



Kawartha Pine Ridge District School Board

RESOURCE COMMITTEE MEETING

Wednesday, November 6, 2024 at 7:00 p.m.
Roy H. Wilfong Boardroom, 1994 Fisher Drive, Peterborough, Ontario

* REVISED AGENDA *

- ITEM 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT
- ITEM 2. ADOPTION OF AGENDA
- ITEM 3. DECLARATIONS OF CONFLICTS OF INTEREST
- ITEM 4. ADOPTION OF MINUTES
For the Meeting held on Wednesday, October 9, 2024
- ITEM 5. PRESENTATIONS / DELEGATIONS
- ITEM 6. BUSINESS ARISING FROM THE MINUTES
- ITEM 7. INFORMATION ITEMS
 - 7.1 City and County of Peterborough Accommodation Planning Update
 - 7.2 Student Accommodation Planning – Clarke High School
 - * 7.3 2023-2024 Year-end Financial Variance Report
- ITEM 8. DECISION ITEMS
 - * 8.1 2023-2024 Accumulated Surplus/Deficit and Deferred Revenue Report
- ITEM 9. CORRESPONDENCE
- ITEM 10. BOARD MEMBER ADDITIONS
- ITEM 11. FUTURE COMMITTEE MEETING DATES

Wednesdays at 7:00 p.m. in the Boardroom, unless noted otherwise.

November 27, 2024	April 2, 2025
January 8, 2025	May 7, 2025
February 5, 2025	June 4, 2025
February 26, 2025	
- ITEM 12. ADJOURNMENT

*Note: If unable to attend, please advise Michelle Williams @
Michelle.Williams@kprdsb.ca*

SUBJECT TO COMMITTEE APPROVAL

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

DRAFT RESOURCE COMMITTEE MEETING MINUTES

Held October 9, 2024, at 7:00 p.m.

Roy H. Wilfong Boardroom, 1994 Fisher Drive, Peterborough, Ontario

Present: Trustee Diane Lloyd (Committee Chairperson) and Cyndi Dickson.

Trustee Cathy Abraham attended virtually via Microsoft Teams.

Regrets: Trustees Sean Conway and Rose Kitney.

Also Present: Trustees Jaine Klassen Jeninga (Chairperson of the Board), Angela Lloyd (Vice-chairperson of the Board), Steve Russell; R. Russo, A. Foster, M. Loya, J. Maliha, G. Payne and M. Williams.

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Chairperson of the Committee D. Lloyd called the meeting to order at 7:00 p.m. and recognized and acknowledged that the committee was meeting on the traditional territory of the Mississauga First Nations.

ADOPTION OF AGENDA

It was,

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

That the agenda be adopted as printed.

CARRIED

CONFLICTS OF INTEREST

Nil.

ADOPTION OF MINUTES

It was,

Moved by: Trustee Abraham
Seconded by: Trustee Klassen Jeninga

That the minutes of the Resource Committee meeting of September 11, 2024, be adopted as recorded.

CARRIED

INFORMATION ITEMS

Capital Priorities Program 2024-2025

Superintendent Foster reported the Ministry of Education (MOE) launched the 2024-2025 Capital Priorities Program on July 8, 2024, with approvals expected in the spring of 2025.

The program aims to build modern schools faster, better utilize school capacity and ensure value for taxpayer dollars. The Long Term Accommodation Plan (LTAP) 2020-2025, 2024 edition outlines the board's capital priorities. The board's priorities for capital funding requests and updates related to the LTAP were provided to the Resource Committee in both June and September of this year.

There were five proposals supporting four projects that were submitted to the MOE for consideration.

Newcastle, Foster Northwest Neighbourhood, Grady/Ruddell Road – The first priority ranking was for a new build in Newcastle within the Foster Northwest neighbourhood at a board-owned property at Grady Drive and Ruddell Rd.

Significant enrolment pressures are being experienced within the Newcastle area due to ongoing residential development, specifically putting pressures on Newcastle Public School (PS) and The Pines Senior PS. Given the long-standing safety concerns that the board has with the location of the intermediate and secondary schools on Highway 115, administration provided the MOE with two options for consideration for this site.

Option 1-A includes a request for a Junior Kindergarten (JK) to Grade 12, 1,400-pupil-place school plus a three-room child care. Option 1-B includes a JK to Grade 6, 481-pupil-place school plus a three-room child care centre.

Millbrook, Towerhill North, Fallis Line – The second priority ranking was for a new build in Millbrook within the Towerhill North subdivision. Ongoing residential development in the Township of Cavan Monagan has created significant enrollment pressures within the Crestwood Family of Schools and in order to alleviate some of this pressure, a request for a 481-pupil-place JK to Grade 8 school plus a four-room child care centre was submitted to the MOE.

Buckhorn Public School, Addition – The third priority ranking was an addition at Buckhorn PS, as this area has been experiencing slow but steady enrollment growth. Last year, the school was at 140% utilization rate with 165 students. Although this growth has been previously managed with portable classrooms, the additional growth expected will put continued pressure on the school infrastructure, such as the gymnasium, the library and washrooms. As a result, a request for 121-pupil-place addition and a three-room child care centre has been requested.

Merwin Greer Public School, Addition – The fourth priority ranking was an addition at Merwin Greer PS given the area's recent residential development activity. Last year, the school was at a utilization rate of 116%, with 124 students and with the significant

growth expected to come out of the new development proposals in the area, a request for 141-pupil place addition and a four-room child care centre was submitted to the MOE.

Superintendent Foster spoke to the project readiness noting architects were engaged to complete architectural drawings and cost estimates to maintain momentum and be ready to proceed if awarded any projects.

Facilities Services and Planning Services staff are also working with Municipalities to schedule pre-consultation meetings to determine a list of studies or drawings that will be required to obtain municipal approvals. In terms of budget implications, approved capital priorities projects are funded by the MOE, Capital Priorities Programs and any pre-acquisition costs incurred by the Board prior to Ministry approval are reported as unsupported capital costs.

