371 | 322 | 3,693 |
| 2016 | 248 | 296 | 544 |
| 2017 | 259 | 285 | 544 |
| Thereafter | 6,043 | 2,499 | 8,542 |
| Total | 29,433 | 4,794 | 34,227 |



August 31, 2012

Notes to Consolidated Financial Statements

8. TEMPORARY BORROWING

The Board has an operating line of credit with a Canadian financial institution. The maximum drawings under the terms of the operating line are \$5,000 to address operating requirements and/or to bridge capital expenditures. At year end, the Board had nothing drawn on its operating line.

The Board has temporary borrowing of \$74 (2011 - \$101) for credit cards as at August 31, 2012.

9. DEBT CHARGES AND CAPITAL LOANS AND LEASES INTEREST

| | 2012 | 2011 |
|--|--------------|--------------|
| Principal payments on long-term liabilities including contributions to sinking funds | 1,063 | 1,008 |
| Interest payments on long-term liabilities | 1,757 | 1,813 |
| Interest payments on temporary financing of capital projects | 0 | 91 |
| | 2,820 | 2,912 |

Included in debt repayment and sinking fund contributions on the Consolidated Statement of Cash Flow in total of \$1,063 (2011 - \$1,011) are principal payments on long-term debt of \$1,063 (2011 - \$1,008) and sinking fund interest revenue of \$0 (2011 - \$3).



August 31, 2012

Notes to Consolidated Financial Statements

10. EXPENSES BY OBJECT

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

| | 2012 Budget | 2012 Actual | 2011 Actual |
|---|----------------|----------------|----------------|
| Expenses: | | | |
| Salary and wages | 55,365 | 56,713 | 54,908 |
| Employee benefits | 8,865 | 2,824 | 8,370 |
| Staff development | 467 | 697 | 716 |
| Supplies and services | 9,804 | 9,526 | 9,444 |
| Interest charges on capital | 2,255 | 1,757 | 1,905 |
| Rental expenses | 34 | 29 | 44 |
| Fees and contract services | 5,777 | 5,494 | 5,075 |
| Other | 826 | 831 | 845 |
| Transfer to other boards | 0 | 114 | 145 |
| Amortization of tangible capital assets | 3,495 | 3,288 | 2,932 |
| Gain/loss on disposal | 0 | 19 | 15 |
| | 86,888 | 81,292 | 84,399 |

11. BOARD PERFORMS DUTIES OF A MUNICIPAL COUNCIL

The Board performs the duties of levying and collecting taxes, conducting elections of members, etc. in territory without municipal organization. The outlay by the Board in 2012 in respect of performing duties of municipal council is reported by area in a separate statement.

Since January 1, 2009, the City of Thunder Bay collects the taxes in territory without municipal organization on behalf of the Board.

Certain costs are recoverable through a levy on all rateable property in the area and other approved costs are recoverable through an offset to the local taxation revenue.

12. TANGIBLE CAPITAL ASSETS

| | Cost | | | Accumulated Amortization | | | Net Book Value | |
|--------------------------|---------------------------|-------------------------|--------------|---------------------------|--------------|------------------------------------|-------------------------|-------------------------|
| | Balance September 1, 2011 | Additions and Transfers | Disposals | Balance September 1, 2011 | Amortization | Disposals, Write-offs, Adjustments | Balance August 31, 2012 | Balance August 31, 2011 |
| Land | 1,202 | 0 | 0 | | | | 1,202 | 1,202 |
| Land Improvements | 475 | 964 | 0 | 99 | 64 | 0 | 1,276 | 376 |
| Buildings | 98,676 | 14,866 | 1,037 | 33,753 | 2,801 | 1,017 | 76,968 | 64,923 |
| Furniture and Equipment | 2,420 | 402 | 23 | 1,390 | 357 | 23 | 1,075 | 1,031 |
| Vehicles | 369 | 49 | 8 | 184 | 65 | 7 | 168 | 185 |
| Construction In Progress | 13,062 | (13,062) | 0 | 0 | 0 | 0 | 0 | 13,062 |
| Total | 116,204 | 3,219 | 1,068 | 35,426 | 3,287 | 1,047 | 80,689 | 80,779 |

a) Assets under construction

Assets under construction having a value of \$13,062 (2011 - \$13,062) have been moved into service and amortization of these assets has commenced.

b) Write-down of Tangible Capital Assets

The write-down of tangible capital assets during the year was \$0 (2011 - \$0).

c) Asset inventories for resale (assets permanently removed from service)

The Board has not identified properties that qualify as "assets permanently removed from service".



