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David Thompson, Chair

Jackie Young, Director of Education

November 29, 2018 – Regular Board Meeting

Public Session – 6:00 p.m. **Near North District School Board** **North Bay Board Room**

Welcome and Call to Order:

Chair Thompson called the meeting to order at _____

In Camera Items:

That the Board move into Private Session at _____.

Adoption of the Agenda for Public Session meeting:

That the Board approve the Agenda as presented/amended for the Public Session meeting of November 29, 2018.

Attendance:

Declaration of Conflict of Interest:

Minutes from previous meetings of the Near North District School Board – enclosures:

That the Board approve the minutes as presented/amended for the meetings held:

- **October 23, 2018**

Celebrating Near North District School Board Success:
Naagaanshki-Nishnaabemjick “The new language speakers leading the way” – Superintendent Roslyn Bowness and Amanda Mathias-Mizzi, K-12 Program Coordinator and Indigenous Education Lead - *deferred until further notice*

Student Achievement and Well-Being:
Experiential Learning; An Alternative Approach to Student Success – Superintendent Craig Myles and Liana Blaskievich, Vice Principal of Secondary Program - *deferred until further notice*

Committee Reports:

- First Nations Advisory Committee Meeting Minutes – October 3, 2018
- Special Education Advisory Committee Meeting Minutes – October 18, 2018
- Committee of the Whole Meeting Minutes, November 13, 2018
- Audit Committee Meeting Minutes, November 19, 2018

Information Items:

- Monthly Tender Report – October 12, 2018 – November 16, 2018
- Learning Partnership Letter – October 22, 2018
- School Energy Coalition Status Report - September 30, 2018
- Administrative Guideline - Purchasing Cards
- Administrative Guideline - Meals, Travel & Hospitality

Discussion Items:

- 3:2 Discussion - enclosure

Question Period:

Presentations by Public: none

OPSBA Report - Trustee Beam

Trustee Comments:

Director's Update – Director Jackie Young

Items for Decision:

EL#7 Financial Condition – enclosure

That the Board approve EL#7 Financial Condition as presented on November 29, 2018

Draft Audited Financial Statements for the Year Ended August 31, 2018 – enclosures

That the Board receives and approve the draft Audited Financial Statements for the year ended August 31, 2018 as presented November 29, 2018

Annual Report (Summary) for the Year Ended August 31, 2018 – enclosure

That the Near North District School Board receives the Annual Report (Summary) for the Year Ended August 31, 2018 as presented on November 29, 2018

Bylaw Levying Education Taxes for 2018 – enclosure

Whereas subsection 257.7(1) of the Education Act (Act) requires the Board to levy the tax rates prescribed under section 257.12 of the Act;

And Whereas Ontario Regulation 400/98 prescribes the tax rates under subsection 257.12(1) of the Act;

Now Therefore the Board enacts as follows:

The rates set out in Ontario Regulation 400/98 for 2018 are hereby levied in localities within the area of jurisdiction of the Board on the property indicated in section 257.7 of the Act.

Dated this 29th day of November 2018.

Trustee Honoraria – enclosures

That the Near North District School Board approves the revised Trustee Honoraria Policy for December 2018 and beyond as follows:

- a) Annual honorarium for trustee (excluding Chair and Vice-Chair) for December 1, 2018 onwards \$7,770.80;**
- b) Chair \$13,251.86 and Vice-Chair \$10,511.33;**
- c) \$50.00 distance allowance per board meeting for each member eligible.**

Governance Manual Motion – enclosure

Director of Education Performance Evaluation Motion – enclosure

3:2 Transition Pathway Motion – enclosure

Notice of Motion:

Public Question Period:

Ratification of Business Transacted in Private Session:

That the Board ratify the following items from Private Session:

- **Personnel**

Motion to Adjourn:

That the Board meeting of November 29, 2018 adjourn at _____p.m.



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David Thompson, Chair

Jackie Young, Director of Education

The October 23, 2018 **Public Session Meeting** of the Near North District School Board was held at 6:00 p.m. at the Head Office of the Near North District School Board, 963 Airport Road, North Bay, ON P1C 1A5.

Trustees Present:

David Thompson, Chair
Michelina Beam
Al Bottomley
Harry Fry
Paul Moffat
Louise Sargent
Joe Drinkwalter - Student Trustee

Trustees Present in Parry Sound:

Corine Green
Carol Stevens

Trustees Present via Teleconference:

James Beatty

Trustee Regrets:

Absent:

Public (North Bay)

Administrative Staff Present:

Jackie Young, Director of Education
Liz Therrien, Superintendent of Business
Roslyn Bowness, Superintendent of Education
Amanda Meighan, Acting Superintendent of Support Services
Gay Smylie, Acting Superintendent of Education
Rebecca Pape, Administrative Assistant

Administrative Staff Present in Parry Sound:

Melanie Gray, Acting Superintendent of Education

Administrative Staff Present in Almaguin:

Craig Myles, Superintendent of Education

Administrative Regrets:

Public (Parry Sound)

Glen Hodgson, OSSTF

Public (Almaguin)

Steve Tompkins, ETFO

Call to Order

Chair Thompson called the meeting to order at 5:00 p.m.

Attendance

Attendance indicated that 9 Trustees were present for this meeting.

Approval of the Agenda

18-10-06 Moved by Harry Fry, seconded by Louise Sargent

That the Board approve the agenda as amended for the Public Session meeting of October 23, 2018.

CARRIED

Conflict of Interest

None declared.

Celebrating Student Success:

Director Young introduced Christopher Walkling, Acting Principal of Library, Literacy and Numeracy and Melissa Peddie, Mathematics Facilitator and their presentation on “Getting to know our Students as Mathematicians”.

A board improvement plan was released to improve mathematics and a blended learning Professional Development day was held focusing on the School Implementation Plan math focus and setting precise goals for student achievement and wellbeing in math. The team used a virtual platform to hold the session so the learning was accessible to educators across the district.

The presenters reviewed Education of Fluency (of the student): Efficiency, Accuracy and Flexibility (in solving math problems). Educators are monitoring how we are meeting grade level expectations. The work that teachers do every day is what is going to make that difference with students. The evidence from that daily class level work feeds up to school based strategies, which in turn feeds system level planning. EQAO results are only a small piece of the puzzle.

Question asked about the use of the checklist in the presentation.

- The chart is used so educators can see at a glance strategies and models students would use to solve a math problem. The frequency these charts are used formally may be a few times a year, but the more our educators use these tools the more they can see trends in students learning and where focus needs to improve.

Question asked how do our teacher access this information, and how do we share this information with other boards.

- The strategy was developed through the Math Leadership Network alongside other districts in Northeast Ontario. The information has been shared with our teachers through our Office 365 platform. There have been a series of Professional

Development workshops across the district and the math program team will continue to support educators through this learning.

Question of how do we show student progress.

- Imbedded as part of School Improvement Plan. Collective goals at school level and becomes a conversation with educators and they become invested and contribute.

Trustee Moffat complimented the Director and staff for their presentation and threading these initiatives back through the multi-year plan and illustrating how this work aids in moving forward the Board's goals.

Director Young thanked the presenters for their hard work and for making a difference for our students.

Well-being Presentation

Director Young introduced Greg Deschamps and Philippa Madigan, Program Coordinators with our Board who are presenting on their work with "Transforming French as a Second Language Resources".

Two years ago the Ministry of Education invited NNDSB to participate in a pilot project to create resources for Early Learning Kindergarten French Immersion programs. Our Board is one of several of boards in the province who offer French Immersion at the junior kindergarten level. Most other boards start in senior kindergarten, or grade one.

The first year of the pilot project involved all three schools in our district that offer Early Learning Kindergarten French Immersion: Alliance, Mattawa District and Sunset Park. The first year included working with pedagogical documentation in the French Immersion Early Learning Kindergarten program.

Year two built on supporting teacher learning across the province by producing a series of videos to guide French as a Second Language ("FSL") educators throughout Ontario. Alliance and Sunset Park continued to participate in the second year pilot.

These videos capture the professional learning of some French Immersion Kindergarten Teams in our Board. The foundation of the program was that students are capable learners and there were many different strategies that could be used to engage students such as:

- Interacting with the (play-based) environment
- Interacting with their peers and adults
- Verbal and non-verbal communication
- Pedagogical Documentation (Making the thinking visible)
- Reflections on the journey

During application of these strategies educators realized how quickly students could learn a second, sometime third language.

Minutes of the Public Session Board Meeting of the Near North District School Board held October 23, 2018

Trustees watched a clip of one of our Board's second year (senior kindergarten) students speaking French as a second language – with translation help from the presenters.

Minutes from Previous Meetings of Near North District School Board

18-10-07 Moved by Michelina Beam, seconded by Harry Fry

That the Board approve the minutes as amended for the meetings held:

- **September 25, 2018**

CARRIED

Meeting Dates: November 2018

- Audit committee Nov 19th all trustees should be in attendance at this meeting.
- Tuesday 30th 4:30pm Workshop for Director's Appraisal w/ teleconference

Committee Reports:

- Special Education Advisory Committee – September 20, 2018
- Audit Committee Meeting Minutes – October 1, 2018
- Committee of the Whole Meeting Minutes – October 9, 2018

Information Items:

- Monthly Tender Report – September 7, 2018 – October 12, 2018

Discussion Items:

- Trustee Initiative Fund Funding Request – FIRST 1305
- Trustee Initiative Fund Funding Request – Festival of the Sound
- 3:2 Update – Trustee Moffat would like to add as a standing item. Corine feels this should be a board wide for capital projects on agendas moving forward.

Presentations by Public: None

Question Period: None

OPSBA Reports – Trustee Michelina Beam

Attended final meeting of board of directors. OPSBA is waiting to see what the impact to education these pauses from the government are going to have. Exploring terms of student trustees, some boards are going to two years. Also having the student trustees come to more committee meetings and having them contribute to conversations.

Trustee Comments:

Student Trustee Joe Drinkwalter:

- At Student Senate meeting set three goals: Mental health, spreading awareness and getting resources accessible for students; Started an “It’s Okay” campaign focused on getting resources to students; Unity with “We are One”, as students in rural areas feel left out, so having events that include all schools and building communication between students at all schools. Building social media presence on fb and twitter. Councils have tried before, so carrying forward with that. Will bring updates back next month.

Trustee Sargent:

- Congrats to newly elected trustees

Trustee Moffat:

- No comment

Trustee Fry

- Congrats to new incoming trustees
- Attended SAC at Ferris Glenn. New Principal is very excited and committed and parents are happy that she is there.
- Met new Principal at Phelps with Trustee Sargent.
- Thank you to Director Young and Sr. Team. Disturbing comments in the media during the election. There was a lot of misinformation and things that were published that should have been. New trustees will find they have a great Sr. Team and great Director.
- Meet the candidate nights were in low attendance and poorly advertised.
- Attended the FNAC/IAC meeting

Trustee Stevens:

- Magnetawan First Nation received funding to promote education with indigenous students – hired a student success coach for Britt, Nobel and PSHS. Working not only with Magnetawan students.
- Busy getting equipment and cultural supplies to encourage and support growth in indigenous learning environment.

Trustee Green:

- Congrats to newly elected trustees. Misinformation in media and felt badly for our system. Hopefully there is positivity in the system moving forward.
- SAC Parry Sound – risky business drug awareness night will be hosting a two part event. Nov 16th at the Stocky Centre and workshop for interested parents the next day. Current government put a freeze on parent council funding, so this is a true community event. Hopes to get more involved with parent involvement committee over the next few years.

Trustee Beatty:

- No comment

Trustee Bottomley:

- Almaguin trails have an agreement with land owner to add more cross-country/running trails to increase the distance for senior boys competitions.
- New Principal at Almaguin is dynamic and the students and teachers are excited.
- UN committee on climate change is looking at a crisis. In 12 years the planet will be in crisis. Feels we need to get our buses and buildings off fossil fuels. European countries are running infrastructure on wind and solar. It costs money but we have to worry about a future for our kids. Should be asking for government support getting off fossil fuels in the near future.

Trustee Beam:

- Government has opened registration for consultation telephone town-halls. Public needs to register for session. Wants the link on the NNDSB website. Feels parents should make an effort to attend the teleconference.
- Wishes the new board luck. Spent time talking to city council about partnerships.

Chair Thompson:

- No comment

Director's Update – Director Jackie Young

Director's report was attached.

Director Young stated she looks forward to meeting with the appraisal committee, once it's established, if the attached document is what they are looking for. She is looking for feedback. Going to highlight a Director's Corner on the website in the upcoming months.

Items for Decision:

EL#7 Financial Condition – Enclosure

18-10-08 Moved by Harry Fry, seconded by Louise Sargent

That the Board approve EL#7 Financial Condition as presented on October 23, 2018

CARRIED

Trustee Initiative Fund Requests

Festival of the Sound

18-10-09 Moved by Corrine Green, seconded by Louise Sargent

That the Board approve the Trustee Initiative Fund funding request from Festival of the Sound in the amount of \$6000 as presented on October 23, 2018.

CARRIED

FIRST 1305

18-10-10 Moved by Michelina Beam, seconded by Harry Fry

That the Board approve the Trustee Initiative Fund funding request from FIRST 1305 in the amount of \$15,000 as presented on October 23, 2018.

CARRIED

Executive Compensation

18-10-11 Moved by Harry Fry, seconded by Al Bottomley

WHEREAS Public School Board executive compensation has been frozen by the Provincial Governments for the past eight years;

WHEREAS the Near North District School Board (“NND SB”) adopted the required Executive Compensation Program in January 2018 and was advised in February 2018 by the Ministry of Education that the proposed maximum rate increase to the executive salary pay envelope had been approved;

AND WHEREAS the NND SB established the Executive Compensation Committee who presented recommendations for distribution of the funding to senior administration in May 2018, July 2018 and August 2018;

AND WHEREAS on August 14, 2018 the NND SB issued motion 18-08-04 approving an Executive Compensation Plan which included a retroactive salary adjustments effective September 2017;

AND WHEREAS on August 13, 2018 the Provincial Government announced limits on executive compensation for designated employers, which included the senior administration staff at the NND SB and stipulated that there shall be no increase to salary for such positions after August 13, 2018;

AND WHEREAS the NND SB is the only Board in Ontario whose senior administration did not receive the approved salary increase for the 2017/2018 school year, due to the date the NND SB passed the motion to approve the executive compensation allocations.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

- A. The Near North District School Board respectfully requests that the Minister of Education authorize the retroactive distribution of the executive compensation funding envelope to the senior administrative staff for the 2017/2018 year; and
- B. The Near North District School Board authorizes the Chair of the Board or designate and the Director or Education and/or designate to prepare correspondence to the Ministry to be reviewed by the Board with respect to (A) above.

CARRIED

Minutes of the Public Session Board Meeting of the Near North District School Board held October 23, 2018

Additional Question Period:

- No public questions

Notice of Motion:

Ratification of Business Transacted in Private Session

18-10-12 Moved by Al Bottomley, seconded by Louise Sargent

That the Board ratify the following items from Private Session:

- **Property**
- **Legal**
- **Personnel**

CARRIED

Motion to Adjourn

18-10-13 Moved by Al Bottomley, seconded by Harry Fry

That the Board meeting of October 23, 2018 adjourn at 7:40 p.m.

CARRIED

David Thompson
Chair

Jackie Young
Director of Education

**MINUTES OF THE MEETING OF THE FIRST NATIONS ADVISORY
COMMITTEE HELD ON OCTOBER 3, 2018 AT
North Bay Board Office**

Nancy Allaire, Nipissing First Nation
Sherrill Judge, Shawanaga First Nation
Roslyn Bowness, Superintendent of Schools
Nichole King, Moose Deer First Nation
Dawn Buckland, Principal of Parry Sound Intermediate and Secondary School
Genevieve Solomon Dubois, Henvey Inlet First Nation
Catherine Pawis, Wasauksing First Nation
Rose Jawbone, Kebaowek First Nation
Lois Lambert, Dokis First Nation
Amanda Mathias Mizzi, Coordinator, Indigenous Education
Alan Bottomley, Trustee
Louise Sargent, Trustee
Harry Fry, Trustee
Karen Waller, Principal Equity and Well-Being
Laurent Paquette, Principal Northern Secondary
Melanie Simmonds, Executive Assistant

1.0 WELCOME

2.0 APPROVAL OF THE AGENDA

Approved by: Alan Bottomley
Seconded by: Laurent Paquette

3.0 APPROVAL OF THE MINUTES OF THE MARCH 19, 2017 MEETING

Approved by: Louise Sargent
Seconded by: Alan Bottomley

4.0 Education Service Agreements – next steps

Work took place about 4 years ago where the First Nation Advisory Committee(FNAC) collaborated to create one draft agreement template. Now with the Anishinabek Education System (AES) in place, the group has been collaborating to best reflect the vision and principles connected to the AES within a locally developed agreement. FNAC spent two days of uninterrupted time in Parry Sound to have focused time to dialogue around this document. The committee received the draft document and will now bring it back to their communities for dialogue and take steps according to their processes. Visits/meetings will be scheduled with each

First Nation accordingly. The Education Service Agreement will remain as an ongoing item on the FNAC meeting agendas moving forward. A celebration was suggested when the process is complete.

5.0 Traditional Land – Acknowledgement Banner

Amanda reviewed a sample of what the banner might look like. This work was done alongside youth, community, elders, language teachers and FNAC. Dialogue took place around the importance of education connected to acknowledgement statements. This learning continues to take place in our schools. There was a dialogue around the visual representation on the banner. This work is ongoing.

6.0 Opportunities for Collaboration – Principals and School Communities

The group discussed the Indigenous Education Action Plan that reflects 3 key areas: Supporting Students, Supporting Educators, Awareness and Engagement. The group discussed actions and priorities within those areas including, Artists and Elders in Residence, Indigenous Language, Truth and Reconciliation, Treaty education, professional development across the curriculum, Lead Learners, prioritized schools and relationships, and transitions. Schools are encouraged and supported to work on developing strong relationships with their partnering First Nations through opportunities for collaboration.

7.0 Graduation Coach Model

Parry Sound High School and Northern Secondary were funded to take part in a pilot project, introducing and implementing a Graduation Coach Student Success Model in 2017-18. Both schools were funded for an educator (.50) to help build supportive relationships with individual students and families, with a focus on student success. They focused on academic goals, transition planning and encouraging school-community connections. The model has now grown to include Chippewa Secondary. Each school reflects success stories and are discovering promising practices in wrapping around students who might have been experiencing barriers to their success at school.

NEXT MEETING: December 12, 2018 – TBD

1. Call to Order – 1:15 pm

2. Attendance:

<i>North Bay</i>	<i>South River</i>	<i>Parry Sound</i>
Louise Sargent Kim Gignac Susan Wilson Roslyn Bowness Lisa Paradis Alan Bottomley Harry Fry Tammy Allan Jarrah Coolidge Candy St. Onge Laurie Forth		

Regrets: Sharon Walker, Wayde Smith, Barb Laverock, Carol Stevens,

3. Approval of Agenda:

October 18th, 2018

Moved – Alan Bottomley

Seconded – Harry Fry

Carried. No Conflict of interest

4. Approval of Minutes:

June 14th, 2018

Moved – Alan Bottomley

Seconded – Louise Sargent

Carried.