Administration responded to questions of clarification regarding the Millbrook Towerhill capital priorities submission, budget implication clarification around unsupported capital costs, request for project readiness for next years submissions and clarity regarding the submissions for Newcastle.

It was,

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

That the Capital Priorities Program 2024-2025 Report, dated October 9, 2024, be received for information.

CARRIED

Northglen Neighbourhood School Update

Superintendent Foster reported that the Northglen neighbourhood school was approved as part of the MOE's 2021-2022 Capital Priorities Program. A 769-pupil-place Junior Kindergarten (JK) to Grade 8 school was approved along with a four-room childcare centre (1 infant, 1 toddler, 2 preschool) at the Northglen neighbourhood school site.

Following an extensive community engagement process, at the March 26, 2024 Board meeting, the Board of Trustees approved the boundary for the new Northglen neighbourhood school.

An implementation plan has been prepared and will be shared with impacted school communities to plan for the upcoming transitions. Most notably, the Northglen neighbourhood school will open as a JK to Grade 7 school in 2025, and transition to a JK to Grade 8 school in 2026. By doing so, it will allow the students that are transitioning to the new school and are in their last year before graduating to graduate with their current classmates out of the school that they have been attending. All other students impacted by the new boundary who will be in grades JK to Grade 7 will move to the new school for September of 2025.

Superintendent Payne provided an update on the build noting progress since the groundbreaking ceremony that took place at the new school site in June 2024. He confirmed that construction at the new site is underway and progressing well. The project has advanced to the stage of erecting structural steel, which will form the framework of the building. In addition, concrete block walls are currently being installed on the top of the poured in place concrete main floors marking a milestone in the building structural development. The underground stormwater management system is nearing completion. The essential infrastructure will ensure proper drainage and environmental protection for the site and surrounding areas.

It is anticipated that the structural phase will be completed on schedule and the progress will continue to be monitored closely to ensure that the high standards of quality and safety are being maintained.

Superintendent Foster noted that the capital costs to build the new Northglen neighbourhood school is funded through the MOE Capital Priorities Program. Included in the 2024-2025 budget was funds to support the purchase of start up items for the school that fall outside of the capital funding allocation. This could include such items as gym equipment, library resources, classroom supplies, etc. Therefore, there should be no additional impact on the 2024-2025 budget as result of the new build.

Administration responded to questions regarding the Northglen development

It was,

Moved by: Trustee Klassen Jeninga
Seconded by: Trustee Dickson

That the Northglen Neighbourhood School Update Report, dated October 9, 2024, be received for information.

CARRIED

Boundary Adjustment Review – Bowmanville Area Schools Update

Superintendent Foster reported that as the school boundaries for the Northglen neighbourhood school were established, consideration for potential boundary adjustments was given to Bowmanville/West Clarington area schools as well, with the goal of mitigating capacity and space limitation challenges that were being experienced.

Following an extensive community engagement process, at the March 26, 2024 Board meeting, the Board of Trustees approved the boundary adjustments.

The new boundaries will be in effect September 2025 for new registrations only. Existing students within these boundaries have the option of staying at their current school or moving to the new boundary school.

Superintendent Foster noted that there are no impacts on the 2024-2025 budget as a result of the approved boundary changes.

It was,

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

That the Boundary Adjustment Review – Bowmanville Area Schools Update Report, dated October 9, 2024, be received for information.

CARRIED

Superintendent Maliha left the meeting at 7:40 p.m.

It was,

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

That the Committee move to In-camera Session (7:41 p.m.).

CARRIED

The Open Session of the meeting resumed (8:09 p.m.).

ADJOURNMENT

It was,

Moved by: Trustee Dickson
Seconded by: Trustee Abraham

That the Resource Committee meeting be adjourned (8:10 p.m.).

CARRIED

Diane Lloyd
Committee Chairperson
October 9, 2024

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **City and County of Peterborough Accommodation Planning Update**

INITIATOR: Rita Russo, Director of Education
April Foster, Superintendent, Business and Corporate Services

BACKGROUND

1. At the February 28, 2024, Resource Committee meeting, staff presented an initial report, the City and County of Peterborough Accommodation Planning: Background Study, which rationalized the need for a school attendance area, program offering and/or grade/cohort review.
2. At the April 3, 2024, Resource Committee meeting, Administration and Planning Services staff prepared and presented four accommodation planning concepts, which were intended to balance enrolment across the City and County of Peterborough schools.
3. A community engagement meeting was held on Wednesday, April 17, 2024, at Kenner Collegiate Vocational Institute (CVI). The meeting was organized in an open house format. This meeting provided community members with the opportunity to review the accommodation planning concepts and ask questions of administrative staff and trustees. Other opportunities for community engagement included an electronic feedback option.
4. Administrative staff considered the community feedback, together with the following guiding principles identified at the start of this project to evaluate the proposed solutions:
 - a. providing high quality programs for all students
 - b. developing long-term, sustainable plans that balance enrolment
 - c. maintaining walkable routes to school, and
 - d. maintaining efficient transportation services.
5. Following the community engagement meeting and after review of the feedback considered, administration presented two refined concepts to the Resource Committee at the September 11, 2024 meeting.
6. Community engagement meetings were held to provide community members with the opportunity to review the revised accommodation planning concepts and ask questions of administrative staff and trustees. An electronic feedback option was also available.