August 31, 2012

Notes to Consolidated Financial Statements

13. TRUST FUNDS

Trust funds administered by the Board amounting to \$326 (2011 - \$303) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

14. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE

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 per occurrence.

The ultimate premiums over a five year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires December 31, 2016.

15. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

The Board has a contractual obligation through the Northwestern Ontario Student Services Consortium for transportation services with various providers for up to five years ending July 31, 2016. The value of the contract and portion attributable to the Board fluctuates year to year based on ridership and the routes added or subtracted. For 2012 – 2013, the contracts are valued at \$5,282 of which \$3,586 is estimated to be attributed to the Board.

During the normal course of operations, various proceedings and claims have been filed against the Board. The Board reviews the validity of these claims and proceedings and management believes any settlement would be adequately covered by its insurance policies and would not have a material effect on the consolidated financial position or future consolidated results of operations of the Board. Accordingly, no provision has been made in these consolidated financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year that the related litigation is settled.

The Board is a Schedule 2 employer under the Workplace Safety & Insurance Board (WSIB) of Ontario. Schedule 2 employers are self-insured for WSIB claims. The actuarial estimate of the contingent liability as at August 31, 2012 for Future Economic Loss awards that may be approved in the future for school board employees is \$0 (2011-\$0).

16. SEGMENTED INFORMATION

The Keewatin-Patricia District School Board is a government institution that provides primarily education services. No additional disclosure on a segmented basis was considered necessary as the Board considers all the services and activities they provide to be encompassed in the segment of education.



August 31, 2012

Notes to Consolidated Financial Statements

17. PARTNERSHIP IN NORTHWESTERN ONTARIO STUDENT SERVICES CONSORTIUM

Effective the first day of the 2010-11 school year, the Board entered into an agreement with Kenora Catholic District School Board and The Northwest Catholic District School Board and Conseil Scolaire de District Catholique des Aurores Boreales in order to provide common administration of student transportation in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of Northwestern Ontario Student Services Consortium are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements reflect proportionate consolidation, whereby they include the assets that it controls, the liabilities that it has incurred, and its pro-rata share of revenues and expenses.

The following provides condensed financial information.

| | 2012 | | 2011 | |
|--------------------------------------|----------|---------------|----------|---------------|
| | Total | Board Portion | Total | Board Portion |
| Financial Position: | | | | |
| Financial Assets | 30 | 18 | 0 | 0 |
| Liabilities | 30 | 18 | 0 | 0 |
| Non-Financial Assets | 0 | 0 | 0 | 0 |
| Accumulated Surplus/(Deficit) | 0 | 0 | 0 | 0 |
| Operations: | | | | |
| Revenues | 6,255 | 4,178 | 5,096 | 3,773 |
| Expenses | 6,255 | 4,178 | 5,096 | 3,773 |
| Annual Surplus/(Deficit) | 0 | 0 | 0 | 0 |



August 31, 2012

Notes to Consolidated Financial Statements

18. REPAYMENT OF “55 SCHOOL BOARD TRUST” FUNDING

On June 1, 2003, the Board received \$9,353 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The 55 School Board Trust was created to 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.

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

19. SUBSEQUENT EVENT

On September 11th, 2012, the Government of Ontario passed Bill 115, the Putting Students First Act that was introduced August 27th, 2012. The requirements of this new legislation were used by the actuaries in the calculations of the Board's estimates for Retirement and Other Employee Future Benefits obligations. The impact of the changes to the various plans have been disclosed in Note 6.

20. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform to the current year's presentation.

12.06 B

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT the Audit Committee Report be received.