September 20th, 2018

Moved - Louise Sargent

Seconded – Harry Fry

5. Business Arising from the Minutes

Understanding Students with Challenging Behaviour

- A main priority has been to better understand students with challenging behaviours.
- Getting to know our students and using strategies such as, one-page profiles was described.
- The following are a focus for implementation support:
- Universal design for learning,
- Consistent classroom management systems,
- All students do well if they can and behaviours can arise because of lagging skills, (Collaborative and ProActive Solutions),
- Applied Behaviour Analysis, and
- Programs focused on social/emotional skill development such as the Minds Up and Zones of Regulation.

Action

- *Ensouling our Schools* is a resource being explored to further expand our learning with an Indigenous perspective around community and a sense of belonging.
- A focus for the year is on collecting data around program implementation, successes and challenges.
- All programs are necessary for some but good for all.
- Resources for parents are available on the website.

PD Day Trauma Informed Classrooms

- Erin Truswell, from CAS presented at the October 2nd PD day (K-12). She presented on the topic of trauma.
- She gave an overview of the brain and the connection to trauma, what might be experienced in the classroom, strategies and or approaches at the school level
- It was an on-line platform where staff used a padlet to share learning, feedback and ask questions in real time.

Book Study

- *The Whole-Brain Child* by Daniel Siegel and Tina Bryson.
- Introduction and Chapter 1
- Examples in the book help connect the learning.
- They can all be teaching moments.
- Applicable in all settings.
- Strategies for all.
- Members are to read chapter 2 for the next meeting.

Correspondence received requiring action

- Letter received from Peterborough Victoria Northumberland and Clarington Catholic DSB outlines concerns with the recent changes to the special education funding model.
- Liz Therrien, Superintendent of Business will attend the November meeting re: financial statements for 2017-2018 and provide the NNDSB perspective connected to this recent letter.

Capital Plan and Accommodation Review

- Waiting for the Ministry to accept proposals for funding.
- The W.J. Fricker build is still on schedule.

SEAC report

- Members were encouraged to get their organization letters in to Melanie. Membership will be reviewed in December.
- A card will be sent to Teryn and Linda to thank them for their time on SEAC.
- Agendas/minutes are available on the board website.

Send cards

Board Report

- Monday October 22nd is election day.
- The governance manual is almost complete for the new incoming trustees.

<p>Special Education update</p> <ul style="list-style-type: none"> • In the SEAC package • Four areas of focus: <ol style="list-style-type: none"> 1. Better understanding students with learning disabilities, 2. Enhancing skills in applied behaviour analysis, 3. Supporting students with challenging behaviour and 4. Ontario special needs strategy. 	
Standing Items	
Items for next Agenda	Action
<p>EQAO Results Book Review – Chapter 2 Presentation – Data Collection and Trends Financial report</p> <p>Standing Items:</p> <ol style="list-style-type: none"> 1. Correspondence received requiring action 2. Capital Plan and Accommodation Review 3. Special Education Plan 4. Special Education Budget 5. Question Period 	

Next meeting date: November 15, 2018

Adjourned: 2:30pm

Moved:

Candy St. Onge

Seconded:

Harry Fry



**Committee of the Whole Meeting Minutes
November 13, 2018 – 5:00 p.m.
North Bay and Parry Sound Boardrooms
963 Airport Road, North Bay/111 Isabella Street, Parry Sound**

Trustees Present: Chair David Thompson, Vice Chair Jim Beatty, Michelina Beam, Harry Fry, Corine Green, Louise Sargent

Administrative Staff Present: Jackie Young, Director of Education; Amanda Meighan, Acting Superintendent of Support Services; Liz Therrien, Superintendent of Business; Craig Myles, Superintendent of Education; Roz Bowness, Superintendent of Education; Melanie Gray, Acting Superintendent of Education; Mairghread Knought, Information and Communication Officer; Rebecca Pape, Administrative Assistant

Trustees Regrets:
Carol Stevens, Al Bottomley

Trustees via Teleconference:
Paul Moffat

Call to Order
Chair Thompson called the meeting to order at 5:00 p.m.

In-Camera Item(s):
Personnel and Legal

Out of camera at 6:10pm

Return to Public Session
Chair Thompson called Public Session to order at 6:25 p.m.

Adoption of the Agenda
The Committee approve the agenda as presented.

Governance Manual Recommendation

Chair Thompson read the motion recommended in Private session.

Trustees discussed draft motion and identified changes to the motion including:

- That documents are received not accepted;
- And that recommendations will be brought back to the board by the director prior to implementation.

The recommendation is that the motion with required changes should be brought forward to the next Board meeting.

Director's Evaluation Questions from Workshop

Chair Thompson read the motion recommended in Private session:

Trustees discussed draft motion and identified changes to the motion including:

- That documents are received not accepted

The recommendation is that it should be brought forward to the next Board meeting.

3:2 Update

Director Young introduced Acting Superintendent Smylie to review the pathway options and staff recommended options for Widdifield and WJ Fricker students, reviewed by Capital Planning Project Manager, Capital Planning Principal and Superintendents.

The identified paths on the attached slides were supported by motions passed in 2017 school year.

Question asked regarding the number of grade 9 students that would be in Arts Nipissing, and would that be enough to have a viable grade 9 program at Widdifield?

- Superintendent Smylie clarified that number used for 3:2 planning in Jan 2018 showed Arts Nipissing students in all grades, so a grade 9 cohort number would need to be looked at more specifically.

Director Young also added in addition to pathways there are also complex decisions that need to be made regarding costing and staffing.

Question asked about where the tendering process is with WJ Fricker.

- Superintendent Therrien explained the plan was to develop three RFPs for architect pre-qualification to short list proponents as previously discussed at Committee of the Whole. She believes the 2019 closing of WJ Fricker may be tight due to the current timeline of the RFPs.

Trustee Fry asked what the cost would be to build a dance studio at West Ferris.

- Capital Project Manager Speirs said she could not quote an exact amount, but that it would not be cheap; Superintendent Smylie clarified that a detailed confidential estimate was provided to trustees in the spring.

Trustees request from staff: projected grade 9 Arts Nipissing student numbers for 2019/20.

Trustees recommend bringing forward pathway options to the Board meeting with the addition of the projected grade 9 Arts Nipissing student numbers for 2019/20.

Adjournment

The Committee of the Whole meeting of November 13, 2018, adjourned at 7:49 p.m.

Audit Committee Meeting – Public Session
November 19, 2018 – 5:00 p.m.
Head Office of the Near North District School Board
963 Airport Road, North Bay, ON

Committee Members Present

David Thompson, Trustee
Michelina Beam, Trustee
Gary Jodouin, External Member (via teleconference)
Judy Kleinhuis, External Member

Staff Present

Liz Therrien, Superintendent of Business
Marjorie Campbell, Executive Assistant
Wende Proulx, Manager of Finance
Jackie Young, Director of Education

Regrets

Jim Beatty, Trustee
Melissa Dodge, Auditor
Al Bottomley, Trustee

Guests

Dean Decaire, BDO
Elizabeth Chirico, BDO
Harry Fry, Trustee
Louise Sargent, Trustee
Corine Green, Trustee

1.0 Opening – Public Session

1.1 Welcome and Call to Order

Acting Committee Chair David Thompson called the meeting to order at 5:00 p.m.

1.2 Adoption of the Agenda

Moved by Judy Kleinhuis seconded by Michelina Beam that the agenda for Audit Committee Public session be approved as presented.

CARRIED

Declaration of Conflict of Interest

No conflict of interest declared.

1.3 Adoption of the Previous Minutes of Public Session

Moved by Michelina Beam seconded by Judy Kleinhuis that the Committee approve the Audit Committee minutes as presented for the Public Session held on October 1, 2018.

CARRIED

2.0 Private Session

Moved by Michelina Beam seconded by Judy Kleinhuis that the Audit Committee move into Private Session at 5:05 p.m.

CARRIED

3.0 Items for Information, Discussion and/or Action

- 3.1 **External Auditors Report and Draft Audited Financial Statements Presentation for the Year ended August 31, 2018 – Dean Decaire and Liz Chirico, BDO Canada and Liz Therrien, Superintendent of Business (Enclosure)**

- Presented the draft audited financial statements. Need to be approved by Board of Trustees, at November 27, 2018 Board meeting. There are 27 pages of statements and supplementary notes.
- Consolidated reports, include NNDSB and any other entities that the Board has control over, which includes our share of the transportation consortium and our registered charities.
- We maintain a system of internal controls, so we are in compliance with regulatory and ministry requirements.
- Statement of financial position formally a balance sheet, snapshot at August 31, 2018. Explained the teacher's payroll process which resulted in an increase in prepaid expense.
- She noted that with the transition to the Provincial trusts, we will be asking for our deposit from Great West Life to be returned to us.
- Accounts Receivable from Government of Ontario, basically represents money that is due for ongoing capital projects. The Ministry flows us the money (principle and interest payments) twice a year for capital financed by the Ontario Financing Authority.
- Spoke about construction projects that need invoices to be accrued at year end.
- Decrease in the debenture debt – capital loans, the Ministry no longer long-term finances any of the Board's debts, the last school was Parry Sound Public, that was debentured.
- Deferred revenue, note 5, any monies that the Ministry or others give us that has strict criteria around how its spent. If not spent, must be classed as deferred revenue, such as SEA and Student achievement monies. EPO grants if we can roll them year to year, we put them in deferred revenue. Spoke about broadband width EPO.
- Michelina asked about the deferred revenues are we rolling them forward with a plan? Is there any chance that it would be clawed back by the Ministry?
- Liz believes that with the new government, no deferred monies are safe. They are looking at eroding the deficit. We better make sure we have a plan. For example, SIA.
- School renewal and proceeds of disposition, we need to have a plan, but we have a 3 to 2 consolidation and the Ministry is not taking any applications for capital. Explained the rules of use for proceeds of disposition.
- Harry asked if all deferred revenue is enveloped.
- Liz said some is, some isn't. SEA and Student Achievement, and SEF can only be used for those purposes.
- Louise asked where does the money for Fricker and Parry Sound builds show up?
- Liz explained that we have confirmation letters from the Ministry. When we start having capital expenditures, then twice a year they will flow us the money that we spent.
- Wende spoke about the schedules in EFIS and how they are tracked. We track, and the government does too.
- Harry asked if there is a risk if we don't do something about Parry Sound K-12 build, could that money be lost.
- Liz said in her opinion, yes. We received 30 million in 2013/2014, her opinion only, she doesn't know what others might think on this.
- Note 10 accumulated surplus was discussed. Liz explained the differences in the budget that was passed in June and how the numbers changed from then to now. Michelina has questions, it seems

that she should be able to connect those numbers more. Liz said when we are doing budget we are doing it based on projections and projections for enrolment, then we have revised enrolment numbers.

- Included in the accumulated surplus is registered charities, amortization for retirement gratuities, new this year, the Ministry provided the LPF funds, for contract negotiations, must internally restrict it. Two-year system investment. In year (2017/2018) at revised estimates, deficit of \$331,000.00 whenever we present a compliant in year deficit, we try to bring it down to a balanced budget. We worked hard in 2017/2018 and had a bit of luck in that enrolment increased, received a lot of additional revenues that were not planned for. We said no to increased spending of the revenue. Held everyone accountable. Did monthly reminders to the system. Got to a balanced budget, and a surplus of 1.4 million dollars.
- David mentioned that we don't receive any supply teacher reimbursement from the City of North Bay, when we host OFFSA.
- Liz spoke about the savings methods that were used for the year. We only budget those that we know for certainty that we are receiving. Spoke about the employee trust remedy payments.
- School generated funds are not included in this amount. The 1.4 million doesn't reflect that money.
- Harry asked if the appeal that is going forward to the Government for the executive compensation, would be reflected here. Liz replies that no, this is for the last year 2017/2018, and that would come from the 2018/2019 budget.
- Dean reviewed the final report that shows our comparison to other school boards. How do we measure up to other boards? The one thing that we definitely notice is that in big geographies, salaries and wages are a little lower, but transportation is higher.
- Dean will provide a copy that can be shared with the public.

David Thompson thanked Liz Therrien, Wende Proulx and the Finance staff for their hard work.

Liz thanked Wende and the Finance Department as well and noted that Wende Proulx's work is critical.

4.0 Ratification of Business Transacted in Private Session

Recommendation: THAT the Audit Committee recommend to the Board of Trustees to approve the draft audited financial statements for the year ended August 31, 2018 as presented at the Audit Committee meeting of November 19, 2018

Moved by Michelina Beam seconded by Judy Kleinhuis that the Committee recommend to the Board of Trustees to approve the draft audited financial statements for the year ended August 31, 2018 as presented at the Audit Committee meeting of November 19, 2018.

CARRIED

5.0 Adjournment

5.1 *Moved by Judy Kleinhuis seconded by Michelina Beam that the Audit Committee meeting of November 19, 2018 adjourn.*

CARRIED

TENDERS
 October 12, 2018
 TO
 November 16, 2018

	A	B	C	D	E	F	G	H	I	J	K
1	Closing Date	Project	Location	Bidders submitting Bids	Awarded to	Award	Tax	Amount/Year	Budget (Without HST)	Contract for No Years	Rational
2	October 4, 2018	Provison of Propane	South Shore & PSHS	Moore Propane Ltd. Parkland Fuel Corporation o/a Sparling Propane	Moore Propane Ltd	0.405 per litre	\$ 0.053		\$ 53,000.00	2 yrs with up to 3 yr option	Low Bidder
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The Learning Partnership  Partenariat en Éducation

PUBLIC EDUCATION. CANADA'S FUTURE.

ÉDUCATION PUBLIQUE. L'AVENIR DU CANADA.



Everyday



October 22, 2018

Ms. Jackie Young
Director of Education, Near North District School Board
North Bay, Ontario

Dear Ms. Young,

On behalf of the organizing committee for Learning Together 2018, I want to express our sincere appreciation for the generous support of the Near North District School Board. The financial contribution and in kind support of time, knowledge and resources required to ensure this unique event happens annually , is truly appreciated and recognized throughout the community.

This very valuable assistance allowed us to deliver to children and families a wide range of early learning opportunities that we hope will help lay the foundation for long term learning, positive behaviors and good health as children progress along the educational journey. As a community we have reinforced the key message that the parent is the child's first and best teacher and at the same time supported families in all aspects of early learning and healthy child development while increasing knowledge of the many varied and valuable resources available throughout the District of Nipissing.

In the future, I hope we will have an opportunity to work together again toward the goals of this bilingual free, family fun conference.

With sincere appreciation,

Karen Cobb, Danielle Filiatrault
Co-Chairs, Learning Together 2018

Savings for Ontario School Boards

*In the third quarter, SEC got a big win, but also a big loss. The August 30 decision on the Union/Enbridge merger, forecast to cost schools \$62 million over ten years, went mostly in our favour, with savings totalling \$44 million over ten years. On the other side, Hydro One was successful in their review of the phantom tax decision. While the final decision is not in, the review decision implies that schools will lose \$16 million of long term benefits. With other impacts, the SEC results in the quarter produced **net savings for schools of about \$28.7 million.***

In the final quarter of the year, the Hydro One Distribution rates for 2018-2022 will be set. As well, we will see high impact applications for Toronto Hydro 2020-2024 and Hydro One Transmission.

ONGOING MATTERS - NATURAL GAS

Enbridge/Union Merger. Enbridge Inc. the parent company of Enbridge Gas Distribution, bought Spectra, the parent company of Union Gas, at the beginning of 2017. The plan was always to amalgamate the two utilities so that the combined entity would serve almost all natural gas customers in Ontario. There was a lot of money to be saved by that combination. Enbridge, however, made this application to see if they could use Energy Board rules to get all of the savings, plus even more, for their shareholders for a ten year period.

If successful, the application would have allowed the amalgamated company to increase rates for schools by about \$62 million cumulative over ten years. Some of that was the result of increases applicable to all customers, but some of it, discovered only during the hearing, was the result of extra increases to apply to customers like schools and commercial businesses.

Needless to say, SEC led the opposition to this proposal.

In a decision reached at the end of August, the Energy Board adopted most of the submissions of

SEC, and approved a more limited rate plan, with lower rate increases and a five year time horizon.

The result is that, for the first five years, schools will see a cumulative increase in their bills of about \$5 million, instead of the \$20.4 million proposed by the utility. For the second five years, a further \$42 million increase for schools will now likely be in the \$13 million range. **Total savings will therefore be about \$44.4 million.**

It should be noted that the first five years' savings are fairly reliable. For the second five years, there is a good chance Enbridge will seek higher rates in a new application for 2023-2027.

The time for Enbridge to appeal this decision has expired. At present, it looks like they will proceed as the Energy Board has ordered.

ONGOING MATTERS - ELECTRICITY

Hydro One Phantom Tax Issue. In 2017 SEC achieved a major success. We fought a proposal from Hydro One to collect in transmission and distribution rates income taxes that they will not actually pay. In a decision about a year ago, the Energy Board essentially split the benefit of those tax savings, with the customers getting about 60%.

For schools, this meant about \$16 million of savings over twenty years, part of about \$19.2 million in savings in that case.

For Hydro One, though, the total impact would have been more than \$900 million, so they appealed everywhere they could. One of those appeals, a motion to the Energy Board to review the decision, has been successful. The Energy Board on review has determined that the original decision was wrong, and the phantom taxes should be collected from the customers and paid to the benefit of the Hydro One shareholders.

Although this review decision is appealable, an appeal by customers involves significant financial risk, with no assurance of success. SEC has determined that the balance of risk and reward in such an appeal, given the prospects for success, is not good enough to proceed on that basis.

Hydro One Distribution 2018-2022 Rates. It is now more than a year and a half since this application was filed, and a decision is still pending. The oral hearing was completed in June, and final arguments were completed in August. Forecast for a decision remains November or December.

At stake for schools is about \$9 million in increases over the next five years for the 1200 schools served by Hydro One as their distributor.

Toronto Hydro 2020-2024 Rates. Toronto Hydro, which is the distributor for around 800 schools, has filed their application to set rates for the five years starting in 2020. As expected, they have asked for an initial increase in 2020, plus inflationary increases for the subsequent years, plus additional money for their capital spending program. The net result is increases in the distribution portion of the bill for schools of just over 4% per year on average. The total impact for the Toronto school boards is a cumulative \$5.7 million extra over 2018 rates.

SEC will be an active participant in this proceeding. It is expected that the final decision will not be rendered before the summer of 2019.

Alectra Utilities. Alectra – the distributor for about 1000 schools in Richmond Hill, Markham, Vaughan, Brampton, Mississauga, Hamilton and St. Catharines – has now applied for 2019 rates. After the success of the intervenors, led by SEC, in the 2018 Alectra rate case, the utility's rate requests are much lower this year than would otherwise have been expected. They are requesting an average of 1.66% or about \$113 per school.