The meetings were held on the following dates and locations:

- October 1, 2024 – 6:00 p.m. – Kaawaate East City Public School (PS)
- October 10, 2024 – 6:00 p.m. – Millbrook/South Cavan PS
- October 17, 2024 – 6:00 p.m. – Adam Scott CVI

STATUS

7. Feedback gathered from the three Community Engagement opportunities on October 1, 10 and 17, as well as the feedback received through the online survey, which closed on October 30, 2024, and directly through email submission, is being consolidated and reviewed. A full summary of the community engagement feedback will be shared at the November 27, 2024, Resource Committee meeting.
8. Preliminary feedback themes specific to the different strategies found within the Concepts, are summarized below.
 - i. The feedback related to Kaawaate East City PS is the same in Concept A.1 and Concept E. Frequently mentioned themes include:
 - a. appreciation for keeping cohorts together, including Grade 8 students remaining at the school for the 2025-2026 last year;
 - b. frustration over the multiple disruptions and transitions experienced by this school community, and the resulting impacts on well-being;
 - c. concerns about the impacts of splitting siblings which creates logistical challenges, as a result of childcare and different school bell times, and
 - d. reduced walkability and impacts on health and accessibility.
 - ii. Families impacted by Concepts A.1 and E who attend Chemong PS and Highland Heights PS did not express much opposition to the proposed family of schools change for English stream students. There are some concerns related to:
 - a. logistics of siblings attending different secondary schools;
 - b. concerns from French Immersion families about the potential impact on young elementary students in different schools, including possibly having to move SK students, with the change from Edmison Heights PS to Westmount PS for French Immersion; and
 - c. Specific to Highland Heights PS, students who could walk to Adam Scott CVI would have to be bused to Crestwood Intermediate and Secondary Schools (SS), and concerns about the change to a Junior Kindergarten (JK) to Grade 6 school and students being bused for Grades 7 and 8.
 - iii. Specific to Concept E and the strategy to create a regional Intermediate School for English stream students at Queen Mary PS with students who would otherwise attend Adam Scott Intermediate School, many concerns were expressed. The feedback centers on the following themes:
 - a. These students would currently walk to school, whereas in the proposed Concept E, students would require transportation to get to school;
 - b. Separation of English and French cohorts disrupts friendships and siblings, including increased logistical difficulties;
 - c. Negative impacts to physical and mental health; and
 - d. Views that separating the cohorts is elitist and not equitable to families with one or no vehicles.

- iv. Those impacted by Concepts A.1 and E who attend Millbrook/South Cavan PS and North Cavan PS expressed deep concern with the two options presented. These two school communities feel strongly that administration has not been responsive to the feedback provided, since the recommended options provide no alternative for their families. Frequently mentioned feedback themes include:
 - a. Strong preference for remaining at Crestwood SS;
 - b. Impact on rural communities and loss of community connection;
 - c. Frustration with the concepts presented;
 - d. Impact on student well-being;
 - e. Concerns with safety, transportation, programming and extracurriculars at Kenner CVI;
 - f. Many requests for siblings to be able to attend the same school; and
 - g. Financial and logistical questions and concerns.
 - v. Feedback from North Cavan PS families indicates they would like an alternate option that allows North Cavan PS students the opportunity to continue attending Crestwood SS since the student population at North Cavan PS is relatively small compared to that of Millbrook/South Cavan PS.
9. As a follow-up to the Board, administration has summarized general costs associated with Concepts A.1 (Appendix A) and E (Appendix B) as presented.

With respect to costs, it is important to note that an immediate implementation path represents the most cost-effective approach to any accommodation changes. It is also, however, the most impactful on families.

The overwhelming majority of feedback received through Phase One of the accommodation consultation confirmed a strong interest from families and community in a slow implementation or a phased approach that minimized disruption to existing class cohorts and students.

To accommodate this wide-spread community feedback, additional busing costs will be incurred, largely in the initial years of the transition (Years one and two).

As part of transition planning for any accommodation changes, administration is also considering additional capital investments, as part of the board's annual refresh planning, as well as school-based investments to support educational programming and extra-curricular opportunities for students.

10. Based on the feedback received as part of the most recent engagement meetings and online submissions, and in consideration of the guiding principles, administration has developed an alternative option, Concept A.2, (Appendix C) for consideration by the board.

In Concept A.2, the following is proposed:

- i. Chemong PS would become part of the Crestwood Secondary School family of schools,

- ii. Millbrook/South Cavan PS would become part of the Kenner CVI family of schools,
- iii. Keith Wightman PS, Otonabee Valley PS and Roger Neilson PS would become JK to Grade 8.
- iv. French Immersion students from Norwood PS and Havelock Belmont PS would attend Hillcrest PS and Campbellford District High School (HS) for French Immersion,
- v. Kaawaate East City PS becomes a dual-track JK to Grade 6 school, with the Grade 7 and 8 English stream students attending Otonabee Valley PS. These students would then attend Thomas A. Stewart SS for Grades 9 to 12. Grade 7 and 8 French Immersion students would continue to attend Adam Scott Intermediate School and Adam Scott CVI.
- vi. French Immersion students from North Shore PS would attend Prince of Wales PS for SK to Grade 8.

This concept differs from A.1, in that,

- i. Highland Heights PS remains a JK to Grade 8 school and remains as part of the Adam Scott CVI family of schools.
- ii. North Cavan PS remains as part of the Crestwood SS family of schools.

In order to accommodate this change the Board would need to designate a holding area on Phase 2 of the Nature's Edge (Lily Lake Road) residential development (Appendix D). Students from Phase 2 of this development would attend Queen Mary PS for JK to Grade 8 and Kenner CVI for Grades 9 to 12.

- 11. Related to this alternative concept, it is important to note that the current and projected future enrolment growth of Millbrook/South Cavan PS is significant and one of the largest expected within City and County of Peterborough schools. Additionally, it is the greatest contributor to ongoing enrolment pressures at Crestwood Intermediate and Secondary Schools.
- 12. A final decision/recommendation will be made to the Board of Trustees at the December 10, 2024 Board meeting.

BUDGET IMPLICATIONS

- 13. Budget implications are noted through the cost analysis shared in Appendices A, B, and C.

RECOMMENDATION

- 1. That the City and County of Accommodation Planning Update Report, dated November 6, 2024, be received for information.