Regular Board Meeting

December 11, 2012

Report of the Chair of the Audit Committee

The Audit Committee met in-camera on December 3, 2012. The committee dealt with the following items:

1. Approved the minutes of the October 3, 2012 meeting.
2. Reviewed the 2011-12 audited financial statements and notes and recommended them to the Board for approval.
3. Reviewed and approved the 2011-12 Annual Report to the Board re Internal Audit (attached).
4. Reviewed and approved the Audit Committee Annual Report to the Board for the year ended August 31, 2012. (attached).
5. Received and discussed the internal audit report on Facility Requirement Forecast/Capital Planning.
6. Forwarded the survey results on internal audit services to the superintendent of business at the host board (TBCDSB).
7. Received staff reports on any instances of fraud, legal matters, and compliance matters.

The next meeting of the Audit Committee is scheduled for June 18, 2013 at 5:00 p.m.

Respectfully submitted by,
Barb Gauthier, Chair of the Audit Committee

2011-12 Audit Committee Annual Report to the Board re Internal Audit

Ontario Regulation 361/10 *Audit Committees* made under the Education Act contains the following provisions:

Reporting

15. (1) An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes:
- (a) any annual or multi-year audit plan of the board's internal auditor;
 - (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
 - (c) a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and
 - (d) a summary of risks identified and findings made by the internal auditor. O. Reg. 361/10, s. 15 (1).
- (2) A board who receives a report under subsection (1) shall submit a copy of it to the Minister in each fiscal year on or before a date specified by the Minister. O. Reg. 361/10, s. 15 (2).

REPORT

(1) (a) Audit Plan of the Internal Auditor

The multi-year audit plan presented by the Internal Auditor is attached. The Audit Committee recommended, and the Board approved, Year 1 (2011-12) of the Internal Audit Plan.

(1) (b) Changes to the Internal Audit Plan

The Audit Committee recommended that Year 2 (2012-13) of the Internal Audit Plan be revised to include School Fund Raising and to drop High Needs Special Education from the list of audits for Year 2.

(1) (c) Summary of Work Performed by the Internal Auditor

During the 2011-12 fiscal year the Internal Auditor completed audits on 3 processes, namely:

- Payroll, and Compensation and Benefits
- Treasury
- Facility Requirement Forecasting/Capital Planning (Note: the report on this audit was not presented until the December 3, 2012 committee meeting)

(1) (d) Summary of Risks Identified and Findings Made

The risk assessment identified 5 processes with a high level of risk (>70% rating). They included:

- Budget planning, development and control
- Ministry reporting
- Grant and non-grant revenue management
- Treasury
- Facility requirement forecasting/capital planning

The findings for the 3 audits completed in 2011-12 were as follows:

- Payroll, and Compensation and Benefits (Satisfactory)
- Treasury (Unsatisfactory)
- Facility Requirement Forecasting/Capital Planning (Satisfactory)

(2) Submission to the Minister of Education

The Minister sets the deadline for the Board to submit a copy of the Audit Committee's Annual Report to the Board re Internal Audit. This report will be submitted on or before the deadline which we anticipate will be mid-January 2013.

Submitted by:
Barb Gauthier
Chair, Audit Committee



Audit Committee Annual Report to Board of Trustees For the year ended August 31, 2012

Ontario Regulation 361/10 *Audit Committees* made under the Education Act contains the following provisions:

15. (3) An audit committee of a board shall submit a report to the board in each fiscal year on or before a date specified by the board, and at any other time as may be requested by the board, that includes:
- (a) a summary of the work performed by the committee since the last report;
 - (b) an assessment by the committee of the board's progress in addressing any findings and recommendations that have been made by the internal or external auditor;
 - (c) a summary of the matters addressed by the committee at its meetings;
 - (d) the attendance record of members of the committee; and
 - (e) any other matter that the committee considers relevant. O. Reg. 361/10, s. 15 (3).

Reporting Period

This report summarizes the audit committee's actions for the year ending August 31, 2012.

Audit Committee Members

The following audit committee members served throughout the entire reporting period:

VOTING MEMBERS

Board Members

Barb Gauthier, Trustee (one year term)
Michelle Ott, Trustee (one year term)
George Seaton, Trustee (one year term)

External Members

Claudette Edie, CGA (term expires November 30, 2013)
Graham Harrison, CA (term expires November 30, 2013)

EX OFFICIO NON-VOTING MEMBERS

David Penney, Chair of the Board
Cecile Marcino, Vice-Chair of the Board



Administrative Matters

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

- developing a work plan;
- developing a meeting schedule and agenda for the year; and
- Other items where appropriate

It was agreed to hold three meetings throughout the year. All meetings have been held as planned.