This is a matter that will likely be done entirely in writing. If there is no settlement during a negotiation scheduled for mid-October, a decision is likely to be rendered around December or January.

Other Electricity Distributors. Several other electricity distributors had their rates established for this year and beyond, in each case mostly by negotiated settlement with SEC as the lead negotiator for the customers. In aggregate, those results have produced about **\$400,000 in savings for the schools affected.**

OTHER MATTERS

Attack on Customer Representation. The results of the first couple of cases with limited intervenor involvement have not been positive (i.e. lengthy and costly), so the Energy Board is going to take the concept back out for consultation before any further moves in that direction.

Benchmarking. SEC has been a leader among customer groups in promoting better benchmarking between utilities, starting as far back as 2005. Slowly the Energy Board has adopted econometric and outcomes benchmarking, and many utility managers are getting on board with this approach. Recently, SEC's focus has been on Activity and Program-

based Benchmarking (APB), such as benchmarking the unit costs of common utility activities.

In part as a result of SEC's ongoing efforts, the Energy Board has launched an initiative to implement APB over the next couple of years. SEC counsel Mark Rubenstein, who has been actively promoting APB, has been asked to participate in the working group for this initiative.

Review of the Energy Board. The Dicerni panel reviewing the workings of the Energy Board - which was on hiatus, with its future in doubt, after the election - has been given a short time frame and limited budget to produce a final report. Panel members are working on that report, but the end result is not yet known.

Jay Shepherd
Mark Rubenstein
Counsel for SEC

Questions? Contact Wayne McNally (wmcnally@opsba.org), Jay Shepherd (jay@shepherdrubenstein.com) or Mark Rubenstein (mark@shepherdrubenstein.com)

In conclusion,

OESC is represented by Jay Shepherd who consults regularly with myself and Wayne McNally, who is an advisor to the OESC Board of Directors. It is critical to note that the work of the School Energy Coalition, per OESC, is a respected intervenor at the Ontario Energy Board.

Our work has allowed every school district in the Province of Ontario to avoid significant energy costs. This reality assists with the bottom line to your budget.



Ted Doherty
Executive Director
416-340-2540 (Toronto Office); 519-955-2261
(Mobile)
or Email tdoherty@oesc-cseo.org



ADMINISTRATIVE GUIDELINE

Title: PURCHASING CARDS

Effective Date: January 1, 2018

Revised: November 9, 2018

Responsibility: Superintendent of Business

1.0 Introduction:

The Near North District School Board recognizes the need for designated employees to have Board issued Purchasing Cards. The use of Purchasing Cards is intended to improve efficiency by simplifying the acquisition, receipt and payment of low-dollar-value purchases and travel and accommodation expenses within specified limits. The Near North District School Board provides this guideline to promote financial integrity, accountability, and transparency and to ensure that the support and use of Purchasing Cards is reasonable, efficient and appropriate.

The Purchasing Card Administrative Guideline is to be reviewed annually for effectiveness of policy and business practices.

2.0 Purpose:

Primary purpose for Purchasing Cards is as follows:

- ✓ Out-of-town travel expenses for cardholders who travel frequently on Board business;
- ✓ To facilitate small, incidental purchases (up to \$500 range) in support of sound business practices (travel expenses would be an exception to this rule, e.g. hotel accommodation);
- ✓ Purchases from vendors who do not accept Purchase Orders; and
- ✓ “Emergency” purchases for immediate need.

3.0 Card Ownership:

Purchasing Cards are the ownership of the Near North District School Board and are to be used for Board-related business only. The Purchasing Card is not transferrable to any other person.

Purchasing Cards may be issued to the following full-time permanent employee groups and/or positions:

1. Senior Administration;

2. Principals and Vice-Principals;
3. Managers; and
4. Other employees (subject to approval by Supervisors in consultation with Superintendent of Business).

Cardholder Group	Monthly Purchase Limit	Single Purchase Limit
Senior Administration	\$5,000	\$1,500
Principals and Vice Principals	\$2,500	\$750
System Principals and Vice Principals	\$2,000 - \$3,000	\$750
Managers	\$2,500	\$750
Manager of Information Technology	\$5,000	\$5,000
Facility/Maintenance Supervisors	\$5,000	\$1,000
Other Maintenance Staff	\$2,500	\$750
Coordinators	\$2,000 - \$3,000	\$750
Executive Assistants	\$2,500	\$1,000
Purchasing Supervisor	\$6,000	\$3,000
Other Approved Staff (subject to approval)	\$1,000	\$500

Spending Authority – Single Purchase Limits and Total Monthly Limits:

Total spending limits are outlined above. Cardholders are to adhere to monthly and single purchase limits. If there is a business need and under special circumstances, limits may be temporarily changed subject to prior approval by a supervisor and completed “*Cardholder Change/Cancellation Form*”.

Completed “Cardholder Change/Cancellation – Appendix C” are to be properly approved and submitted to the Purchasing Supervisor via email, in person or fax, permitting up to 48 hours for processing of such requests.

4.0 Responsibilities:

It is the responsibility of the Near North District School Board and cardholders to exercise due care and judgment when using Purchasing Cards. This guideline has been developed taking into consideration the *Broader Public Sector (BPS) Guidelines of 2010, Broader Public Sector Expense Directive, Broader Public Sector Perquisites Directive, Broader Public Sector Procurement Directive, Travel, Meals & Hospitality Administrative Guideline and Purchasing Administrative Guideline.*

4.1 Cardholders are responsible for:

- ✓ Adhering to all conditions, restrictions, principles, directives, policies and guidelines enacted on Purchasing Cards by the Near North District School Board and the issuing bank;
- ✓ Upon receipt of Purchasing Card, signing of “*Purchasing Card Cardholder Agreement – Appendix B*”;

- ✓ Ensuring sufficient funds are available in the budget (K212) before use of Purchasing Card;
- ✓ Monitoring monthly activity/charges on Purchasing Cards in comparison to monthly credit limit/single purchase amount and planning appropriately if temporary increase is required during a given month and providing sufficient notice for the change request to be processed of up to 48 hours;
- ✓ Requesting temporary limit increases using the “*Cardholder Change/Cancellation Form – Appendix C*”, as appropriate;
- ✓ Submitting detailed statements and original detailed sales slips (no Visa slips only) and proof of purchase information, signed off by immediate supervisor by the 30th of every month to the Finance Department;

Approval Authority Matrix

Card Holder	Signing Authority/Approver
Employee (ie. Maintenance Staff, Executive Assistant, Vice-Principal, Other Approved Staff)	Immediate Supervisor
Executive Assistant to the Director	Director and Superintendent of Business
Manager/Principal	Designated Superintendent
Superintendent	Director
Director	Chair of the Board and Superintendent of Business

- ✓ When applicable, in the event of missing detailed receipts, meal charges exceeding meal limits, ensuring reimbursement is made to the Board in the form of cheque or cash attached to “*Purchasing Card Monthly Transaction Log – Appendix G*”;
- ✓ Resolving “disputed charges” directly with Scotiabank;
- ✓ Ensuring that 4-digit activation number is known and kept in secure location for purposes of making any inquiries to Scotiabank;
- ✓ For making own inquiries and inquiring to Scotiabank into status of Purchasing Card (i.e. inquiring as to why card has been rejected, etc.);
- ✓ Ensuring Purchasing Card, monthly statement and other documents bearing the card number are kept in a secure location with controlled access;
- ✓ Immediately notifying issuing bank and supervisor of any loss or theft of the Purchasing Card.

4.2 School Administrators, Supervisors, Managers are responsible for:

- ✓ Informing cardholder in writing of their responsibilities and restrictions regarding use of Purchasing Card by completing and submitting “*Commercial Cardholder Agreement – Appendix C*” to the Finance Department;
- ✓ Reviewing and approving monthly cardholder Monthly Transaction Logs, ensuring that signed prior to submitting to Finance Department;
- ✓ Ensuring staff are aware of the requirements of this guideline;

- ✓ Seeking timely direction when there are questions of application;
- ✓ Notifying the Finance Department when an employee is on a leave of absence, has resigned or employment is terminated so that Purchasing Cards can be suspended or cancelled;
- ✓ Taking appropriate action in the case of non-compliance.

4.3 Finance Department is responsible for:

- ✓ Authorizing the issuance or cancellation of Purchasing Cards by issuing bank;
- ✓ Maintaining a Master Listing of all Purchasing Cards;
- ✓ Maintaining file of all original Cardholder Agreement letters;
- ✓ Processing “*Cardholder Change/Cancellation – Appendix C*” requests for changes and/or modifications to Purchasing Cards, including temporary limit increases;
- ✓ Coordinating and monitoring overall utilization of Purchasing Cards;
- ✓ Ensuring that the conduct of all purchasing activity is done in accordance with approved administrative guidelines and procedures;
- ✓ Ensuring there is appropriate records retention system and that documents, including claims and approvals are maintained and stored;
- ✓ Informing cardholder of non-compliance as required.

5.0 Acceptable Use:

Cardholders are responsible for appropriate use of Purchasing Cards, are authorized to use the Purchasing Card to purchase low dollar value goods, and services (up to \$500 subject to Section 6.0 Unacceptable Use) and for travel and accommodation purposes. The following list of purchases, although not limited to, may be incurred while on Board business or performing duties for Board related business:

- Air or Train Travel;
- Hotel Accommodations;
- Meals (refer to Section 8.0 for maximum rates);
- Parking, taxis, subways and tolls (ensure to obtain detailed receipt);
- Conference registrations and other professional development activities;
- Where a purchase order is not accepted, any learning materials from a vendor (i.e. Amazon.ca or chaptersindigo.ca);
- Material Safety Data Sheets (MSDS) for Workplace Hazardous Materials Information System controlled products;
- For approved personnel to facilitate small, incidental purchases (up to \$500 range) in support of sound business practices;
- Business use only.

Cardholders shall agree in writing to their responsibilities and obligations regarding the use of the Purchasing Card by signing off on “*Appendix B – Purchasing Card Cardholder Agreement – Employee Acknowledgement of Responsibilities & Obligations.*”

Any purchase outside of items listed above, requires approval and direction from your immediate supervisor. Employees are required to utilize purchase orders via the K212 system for meal purchases for Board related meetings and for vendors who accept purchase orders.

6.0 Unacceptable Use:

- Purchase of alcoholic beverages;
- Groceries (unless for Hospitality programming purposes or provision of lunch/meetings in more rural areas of the Board);
- Gift certificates/gift cards of any kind;
- Cellular phone, devices and/or accessories (including but not limited to protective cases, power cords, etc.);
- Software and hardware unless prior approval is obtained by the IT Department – indicate approval on *Appendix G – Purchasing Card Monthly Transaction Log*;
- Banned items as contained in NNDSB Employee Portal under Administrative Departments - Health & Safety Banned Items. Refer to link <https://nearnorthschools.sharepoint.com/administration/health-and-safety/Documents/Health%20and%20Safety%20-%20Documents/banned-items..pdf>
- Furniture and equipment. The normal purchase requisition and approval procedures must be followed for these items;
- Cash advances;
- Traffic or parking violation charges;
- Major repairs and maintenance to capital equipment (i.e. building, vehicles, etc);
- Office supplies, where such supplies can be obtained through Requisitioning process and Purchase Order;
- Online subscriptions (i.e. online services, internet billings);
- Movies, laundry and dry cleaning services, dependent care, home management expenses while on Board related business;
- Split ticketing (items purchased over the single transaction limit and split into more than one (1) transaction)

For further inquiries of acceptable use or unacceptable use, contact Finance or the Purchasing Department prior to making purchase.

Unauthorized or inappropriate use will result in loss of Purchasing Card.

7.0 Meals:

Reimbursement for alcohol is not permitted.

8.1 Original itemized meal receipts are required and are subject to the following limits:

<i>NNDSB RATES</i>	
Meals	Maximum Amount
<i>Breakfast</i>	\$15.00
<i>Lunch</i>	\$20.00
<i>Dinner</i>	\$35.00

Taxes and gratuities are included in the above reimbursement rates. Gratuities are to be limited to a maximum of 15%.

8.2 The maximum rates noted above are applied to individual meals of breakfast, lunch and dinner. Meal expenses that exceed the individual meal allowance limits is the responsibility of the cardholder to submit the difference via cheque or cash to the Finance Department when submitting “*Purchasing Card Monthly Transaction Log – Appendix G*”.

8.0 Monthly Reconciliation of Commercial Card Statements:

(Refer to Appendix E – “How to Reconcile your Monthly Cardholder Statement” and Appendix G – “Purchasing Card Monthly Transaction Log”

8.1 Submit original, itemized receipts with monthly statement (credit card or debit slips alone are not sufficient). If there is missing receipt, cardholder is responsible for contacting vendor to request a copy. Include appropriate coding (budget code) and appropriate approval sign off by cardholder’s supervisor.
In the event of missing receipt(s) or detailed receipt(s), cheque or cash is to be submitted along with “*Purchasing Card Monthly Transaction Log.*”

8.2 The signed and approved monthly statement is to be submitted to the Finance Department at the Board Office by the 30th of every month.

8.3 In the event of an overpayment to the claimant or if the Board Purchasing Card was used for expenditures that are not covered or are over approved limits, staff are required to include payment (personal cheque or cash) along with the submission of the monthly reconciliation.

8.4 Compare and document all transactions and include original itemized receipt in the same order as listed on the monthly Purchasing Card Statement. Include and/or attach the following details to the “*Purchasing Card Monthly Transaction Log – Appendix G*”:

- Purchase date;
- Name of Vendor/Supplier;

- Description of goods/services purchased;
- HST amount per receipt;
- Total amount (including taxes);
- Account assignment (Budget Code) ensuring sufficient budget funds in account;
- If applicable, Attendees (Attach attendee list by name, i.e. for meals);
- Attach appropriate prior approval.

9.0 **Non-Compliance:**

The introduction of the Purchasing Card program in 2004 was intended to improve efficiency by simplifying the acquisition, receipt and payment of low-dollar-value purchases and travel and accommodation expenses for its cardholders.

However, at the same time, in efforts to improve processes and find efficiencies, the process of Board issued Purchasing Cards has been reviewed to ensure that the Purchasing Card program is not adding redundancy, introducing delays leading to errors and re-work as a program that does not add value.

In efforts to recognize the value of Purchasing Cards while at the same time recognizing the need for improvements in business practices, the following practices have been identified as non-compliant business practices, which will result in loss of Purchasing Card:

- 9.1 Late submission of monthly "*Purchasing Card Transaction Log – Appendix G*" reconciliation by the 30th of each month;
- 9.2 Not all receipts (detailed) submitted with monthly reconciliation;
- 9.3 Monthly reconciliations are submitted with no supervisory signature approving monthly Purchasing Card transactions;
- 9.4 Where detailed receipts are missing or meal allowances have been exceeded, a cheque or cash has not accompanied the monthly transaction log; and
- 9.5 Unauthorized or inappropriate transactions.

The Finance Department has been charged with the responsibility of notifying cardholders of non-compliance, which will result in immediate loss of Purchasing Card, which is further supported by Senior Administration of the Near North District School Board.

Overview of Procedures:

1. Requests for Purchasing Cards

- Complete the *“Purchasing Card Application Form – Appendix A”* which shall be authorized by immediate supervisor and forward to the Commercial Card Coordinator in the Finance Department for processing.

2. Issuance of Purchasing Cards

- Upon receipt of the cards from the issuing bank, the Purchasing Card Coordinator will review the listing of enclosed cards for accuracy reporting any inaccuracies to the issuing bank;
- The supervisor is required to inform the cardholder of the responsibilities and restrictions regarding the use of the Purchasing Card. Each cardholder is required to sign off on the *“Purchasing Card Cardholder Agreement – Appendix B”* and the agreement is to be forwarded to Purchasing Card Coordinator before issuance of Purchasing Card;
- The cardholder is required to sign the back of the Purchasing Card and store it in a secure place until used.

3. Cancellation of Purchasing Cards

The cardholder shall immediately return the Purchasing Card to immediate supervisor, when:

- Specifically requested to return the Purchasing Card by the immediate supervisor or the Purchasing Card Coordinator;
- Upon commencement of a leave of absence;
- Upon termination of employment with the Near North District School Board;
- Immediate supervisor shall complete *“Cardholder Change/Cancellation Form – Appendix C”*.

4. Lost or Stolen Purchasing Cards

- The cardholder shall immediately notify their immediate supervisor, the Purchasing Card Coordinator and Scotiabank at 1-888-823-9657 of any loss or theft of the card. The cardholder or supervisor shall complete the appropriate area of the *“Cardholder Change/Cancellation Form – Appendix C”* and send to the Purchasing Card Coordinator. If the card is stolen, the police must be notified with a police report requested and forwarded to Purchasing Card Coordinator;
- If the Purchasing Card should eventually be found, the cardholder shall return the card to the Purchasing Card Coordinator.

5. Change of Address, Department or Area of Responsibility

- To change the cardholder's address, department or area of responsibility, the immediate supervisor shall complete the "*Cardholder Change/Cancellation Form – Appendix C*" and forward to the Purchasing Card Coordinator.

6. Modification of Credit Limit

- Requests for a temporary increase of spending limits must be approved by immediate supervisor prior to purchase, using the "*Cardholder Change/Cancellation Form – Appendix C*" and submitted via email, in person or by fax to the Purchasing Supervisor. Modifications to Purchasing Card limits typically take up to 48 hours to process.

7. Disputed Charges

- Items charged on monthly statements of accounts that do not accurately reflect the transactions made by the cardholder are considered disputed items.
- The cardholder must notify the Purchasing Card Coordinator immediately when disputed items are involved, as well as inform the department/school administrator concerned. It is required that a "*Scotiabank Commercial Card Dispute Form as per Appendix D*" be completed reporting the dispute which will be forwarded to the issuing bank. Disputed items reported by cardholders will be credited on the individual statement in the following month (provided they are legitimate). The amount indicated on the statement is the amount that should be paid to the issuing bank.
- The cardholder shall provide information and assistance to the issuing bank to settle the disputed items, as required.
- If the questionable item is not a bank error, the matter must be settled directly with the vendor by the cardholder. When the amount in dispute is of an insignificant dollar value, notices to vendors should be in writing even though settlement may be accomplished through telephone calls. Copies of the notices to the vendors should be attached to the respective monthly cardholder reconciliations. Disputes with vendors are not considered disputed items and must not be deducted from monthly statements of accounts.

8. Return of Goods

When merchandise is returned or other adjustments are necessary, request a credit voucher from the appropriate vendor and attach to monthly statements. No cardholder may accept cash or a cheque from a vendor who is making a refund pertaining to a transaction previously charged to a Purchasing Card account. All refunds are to be credited back to the Purchasing Card account.

11. Card Renewal

- Each Purchasing Card is issued for a period of three (3) years starting with the month in which the card is issued. Review of cardholder list will be reviewed annually and cards will be renewed accordingly unless the issuing bank is advised otherwise.

Purchasing Card Application Form

Immediate Supervisors are required to complete a separate form for each employee applying for a purchasing card.