Rita Russo
Director of Education

April Foster
Superintendent, Business and Corporate Services

City and County of Peterborough Transportation Cost Analysis

***Enrolment numbers are listed below the school names in column B as average students in a grade cohort / newly bussed students)*

Small vehicle capacity ~ 20 students - \$53,000

Large vehicle capacity ~ 46 students - \$78,500

FI = French Immersion

Concept A.1

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<p>Millbrook/South Cavan PS to Kenner Intermediate/CVI (64/0)</p> <p><i>Transition Plan (0)</i> Transportation</p>	n/a	<p>Grade 7's attend Kenner Int. (64) 1 large bus required {64 students offset by existing large IB bus (27 seats available for 25-26)} \$78,500</p>	<p>Grades 7 & 8 attend Kenner Int. (150) 1 large bus required {86 new students offset by existing large IB bus (35 seats available for 26-27)} \$78,500</p>	<p>Grades 7-9 attend Kenner (225) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-10 attend Kenner (314) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-11 attend Kenner (392) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-12 attend Kenner (480) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>
<p>North Cavan PS to Kenner Intermediate/CVI (27/0)</p> <p><i>Transition Plan (0)</i> Transportation</p>	n/a	<p>Grade 7's attend Kenner Int. (27) 1 small bus required {27 students offset by existing small IB bus (8 seats available for 2025-2026)} \$53,000</p>	<p>Grades 7 & 8 attend Kenner Int. (87) 1 large bus required {50 new students} \$78,500</p>	<p>Grades 7-9 attend Kenner (114) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-10 attend Kenner (151) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-11 attend Kenner (174) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>	<p>Grades 7-12 attend Kenner (195) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.</p>
<p>Keith Wightman PS (29/-16), Otonabee Valley PS (27/-20) and Roger Neilson PS (30/2) change to JK-8 Schools (86/-34)</p> <p><i>Transition Plan</i> Transportation (-34)</p>	n/a	<p>Grade 7's attend home school (86) With keeping Grade 7 students at their home school, there is a reduction in the number of students on busses for Keith Wightman PS (down 16), Otonabee Valley PS (down 20), offset by an increase at Roger Neilson PS (up 2). Total reduction of 34. Year one savings would be at least one small vehicle. SAVE - \$53,000</p>	<p>Grade 7-8's attend home school (177) With keeping Grade 7&8 students at their home school, there is a reduction in the number of students on busses for Keith Wightman PS (down 32), Otonabee Valley PS (down 40), offset by an increase at Roger Neilson PS (up 4). Total reduction of 72. Year two savings would be at least one large vehicle (on top of the small one saved in year one). SAVE - \$78,500</p>	n/a	n/a	n/a	n/a
<p>Havelock Belmont and Norwood District PS FI to Hillcrest/Campbellford (18/0)</p> <p><i>Transition Plan (0)</i> Transportation</p>	n/a	<p>Senior Kindergarten (SK) students start French Immersion (FI) at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>	<p>SK students start FI at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>	<p>SK students start FI at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>	<p>SK students start FI at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>	<p>SK students start FI at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>	<p>SK students start FI at Hillcrest PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs</p>
<p>Kaawaate East City PS to Otonabee Valley PS (52/21)</p> <p><i>Transition Plan</i> Transportation (52)</p>	n/a	<p>Grade 7's attend Otonabee Valley PS (52) 52 students being transported to Otonabee Valley PS. 31 would have been previously bussed. 21 new busses. Assume in Year 1, a large bus is required \$78,500</p>	<p>Grade 7-8's attend Otonabee Valley PS (101) Year 2 would have 101 students being transported to Otonabee Valley PS. 62 would have been previously bussed. 42 new busses. Assume in Year 2, a second large bus is required \$78,500</p>	<p>For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.</p>	<p>For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.</p>	<p>For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.</p>	<p>For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.</p>

City and County of Peterborough Transportation Cost Analysis

***Enrolment numbers are listed below the school names in column B as average students in a grade cohort / newly bussed students)*

Small vehicle capacity ~ 20 students - \$53,000

Large vehicle capacity ~ 46 students - \$78,500

FI = French Immersion

Concept A.1

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
North Shore PS FI to Prince of Wales PS (30/0) <i>Transition Plan (0) Transportation</i>	n/a	SK students start FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 1 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 2 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 3 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 4 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 5 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs
Highland Heights PS to Crestwood Intermediate/Secondary (27/17) <i>Transition Plan Transportation (17)</i>	n/a	Grade 7's attend Crestwood Intermediate (27) In year 1, there will be approximately 17 students on busses that wouldn't have otherwise been. 1 small vehicle required \$53,000	Grades 7 & 8 attend Crestwood Intermediate (49) In year 2, there will be approximately 34 students on busses that wouldn't have otherwise been. 1 large vehicle required offset by the small vehicle added in the PY (only 1 vehicle is needed) \$78,500 - \$53,000 = \$25,500 incremental cost	Grades 7-9 attend Crestwood (76) In year 3, there will be approximately 51 students on busses that wouldn't have otherwise been. 1 large vehicle required. Should be able to fit on existing bus implemented in Year 2. No additional cost incurred.	Grades 7-10 attend Crestwood (106) In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.	Grades 7-11 attend Crestwood (140) In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.	Grades 7-12 attend Crestwood (174) In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.
Chemong PS to Crestwood Secondary School (46/0) <i>Transition Plan (0) Transportation</i>	n/a	n/a	n/a	Grade 9's attend Crestwood (46) 1 large bus required {46 new students} \$78,500	Grades 9-10 attend Crestwood (98) 1 large bus required {52 new students} \$78,500	Grades 9-11 attend Crestwood (144) In years 3 and beyond, do not anticipate any incremental transportation costs for Chemong students going to Crestwood. As students graduate out from Adam Scott, bus routes will be redesigned, and busses reallocated from Adam Scott to Crestwood. 1 small vehicle will likely be needed to transport FI students from Chemong catchment to Adam Scott \$53,000	Grades 9-12 attend Crestwood (197) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Adam Scott, bus routes will be redesigned, and busses reallocated from Adam Scott to Crestwood.