The members in attendance at each meeting were as follows:

| <i>Member's Name</i> | <i>Sept. 20, 2011</i> | <i>Jan. 16, 2012</i> | <i>June 21, 2012</i> |
|------------------------|---------------------------|--------------------------|--------------------------|
| Barb Gauthier | X | X | X |
| Michelle Ott | X | X | X |
| George Seaton | X | X | X |
| Claudette Edie | X | X | X |
| Graham Harrison | X | X | X |
| David Penney | | | |
| Cecile Marcino | | | X |

Governance

The audit committee was established December 7, 2010. Three of the voting members are trustees and two are external members. In addition, the Chair and Vice-Chair of the Board are ex officio non-voting members of the committee.

Internal / External Audit

Relationships with both internal and external auditors have been satisfactory and private meetings have been held with each.

External Auditors

The Keewatin-Patricia District School Board appointed BDO Canada LLP as external auditors for a five year period commencing with the 2007-08 financial statements, subject to satisfactory performance of duties at the quoted fees. The audit committee was satisfied with the external auditors performance and fees with respect to the audit of the 2010-11 financial statements.

The external auditors, *BDO Canada LLP* presented the scope and extent of their work on the audit of the 2010-11 financial statements to the previous audit committee at a meeting held on September 20, 2011. The external auditors confirmed their independence in their letter dated September 20, 2011.

The external auditors presented their audit findings relative to the audit of the 2010-11 financial statements at the audit committee meeting on January 16, 2012. There were no issues of major concern and the external auditors indicated their intent to issue an unqualified opinion (subsequently issued upon the Board's approval of the financial statements.)



Internal Auditors

During 2011-12 the Internal Auditor completed audits on 3 processes (results in parentheses):

- Payroll, and Compensation and Benefits (Satisfactory)
- Treasury (Unsatisfactory)
- Facility Requirement Forecasting/Capital Planning (Satisfactory)

Management has indicated the actions it intends to take in response to the recommendations in the internal audit reports and the Audit Committee will follow up on the status of management's responses before the end of the 2012-13 fiscal year.

Third Party Audit / Review

There were no third party audits or reviews in 2011-12.

Audit Committee Training

There was no specific training provided to the audit committee members in 2011-12.

Summary of the work performed

The following is a summary of work undertaken by the audit committee from September 1, 2011 to August 31, 2012:

- prepared the annual reports for the audit committee for December 1, 2010 to August 31, 2011 and forwarded it to the Board for information;
- reviewed the 2010-11 financial statements and received a report from the external auditors on the statements;
- received assurances from the auditors regarding their independence;
- confirmed BDO Canada LLP as the Board's external auditors for the 2012-13 fiscal year
- reviewed the 2011-12 Revised Estimates;
- received a report on finance staff audits of school funds, petty cash, and purchase cards;
- received reports on various legal, fraud, and compliance matters;
- reviewed the risk assessment detailing major financial and non-financial risks;
- reviewed the 2011-12 Internal Audit Plan and recommended it to the Board for approval;
- reviewed the internal audit reports on Treasury, and Payroll and Compensation and Benefits;
- reviewed and recommended the 2012-13 Internal Audit Plan to the Board for approval;
- considered and deferred a decision on a whistleblower/ethics hotline;
- considered and deferred the audit committee self-assessment survey until the 2012-13 fiscal year;
- considered and deferred the internal audit assessment survey until the 2012-13 fiscal year; and,
- approved the audit committee work plan for 2012=13



By the signature noted below, we attest that we have discharged our duties and responsibilities respecting Ontario Regulation # 361/10.

On behalf of the Audit Committee

Barb Gauthier, Audit Committee Chairperson

Signature

Date

12.07 A

Keewatin-Patricia District School Board

December 11, 2012

NOTICE OF MOTION

THAT Policy 713, Accessibility Standards for Employment, be received.

THAT Policy 713, Accessibility Standards for Employment, be adopted by the Board with the next review date in year 2013.



Policy Section: Personnel/Employee Matters

Policy Name: Accessibility Standards for Employment

700
NEW – DRAFT
Dec 11/12
713

Policy Statement

The Keewatin-Patricia District School Board is committed to ensuring that people with disabilities have the same opportunity of access to employment opportunities and services as do all employees and prospective employees. The Board is committed to meeting the accessibility needs of people with disabilities, in a timely manner, in the provision of services related to employment.