EMPLOYEE PERSONAL INFORMATION		
Last Name	First Name	Initials

WORK LOCATION	
School or Department	Email Address

AUTHORIZATION		
Immediate Supervisor <i>(Please Print)</i>	Immediate Supervisor Signature	Date

Primary Purpose for Purchasing Card:

To be completed by Purchasing Card Coordinator

Single Purchase Limit: _____

Monthly Credit Limit: _____

Date Application Processed: _____

Signature of Purchasing Card Coordinator: _____

Approved

Denied (reason): _____

Near North District School Board Purchasing Card Cardholder Agreement Employee Acknowledgement of Responsibilities & Obligations

The Near North District School Board (the “Board”) hereby authorizes your use of a Purchasing Card to assist you in the performance of your duties. Employee participation in the Purchasing Card Program carries responsibilities and obligations. As a cardholder, I agree to accept responsibility to safeguard and protect the Near North District School Board’s assets and proper use of the credit card as outlined in the Agreement and Administrative Guideline. This includes complying with the following business practices:

- Attachment of all pertinent receipts to Purchasing Card Monthly Transaction Log
- Completing Purchasing Card Monthly Transaction Log, obtaining supervisor approved signature
- Submission of Purchasing Card Monthly Transaction Log by the 30th of each month
- Attaching cheque or cash to Monthly Transaction Log for missing detailed receipts and meals in excess of meal limits
- Following proper card purchasing and security measures

I,, hereby acknowledges receipt of a Board Purchasing Card, card number: As a cardholder, I agree to comply with the terms and conditions of this Agreement and all applicable provisions of the Administrative Guideline provided, and as such, Administrative Guideline may subsequently be revised. I acknowledge receipt of the Administrative Guideline and confirm I have read and understand the terms, conditions and cardholder responsibilities.

I understand that I will be held to the responsible use guidelines and further understand that should I demonstrate a challenge in adhering to these expectations, the Board will respectfully recall my Purchasing Card.

I understand that the NNDSB is liable to Scotiabank for all charges made by me. I understand that the NNDSB may terminate my right to use the Purchasing Card at any time for non-compliance use of Purchasing Card, which will result in loss of Purchasing Card. I agree to return the NNDSB Purchasing Card immediately upon request or upon any leave of absence or termination of employment.

APPLICANT NAME: _____

Signature:	Date:
Print Name:	Dept. Phone#/Extension:
Department:	

CARDHOLDER CHANGE/CANCELLATION FORM

Immediate supervisors are required to complete the appropriate sections(s) of this form for each cardholder. Principals do not require Superintendent Approval.

Cardholder Name

Visa Card Number

SECTION 1 – CHANGE ADDRESS WHERE MONTHLY STATEMENTS ARE TO BE SENT:

School/Department

Street Address

City

Province

Postal Code

Business Telephone Number

Fax Number

Email Address

SECTION 2 – TEMPORARY CHANGE OF PURCHASING CARD CREDIT LIMITS:

New Single Purchase Transaction Limit: _____

New Monthly Credit Limit: _____

Date Required: _____

Purpose for Limit Increase: _____

SECTION 3 - CANCEL PURCHASING CARD

- Card Lost: Date reported to VISA _____
- Card Stolen: Date reported to VISA _____
- Other: Please attach Purchase Card (*i.e. resignation, leave of absence*) _____

Supervisor's Approval (Superintendents/Principals may sign form on own behalf):

To be completed by Purchasing Card Coordinator

Date form Processed

Signature of Purchasing Card Coordinator/Purchasing Supervisor

Purchasing card limits returned to assigned credit limits

Date

Signature of Purchasing Card Coordinator/Purchasing Supervisor

HOW TO RECONCILE YOUR MONTHLY CARDHOLDER STATEMENT

1. On the 1st day of each month, a detailed visa statement will be emailed to each cardholder for reconciliation against transaction slips and approval
2. Compare statement to transaction slips, checking off each transaction and ensure correct charges are listed on the statement
3. Obtain detailed receipts and copies of credit card/debit transaction slips from all suppliers/vendors. It is mandatory to submit detailed invoices/receipt with *"Purchasing Card Monthly Transaction Log"*
4. Number and tape small transaction slips, credit card receipts, packing slips, order forms, hotel receipts, etc. to blank sheets and accompany to the visa statement in the same order as listed on the statement
5. Enter proper budget code for each transaction (if unsure of code, contact the Finance Department). It is the employee's responsibility to enter appropriate budget code and to ensure that there are sufficient funds in the budget account per K212
6. Submit your *"Appendix G – Purchasing Card Monthly Transaction Log"* for approval to the person responsible for the budget, signing and dating the cardholder statement
7. When applicable, in the event of missing receipts, actual meal charges exceeding meal limits, ensuring reimbursement for such transactions is made to the Board in the form of attaching cheque or cash to *"Purchasing Card Monthly Transaction Log"*
8. Purchasing Card expenditure is required by the Finance Department by the 30th of every month

Cardholders who have not submitted their monthly *"Purchasing Card Monthly Transaction - Appendix "G"* within this period will be asked to reconcile their monthly expenditures promptly. Late submission of monthly transaction log of Purchasing Cards will result in loss of Purchasing Card.

FINANCE DEPARTMENT PROCEDURES (Finance Department Only)

Cardholder Statements

On approximately the first day of each month, the cardholder receives a Cardholder Statement and will reconcile it following the process outlined in “*Appendix E – How to Reconcile your Monthly Cardholder Statement*”. Within 30 days of receipt of cardholder statements, the Finance Department will review statements to ensure forms are completed properly and are compliant with policy.

- Date stamp each statement
- Verify statement is signed by the person responsible for the budget
- Verify statement is signed by cardholder
- Verify all transaction slips are attached to statement
- Verify budget codes
- Cheque or cash has been attached to Monthly Reconciliation for missing receipts, missing detailed receipts or where actual meal expenses are in excess of permitted meal limits

If conditions have not all been met (such as: missing authorization, missing transaction slip, missing cheque or cash for reimbursement to the Board):

- Email will be sent to cardholder of non-compliance and loss of Purchasing Card will be communicated

Consolidated Statements

The issuing bank will forward a consolidated statement of cardholder statement activities on a monthly basis to the Purchasing Card Coordinator. The NNDSB bank account will be credited for the total of consolidated statement each month. Transactions will be charged to the budget account numbers assigned to each charge on Purchasing Card Monthly Transaction Log and will be journalized accordingly.

PURCHASING CARD MONTHLY TRANSACTION LOG

Purchases made from: _____ to: _____ Statement Date: _____

Department/School Name: _____

Cardholder Name (Please print): _____

Cardholder Signature: _____

Supervisory Authorizing Approval (Please print) _____

Signature of Approver: _____

Item # (indicate on receipt)	Purchase Date	Supplier	Specify Purpose of Trip and include persons who attended with you if applicable	HST Amount	TOTAL (Includes Tax)	Account Code	Receipt Attached (Y/N), If no receipt is attached, include explanation
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							

Transaction log and supporting original invoices must be retained for seven (7) years and will be subject to periodic audits

Audit Date: _____ *Auditor Name (print)* _____ *Auditor's Signature* _____



ADMINISTRATIVE GUIDELINE

Title: TRAVEL, MEALS & HOSPITALITY EXPENSES

Effective Date: August 22, 2016

Revised: November 9, 2018

Responsibility: Superintendent of Business

PURPOSE

In accordance with the Broader Public Sector (“BPS”) Expense Directive, school boards are required to establish expense rules where expenses are reimbursed from public funds. This guideline has been developed taking into consideration *Broader Public Sector Accountability Act 2010; Broader Public Sector Expense Directive, Broader Public Sector Perquisites Directive and Broader Public Sector Procurement Directive.*

The Near North District School Board provides this guideline to promote financial integrity, accountability, and transparency and to ensure that the support and expense reimbursement provided by the Board is reasonable and appropriate.

1.0 APPROVAL

Prior written approval is required prior to any arrangements made for the following Board related business and activities:

- a. Conferences, workshops and professional development – immediate supervisor
- b. Attendance at meetings held outside of school board jurisdiction – immediate supervisor
- c. Out of Province or International Travel – Director of Education or designate
- d. Hospitality – Director of Education or designate
- e. Trustee Professional Development/Conferences – Chair of Board of Trustees

2.0 TRAVEL EXPENSES

Staff and trustees will be reimbursed for travel when travelling on Board business at the rate of \$0.45 per kilometer.

Staff/trustees are requested to use the most economical mode of travel taking into consideration travel time, en route expenses, number of staff attending and availability of car rentals, flights, trains, etc. Shared travel is encouraged whenever possible. One claim per vehicle is allowed when staff members travel together to the same destination.

Travel from home to the first worksite is a personal expense and accordingly will not be reimbursed. Reimbursement will be paid for board-related business from whichever distance is shorter:

- work to meeting/worksite
- home to meeting/worksite

The following are options which should be considered when traveling on Board business:

- 2.1 Rental Vehicle – If driving more than 200 kilometers in a day, consider a rental vehicle. When renting a vehicle, a compact model or its equivalent should be considered. To avoid higher gasoline charges, rental vehicle should be refueled prior to return.
- 2.2 Air or Train Travel – if air or train travel is most practical and economical way to travel; economy fare.
- 2.3 Personal Automobile – All staff/trustees driving on Board business are required to have a valid driver's license and carry insurance on their vehicle. In the event of an accident, claims cannot be made to the Board for any damages or deductibles.

3.0 MEALS

Reimbursement for alcohol is not permitted

- 3.1 Original itemized meal receipts are required and reimbursement for meals will be made subject to the following limits:

<i>NNDSB RATES</i>	
Meals	Maximum Amount
<i>Breakfast</i>	\$15.00
<i>Lunch</i>	\$20.00
<i>Dinner</i>	\$35.00

Taxes and gratuities are included in the above reimbursement rates.
Tips/gratuities are limited to a maximum of 15%.

- 3.2 The rates are for individual meals and not a per diem rate. One receipt should be submitted per each individual meal. Costs over the individual meal allowance limits are the responsibility of the staff member or trustee.
- 3.3 Meals will not be eligible for reimbursement if meals are being provided as part of a conference, workshop, professional development session, or business meeting. Staff/trustees that do not attend or fully participate in a prepaid conference shall not be reimbursed for expenses.
- 3.4 When travelling at the request of the Ministry of Education, the Ministry's rates for meals, mileage and accommodation are applied. Costs over and above the Ministry rates will be the responsibility of the staff member or trustee and are not subsidized to Board level rates.

<i>MINISTRY RATES</i>	
<i>Meals</i>	Maximum Amount
<i>Breakfast</i>	\$8.75
<i>Lunch</i>	\$11.25
<i>Dinner</i>	\$20.00

- 3.5 If staff and trustees are purchasing grocery items to be consumed while away on board business, detailed receipts are required and items purchased should be commercially prepared food. Reimbursement for groceries requires prior approval and written rationale is to be submitted with the claim.
- 3.6 If a group of individuals is eating a meal together, individual members of the group are to obtain itemized receipts for individual meal. An alternative option would be for one person to claim all meals of a group. If one person is claiming meals of a group the most senior supervisor must claim expenses and persons having meal should be documented on the back of receipt along with individual expenses for each respective meal.
- 3.7 Reimbursement not permitted for meals consumed at home.
- 3.8 Meals will not be eligible for reimbursement when every day normal duties require a staff member to travel within the Board's jurisdiction.
- 3.9 Purchase of meals and snacks for meetings and/or professional development activities held during a work day may be provided if the meeting/professional development session occurs over a normal meal period.

4.0 ACCOMMODATION

- 4.1 While on approved Board business, the reasonable cost of hotel accommodations in a standard room or conference rate for the staff/trustee member, including taxes, will be reimbursed.
- 4.2 Penalties or charges incurred for the non-cancellation of a guaranteed hotel reservation will be the responsibility of the individual unless there are exceptional circumstances.
- 4.3 To claim a hotel expense, a copy of the hotel receipt/invoice is required to be submitted along with the expense claim. Claims where receipts are missing will not be reimbursed.
- 4.4 A maximum of \$30 per night is permitted for private stays with friends or family in lieu of commercial accommodations. This amount includes any meal. Instead of a receipt, a written explanation describing the purpose of the trip, identifying the host and the number of days stayed is required.

5.0 SPOUSE/ACQUAINTANCE:

All costs associated with another person accompanying employee/trustee (i.e. spouse/acquaintance) will be at the individual's own expense.

6.0 MISCELLANEOUS

- 6.1 Reimbursement is provided for parking, taxis, subways and tolls provided it is necessary while on Board related business and receipts are attached to the claim. Traffic or parking violations charges are the responsibility of the staff/trustee.
- 6.2 Phone charges and internet connection/usage charges will be reimbursed on the basis of actual costs incurred as indicated on the receipt. Phone charges for personal calls home are permitted for each night away up to a maximum of \$15/day.
- 6.3 All other expenses incurred during the cost of travel are the responsibility of the staff/trustee. Such costs include movies, laundry and dry cleaning services, dependent care, home management expenses, etc.

7.0 HOSPITALITY

Hospitality is the provision of food, beverage, accommodation, transportation and other incidental costs using public funds to individuals who are not employed by the Board. The Board will not reimburse for hospitality expenses unless approved by the Director of Education or designate.

The Board does provide for annual recognition function for its retirees. Internal staffs event such as retirement gathering are not considered hospitality.

8.0 GIFT GIVING

- 8.1 Appropriate gifts valued up to \$30 (including taxes) may be offered as expressions of appreciation for service or expertise to persons who are not employed by the Board.
- 8.2 Not permitted for gifts: Alcohol and gift cards.
- 8.3 Include receipt to the expense claim.

9.0 CONSULTANTS/CONTRACTORS

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including meals, snacks and beverages, tips/gratuities and personal telephone calls.

Reimbursement for expenses can only be claimed when the contract with the Board specifically allows it.

10.0 PERQUISITES

- 10.1 A perquisite, or “perk”, refers to a privilege that is provided to a staff member or to a group of staff members, provides a personal benefit, and is not generally available to others.
- 10.2 A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual’s job.
- 10.3 All perquisites must be pre-approved in writing by the Director of Education or designate. Authorization and related information on approved perquisites will be retained on file for seven (7) years. Summary information on approved perquisites will be posted to the Board’s internet site. Personal information will not be provided on the site.

10.4 The following are perquisites that are not permitted under any circumstance:

- club memberships or daily fees for personal recreation or socializing purposes such as fitness clubs, golf clubs, or social clubs
- tickets to cultural or sporting events
- clothing allowances not related to health and safety or special job requirements
- access to private health clinics, medical services outside of those provided by the provincial health care system or by the Board's group insured benefit plans; and
- professional advisory services for personal matters, such as tax or estate planning.

10.5 The following items are not considered to be perquisites:

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most staff members (e.g. Employee Assistance Program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays), and
- expenses covered by this administrative guideline.

11.0 ACCOUNTABILITY

11.1 Claimants must obtain approval at an appropriate level of authority before incurring expenses.

11.2 Submit original, itemized receipts with all expense claims (credit card or debit slips alone are not sufficient). Include appropriate account coding and appropriate approval sign off by employee's supervisor prior to submitting.

Approval Authority Matrix

Claimant	Signing Authority/Approver
Staff member/Employee	Immediate Supervisor
Manager/Principal	Designated Superintendent
Superintendent	Director
Director	Chair of the Board and Superintendent of Business
Chair of the Board and	Director and Superintendent

Trustees

of Business

- 11.3 When travelling together and/or sharing accommodations one person is to submit claim for mileage and accommodation expenses and not the splitting of shared expense across multiple expense claims.
- 11.4 The completed expense claim form is to be submitted to the Accounts Payable Department at the Board Office within 30 day of month that expense is incurred in.
- 11.5 Submit all claims for the previous school year by September 30th or expenses may not be reimbursed.
- 11.6 Ensure that any claim involving groups does not include expenses of the approver of the claim with the result that the approver would thereby approve his/her own expenses.



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Website: www.nearnorthschools.ca

David Thompson, Chairperson

Jackie Young, Director of Education

To: Trustees
From: Jackie Young, Director of Education
Date: November 29, 2018
Topic: North Bay Schools Student Transition 2019/2020

Background:

The Director of Education was directed by the Board of Trustees to bring forward a report and recommendations with respect to the movement of students during the 2019/2020 school year considering the delay of the closure of Widdifield. At the November 13, 2018 Committee of the Whole Meeting, the Board of Trustees were presented with an overview of the current movement of students within North Bay schools and two options for consideration for the 2019/2020 school year. The information presented is attached hereto as Appendix "A"

Analysis:

In determining the recommended option for student movement, the following factors were considered by staff:

- Minimizing transitions for students.
- Maintaining current programming options for students and in particular Nipissing Arts.
- Availability of funds for facility upgrades.
- The commitment made through the ARC process to provide same or better programming with the 3:2 consolidation.
- Staffing requirements for programming in all three secondary schools.
- The incoming Board of Trustees and the possibility of a review of the 3:2 consolidation process and decision making.
- The need for course selection to begin as soon as possible to ensure that programming needs and staff resources can be identified and provided to the schools.
- Timeline and feasibility for the building of the new school on the F.J. Fricker site.

Recommendation and Rationale:

After considering the factors identified above, the senior administration and Director of Education are recommending that Plan C be implemented for the 2019/2020 school year.

With Plan C both Widdifield and W. J. Fricker would remain open for an additional year and close in 2020. The Grade 8 students from W.J. Fricker would transition to Widdifield.

Without this transition, the only students moving to Widdifield for Grade 9 would be from Phelps, which would severely limit the ability of Widdifield develop a Grade 9 program. In addition, the Nipissing Arts program would be impacted as the specialized program requirements require staff with the appropriate experience and credentials. These qualified staff teach across several grade levels and as such moving the staff to an alternate school will hinder programming. An overview of the Nipissing Arts Program is attached is Appendix "B"

The staff recommended Option C will enable the NNDSB to maintain programming commitments while waiting for the appropriate funding opportunities necessary to proceed with the 3:2 consolidation to be announced.