City and County of Peterborough Transportation Cost Analysis

***Enrolment numbers are listed below the school names in column B as average students in a grade cohort / newly bussed students)*

Small vehicle capacity ~ 20 students - \$53,000

Large vehicle capacity ~ 46 students - \$78,500

FI = French Immersion

Concept E	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<p>Highland Heights PS to Crestwood Intermediate/Secondary (27/17)</p> <p><i>Transition Plan</i> Transportation (17)</p>	n/a	<p>Grade 7's attend Crestwood Intermediate (27)</p> <p>In year 1, there will be approximately 17 students on busses that wouldn't have otherwise been. 1 small vehicle required \$53,000</p>	<p>Grades 7 & 8 attend Crestwood Intermediate (49)</p> <p>In year 2, there will be approximately 34 students on busses that wouldn't have otherwise been. 1 large vehicle required offset by the small vehicle added in the PY (only 1 vehicle is needed) \$78,500 - \$53,000 = \$25,500 incremental cost</p>	<p>Grades 7-9 attend Crestwood (76)</p> <p>In year 3, there will be approximately 51 students on busses that wouldn't have otherwise been. 1 large vehicle required. Should be able to fit on existing bus implemented in Year 2. No additional cost incurred.</p>	<p>Grades 7-10 attend Crestwood (106)</p> <p>In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.</p>	<p>Grades 7-11 attend Crestwood (140)</p> <p>In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.</p>	<p>Grades 7-12 attend Crestwood (174)</p> <p>In year 4 and beyond, bus routes can be redesigned to move the Adam Scott runs to Crestwood that serviced this school. Should not anticipate any further costs for transportation.</p>
<p>Intermediate School - Relocation of Grade 7 and 8s (Edmison Heights PS (24/10), R.F. Downey PS (34/21) to Queen Mary PS</p> <p><i>Transition Plan</i> Transportation (16)</p>	n/a	<p>Grade 7's attend Queen Mary PS</p> <p>In year 1, there will be approximately 16 students on busses that wouldn't have otherwise been. 1 small vehicle required \$53,000</p>	<p>Grade 7 & 8's attend Queen Mary PS</p> <p>In year 2, there will be approximately 31 students on busses that wouldn't have otherwise been. 1 large vehicle required offset by the small vehicle added in the PY (only 1 vehicle is needed) \$78,500 - \$53,000 = \$25,500 incremental cost</p>	n/a	n/a	n/a	n/a
<p>Intermediate School - Boundary Adjustment between Queen Mary PS and Queen Elizabeth PS (72/-31)</p> <p><i>Transition Plan</i> Transportation (3)</p>	n/a	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 1, there will be approximately 3 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Numbers too low to represent a significant change in bussing.</p>	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 2, there will be approximately 6 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Numbers too low to represent a significant change in bussing.</p>	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 3, there will be approximately 9 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Numbers too low to represent a significant change in bussing.</p>	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 4, there will be approximately 12 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Numbers are now over half a small vehicle. Transportation network can be adjusted to find savings. \$53,000 x 0.5 = \$26,500 SAVINGS</p>	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 5, there will be approximately 15 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Same savings as prior year.</p>	<p>New registrations attend Queen Elizabeth PS</p> <p>In year 6, there will be approximately 18 junior kindergarten students that would walk to school that would have otherwise been bussed to school. Numbers now almost fill a small vehicle. Transportation network can be adjusted to find savings for a small vehicle, offset by half savings in year 4. \$53,000 x 0.5 = \$26,500 Incremental SAVINGS</p>

**Within the proposed boundary adjustment, there are 72 students who would be impacted. But, as the boundary adjustment applies to new registrations only, Junior Kindergarten projection data was used to calculate anticipated transportation costs.*

City and County of Peterborough Accommodation Planning
 Concept A.2

Adam Scott CVI Family of Schools	
SCHOOL	IMPACT
Chemong Public School (PS)	<p>Would become part of Crestwood Secondary School (SS) family of schools.</p> <p>Students would attend Crestwood SS for Grades 9 to 12, with Grade 8 students from Chemong PS starting in Grade 9 at Crestwood SS in September 2027.</p> <p>Students from Chemong PS would attend Westmount PS for Senior Kindergarten (SK) to Grade 6 and Adam Scott Intermediate School for Grades 7 to 8 for French Immersion, with SK students starting at Westmount PS in September 2025. Existing French Immersion students may remain at Edmison Heights PS.</p>
Highland Heights PS	<p>A holding area would need to be established on Phase 2 of the Nature’s Edge (Lily Lake Road) residential development. Elementary registrations from the designated holding area would attend Queen Mary PS for Junior Kindergarten (JK) to Grade 8.</p> <p>Secondary registrations would attend Kenner Collegiate Vocational Institute (CVI) for Grades 9 to 12. Students would attend these schools until such time as a new school or school addition is built in the community, or all or a portion of a holding area can be incorporated into the existing home school.</p>

Crestwood SS Family of Schools	
SCHOOL	IMPACT
Millbrook/South Cavan PS	<p>Would become part of Kenner CVI family of schools.</p> <p>Students would attend Kenner Intermediate and CVI for Grades 7 to 12, with Grade 7 students from Millbrook/South Cavan PS attending Kenner Intermediate School starting in September 2025.</p> <p>French Immersion students from Millbrook/South Cavan PS would attend Prince of Wales for SK to Grade 8, with SK students starting at Prince of Wales PS in September 2025. Existing French Immersion students may remain at Westmount PS/Adam Scott Intermediate School.</p>

City and County of Peterborough Accommodation Planning
Concept A.2

Kenner CVI Family of Schools	
SCHOOL	IMPACT
Keith Wightman PS	Would become a JK to Grade 8 school, feeding directly into Kenner CVI for Grade 9, with Grade 7 students remaining at Keith Wightman PS starting in September 2025.
Otonabee Valley PS	<p>Would become a JK to Grade 8 school, feeding directly into Kenner CVI for Grade 9, with Grade 7 students remaining at Otonabee Valley PS starting in September 2025.</p> <p>Grade 7/8 students from Kaawaate East City PS would attend Otonabee Valley PS, with Grade 7 students from Kaawaate East City PS starting in Grade 7 at Otonabee Valley in September 2025.</p>
Roger Neilson PS	Would become a JK to Grade 8 school, feeding directly into Kenner CVI for Grade 9, with Grade 7 students remaining at Roger Neilson PS starting in September 2025.