Rationale

The Keewatin-Patricia District School Board is committed to providing high quality services to our students, parents/guardians, the public and our staff that are free of barriers and biases. The Keewatin-Patricia District School Board strives to ensure that key principles of independence, dignity, inclusion and equality of opportunity are reflected and valued in our learning and working environments. Our conduct will demonstrate our belief in the strength diversity brings to our communities.

Definitions

1. Performance management means: activities related to assessing and improving employee performance, productivity and effectiveness with the goal of facilitating employee success.
2. Career development and advancement includes: providing additional responsibilities within an employee's current position and the movement of an employee from one job to another that may be higher in pay, provide greater responsibility or be at a higher level, or a combination of these. For both additional responsibilities and employee movement this is usually based on merit or seniority or a combination of these.
3. Redeployment means: the reassignment of employees to other departments or jobs as an alternative to layoff when a particular job or department has been eliminated.
4. Information includes: data, facts and knowledge that exist in any format, including text, audio, digital or images, and that conveys meaning.
5. Communications means: the interaction between two or more persons or entities, or any combination of them, where information is provided, sent, or received.

Cross Reference:
Accessibility for Ontarians with Disabilities Act, 2005 (AODA)
Integrated Accessibility Standards, Ontario Regulation 191/11
Ontario Human Rights Code
Workplace Safety and Insurance Act

Date Approved:
 Review by: 2013



Policy Section: Personnel/Employee Matters

Policy Name: Accessibility Standards for Employment

700
NEW – DRAFT
Dec 11/12
713

6. Accessible formats include: but are not limited to options such as large print, screen readers, braille, audio format, captioning.
7. Conversion-ready is: an electronic or digital format that facilitates conversion into an accessible format.
8. WCAG refers to: the World Wide Web Consortium Web Content Accessibility Guidelines

Guidelines

1.0 Scope

- 1.1 This policy with regard to Accessibility Standards for Employment applies only to employees and does not apply to volunteers and other non-paid individuals.

2.0 Responsibility

- 2.1 Supervisory Officers, Principals, Departmental Managers and other staff who have responsibility for hiring and employee selection and/or supervise the work of employees of the Board will ensure that the provisions in this policy are implemented.
- 2.2 Staff of the Board's Human Resources department will ensure that the provisions of this policy are incorporated in their practices.
- 2.3 Unless otherwise stated, the provisions of this policy will be in place by January 1, 2014.

3.0 Recruitment

- 3.1 The Board will ensure that in its recruitment outreach practices the public is made aware that the Board will provide accommodation for applicants with disabilities in its recruitment processes.
- 3.2 Employees of the Board will be made aware that the Board provides accommodation for applicants with disabilities in its recruitment processes.
- 3.3 When the Board selects job applicants for a job selection process, the Board will make applicants aware that, upon request, they have access to accommodations in relation to materials and processes that will be used for applicant selection and that they will be consulted about the necessary accommodations that take into account their accessibility needs due to disability.
- 3.4 When the Board makes an offer of employment, the Board will notify the successful applicant of its policy of accommodating employees with disabilities.

Cross Reference:
*Accessibility for Ontarians with Disabilities Act,
2005 (AODA)*
*Integrated Accessibility Standards, Ontario
Regulation 191/11*
Ontario Human Rights Code
Workplace Safety and Insurance Act

Date Approved:
Review by: 2013



Policy Section: Personnel/Employee Matters

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4.0 Supports for Employees

- 4.1 The Board will inform employees of the Board's policy of supporting employees with disabilities and policies that provide for job accommodations.
- 4.2 The Board will make this information available as soon as practicable to new employees and will provide updated information as policies are revised.

5.0 Accessible Formats and Communication Supports

- 5.1 Where an employee with a disability so requests, the Board will consult with the employee to provide or arrange for accessible formats and communication supports in relation to information that is generally available to employees in the workplace and that the employee needs to perform the employee's job.
- 5.2 The Board, in determining the suitability of an accessible format or communication as required by 4.1, will consult with the employee.