APPENDIX “A”

Original Plan – Widdifield closes June 2019, Fricker closes June 2019

In September 2019, students originating from:

WJ Fricker (Grade 5 and 6 Extended French, Grade 7 and 8 Regular Program):

Grade 4's	starting Grade 5 – Extended French	EW Norman
Grade 5's	going to Grade 6 – Extended French	EW Norman
Grade 6's	going to Grade 7 – Extended French	West Ferris
Grade 7's	going to Grade 8 – Regular Program	Chippewa
Grade 8's	going to Grade 9 – Regular Program	Chippewa (or magnet programs)

Phelps (K – 8 Regular Program):

Grade 8's	going into Grade 9 – Regular Program	Chippewa (or magnet programs)
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Alliance (K – 6, French Immersion):

Grade 6's	going into Grade 7 – French Immersion	Chippewa
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Sunset (K – 6, French Immersion and Regular Program):

Grade 6's	going into Grade 7 – French Immersion	West Ferris
Grade 6's	going into Grade 7 – Regular Program	West Ferris

E.T. Carmichael (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	Chippewa
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E.W. Norman (K - 6, Regular Program)

Grade 6's	going into Grade 7 – Regular Program	Chippewa
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Ferris Glen (K – 6, Regular Program)

Grade 6's	going into Grade 7 – Regular Program	West Ferris
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MT Davidson (K – 8, Regular Program)

Grade 8's	going into Grade 9 – Regular Program	West Ferris (or magnet programs)
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Silver Birches (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	West Ferris
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Woodland (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	Chippewa
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Vincent Massey (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	Chippewa
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Plan B – Widdifield closes June 2020, Fricker closes June 2019

In September 2019, students originating from:

Phelps (K – 8 Regular Program):

Grade 8's going into Grade 9 – Regular Program Widdifield for 1 year then Chippewa (or magnet programs)

Plan C – Widdifield closes June 2020, Fricker closes June 2020

In September 2019, students originating from:

WJ Fricker (Grade 5 and 6 Extended French, Grade 7 and 8 Regular Program):

Grade 4's	starting Grade 5 – Extended French	WJ Fricker
Grade 5's	going to Grade 6 – Extended French	WJ Fricker
Grade 6's	going to Grade 7 – Extended French	West Ferris
Grade 7's	going to Grade 8 – Regular Program	WJ Fricker
Grade 8's	going to Grade 9 – Regular Program magnet programs)	Widdifield for 1 year, then Chippewa (or

Phelps (K – 8 Regular Program):

Grade 8's	going into Grade 9 – Regular Program (or magnet programs)	Widdifield for 1 year then Chippewa
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E.T. Carmichael (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	W.J. Fricker
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E.W. Norman (K - 6, Regular Program)

Grade 6's	going into Grade 7 – Regular Program	W.J. Fricker
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Vincent Massey (K – 6, Regular Program):

Grade 6's	going into Grade 7 – Regular Program	W.J. Fricker
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APPENDIX “B”

ARTS NIPISSING AT WIDDIFIELD

Program Rationale

Art is perhaps humanity's most essential, most universal language -- a necessary part of communication. Indeed, the breadth of symbols used can measure the quality of a civilization. Now, more than ever, people need to be able to think critically and creatively in order to navigate a more complex social/cultural environment. Artistic capacity is no longer simply desirable, but essential if we are to communicate and comprehend the world within which we live.

As we progress through the twenty-first century, it becomes clear that the skills needed by the next generation to succeed in the global economy can be summarized into five basic areas: creativity, problem solving, communication, self-initiation, and interpersonal co-operation. The Arts are interdisciplinary by nature. Whether it be a dancer choreographing a ballet piece or a visual artist selecting the best medium to communicate his or her images; whether it be an actor working on his or her characterization or a musician searching for the perfect crescendo, artists engage in creative and critical problem solving on a daily basis.

Students who have the opportunity to specialize in the Arts gain in several ways. Firstly, they gain skills that will prepare them for any career – creative and critical thinking, problem solving, communication skills, and leadership are transferable, essential skills for future success. Secondly, if they choose to pursue a career in the Arts, they will have a thorough training, not only in their chosen art field, but also in a related arts discipline. Finally, students who specialize in the Arts will become the audiences of the future, those who benefit from a life-long appreciation of the arts.

Student Outcomes of the Program

Each student in the "Arts Nipissing at Widdifield" program will:

- develop artistic competency in at least one art discipline
- acquire the knowledge and skills needed to comprehend and communicate ideas through various art forms
- identify pathways to post-secondary education and workplace opportunities in the arts
- acquire interdisciplinary, transferable skill sets that pertain to character development, self-esteem, work ethic, and critical analysis
- develop an appreciation for multicultural and cross-cultural art forms and beliefs stemming from a wide variety of social groups
- develop an understanding of historical approaches to the arts as well as emerging technologies in the arts

Program Description

The "Arts Nipissing at Widdifield" program will provide students who have an interest and talent in the Arts an opportunity to complete their high school graduation requirements along with an opportunity to study in-depth, one of the six Arts disciplines: DANCE, DRAMATIC ARTS, VISUAL ARTS, MEDIA ARTS/FILM AND VIDEO, VOCAL MUSIC, or INSTRUMENTAL MUSIC.

Any student within the Near North District School Board's jurisdiction is eligible to register in the "Arts Nipissing at Widdifield" program. Whether a student wishes to become a professional artist or simply pursue a life-long enjoyment of the Arts, this program provides students with the opportunity to enjoy a full academic career with the richness of the study in the Arts.

Year One: Exploration

The emphasis during this year should be placed on student exploration. Exploration allows students to develop experience, skills, and knowledge in TWO Arts disciplines. Grade nine Arts Nipissing timetables will include: English, Math, Science, Geography, Physical Education, French, two "Arts Nipissing at Widdifield" courses (chosen from Dance, Dramatic Arts, Visual Arts, Integrated Arts, Vocal Music or Instrumental Music).

It is important to note that Grade 9 Arts Nipissing students do NOT travel has a cohort. Each student selects the core subjects at levels that meet their ability, learning profile and interest. An Arts Nipissing student can technically be in an Enriched math class, an Academic Science class and an Applied English class. In the Arts Nipissing courses students from all levels come together to develop and perform their craft.

*Please note that students registering in Arts Nipissing may postpone taking Healthy Active Living until a subsequent year. "Arts Nipissing" courses are labeled accordingly in the descriptions later in the booklet.

English	Mathematics	Science	Canadian Geography	Core French or Optional Credit	Healthy Active Living*	Arts Nipissing Credit	Arts Nipissing Credit
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Recommendation for Placement in Year 2-4 Arts Nipissing

In order to continue in the Arts Nipissing program in Grades 10, 11, and 12, students should achieve a minimum average of 70% in their arts credits. This minimum average indicates that the student's initial interest in the arts has developed into both a commitment and awareness of the demands necessary for acceptable and continued success in the program. **If the student does not maintain a 70%, he or she may be asked to leave the program.**

Year Two: Acquisition

The second year of the Arts Nipissing program is designed to allow students to acquire the skills necessary for specialization in the senior years.

Arts Nipissing students are required to choose TWO credits in the Arts. If a student wishes to study a discipline ALL YEAR LONG they should choose a course ending in "P" and then a course ending in "R" (from the same Arts discipline). If their timetable permits, they could also choose a third course from another discipline.

English	Mathematics	Science	Canadian History	Civics/ Career Studies	Arts Nipissing Major "P"	Arts Nipissing Major "R"	Optional Arts Credit
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Year Three: Specialization

Arts Nipissing course selections in grades 11 and 12 must be consistent with the major focus discipline. Recognizing the diversity of study in the arts, it becomes essential that students identify ONE subject for specialized study.

It is strongly recommended that grade 11 Arts Nipissing students choose TWO credits in their major, and may choose ONE optional arts credit.

English	Mathematics	Optional Credit	Optional Credit	Optional Credit	Arts Optional Credit	Arts Nipissing Major "P"	Arts Nipissing Major "R"
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Year Four: Specialization

Students, in consultation with Guidance counselors, are encouraged to select the appropriate course types that best link to their post-secondary destination and focus. The diversity of areas of study in the arts and culture result in multiple options for pathway course selection. For example, a student working toward the study of architecture at the university level is required to take grades 11 and 12 mathematics; whereas a student majoring in dance may benefit from taking grade 12 Physical Education.

It is recommended that grade 12 Arts Nipissing students choose TWO credits in their major.

English	Optional Credit	Optional Credit	Optional Credit	Arts Nipissing Major "P"	Arts Nipissing Major "R"	Optional Credit (possible Arts credit)
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The Arts Nipissing Certificate

The "Arts Nipissing at Widdifield" Certificate will be granted to students who achieved a minimum of SEVEN Arts Nipissing credits including FOUR senior major/focus credits with an average of 70% or greater.



Director's Report – November 29, 2018

Presented To: Board of Trustees

I would be remiss if I did not start this report off with a thank you to the outgoing trustees who will not be returning to the board in December. There is much we have done together over the years since my arrival in February 2015 including:

- the opening of Parry Sound Elementary School and Woodland Public School
- the school consolidation/renovation of Land of Lakes Public School
- a renewed focus on student achievement and well being based on the Multi Year Plan
- a strong Capital plan which will help position us well for an update this year.

As well, our Web Presence has become stronger and our outreach to the community more finely tuned as we continue to explore ways to celebrate our accomplishments on Facebook and social media platforms. We are thankful for your keen interest and respectful questions on our budget process, and our focused efforts through SEAC, FNAC and our audit committees to name but a few. On behalf of the staff- thank you.

This month's report will focus on the following:

- Excellent in the Teaching and Learning Environment; and
- Excellence in Creating a Culture of Caring.
- Excellence in Communication

Excellence in Teaching and in the Learning Environment:

The NNDSB's Multi-Year Plan identifies the following commitments with respect to the teaching and learning environment:

- *Become a learning and research driven board*
- *Continue to develop early years to graduation practices*
- *Develop and promote growth mindset in all staff and students early years to graduation*
- *Ensuring Equity: Provide access to resources, technology and experiences that meet student's strengths and needs*
- *Set high standards for all students and address gaps as identified for targeted support*

Language Learning and Leadership Gathering

The NNDSB Indigenous Education team were successful in their application to the Ministry of Education for funding to support the delivery and development of a leadership opportunity for Indigenous students (Grades 7-12) in a culturally relevant context.

Consistent with the priorities set as by the First Nation Advisory Council, Indigenous Education Advisory Circle and the Truth and Reconciliation: Calls to Action, the focus of the leadership gathering was to be around language revitalization.

Students from schools of the NNDSB that currently offer Ojibwe Language as well as Nipissing Secondary School on Nipissing First Nation alongside their language teachers, took part in a 3-day Language Learning and Leadership Gathering at Spirit Point with a focus on language revitalization and leadership through the development of a network of youth language leadership. Local Elders and Knowledge keepers supported this locally rich learning and leadership opportunity.

The Language Learning and Leadership gathering connects to Excellence in the Teaching and Learning Environment, specifically ensuring equity (supporting and celebrating the diversity of students and community) , and promoting well-being (ensuring safe and healthy learning environments with a focus on student engagement in collaboration with community partners) as well as Excellence in Creating a Culture of Caring (creating and understanding intentional strategies to have more students feel more included and understood more of the time.

Excellence in Creating a Culture of Caring

The NNDSB's Multi-Year Plan identifies the following commitments with respect to the creation of a culture of caring:

- *Create and understand strategies to have students feel more included and understood*
- *Promote a culture based on trusting relationship, shared responsibility and thoughtful action*
- *Celebrate and recognize the achievement of staff and students*

Our staffs have highlighted two important themes this month focusing on Treaty Recognition Week and Bullying Awareness Week. We are thrilled to be associated with a publication written by Maurice Switzer and illustrated by J.Smallboy entitled: Grandpa What is a Treaty Anyway?

Treaties Recognition Week took place **November 5th to November 9th**. Treaty Education week promotes understanding about Treaties and Treaty relationships throughout schools in Ontario. The week provides a reoccurring opportunity to gain deeper knowledge and understanding of history, culture and contemporary issues. *All Near North Schools are situated on the traditional territories of the Anishinaabe. We value the cultures, histories and relationships with Indigenous Peoples of Turtle Island (North America).*

Please see below a summary of learning opportunities that took place during Treaty Education Week across the NNDSB recognizing that this is an important week to highlight Treaty learning. Such learning activities take place throughout the year and support cross curricular learning in our schools. We continue to provide Professional Development for our educators and work with support from our local First Nation Knowledge Keepers.

50 educators had the opportunity to participate in a professional development opportunity with Kelly Crawford, Education Director for the Anishinabek Education System. This learning supported the History Curriculum, cross curricular connections and the Truth & Reconciliation: Calls to Action. We are grateful for the opportunity to engage in this learning.

Many elementary schools across the regions also had the opportunity to host Treaty Knowledge Keepers, Artist and Elders in Residence to foster deeper understanding of Treaty relationships. This included local Knowledge Keeper, Maurice Switzer, who shared our locally developed resource, authored by Mr. Switzer , "Grandpa, what is a treaty anyway? " The book directly supports the elementary social studies curriculum.

In addition to these activities, we continue in our efforts to share and develop resources with the support of local Knowledge Keepers, to honour Treaty understanding across the curriculum, and to support meaningful and authentic learning throughout the school year.

Bullying Awareness Week: WE couldn't be more proud of the efforts of our students and staff to bring awareness and to take an active stand against all forms of bullying. Please see the links below to find out more about what occurred in our schools!

https://www.facebook.com/nearnorthschools/?eid=ARAMmp1DCG1ysnNvk_qbcHsgapXE2mZRUeajqP2ChQTRTf_CqcFn5ISvCzjGEhuT23ABB00Z3dLJSIEs

Excellence in Communication:

Establish, Maintain and nurture partnerships:

Nipissing University

On November 20 we enjoyed the opportunity to strengthen our partnership with Nipissing University through a professional development presentation our Near North DSB staff offered to the faculty of education students. We look forward to this ongoing and organic learning back and forth across our organizations as we share expertise and queries!

In addition, WSS, CSS, WFSS and Northern have the opportunity to participate in Nipissing University's Wiidooktaadwin Indigenous Mentorship Initiatives (WIMI).

Wiidooktaadwin (pronounced: wee-doke-tahd-win) is an Anishnaabe word meaning "helping one another". WIMI connects upper year Indigenous Nipissing University Students with Indigenous secondary school students, creating a network and relationships. WIMI provides cultural support for all participants, promotes the development of leadership and life skills, and facilitates the notion of working together. WIMI also can promote pathways for Indigenous youth to attend post-secondary education.

University Student Mentors lead sessions in schools, once per week for 7 weeks in the fall semester. These sessions consist of small, culturally-based projects and leadership activities that are led by a knowledge keepers/Artists.

October 15 - 19, (Knowledge Keeper) - Minwaadendamowin – Respect

October 22 -26, Nibwaakawin - Wisdom

October 29 - Nov. 2, Zaagidiwin - Love

November 5 - 9, Aakodewewin - Bravery

November 12 - 16, Dibaadendiziwin - Humility

November 19 - 23, Gwekwaadziwin - Honesty

November 26 - 30, Debwewin - Truth

Aasagaabwitaadwin Fall and Winter Indigenous Youth Leadership Conferences also take place at Nipissing University as a part of Wiidooktaadwin.

Biidaaban Academic Support (BAS) initiative is currently available in five of our elementary schools in North Bay. The program brings together volunteer tutors from

Nipissing University with a focus on supporting Indigenous students. Volunteers offer weekly one-on-one academic support and homework.

We continue to refine our efforts by making our web page more accessible and demonstrating our transparency with you, our constituents and stakeholders. We are actively meeting to find the best and prominent placements for easiest viewing of items we know you will want to search.

We have received feedback on our governance manual which will help us tremendously when reviewing and promoting governance models for decision making as highlighted in this pillar.

A handwritten signature in black ink, reading "Jackie Young". The signature is written in a cursive, flowing style with a long, sweeping tail on the "g".

Jackie Young
Director of Education

October 2018 Month End Finance Report	Aug-2017	Current	Year-to-Date	Commitments	Budget	%
Expenditures (Budget as approved June 26, 2018)	Expenses	Budget	Actual		Remaining	Remaining
	(Audited)					
	(Note 1)					
Classroom Teachers	66,710,919	71,011,538	11,529,002	149	59,482,387	84%
Supply Staff	4,286,623	3,035,981	326,315		2,709,666	89%
Educational Assistants	8,430,120	8,859,554	1,525,771		7,333,783	83%
Early Childhood Educators	2,180,590	2,429,404	371,022		2,058,382	85%
Classroom Computers (Notes 2, 4 and 7)	943,026	1,016,830	353,698	726,322	(63,190)	0%
Texts and Learning Materials (Note 2)	2,530,491	2,332,283	308,679	448,558	1,575,046	68%
Professionals and Paraprofessionals	4,352,367	5,209,141	656,177	19,987	4,532,977	87%
Library and Guidance	1,458,790	1,815,733	229,414	28,347	1,557,972	86%
Staff Development (Note 4)	945,752	654,064	62,941	7,964	583,159	89%
Coordinators & Consultants (Note 4)	2,766,448	3,817,985	279,594	47,704	3,490,687	91%
Principals & Vice-Principals	6,081,227	6,366,806	956,445	11,018	5,399,343	85%
Department Heads	138,483	145,467			145,467	100%
School Office - Secretaries & Supplies (Note 2)	3,470,170	3,864,237	663,469	291,434	2,909,334	75%
Transportation	10,875,410	11,669,006	2,334,462		9,334,544	80%
Operations & Maintenance - Schools (Note 2)	13,417,059	13,756,702	1,584,575	4,194,880	7,977,247	58%
Continuing Education	843,300	802,232	66,127	9,721	726,384	91%
Instructional Amortization	709,784	746,829			746,829	100%
Trustees	118,361	114,561	11,902	860	101,799	89%
Director & Supervisory Officers	1,181,340	980,137	185,858	4,357	789,922	81%
Board Administration (Note 2)	3,141,689	3,514,266	476,877	205,065	2,832,324	81%
Administration Amortization	52,091	40,141			40,141	100%
School Renewal/Condition Improvement (Note 3)	381,533	396,540			396,540	100%
Direct Capital and Approved Debt (Note 5)	2,106,202	2,255,916	(665,553)		2,921,469	100%
Pupil Accommodation Amortization	8,406,865	8,668,838			8,668,838	100%
Other Non-Operating Expenses (Note 8)	1,608,073	590,202	83,628		506,574	86%
Other Amortization and Write Downs	11,527					
	147,148,240	154,094,393	21,340,403	5,996,366	126,757,624	82%

October 2018 Month End Finance Report	Revenues	Current	Year-to-Date	Commitments	Budget	%
Revenues (Budget as approved June 26, 2018)	(Audited)	Budget	Actual		Remaining	Remaining
	(Note 1)					
MET Grants (Note 4)	87,623,996	97,449,630	21,645,647		75,803,983	78%
Other Provincial Grants (Note 4)	2,359,078	1,786,201	115,971		1,670,230	94%
Federal Grants and Fees (Tuition/Transportation)	2,325,277	2,360,376			2,360,376	100%
Municipal and Unorganized Taxes	41,851,692	41,536,106	9,862,520		31,673,586	76%
Other School Board Recoveries (Shared Facilities)	222,920	185,000			185,000	100%
Other Revenues (Note 6)	2,985,927	911,090	554,635		356,455	39%
Amortization of Deferred Capital Contributions	9,107,726	9,383,381			9,383,381	100%
	146,476,616	153,611,784	32,178,773		121,433,011	79%

**Near North District School Board
October 2018 Month End Report
Notes to the Financial Report for the Period Ended October 31, 2018**

Note 1 Prior Year Comparative Figures

The prior year comparative figures reflect the most recent approved audited financial statements for the year ended August 31, 2017. The 2017-2018 year-end audit is complete for the fiscal year ended August 31, 2018 and was presented to the Board's Audit Committee November 19, 2018. The draft audited financial statements are scheduled to go to the November 27, 2018 Regular Board Meeting for approval. Once approved these figures will be updated.