Norwood District HS Family of Schools	
SCHOOL	IMPACT
Havelock Belmont PS	<p>French Immersion students from within Havelock Belmont PS boundary would attend Hillcrest PS and then Campbellford District High School (HS), with SK students starting at Hillcrest PS in September 2025. Existing French Immersion students may remain at Kaawaate East City PS/Adam Scott Intermediate School/Adam Scott CVI.</p> <p>No change to English stream students.</p>
Norwood District PS	<p>French Immersion students from within Norwood District PS boundary would attend Hillcrest PS and then Campbellford District HS, with SK students starting at Hillcrest PS in September 2025. Existing French Immersion students may remain at Kaawaate East City PS/Adam Scott Intermediate School/Adam Scott CVI.</p> <p>No change to English stream students.</p>

City and County of Peterborough Accommodation Planning
 Concept A.2

Thomas A. Stewart SS Family of Schools	
SCHOOL	IMPACT
Kaawaate East City PS	<p>Kaawaate East City PS would become dual-track JK/SK to Grade 6. Students would attend Otonabee Valley PS for Grades 7 to 8, with Grade 7 students from Kaawaate East City PS starting in Grade 7 at Otonabee Valley PS in September 2025. Kaawaate East City PS students would continue to attend Thomas A. Stewart SS for Grades 9 to 12. Grade 7 and 8 French Immersion students would continue to attend Adam Scott Intermediate School and Adam Scott CVI.</p>
North Shore PS	<p>French Immersion students who attend Westmount PS and reside in the area generally described as being bounded by the 6th Line and the Otonabee River to the north, the Otonabee River to the east, Rice Lake to the south, and Highway 28 to the west of the North Shore PS school boundary would attend Prince of Wales PS for French Immersion. SK students would start at Prince of Wales PS in September 2025. Existing French Immersion students may remain at Westmount PS/Adam Scott Intermediate School.</p> <p>French Immersion students who attend Kaawaate East City PS and reside in the area generally described as being bounded by Highway 7 and Division Road to the north, Cameron Line to the east, Rice Lake to the south and the Otonabee River to the west would attend Prince of Wales PS for French Immersion. SK students would start at Prince of Wales PS in September 2025. Existing French Immersion students may remain at Kaawaate East City PS/Adam Scott Intermediate School.</p> <p>No boundary change for English stream students.</p>

Concept A.2 – Enrolment Projections

Adam Scott CVI Family of Schools																							
School	OTG (Capacity)	2023-2024 OCT 31 ADE		2024-2025 1-YR Projection		2025-2026 2-YR Projection		2026-2027 3-YR Projection		2027-2028 4-YR Projection		2028-2029 5-YR Projection		2029-2030 6-YR Projection		2030-2031 7-YR Projection		2031-2032 8-YR Projection		2032-2033 9-YR Projection		2033-2034 10-YR Projection	
		Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization
Adam Scott CVI (9-12, FI 9-12)*	1,017	993	98%	1,017	100%	1011	99%	1,049	103%	1,020	100%	1009	99%	981	96%	942	93%	941	93%	923	91%	904	89%
Adam Scott IS (7-8, FI 7-8)	225	298	132%	320	142%	338	150%	344	153%	328	146%	343	152%	352	156%	323	144%	304	135%	321	143%	335	149%
Total in Physical Building	1,242	1,291	104%	1,337	108%	1,349	109%	1,393	112%	1,348	109%	1,352	109%	1,333	107%	1,265	102%	1,245	100%	1,244	100%	1,239	100%
Edmison Heights PS (JK-6, FI SK-6)	432	546	126%	531	123%	516	119%	504	117%	491	114%	477	110%	469	109%	465	108%	472	109%	466	108%	456	106%
Highland Heights PS (JK-8)*	300	211	70%	244	81%	259	86%	286	95%	299	100%	322	107%	326	109%	330	110%	330	110%	332	111%	335	112%
Queen Elizabeth PS (JK-8)	295	220	75%	210	71%	192	65%	188	64%	180	61%	180	61%	184	62%	182	62%	177	60%	173	59%	180	61%
Queen Mary PS (JK-8)**	421	363	86%	370	88%	360	86%	352	84%	335	80%	333	79%	342	81%	342	81%	352	84%	368	87%	376	89%
R.F. Downey PS (JK-6)	222	265	119%	264	119%	275	124%	270	122%	275	124%	273	123%	275	124%	275	124%	277	125%	271	122%	265	119%
Total	2,912	2,896	99%	2,956	102%	2,951	101%	2,993	103%	2,928	101%	2,937	101%	2,929	101%	2,859	98%	2,853	98%	2,854	98%	2,851	98%

* Anticipated student yield from Phase 1 of Nature's Edge (Lily Lake Road) Development has been incorporated into the Adam Scott CVI and Highland Heights PS enrolment projections.

** Anticipated student yield from Phase 2 of Nature's Edge (Lily Lake Road) Development has been incorporated into the potential holding schools (i.e., Kenner CVI and Queen Mary PS enrolment projections commencing in 2028-2029).