6.0 Workplace emergency response information

- 6.1 The Board will ensure that individualized workplace emergency response information is provided to employees who have a disability provided the disability is such that individualized information is necessary and the Board has been made aware of the need for accommodation due to the disability. The Board will provide the necessary information as soon as practicable after becoming aware of the need for accommodation.
- 6.2 If an employee who receives individualized workplace emergency response information requires assistance, the Board will, with the consent of the employee, provide such information to the person designated to provide assistance to the employee.
- 6.3 The Board will review individualized workplace emergency response information:
 - (a) When the employee moves to a different location in the board;
 - (b) When the employee's overall accommodations needs or plans are reviewed, and
 - (c) When the Board reviews its general emergency response policies.
- 6.4 The Board will ensure that the requirements of this section are in place as of January 1, 2012.

7.0 Individual Accommodation Plans

- 7.1 The Board will have in place a written process for the development of documented individual accommodation plans for employees with disabilities.
- 7.2 The Board's written process will address:
 - (a) How the employee requesting accommodation can participate in the development of the individual accommodation plan.

Cross Reference:
*Accessibility for Ontarians with Disabilities Act,
2005 (AODA)*
*Integrated Accessibility Standards, Ontario
Regulation 191/11*
Ontario Human Rights Code
Workplace Safety and Insurance Act

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- (b) The means by which the employee is assessed on an individual basis.
- (c) How the Board can request an evaluation by an outside medical or other expert, at the Board's expense, to assist in determining if accommodation can be achieved and, if so, how it can be achieved.
- (d) How the employee can request to have a representative of their bargaining unit, or another workplace representative if the employee is not a member of a bargaining unit, participate in the development of the accommodation plan.
- (e) The steps taken to protect the privacy of the employee's personal information.
- (f) The frequency with which the individual accommodation plan will be reviewed and updated and how this will be done.
- (g) How the reasons for denying an individual accommodation plan will be provided to an employee, if accommodation is denied.
- (h) How the Board will ensure that the individual accommodation plan is provided in a format that takes into account the employee's accessibility needs due to disability.

7.3 The Board will provide individual accommodation plans that:

- (a) Include, if requested any information regarding accessible formats and accommodation supports provided;
- (b) Include, if required, individualized workplace emergency response information; and
- (c) Identify any other accommodation to be provided.

8.0 Return to Work Process

This return to work process does not replace or override any other return to work process created as a result of any other statutory compliance, e.g. under the Workplace Safety and Insurance Act.

8.1 The Board will develop, put in place and document a return to work process for its employees who have been absent from work due to a disability and require disability-related accommodations in order to return to work.

8.2 The return to work process will:

- (a) Outline the steps the Board will take to facilitate the return to work of employees who were absent because their disability required them to be away from work; and
- (b) Use documented individual accommodation plans (as in 7.0) as part of the process.
- (c) Ensure that all staff involved in program or course design, delivery and instruction will be provided with accessibility awareness training related to these responsibilities.



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9.0 Performance Management

9.1 In administering performance appraisal processes in respect of employees with disabilities, the Board will take into account the accessibility needs of employees with disabilities as well as individual accommodation plans.

10.0 Career Development

10.1 Where the board provides career development and advancement to its employees, the Board will take into account the accessibility needs of employees with disabilities as well as any individual accommodation plans.

11.0 Redeployment

11.1 Where the Board has in place a redeployment process, the Board will take into account the accessibility needs of employees with disabilities as well as any individual accommodation plans during the redeployment process.

Cross Reference:
*Accessibility for Ontarians with Disabilities Act,
2005 (AODA)*
*Integrated Accessibility Standards, Ontario
Regulation 191/11*
Ontario Human Rights Code
Workplace Safety and Insurance Act

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I sincerely would like to thank you for choosing me as one of your recipients for the Keewatin-Patricia District School Board Scholarship that I received June 2012. I have currently begun my studies at Algonquin College in Ottawa for Heating, Refrigeration and Air Conditioning Technician. The money received will definitely help my financial situation as my program is for one full year, until August 2013.

I am also very appreciative for having the opportunity to participate in the Co-Op Program and the OYAP Program through Beaver Brae Secondary School. With the opportunity granted to me and my placement at Kipper Mechanical I am fulfilling my dream.

Once again, thank you.

Bradin Seniw