Note 2 Issuance of Blanket Purchase Orders for Annual Costs

At the beginning of the current fiscal year, finance has requested that blanket purchase orders be generated for such annual expenses as utilities of gas, oil and electricity, telephone costs, photocopier copy charges as well as classroom computer network costs in order to streamline accounting processes. For this reason current commitments representing annual anticipated costs are charged immediately to the budget committing budget dollars. Then as actual invoices and bills are received throughout the year, the expense will be recorded in the year-to-date actual expense column with the commitment relieved.

Note 3 School Renewal and School Condition Improvement Grants

A School Board's annual School Renewal Allocation is comprised of renewal monies for expenditures that are of a capital nature as well as renewal monies of an operating nature to address operating/maintenance type expenditures. Current capital in-year school expenditures and capital commitments are not recorded in this budget line as these represent capital expenditures for School Renewal and School Condition Improvement capital projects. As per Ministry guidelines, only a small portion of School Renewal annual funding is permitted to be spent on non-capital expenditures (operating expenditures). Capital expenditures for School Renewal, School Condition Improvements and other capital projects including planned Parry Sound JK-12 Build, Woodland Childcare and WJ Fricker Consolidation are funded by the Ministry, with funds flowed to School Boards after the filing of the March Report and the annual Financial Statements. The Ontario Financing Authority no longer finances long-term debt. The Ministry further provides funding for short-term interest expenditures.

Note 4 Other Provincial Grants

Provincial grants initially budgeted are only the grants whereby monies were confirmed at time of approving the 2018-2019 budget. These external grants include but are not limited to: French as a Second Language, Odyssey French Language Monitor Program, Renewed Math Strategy, Community Use of Schools – Outreach Coordinator, Specialist High Skills Major, Indigenous Support and Engagement Initiative, Innovation in Learning Fund, Highly Skilled Workforce Strategy K-12: Experiential Learning, Adult Basic Literacy, Ontario Youth Apprenticeship Program (OYAP), Transportation for Children and Youth in Care, Northern Support Initiative, Identify Based Data Collection, Well-Being: Safe, Accepting and Healthy Schools and Mental Health and English as a Second Language. Other significant external grants will be received within the current operating year that has not been originally budgeted for. However in these cases, expenditures are not to exceed revenues with separate budgets established for these other external grants received to monitor revenues and expenditures. Other provincial grants that are from the Ministry of Education are reported in MET Grants in month end finance report. 18 External Grants have been received to-date this year in the amount of \$1.615 million.

Note 5 Direct Capital and Approved Debt

The Ministry recognizes the debt on all capital programs such as NPP, Good Places to Learn (Phases 1, 2, 3 and 4), Capital Priorities, School Consolidation Capital, Prohibitive to Repair, etc. based on eligible capital expenditures. For those long term capital expenditures related to prior capital programs that were funded through the Ontario Financing Authority (OFA), the Board will receive a cash flow from the Ministry of Education to meet their annual debt repayments of principal and interest payments. The March 2017 Ontario Financing Authority issue was the final opportunity for Boards to request long-term financing through the OFA. Subsequent to March 2017, the Ministry will cash flow payments to Boards twice per year based on reported capital expenditures. The Ministry will continue to fund short-term interest costs related to these capital expenditures on a semi-annual basis. The negative expense of \$665,553 is the result of 2017-2018 year-end interest on long-term debt accrual being reversed in the 2018-2019 school year.

**Near North District School Board
October 2018 Month End Report
Notes to the Financial Report for the Period Ended October 31, 2018**

Note 6 Other Revenues

Current year-to-date revenues include additional monies received not budgeted for. Refer to below schedule with regard to analysis of revenues budgeted, revenue received-to-date as well as prior year's revenues:

	August 2017 Revenues	Current Budget	Year-to-Date Actuals
Theatre Outreach ticket sales, donation, registration fees	23,842	20,000	125
Sale – Capital Recovery	19,075	-	-
Tuition Fees	403,465	484,322	13,646
Interest income	25,564	-	14,896
Release/Secondments (Wages/benefits recoverable income)	1,281,002	165,435	119,179
Incllement Weather Days	-	27,844	-
Hydro/Union Gas Rebates	81,120	-	900
Hydro One rebates and Solar Panel Revenues - Almaguin	-	41,904	13,470
Muskoka Language International	89,380	-	-
OSBIE surplus refund	98,855	-	67,373
WSIB claim refund	18,937	-	-
Ontario Arts Council	50,000	-	-
School College Work Study Initiative	-	-	-
Various rental incomes	88,897	51,658	10,115
Administration Fees	34,265	34,927	-
Consolidation – Transportation & Charity	198,831	-	-
C.O.D.E. – Technology and Learning Fund	152,886	-	-
C.O.D.E. – Student Injury Prevention Policy	-	-	-
Nipissing Parry Sound Catholic DSB (Psycho-educational Assessments)	76,600	60,000	-
Nipissing Parry Sound Transportation Consortium	18,228	-	-
IB Program Fees	26,900	-	5,150
Reversal of Previously Recorded Liability for Retirement Gratuities	145,192	-	-
Summer Literacy Program 2017	97,144	-	-
PSAB Accounting of Sale of MA Wittick	-	-	270,000
Collingwood TV Productions (recovery of utility costs King George)	6,278	-	1,587
Ministry of Infrastructure – Dr. MacDougall holding cost	-	-	33,499
Nipissing First Nation (service billing for Adult Continuing Education agreement)	-	-	495
Various other incomes	49,466	25,000	4,200
	<u>\$ 2,985,927</u>	<u>\$ 911,090</u>	<u>\$ 554,635</u>

Note 7 Classroom Computers

The current budget of \$1,016,830 includes only classroom computer operational expenditures without expenditures of a capital nature. Included in actual expenditures is \$84,824 of expenses that is funded via EPO External Grant for Broadband Modernization Initiative that are not included in current budget.

Note 8 Other Non-Operating Expenses

Other non-operating budget is comprised of agency fees paid to Muskoka Language International and Youth Education Services Canada Inc. and transfer payment to 55 School Board Trust.

DRAFT - For Discussion Purposes Only

Near North District School Board
Consolidated Financial Statements
For the year ended August 31, 2018

**Near North District School Board
Consolidated Financial Statements
For the year ended August 31, 2018**

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Management Report

Year ended August 31, 2018

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Near North District School Board are the responsibility of the Board's management and have been prepared in accordance with the basis of accounting described in the summary of significant accounting policies attached to the consolidated financial statements.

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

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

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

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

Jackie Young
Director of Education

Elizabeth Therrien
Superintendent of Business

North Bay, Ontario
November 27, 2018

Independent Auditor's Report

To the Board of Trustees of the Near North District School Board

We have audited the accompanying consolidated financial statements of the Near North District School Board, which comprise the consolidated statement of financial position as at August 31, 2018, the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements in accordance with the basis of accounting described in the summary of significant accounting policies attached 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements of the Near North District School Board as at and for the year ended August 31, 2018 are prepared in all material respects, in accordance with the financial reporting provisions described in the summary of significant accounting policies attached to the consolidated financial statements.

Emphasis of Matters

Without modifying our opinion, we draw attention to the summary of significant accounting policies attached 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 the Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario
November 27, 2018

Near North District School Board Consolidated Statement of Financial Position

August 31	2018	2017
Financial Assets		
Cash and cash equivalents	\$ 5,579,822	\$ 4,272,545
Investments (Note 2)	621,271	661,121
Accounts receivable	11,492,719	10,465,356
Accounts receivable - Government of Ontario (Note 3)	65,991,421	66,321,005
Assets held for sale (Note 4)	255,917	-
	83,941,150	81,720,027
Financial Liabilities		
Accounts payable and accrued liabilities	9,523,723	7,620,263
Net debenture debt and capital loans (Note 8)	57,527,788	59,945,327
Deferred revenue (Note 5)	7,849,115	5,715,451
Deferred capital contributions (Note 6)	135,462,892	130,167,092
Employee future benefits payable (Note 7)	9,046,949	10,107,041
	219,410,467	213,555,174
Net Debt	(135,469,317)	(131,835,147)
Non-Financial Assets		
Prepaid expenses	2,174,798	321,875
Tangible capital assets (Note 1)	141,344,638	136,121,383
Total Non-Financial Assets	143,519,436	136,443,258
Accumulated Surplus (Note 10)	\$ 8,050,119	\$ 4,608,111

Contingent Liabilities (Note 13)

On behalf of the Board:

_____ Chair of the Board

_____ Director of Education

Near North District School Board Consolidated Statement of Operations

For the year ended August 31	Budget 2018	Actual 2018	Actual 2017
Revenues			
Provincial legislative grants	\$ 135,310,728	\$ 136,178,205	\$ 129,475,688
Provincial grants - other	1,185,370	4,205,270	2,359,078
Federal grants and fees	2,425,026	2,435,780	2,325,277
Other fees and revenues	868,298	2,748,947	2,960,363
Other revenues - school boards	187,040	302,310	222,920
Investment income	-	170,275	25,564
School generated funds	2,748,412	2,763,036	3,022,356
Amortization of deferred capital contributions	8,430,973	9,672,305	9,107,727
Total Revenues	151,155,847	158,476,128	149,498,973
Expenses (Note 11)			
Instruction	107,319,576	108,711,204	104,308,981
Administration	4,445,618	4,355,111	4,471,277
Transportation	11,122,977	11,326,329	10,875,411
Pupil accommodation	23,899,702	24,763,248	24,259,586
Other	596,317	3,245,420	1,619,600
School generated funds	2,780,362	2,632,808	2,957,811
Total Expenses	150,164,552	155,034,120	148,492,666
Annual surplus	991,295	3,442,008	1,006,307
Accumulated surplus, beginning of year	3,222,948	4,608,111	3,601,804
Accumulated surplus, end of year (Note 10)	\$ 4,214,243	\$ 8,050,119	\$ 4,608,111

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

**Near North District School Board
Consolidated Statement of Changes in Net Debt**

For the year ended August 31	Budget 2018	Actual 2018	Actual 2017
Annual surplus	\$ 991,295	\$ 3,442,008	\$ 1,006,307
Tangible capital asset activity			
Acquisition of tangible capital assets	(14,231,556)	(15,505,663)	(10,604,270)
Amortization and write-down of tangible capital assets	8,496,621	9,744,844	9,180,262
(Gain) loss on sale of tangible capital assets	-	(40,608)	(13,930)
Proceeds on sale of tangible capital assets	-	322,266	13,931
Transfer to assets held for sale	-	255,917	-
Total tangible capital asset activity	(5,734,935)	(5,223,244)	(1,424,007)
Other non-financial asset activity			
Acquisition of prepaid expenses	-	(2,174,798)	(321,867)
Use of prepaid expenses	-	321,864	268,835
	-	(1,852,934)	(53,032)
Change in net debt	(4,743,640)	(3,634,170)	(470,732)
Net debt, beginning of year		(131,835,147)	(131,364,415)
Net debt, end of year		\$(135,469,317)	\$(131,835,147)

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

Near North District School Board Consolidated Statement of Cash Flows

<u>For the year ended August 31</u>	<u>2018</u>	<u>2017</u>
Operating transactions		
Annual surplus	\$ 3,442,008	\$ 1,006,307
Non cash items:		
Amortization and write-downs of tangible capital assets	9,744,844	9,180,262
Amortization of deferred capital contributions	(9,672,305)	(9,107,727)
(Gain) loss on sale of tangible capital assets	-	(13,930)
(Gain) loss on disposal of assets held for sale	-	(81,312)
Actuarial employee future benefit expense	579,314	572,011
Change in non-cash operating balances		
Accounts receivable	(697,777)	2,446,793
Accounts payable and accrued liabilities	1,903,471	(3,512,737)
Deferred revenues	1,555,484	1,088,283
Prepaid expenses	(1,852,934)	(53,030)
	<u>5,002,105</u>	<u>1,524,920</u>
Investing activities		
Proceeds on sale of assets held for sale	-	281,995
Capital transactions		
Proceeds on sale of tangible capital assets	322,266	13,931
Cash used to acquire tangible capital assets	(15,505,663)	(10,604,270)
Decrease in short-term investments	39,850	-
	<u>(15,143,547)</u>	<u>(10,590,339)</u>
Financing transactions		
Issuance of long term debt	-	11,426,092
Repayment of long term debt	(2,417,539)	(2,038,915)
Decrease in temporary borrowing	-	(5,271,254)
Deferred capital contributions received	15,505,672	10,604,270
Payments of employee future benefits	(1,639,414)	(1,664,224)
Cash provided by financing transactions	<u>11,448,719</u>	<u>13,055,969</u>
Net change in cash and equivalents during the year	<u>1,307,277</u>	<u>4,272,545</u>
Cash and cash equivalents, beginning of year	<u>4,272,545</u>	-
Cash and cash equivalents, end of year	<u>\$ 5,579,822</u>	<u>\$ 4,272,545</u>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

Nature of Organization The principal activity of the Board is to administer the operations of the English public elementary and secondary schools in the Districts of Nipissing and Parry Sound.

Accounting Principles The consolidated financial statements have been prepared by the Board in accordance with the basis of accounting described below:

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

The Financial Administration Act requires that the consolidated financial statements be prepared in accordance with the accounting principles determined by the relevant Ministry of the Province of Ontario. A directive was provided by the Ontario Ministry of Education with 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 at an amount equal to amortization charged on the related depreciable tangible capital assets. 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.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

a) Basis of Accounting
(continued)

The accounting 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
- 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 revenue and deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

b) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and fund balances 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. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

b) Reporting Entity
(continued)

School generated funds, which include the assets, liabilities, revenues, expenditures and fund balances 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 include:

Near North District School Board Charity Works
Nipissing-Parry Sound Student Transportation Services/
Services de Transport Scolaire Nipissing-Parry Sound
(NPSSTS)

The NPSSTS statement of financial position and statement of operations are consolidated on a proportionate basis.

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.

d) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand, short term investments, bank balances and bank overdraft, all of which have short maturity terms.

e) Investments

Investments consist of marketable securities which are liquid short-term investments with maturities of between three months and one year's at the date of acquisition and long-term investments with maturities of between one and five years. Investments are carried on the statement of financial position at the lower of cost or market value.

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.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

**f) Deferred Capital
Contributions**

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

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

**g) Retirement and
Other Employee
Future Benefits**

The Board provides defined retirement and other benefits to specified employee groups. These benefits include pension, retirement gratuity, worker's compensation and sick leave.

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: ETFO, OSSTF. The following ELHTs were established in 2017-2018: CUPE and ONE-T for non-unionized employees including principals and vice-principals. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Upon transition of the employee groups' health, dental and life benefits plans to the ELHT school boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), additional ministry funding in the form of a Crown contribution as well as a Stabilization Adjustment.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

**g) Retirement and
Other Employee
Future Benefits**
(continued)

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

- (i) The costs of self insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities 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. 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 those self insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation, 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.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

h) 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.

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

Asset	Estimated Useful Life in Years
Land	No amortization
Land improvements with finite lives	15
Buildings and building improvements	20-40
Portable structures	20
Computer hardware	5
Computer software	5
Equipment	5-15
Furniture	10
First-time equipping of schools	10
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 net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service cease to be amortized and the carrying value is written down to its residual value.

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

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

i) Government Transfers

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

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

j) Investment Income

Investment income is reported as revenue in the period earned.

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

k) 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.

Near North District School Board Summary of Significant Accounting Policies

August 31, 2018

l) Use of Estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in (a) above 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. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions the Board may undertake in the future. The principal estimates used in the preparation of these consolidated financial statements are the determination of the liability for employee future benefits and the estimated useful life of tangible capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.

m) Property Tax Revenue

Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

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Near North District School Board
Notes to Consolidated Financial Statements

August 31, 2018

1. Tangible Capital Assets

															2018
	Land	Land Improvements	Buildings	Other Buildings	Portable Structures	Construction in Progress	Computer Hardware	Computer Software	Equipment - 5 year	Equipment - 10 year	Equipment - 15 year	Furniture	First Time Equipping	Vehicles	Total
Cost, beginning of year	\$ 5,259,725	\$ 9,172,094	\$ 192,346,807	\$ 300,291	\$ 445,226	\$ 108,782	\$ 3,149,219	\$ -	\$ 14,357	\$ 289,912	\$ 146,692	\$ 46,871	\$ 1,064,233	\$ 75,603	\$ 212,419,812
Additions	-	2,842,181	11,618,822	-	-	129,678	648,359	-	15,284	112,746	7,354	-	131,239	-	15,505,663
Disposals	(1)	(72,413)	(2,792,740)	-	-	-	(652,391)	-	(14,356)	(10,300)	-	(27,657)	-	(20,412)	(3,590,270)
Cost, end of year	\$ 5,259,724	\$ 11,941,862	\$ 201,172,889	\$ 300,291	\$ 445,226	\$ 238,460	\$ 3,145,187	\$ -	\$ 15,285	\$ 392,358	\$ 154,046	\$ 19,214	\$ 1,195,472	\$ 55,191	\$ 224,335,205
Accumulated amortization, beginning of year	\$ -	\$ 3,604,065	\$ 70,249,257	\$ 51,281	\$ 51,641	\$ -	\$ 1,800,137	\$ -	\$ 12,920	\$ 78,074	\$ 17,203	\$ 35,029	\$ 362,901	\$ 35,921	\$ 76,298,429
Amortization	-	1,079,442	7,833,310	15,091	22,261	-	622,543	-	2,200	34,200	10,117	4,120	111,351	10,209	9,744,844
Disposals	-	(60,510)	(2,267,080)	-	-	-	(652,391)	-	(14,356)	(10,300)	-	(27,657)	-	(20,412)	(3,052,706)
Accumulated amortization, end of year	\$ -	\$ 4,622,997	\$ 75,815,487	\$ 66,372	\$ 73,902	\$ -	\$ 1,770,289	\$ -	\$ 764	\$ 101,974	\$ 27,320	\$ 11,492	\$ 474,252	\$ 25,718	\$ 82,990,567
Net carrying amount, end of year	\$ 5,259,724	\$ 7,318,865	\$ 125,357,402	\$ 233,919	\$ 371,324	\$ 238,460	\$ 1,374,898	\$ -	\$ 14,521	\$ 290,384	\$ 126,726	\$ 7,722	\$ 721,220	\$ 29,473	\$ 141,344,638
															2017
	Land	Land Improvements	Buildings	Other Buildings	Portable Structures	Construction in Progress	Computer Hardware	Computer Software	Equipment - 5 year	Equipment - 10 year	Equipment - 15 year	Furniture	First Time Equipping	Vehicles	Total
Cost, beginning of year	\$ 5,259,726	\$ 7,774,256	\$ 172,197,889	\$ 300,291	\$ 512,526	\$ 11,542,425	\$ 3,528,865	\$ 23,964	\$ 24,195	\$ 249,004	\$ 72,795	\$ 46,871	\$ 1,038,201	\$ 75,603	\$ 202,646,611
Additions	-	1,397,838	8,691,874	-	-	23,401	303,576	-	-	87,652	73,897	-	26,032	-	10,604,270
Disposals	-	-	-	-	(67,300)	-	(683,222)	(23,964)	(9,838)	(46,744)	-	-	-	-	(831,068)
Reallocations	(1)	-	11,457,044	-	-	(11,457,044)	-	-	-	-	-	-	-	-	(1)
Cost, end of year	\$ 5,259,725	\$ 9,172,094	\$ 192,346,807	\$ 300,291	\$ 445,226	\$ 108,782	\$ 3,149,219	\$ -	\$ 14,357	\$ 289,912	\$ 146,692	\$ 46,871	\$ 1,064,233	\$ 75,603	\$ 212,419,812
Accumulated amortization, beginning of year	\$ -	\$ 2,814,390	\$ 62,693,508	\$ 36,190	\$ 94,971	\$ -	\$ 1,850,251	\$ 20,819	\$ 18,958	\$ 97,787	\$ 9,725	\$ 29,577	\$ 259,389	\$ 23,670	\$ 67,949,235
Amortization	-	789,675	7,555,749	15,091	23,970	-	633,108	3,145	3,800	27,031	7,478	5,452	103,512	12,251	9,180,262
Disposals	-	-	-	-	(67,300)	-	(683,222)	(23,964)	(9,838)	(46,744)	-	-	-	-	(831,068)
Accumulated amortization, end of year	\$ -	\$ 3,604,065	\$ 70,249,257	\$ 51,281	\$ 51,641	\$ -	\$ 1,800,137	\$ -	\$ 12,920	\$ 78,074	\$ 17,203	\$ 35,029	\$ 362,901	\$ 35,921	\$ 76,298,429
Net carrying amount, end of year	\$ 5,259,725	\$ 5,568,029	\$ 122,097,550	\$ 249,010	\$ 393,585	\$ 108,782	\$ 1,349,082	\$ -	\$ 1,437	\$ 211,838	\$ 129,489	\$ 11,842	\$ 701,332	\$ 39,682	\$ 136,121,383

DRAFT FOR DISCUSSION PURPOSES ONLY

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

2. Investments

Investments consist of guaranteed investment certificates which bear interest at rates from 2.01% to 2.81% with maturities ranging from January 21, 2019 to January 18, 2023.