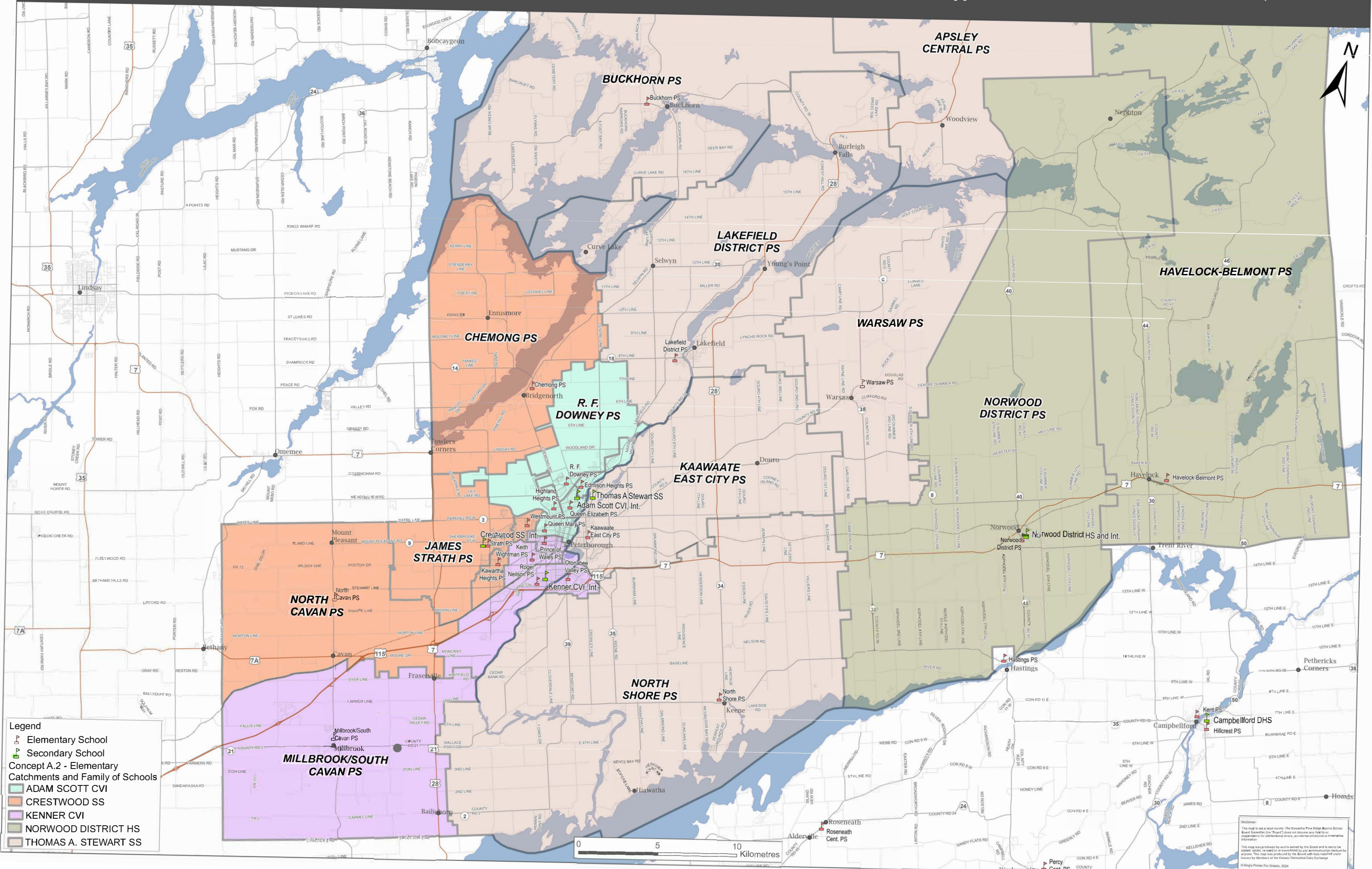
Crestwood SS Family of Schools																							
School	OTG (Capacity)	2023-2024 OCT 31 ADE		2024-2025 1-YR Projection		2025-2026 2-YR Projection		2026-2027 3-YR Projection		2027-2028 4-YR Projection		2028-2029 5-YR Projection		2029-2030 6-YR Projection		2030-2031 7-YR Projection		2031-2032 8-YR Projection		2032-2033 9-YR Projection		2033-2034 10-YR Projection	
		Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization
Crestwood SS (9-12)	765	737	96%	732	96%	752	98%	755	99%	774	101%	787	103%	789	103%	774	101%	757	99%	732	96%	743	97%
Crestwood IS (7-8)	184	271	147%	294	160%	266	145%	206	112%	187	102%	175	95%	172	93%	163	89%	171	93%	176	96%	179	97%
Total in Physical Building	949	1,008	106%	1,026	108%	1,018	107%	961	101%	961	101%	962	101%	961	101%	937	99%	928	98%	908	96%	922	97%
Chemong PS (JK-8)	501	444	89%	455	91%	450	90%	442	88%	435	87%	423	84%	418	83%	403	80%	393	78%	392	78%	404	81%
James Strath PS (JK-8)	714	616	86%	617	86%	608	85%	601	84%	616	86%	615	86%	604	85%	604	85%	599	84%	610	85%	602	84%
Kawartha Heights PS (JK-6)	268	248	93%	241	90%	228	85%	232	87%	235	88%	252	94%	255	95%	263	98%	269	100%	279	104%	280	104%
North Cavan PS (JK-6)	130	210	162%	211	162%	214	165%	201	155%	201	155%	191	147%	197	152%	203	156%	193	148%	198	152%	189	145%
Westmount PS (JK-6, FI SK-6)	562	510	91%	496	88%	483	86%	474	84%	463	82%	463	82%	459	82%	468	83%	466	83%	470	84%	478	85%
Total	3,124	3,036	97%	3,046	98%	3,001	96%	2,911	93%	2,911	93%	2,906	93%	2,894	93%	2,878	92%	2,848	91%	2,857	91%	2,875	92%