3. Accounts Receivable - Government of Ontario

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

The Board has an account receivable from the Province of Ontario of \$65,991,421 as at August 31, 2018 (2017 - \$66,321,005) with respect to this one-time grant.

4. Assets Held For Sale

As of August 31, 2018, \$253,451 (2017 - \$NIL) related to buildings and \$2,466 (2017 - \$NIL) related to land improvements were reclassified as assets held for sale. During the year, 1 school property was sold. Net proceeds of \$322,265 (2017 - \$295,925) was received on the sale of this property which was deferred for future capital expenditures in accordance with Ontario Regulation 193/10.

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

5. 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, 2018 is comprised of:

	Balance August 31, 2017	Externally Restricted Revenue	Transfers to Deferred Capital Contributions	Revenue recognized in period	Balance August 31, 2018
Provincial legislative grants	\$ 3,720,472	\$ 28,693,223	\$ (2,196,795)	\$ (25,590,857)	\$ 4,626,043
Provincial grants - other	222,461	2,413,179	-	(1,913,052)	722,588
Energy efficient schools	13,018	-	-	(3,279)	9,739
Assets held for sale	-	255,917	-	-	255,917
Proceeds of disposition	1,543,655	322,266	-	-	1,865,921
Other	215,845	505,266	-	(352,204)	368,907
	\$ 5,715,451	\$ 32,189,851	\$ (2,196,795)	\$ (27,859,392)	\$ 7,849,115

6. Deferred Capital Contributions

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.

	2018	2017
Balance , beginning of year	\$ 130,167,092	\$ 128,670,549
Increase in amounts due from Province of Ontario		
related to deferred capital contributions	-	-
Capital contributions received during the year	15,505,672	10,604,270
Revenue recognized in the year	(9,672,305)	(9,107,727)
Transfer to deferred revenue	(537,567)	-
Balance , end of year	\$ 135,462,892	\$ 130,167,092

**Near North District School Board
Notes to Consolidated Financial Statements**

August 31, 2018

7. Retirement and Other Employee Future Benefits

Liabilities	2018			2017
	Retirement Gratuity and Sick Leave	Other Employee Future Benefits (WSIB)	Total Employee Future Benefits	Total Employee Future Benefits
Accrued Employee Future Benefit Obligations at August 31, 2018	\$ 8,586,435	\$ 1,208,408	\$ 9,794,843	\$ 11,141,708
Unamortized Actuarial (Losses) Gains at August 31, 2018	(747,894)	-	(747,894)	(1,034,667)
Employee Future Benefits Liability at August 31, 2018	\$ 7,838,541	\$ 1,208,408	\$ 9,046,949	\$ 10,107,041

Expenses	2018			2017
	Retirement Gratuity and Sick Leave Credits	Other Employee Future Benefits(WSIB)	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 207,611	\$ 207,611	\$ 325,236
Interest on accrued benefit obligation	233,704	-	233,704	194,583
Net amortization of estimation adjustment loss (gain)	136,623	-	136,623	51,683
Employee Future Benefits Expenses ¹	\$ 370,327	\$ 207,611	\$ 577,938	\$ 571,502

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below. Actual retirement gratuity and other employee future benefit payments for the year were \$1,639,405 (2017 - \$1,664,224).

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

7. Retirement and Other Employee Future Benefits (continued)

(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 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 is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. OMERS provides pension services to more than half a million active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of the OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2017. The results of this valuation disclosed total going concern actuarial liabilities of \$94,431 million in respect of benefits accrued for service with actuarial assets at that date of \$89,028 million indicating a going concern actuarial deficit of \$5,403 million. Ongoing adequacy of the Primary Plan's contribution rates will need to be monitored to ensure that future contributions, together with the Primary Plan assets and future investment earnings thereon, will be sufficient to provide for its future benefits. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of the Ontario municipal organization and their employees. During the year ended August 31, 2018, the Board contributed \$1,837,571 (2017 - \$1,822,910) to the plan.

(iii) Retirement Gratuities

The Board provides retirement gratuities to all permanent employees with a minimum of 10 years of service. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

**Near North District School Board
Notes to Consolidated Financial Statements**

August 31, 2018

7. Retirement and Other Employee Future Benefits (continued)

(iv) Workplace Safety and Insurance Board Obligations (WSIB)

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. School boards are required to provide salary top-up to a maximum of 4.5 years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such a provision.

The accrued benefit obligations for employee future benefit plans as at August 31, 2018 are based on actuarial valuations for accounting purposes as at August 31, 2018. These actuarial valuations were based on assumptions about future events. The last full actuarial valuation was performed as at August 31, 2017. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2018	2017
Retirement Gratuity Plan	%	%
Wage and salary escalation	N/A	N/A
Discount on accrued benefit obligations	2.90	2.55
Inflation	1.50	-
Workplace Safety and Insurance Board Obligations		
Discount on accrued benefit obligations	2.90	2.55
Inflation	2.00	2.00

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

8. Net Debenture Debt and Capital Loans

Net debenture debt, capital loans and leases reported on the consolidated statement of financial position are comprised of the following:

	2018	2017
Capital Loan - Ontario Financing Authority 1st Issue ⁽ⁱ⁾	\$ 3,932,750	\$ 4,139,643
Capital Loan - Ontario Financing Authority 2nd Issue ⁽ⁱⁱ⁾	5,015,679	5,242,113
Capital Loan - Ontario Financing Authority 3rd Issue ⁽ⁱⁱⁱ⁾	1,967,827	2,047,415
Capital Loan - Ontario Financing Authority 4th Issue ^(iv)	9,076,525	9,378,566
Debenture - White Woods ^(v)	1,875,685	2,008,180
Debenture - Vincent Massey & Land of Lakes ^(vi)	3,299,948	3,723,505
Debenture - Almaguin PTR Stage 2 ^(vii)	13,840,860	14,349,957
Debenture - Almaguin Capital Priorities ^(viii)	3,672,782	3,807,875
Debenture - Almaguin PTR Stage 2 ^(ix)	2,061,362	2,123,839
Debenture - Almaguin PTR Stage 3 ^(x)	59,049	60,945
Debenture - GPL/Capital Funding Allocation 2010-11 ^(xi)	1,590,743	1,637,197
Debenture - Capital Priorities ^(xii)	11,134,578	11,426,092
Balance as at August 31	\$ 57,527,788	\$ 59,945,327

- (i) interest 4.56% per annum, blended principal and interest payments of \$196,665 semi-annually, matures November 2031.
- (ii) interest 4.90% per annum, blended principal and interest payments of \$240,278 semi-annually, matures March 2033.
- (iii) interest 5.062% per annum, blended principal and interest payments of \$91,117 semi-annually, matures March 2034.
- (iv) interest 3.799% per annum, blended principal and interest payments of \$327,745 semi-annually, matures March 2038.
- (v) interest 5.054% per annum, blended principal and interest payments of \$116,168 semi-annually, matures November 2028.
- (vi) interest 4.766% per annum, blended principal and interest payments of \$298,016 semi-annually, matures November 2024.
- (vii) interest 3.564% per annum, blended principal and interest payments of \$508,017 semi-annually, matures March 2037.

**Near North District School Board
Notes to Consolidated Financial Statements**

August 31, 2018

8. Net Debenture Debt and Capital Loans (continued)

- (viii) interest 3.564% per annum, blended principal and interest payments of \$134,806 semi-annually, matures March 2037.
- (ix) interest 4.003% per annum, blended principal and interest payments of \$73,438 semi-annually, matures March 2039.
- (x) interest 2.993% per annum, blended principal and interest payments of \$1,853 semi-annually, matures March 2040.
- (xi) interest 3.242% per annum, blended principal and interest payments of \$49,579 semi-annually, matures March 2041.
- (xii) interest 3.594% per annum, blended principal and interest payments of \$349,786 semi-annually, matures March 2042.

Payments relating to net long-term liabilities as at August 31, 2018 are due as follows:

	Principal	Interest	Total
2018/19	\$ 2,519,019	\$ 2,255,916	\$ 4,774,935
2019/20	2,624,852	2,150,083	4,774,935
2020/21	2,735,228	2,039,707	4,774,935
2021/22	2,850,346	1,924,589	4,774,935
2022/23	2,970,415	1,804,521	4,774,936
Thereafter	43,827,928	13,175,325	57,003,253
Net long-term liabilities	\$ 57,527,788	\$ 23,350,141	\$80,877,929

9. Debt Charges and Capital Loans Interest

	2018	2017
Principal payments on long-term liabilities	\$ 2,417,539	\$ 2,038,916
Interest payments on long-term liabilities	2,328,131	2,106,202
	\$ 4,745,670	\$ 4,145,118

**Near North District School Board
Notes to Consolidated Financial Statements**

August 31, 2018

10. Accumulated Surplus

Accumulated surplus consists of the following:

	2018	2017
Available for Compliance - Unappropriated		
Operating accumulated surplus	\$ 4,524,691	\$ 3,122,919
Available for Compliance - Internally Appropriated		
Charity	880,321	855,996
LPF Funding	205,031	-
Committed capital projects	622,014	694,552
School Renewal	589,805	589,805
Total Internally Appropriated	2,297,171	2,140,353
Unavailable for Compliance		
Revenues recognized for land	5,259,717	5,259,724
School generated funds	1,116,310	986,080
Accrued interest	(665,553)	(694,818)
Employee future benefits	(4,482,217)	(6,206,147)
Total Externally Appropriated	1,228,257	(655,161)
Total Accumulated Surplus	\$ 8,050,119	\$ 4,608,111

11. Expenses by Object

The following is a summary of the expenses reported on the consolidated statement of operations by object:

	2018 Budget	2018 Actual	2017 Actual
Expenses:			
Salary and wages	\$ 96,428,549	\$ 97,389,166	\$ 95,701,144
Employee benefits	14,975,176	15,047,022	13,407,675
Staff development	1,238,248	403,931	382,907
Supplies and services	12,349,917	10,942,436	10,953,860
Interest	2,477,396	2,328,131	2,216,747
Rental expenditures	539,990	962,354	707,295
Fees and contract services	13,043,239	14,861,664	14,235,899
Other	615,417	3,354,572	1,706,872
Amortization and write-downs	8,496,620	9,744,844	9,180,267
	\$ 150,164,552	\$ 155,034,120	\$ 148,492,666

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

12. Ontario School Board Insurance Exchange (OSBIE)

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27 million 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, 2021.

13. Contingent Liabilities

Various lawsuits have been filed against the Board for incidents arising in the normal course of operations. At the present time, a reasonable estimate cannot be made of the amount that the Board may have to pay to settle these claims. As such, no provision has been made in the financial statements.

14. Temporary Borrowing

The Board has three separate credit facilities and one lease facility with a Canadian Financial Institution as described below:

Facility one - \$20,000,000 revolving demand facility to finance current expenditures and bridge capital expenditures pending receipt of tax assessments and ministry revenues. Interest is charged at the bank's prime rate less 0.75%. At year end the Board was using \$Nil (2017 - \$Nil) of this facility.

Facility two - \$20,000,000 revolving demand facility to to bridge financing of various school construction and or renovation projects pending receipt of ministry funding. Interest is charged at the bank's prime rate less 0.75%. At year end the Board was using \$Nil (2017 - \$Nil) of this facility.

Facility three - \$1,000,000 revolving lease line of credit. Leases will be governed by this agreement and separate agreements between the Board and the lender. At year end the Board was using \$Nil (2017- \$Nil) of this facility.

The aggregate of facility two and three shall not exceed \$20,000,000 at any time.

As at August 31, 2018 the Board has provided letters of guarantee to the Corporation of the Township of Parry Sound in the aggregate amount of \$312,938.

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

15. Employee Trust Funds

Under certain collective agreements with its employees, the Board holds trust funds for its employees. As at August 31, 2018 the funds held on behalf of employees total \$508,925 (2017 - \$368,328). These funds are beneficially owned by the employees and as such are not reflected on the Board's balance sheet.

16. Partnership in the Nipissing-Parry Sound Student Transportation Services

In 2003, the Board entered into an agreement with the Nipissing-Parry Sound Catholic District School Board, conseil scolaire public du Nord-Est. de l'Ontario and conseil scolaire catholique Franco-Nord District School Boards, and formed the Nipissing-Parry Sound Student Transportation Services (NPSSTS) to provide common administration of student transportation in the district. The 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 the NPSSTS are shared. No partner is in a position to exercise unilateral control.

Expenses are shared on the basis of student ridership for transportation costs and a pro-rata sharing of administrative costs.

The following provides condensed financial information:

	2018 Total	2018 NNSB Portion	2017 Total	2017 NNSB Portion
Financial Position				
Financial assets	\$ 143,430	\$ 86,817	\$ 477,510	\$ 287,127
Liabilities	(181,922)	(110,117)	(534,128)	(321,172)
Non-financial assets	38,492	23,300	56,618	34,045
Accumulated Surplus/ (Deficit)	\$ -	\$ -	\$ -	-
Operations				
Revenues	\$ 18,971,736	\$ 11,483,591	\$ 18,245,962	\$ 10,971,297
Expenses	(18,971,736)	(11,483,591)	(18,245,962)	(10,971,297)
Annual Surplus/(Deficit)	\$ -	\$ -	\$ -	-

Near North District School Board Notes to Consolidated Financial Statements

August 31, 2018

17. Repayment of "55 School Board Trust" Funding

On June 1, 2003, the Board received \$5,277,832 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 consolidated statement of financial position and the flow-through of \$393,202 (2017 - \$393,202) in respect of the above agreement is recorded in these consolidated financial statements.

DRAFT - For Discussion Purposes Only

Near North District School Board
**Reconciliation of Annual Surplus for Accounting Purposes to Surplus for Ministry Compliance
Purposes
For the Year Ended August 31, 2018**

Annual Surplus as per Consolidated Financial Statements: Consolidated Statement of Operations (page 5 of Draft Statements)	\$3,442,008
Addback: School Generated Funds Expenses	2,632,808
Less: In-Year Revenues from Ministry for Land	-
Less: School Generated Funds Revenues	(2,763,038)
Less: Amortization of Liability for Compliance – Retirement Gratuities	(1,723,930)
Less: Decrease in Interest Accrual on Long-Term Debt	(29,265)
In-Year Surplus for Compliance Purposes	\$1,558,583
Less: Registered Charity Excess Revenues over Expenditures	(24,325)
Less: Internally Restricted Unspent Local Priorities Investment Funds	(205,031)
Addback: Amortization that is Funded from Accumulated Surplus	72,538
Operating Surplus (Planned) for the Year Ended August 31, 2018	\$1,401,765



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David Thompson, Chairperson

Jackie Young, Director of Education

To: Trustees

From: James Beatty, Chair of Audit Committee

Date: November 19, 2018

Topic: Annual Report (Summary) to the Board of Trustees and Forwarded to the Ministry of Education for the Year Ended August 31, 2018

Background:

As per Ontario Regulation 361/10 for Audit Committees, every year, the Audit Committee is to present a second Annual Report to the Board of Trustees which will be submitted to the Ministry of Education no later than January 15th. The intent of the report is twofold:

- A list of the work actually performed by the internal auditor in the year, compared to planned work. This provides the Ministry with the information on the use of the internal audit funding allocation; and
- Based on the multi-year internal audit plan, to determine whether any enrolment audits are expected. This assists the Ministry in planning its own enrolment audits, with the objective to avoid enrolment audits by the Ministry and regional internal audit in the same year.

Discussion:

This report summarizes the Audit Committee's actions for the year ending August 31, 2018 for the Ministry of Education:

District School Board Name: Near North District School Board

Fiscal Year: 2017/2018

Re: Annual audit committee report to the Ministry of Education as per Ontario Regulation 361/10

During the 2017/2018 fiscal year, the following internal audits and reviews were completed:

- Procurement, Accounts Payable, Expense Reporting and P-Cards – Issued May 8, 2018
- IT Security and Vulnerability Scan – Completed July 2018, report to be issued.

Based on the multi-year internal audit plan, we are not expecting any enrolment audits to be performed.

On behalf of the Audit Committee
James Beatty, Audit Committee Chairperson

Recommendation:

That the Near North District School Board receives the Annual Report (Summary) to the Board of Trustees and Forward to the Ministry of Education for the Year Ended August 31, 2018 from the Audit Committee.



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David Thompson, Chairperson

Jackie Young, Director of Education

To: Trustees
From: Jackie Young, Director of Education
Date: November 29, 2018
Topic: **By-Law Levying Education Taxes for 2019**

Background:

School boards are responsible for levying tax at the rates set out in Ontario Regulation 400/98 made under the *Education Act* (Act) and are required to pass by-laws annually for that purpose.

Discussion:

In accordance with subsection 257.11 of the Act, the Ministry of Finance will pay out to school boards the amounts levied annually in respect of Education Taxes.

These payments will be made on or before the regular installment dates of:

- March 29th
- June 28th
- September 30th
- December 13th

In order to be eligible to receive installment payments as detailed above, a by-law levying the tax must be passed, and evidence of the same must be received by the Ministry of Finance no later than December 31st, 2018.

Recommendation:

Whereas subsection 257.7(1) of the *Education Act* (Act) requires the Board to levy the tax rates prescribed under section 257.12 of the Act;

And Whereas Ontario Regulation 400/98 prescribes the tax rates under subsection 257.12(1) of the Act;

Now Therefore the Board enacts as follows:

The rates set out in Ontario Regulation 400/98 for 2019 are hereby levied in localities within the area of jurisdiction of the Board on the property indicated in section 257.7 of the Act.

Dated this **27th** day of **November 2018**.



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David Thompson, Chairperson

Jackie Young, Director of Education

To: Trustees
From: Jackie Young, Director of Education
Date: November 29, 2018
Topic: Honoraria for Board Members

Background:

Ontario Regulation 357/06 Honoraria for Board Members outlines the process through which school boards shall calculate the limits on honoraria paid to Trustees under Section 191 of *The Education Act*. Attached is a copy of Ontario Regulation 357/06 for your reference (Appendix A).

At the regular board meeting of Trustees on September 23, 2014 a report was prepared for the Board given that an outgoing board must set the trustee remuneration policy for the next term of office. The Board accepted the report entitled "Amended Honoraria for Board Members" which outlined the necessary calculations for Trustee honoraria to be paid for the next incoming board.

Honoraria is calculated taking into consideration the following components as defined by Ontario Regulation 357/06:

1. Base Amount
2. Enrolment Amount
3. Attendance Amount, and
4. Distance Amount.

At the January 22nd, 2008 Regular Board Meeting, trustees passed a motion to discontinue the \$50.00 per meeting compensation for trustees attending SALEP and SEAC meetings, however approved the \$50.00 distance allowance per board meeting for each member eligible. The distance allowance only applies where distance travelled from a member's residence and where the meeting is held is more than 200 km or more one way.

Discussion:

It is a requirement for the outgoing board to establish a policy with regard to trustee remuneration for next term of office, which will commence December 1, 2018. Honoraria is calculated taking into consideration the following components as defined by Ontario Regulation 357/06:

1. Base Amount
2. Enrolment Amount,
3. Attendance Amount, and
4. Distance Amount.

A year of a member's term of office begins on December 1st and ends on the following November 30th for 2018, 2019 and 2020. In 2021 the year of the member's office will begin December 1st and end on the following November 14th. Beginning in 2022, a year of a member's term of office will begin on November 15th and end on the following November 14th.

For 2018, Trustee honoraria is calculated as follows, effective December 1, 2018:

Member:	Base Amount:	Enrolment Amount:	Attendance Amount:	Total Amount:
Trustee	5,900.00	1,870.80	NIL	7,770.80
Chair	10,900.00	2,351.86	NIL	13,251.86
Vice-Chair	8,400.00	2,111.33	NIL	10,511.33
TOTAL				\$78,158.78

** The \$50 distance amount per board meeting for each member eligible is paid separately. Given the distance amount may be paid to the member for attending any meeting of the Board or a Committee of the Board that is required to be established by an Act or a Regulation under an Act a list of actual meetings that this distance amount is calculated on should be settled upon.

Amounts for distance component paid separately.

Recommendation:

That the Near North District School Board approves the Trustee Honoraria Policy for December 2018 and beyond as follows:

- a) Annual honorarium for trustee (excluding Chair and Vice-Chair) for December 1, 2018 onwards \$7,770.80;
- b) Chair \$13,251.86 and Vice-Chair \$10,511.33;
- c) \$50.00 distance allowance per board meeting for each member eligible.

Trustee Honorarium Calculation for December 2018 - Year 1 of 4 Year Term

Basic Information:	
2017/2018 ADE (Average Daily Enrolment) *(as per 2017/2018 Estimates)	9,621.25
Elected Trustees	9
Distance: 10 Board Meetings	10

		Effective December 1, 2018:	Effective December 1, 2017:
Trustees:			
Base Amount	Max. \$5,900	5,900.00	5,900.00
Funding per ADE/9 elected Board Members	Max. \$1.75/ADE	1,870.80	1,933.07
Attendance at any meeting of a committee established by an Act or Regulation	Max. \$50 per meeting	0.00	0.00
Distance greater than 200Km - based on circumstance ***	Max \$50/board mtg.		
Total Per Trustee Rumeration		7,770.80	7,833.07
Chair:			
Base Amount (max. increase \$5,000)	Max. \$5,900+\$5,000	10,900.00	10,900.00
Greater of \$500 or Funding per A.D.E (by \$0.05) to a maximum of \$5,000		2,351.86	2,433.07
Attendance at any meeting of a committee established by an Act or Regulation	Max. \$50 per meeting	0.00	0.00
Distance greater than 200Km - based on circumstance ***	Max \$50/board mtg.		
Total Chair Remuneration		13,251.86	13,333.07
Vice-Chair:			
Base Amount (max. increase \$2,500)	Max. \$5,900+\$2,500	8,400.00	8,400.00
Greater of \$250 or Funding per A.D.E (by \$0.025) to a maximum of \$2,500		2,111.33	2,183.07
Attendance at any meeting of a committee established by an Act or Regulation	Max. \$50 per meeting	0.00	0.00
Distance greater than 200Km - based on circumstance ***	Max \$50/board mtg.		
Total Vice-Chair Remuneration		10,511.33	10,583.07
Grand Total for Board Remuneration=7 trustees, 1 chair, 1 vice-chair		78,158.78	78,747.63

Assumptions:			
Trustees:			
Base Amount		5,900.00	5,900.00
Base funding Per ADE divided by 9		1.75	1.75
Attendance at Meetings (other than Board)		0	0
Distance Travelled		50	50
Chair:			
Base Amount		10,900.00	10,900.00
Greater of \$500 or Funding per ADE (by \$0.05) to a maximum of \$5,000		0.05	0.05
Attendance at Meetings (other than Board)		0	0
Distance Travelled		50	50
Vice-Chair:			
Base Amount		8,400.00	8,400.00
Greater of \$250 or Funding per A.D.E (by \$0.025) to a maximum of \$2,500		0.025	0.025
Attendance at Meetings (other than Board)		0	0
Distance Travelled		50	50

Distance:

The distance amount only applies to a Board member that on the day of a meeting, if the distance between the member's residence and the place where the meeting is held is more than 200 kilometres. A Board member may only receive the distance amount once in respect of any day.

Attendance:

Based on attendance at statutory meetings other than regular board and/or committee meetings (for meetings such as SEAC, Audit, etc). To be paid bi-yearly (June & December) based on attendance from (December-May,June-November).

At the January 22, 2008 board meeting a motion was passed to discontinue the \$50/meeting compensation for trustees attending any such meetings but approved the \$50 distance amount for each member eligible.

Education Act

ONTARIO REGULATION 357/06 HONORARIA FOR BOARD MEMBERS

Consolidation Period: From October 10, 2018 to the [e-Laws currency date](#).

Last amendment: 436/18.

Legislative History: 163/07, 190/10, 164/11, 57/12, 81/14, 190/14, 292/18 (as am. by 436/18), 436/18.

This is the English version of a bilingual regulation.

Purpose

1. This Regulation sets out the method for calculating the limits on honoraria paid under section 191 of the Act. O. Reg. 357/06, s. 1; O. Reg. 57/12, s. 1.

Components of honorarium

2. (1) For a term of office beginning in 2006 or later, the honorarium for a member of a district school board, in respect of any year of his or her term of office, shall consist of such of the following components as the board determines, subject to section 4;

1. The base amount for the year.
2. The enrolment amount for the year.
3. The attendance amounts payable to the member for the year.
4. The distance amounts payable to the member for the year. O. Reg. 357/06, s. 2 (1).

(2) A year of a member's term of office begins on December 1 and ends on the following November 30. O. Reg. 357/06, s. 2 (2).

Note: On December 1, 2018, subsection 2 (2) of the Regulation is revoked and the following substituted: (See: O. Reg. 292/18, s. 2)

(2) In 2018, 2019 and 2020, the year of a member's term of office begins on December 1 and ends on the following November 30. O. Reg. 292/18, s. 2.

(3) In 2021, the year of a member's term of office begins on December 1 and ends on the following November 14. O. Reg. 292/18, s. 2.

(4) Beginning in 2022, a year of a member's term of office begins on November 15 and ends on the following November 14. O. Reg. 292/18, s. 2.

3. REVOKED: O. Reg. 190/10, s. 1.

Policy re honorarium components

4. (1) For a term of office beginning in 2006 or later, the board shall establish a policy, on or before October 15 of the calendar year in which the term of office begins, with respect to,

- (a) which components listed in paragraphs 1 to 4 of subsection 2 (1) it will pay during the term of office;
- (b) for the base amount, the attendance amount and the distance amount, if the component will be paid, the amount of the component to be paid to a member for each year of the term of office, determined in accordance with sections 5, 7 and 8; and
- (c) for the enrolment amount, if it will be paid, the percentage to be applied in calculating the enrolment amount limit for a member for each year of the term of office. O. Reg. 357/06, s. 4 (1); O. Reg. 163/07, s. 2 (1); O. Reg. 190/10, s. 2 (1).

(2) The board may, at any time, change its policy under subsection (1) such that a component is not paid for a year, the amount of a component to be paid is lowered for a year, or the percentage to be applied in calculating the enrolment amount limit is lowered for a year. O. Reg. 163/07, s. 2 (2).

(3) If the board changes its policy for a year under subsection (2), it may restore the original policy made under subsection (1) at any time before the end of the period to which the policy applies. O. Reg. 163/07, s. 2 (2).

(4) REVOKED: O. Reg. 190/10, s. 2 (2).

Base amount

5. (1) The base amount for a member for a year of a term of office is an amount that does not exceed the base amount limit determined under subsection (2), (3) or (4), as the case may be. O. Reg. 357/06, s. 5 (1).

(2) For a member other than the chair or vice-chair, the base amount limit for the year is \$5,900. O. Reg. 436/18, s. 1.

(3) For the chair, the base amount limit for the year is determined by adding \$5,000 to the amount determined under subsection (2). O. Reg. 357/06, s. 5 (3).

(4) For the vice-chair, the base amount limit for the year is determined by adding \$2,500 to the amount determined under subsection (2). O. Reg. 357/06, s. 5 (4).

Enrolment amount

6. (1) The enrolment amount for a member for each year of a term of office is an amount determined for that year that does not exceed the enrolment amount limit. O. Reg. 163/07, s. 4 (1).

(1.1) The enrolment amount shall be calculated anew in each year of a member's term of office. O. Reg. 163/07, s. 4 (1).

(1.2) The enrolment amount limit is determined by multiplying the percentage determined by the board for the year under clause 4 (1) (c) or subsection 4 (2) or (3), as the case may be, by the amount determined for the member under subsection (2), (3) or (4), as the case may be. O. Reg. 163/07, s. 4 (1).

(2) For a member other than the chair or vice-chair, determine an amount as follows:

1. Multiply the enrolment of the board for the year as determined under section 9, by \$1.75.

2. Divide the number determined under paragraph 1 by the number of members determined for the board under subclause 58.1 (2) (k) (i) or subsection 58.1 (10.1) of the Act, as the case may be. O. Reg. 357/06, s. 6 (2); O. Reg. 163/07, s. 4 (2).

(3) For the chair, add the amount determined under subsection (2) to the amount determined as follows:

1. Multiply the enrolment of the board for the year as determined under section 9 by 5 cents.

2. Determine the greater of,

i. the amount determined under paragraph 1, and

ii. \$500.

3. Determine the lesser of,

i. the amount determined under paragraph 2, and

ii. \$5,000. O. Reg. 357/06, s. 6 (3); O. Reg. 163/07, s. 4 (3).

(4) For the vice-chair, add the amount determined under subsection (2) to the amount determined as follows:

1. Multiply the enrolment of the board for the year as determined under section 9 by 2.5 cents.

2. Determine the greater of,

i. the amount determined under paragraph 1, and

ii. \$250.

3. Determine the lesser of,

i. the amount determined under paragraph 2, and

ii. \$2,500. O. Reg. 357/06, s. 6 (4); O. Reg. 163/07, s. 4 (4).

Attendance amount

7. (1) The attendance amount is an amount that does not exceed the attendance amount limit of \$50. O. Reg. 357/06, s. 7 (1).

(2) The attendance amount may be paid to a member for attending any meeting of a committee of the board that is required to be established by an Act or a regulation made under an Act. O. Reg. 357/06, s. 7 (2).

Distance amount

8. (1) The distance amount is an amount that does not exceed the distance amount limit of \$50. O. Reg. 357/06, s. 8 (1).

(2) For a board member described as follows, the distance amount may be paid to the member for attending in person at any meeting of the board or of a committee of the board that is required to be established by an Act or a regulation made under an Act:

1. The board member is a member of a board that has,
 - i. a board area greater than 9,000 square kilometres, as set out in Table 1 of Ontario Regulation 412/00 (Elections to and Representation on District School Boards) made under the Act, as that regulation reads on the day that the board makes its determination under section 4, or
 - ii. a dispersal factor of greater than 25, as set out in Table 5 of Ontario Regulation 412/00 (Elections to and Representation on District School Boards) made under the Act, as that regulation reads on the day that the board makes its determination under section 4.
2. On the day of the meeting, the distance between the member's residence and the place where the meeting is held is more than 200 kilometres. O. Reg. 357/06, s. 8 (2); O. Reg. 163/07, s. 5; O. Reg. 292/18, s. 4.
- (3) A board member may receive the distance amount only once in respect of any day. O. Reg. 357/06, s. 8 (3).

Enrolment

9. For the purposes of section 6, the enrolment of the board for a year of a term of office is the estimate of the board's day school average daily enrolment that was,

- (a) determined for the purposes of the regulation made under section 234 of the Act in respect of calculating average daily enrolment for the school board fiscal year that ends in the calendar year in which the year of the term of office begins; and
- (b) submitted to the Ministry together with the estimates required by clause 232 (6) (c) of the Act. O. Reg. 163/07, s. 6; O. Reg. 164/11, s. 1.

Service for a partial year

10. (1) The honorarium for a board member who serves for a partial year is determined in accordance with this section. O. Reg. 357/06, s. 10 (1); O. Reg. 190/10, s. 3.

(2) The base amount is an amount that does not exceed the base amount limit for the partial year, which is determined by prorating, according to the time served, the base amount for a board member who serves for a full year. O. Reg. 163/07, s. 7.

(2.1) The enrolment amount is an amount that does not exceed the enrolment amount limit for the partial year, which is determined by prorating, according to the time served, the enrolment amount for a board member who serves for a full year. O. Reg. 163/07, s. 7.

(3) The attendance amount and the distance amount are determined in accordance with sections 7 and 8, with necessary modifications. O. Reg. 357/06, s. 10 (3).

11. REVOKED: O. Reg. 190/10, s. 4.

Honorarium for members of school authorities

12. (1) A school authority may pay to its members an honorarium at the same rate and on the same conditions as the allowance being paid to its members on December 1, 1996. O. Reg. 357/06, s. 12 (1).

(2) If a school authority was paying an amount as an additional allowance to its chair or vice-chair on December 1, 1996, the school authority may pay that amount as an additional honorarium to its chair or vice-chair, at the same rate and on the same conditions as applied on December 1, 1996. O. Reg. 357/06, s. 12 (2).

PART II (s. 13) REVOKED: O. Reg. 292/18, s. 6.

TABLE 1 REVOKED: O. Reg. 190/10, s. 5.

Français

Back to top



Date: November 29,
2018 Motion No.

Moved By: _____

Seconded By: _____

WHEREAS the Near North District School Board (“NND SB”) authorized and directed the Director of Education and/or designate to have the Governance Manual reviewed by legal counsel to provide an opinion and identify any required changes and/or concerns;

AND WHEREAS the legal opinion on the Governance Manual was reviewed by the Board of Trustees at the November 13, 2018 Private Session Meeting:

NOW THEREFORE THE BOARD MOVES AS FOLLOWS:

- A. The Board of Trustees receives the recommendations contained in the legal opinion; and
- B. That the adoption of the 2018 Governance Manual be rescinded, and that the amended 2006 Governance Manual be reinstated; and
- C. That the Director of Education is directed to bring forward any recommended changes to the amended 2006 Governance Manual to the Board of Trustees for consideration; and
- D. The Near North District School Board authorizes the Director of Education to utilize an amount not to exceed \$13,000 from the Trustee Initiative Fund to develop a new Governance Manual.

Chair

<input type="checkbox"/>	Carried
<input type="checkbox"/>	Defeated
<input type="checkbox"/>	Withdrawn

Recorded Vote

	Yea	Nay
Michelina Beam		
James Beatty		
Alan Bottomley		
Harold Fry		
Corine Green		
Paul Moffat		
Louise Sargent		
Carol Stevens		
David Thompson		



Date: November 29, 2018

Motion No.

Moved By: _____

Seconded By: _____

WHEREAS the Near North District School Board (“NND SB”) authorized and directed the Director of Education and/or designate to have the 2018 Governance Manual reviewed by legal counsel to provide an opinion and identify any required changes and/or concerns;

AND WHEREAS the legal opinion on the Governance Manual was reviewed by the Board of Trustees at the November 13, 2018 Private Session Meeting;

AND WHEREAS the legal opinion identified concerns with the Director Education performance evaluation and monitoring/reporting framework contained within the Governance Manual.

NOW THEREFORE THE BOARD MOVES AS FOLLOWS:

- A. The Board of Trustees receives the recommendations contained in the legal opinion; and
- B. That the development and implementation of a Director of Education Performance Evaluation framework be deferred to the new Board of Trustees for further discussion and direction.

Chair

- Carried
- Defeated
- Withdrawn

Recorded Vote

	Yea	Nay
Michelina Beam		
James Beatty		
Alan Bottomley		
Harold Fry		
Corine Green		
Paul Moffat		
Louise Sargent		
Carol Stevens		



Date: November 29, 2018

Motion No.

Moved By: _____

Seconded By: _____

WHEREAS the Near North District School Board (“NND SB”) authorized and directed the Director of Education and/or designate to prepare and bring forward recommendations with respect to the placement of students during the 2019/2020 due to the delayed closure of Widdifield Secondary School;

AND WHEREAS the NND SB was presented with two options during the November 13, 2018 Committee of the Whole Meeting, attached hereto as Appendix “A”;

AND WHEREAS the Director of Education presented Plan c as the recommended approach for the 2019/2020 school year.

NOW THEREFORE THE BOARD MOVES AS FOLLOWS:

- A. The Board of Trustee accepts the recommendation of the Director of Education to enact Plan ____ with respect to the placement of students for the 2019/2020 school year; and
- B. That the Director of Education is authorized and directed to do all things necessary in order to give effect to (A) above.

Chair

- Carried
- Defeated
- Withdrawn

Recorded Vote

	Yea	Nay
Michelina Beam		
James Beatty		
Alan Bottomley		
Harold Fry		
Corine Green		
Paul Moffat		
Louise Sargent		
Carol Stevens		
David Thompson		