Kenner CVI Family of Schools																							
School	OTG (Capacity)	2023-2024 OCT 31 ADE		2024-2025 1-YR Projection		2025-2026 2-YR Projection		2026-2027 3-YR Projection		2027-2028 4-YR Projection		2028-2029 5-YR Projection		2029-2030 6-YR Projection		2030-2031 7-YR Projection		2031-2032 8-YR Projection		2032-2033 9-YR Projection		2033-2034 10-YR Projection	
		Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization
Kenner CVI (9-12)**	918	570	62%	580	63%	519	57%	482	53%	504	55%	562	61%	649	71%	717	78%	734	80%	754	82%	757	82%
Kenner IS (7-8)	306	161	53%	173	57%	148	48%	137	45%	149	49%	156	51%	167	55%	169	55%	181	59%	170	56%	166	54%
Total in Physical Building	1,224	731	60%	753	62%	667	54%	619	51%	653	53%	718	59%	816	67%	886	72%	915	75%	924	75%	923	75%
Keith Wightman PS (JK-8)	353	238	67%	242	69%	298	84%	299	85%	291	82%	289	82%	290	82%	290	82%	286	81%	279	79%	276	78%
Millbrook/South Cavan PS (JK-6)	447	585	131%	599	134%	633	142%	644	144%	660	148%	669	150%	679	152%	682	153%	679	152%	693	155%	698	156%
Otonabee Valley PS (JK-8)	459	255	56%	251	55%	308	67%	358	78%	358	78%	354	77%	366	80%	376	82%	363	79%	368	80%	370	81%
Prince of Wales PS (JK-8, FI SK-8)	622	557	90%	553	89%	627	101%	603	97%	591	95%	585	94%	583	94%	593	95%	580	93%	573	92%	571	92%
Roger Neilson PS (JK-8)	338	250	74%	244	72%	312	92%	302	89%	299	88%	291	86%	292	86%	297	88%	296	88%	293	87%	296	88%
Total	3,443	2,616	76%	2,642	77%	2,845	83%	2,825	82%	2,852	83%	2,906	84%	3,026	88%	3,124	91%	3,119	91%	3,130	91%	3,134	91%

** Anticipated student yield from Phase 2 of Nature's Edge (Lily Lake Road) Development has been incorporated into the potential holding schools (i.e., Kenner CVI and Queen Mary PS enrolment projections commencing in 2028-2029).

Concept A.2 – Enrolment Projections

Norwood District HS Family of Schools																							
		2023-2024 OCT 31 ADE		2024-2025 1-YR Projection		2025-2026 2-YR Projection		2026-2027 3-YR Projection		2027-2028 4-YR Projection		2028-2029 5-YR Projection		2029-2030 6-YR Projection		2030-2031 7-YR Projection		2031-2032 8-YR Projection		2032-2033 9-YR Projection		2033-2034 10-YR Projection	
School	OTG (Capacity)	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization
Norwood District HS (9-12)	429	285	66%	280	65%	303	71%	314	73%	311	72%	318	74%	335	78%	348	81%	354	83%	367	86%	372	87%
Norwood District IS (7-8)	138	133	96%	127	92%	138	100%	145	105%	149	108%	150	109%	153	111%	168	122%	174	126%	169	122%	179	130%
Total in Physical Building	567	418	74%	407	72%	441	78%	459	81%	460	81%	468	83%	488	86%	516	91%	528	93%	536	95%	551	97%
Havelock Belmont PS (JK-6)	257	215	84%	212	82%	207	81%	210	82%	213	83%	215	84%	223	87%	225	88%	227	88%	226	88%	221	86%
Norwood District PS (JK-6)	323	328	102%	341	106%	356	110%	356	110%	372	115%	386	120%	404	125%	404	125%	417	129%	429	133%	430	133%
Total	1,147	961	84%	960	84%	1,004	88%	1,025	89%	1,045	91%	1,069	93%	1,115	97%	1,145	100%	1,172	102%	1,191	104%	1,202	105%
Thomas A. Stewart SS Family of Schools																							
		2023-2024 OCT 31 ADE		2024-2025 1-YR Projection		2025-2026 2-YR Projection		2026-2027 3-YR Projection		2027-2028 4-YR Projection		2028-2029 5-YR Projection		2029-2030 6-YR Projection		2030-2031 7-YR Projection		2031-2032 8-YR Projection		2032-2033 9-YR Projection		2033-2034 10-YR Projection	
School	OTG (Capacity)	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization	Students	Utilization
Thomas A. Stewart SS (9-12)	1,290	1,282	99%	1,300	101%	1,327	103%	1,326	103%	1,358	105%	1,362	106%	1,348	104%	1,371	106%	1,382	107%	1,413	110%	1,429	111%
Apsley PS (JK-8)	141	171	121%	173	123%	178	126%	188	133%	180	128%	174	123%	159	113%	162	115%	158	112%	150	106%	147	104%
Buckhorn PS (JK-6)	118	165	140%	172	146%	185	157%	203	172%	208	176%	214	181%	230	195%	236	200%	239	203%	243	206%	247	209%
Kaawaate East City PS (JK-6, FI SK-6)	675	784	116%	816	121%	760	113%	707	105%	723	107%	733	109%	721	107%	724	107%	723	107%	712	105%	711	105%
Lakefield District PS (JK-8, FI SK-8)	678	674	99%	685	101%	692	102%	707	104%	717	106%	731	108%	721	106%	723	107%	729	108%	740	109%	748	110%
North Shore PS (JK-8)	441	394	89%	399	90%	391	89%	401	91%	391	89%	397	90%	402	91%	406	92%	407	92%	400	91%	406	92%
Warsaw PS (JK-8)	187	142	76%	132	71%	138	74%	140	75%	143	76%	144	77%	149	80%	150	80%	146	78%	147	79%	150	80%
Total	3,530	3,612	102%	3,677	104%	3,671	104%	3,672	104%	3,720	105%	3,755	106%	3,730	106%	3,772	107%	3,784	107%	3,805	108%	3,838	109%



- Legend**
- Elementary School
 - Secondary School
 - Concept A.2 - Elementary Catchments and Family of Schools
 - ADAM SCOTT CVI
 - CRESTWOOD SS
 - KENNER CVI
 - NORWOOD DISTRICT HS
 - THOMAS A. STEWART SS

0 5 10 Kilometres

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City and County of Peterborough Transportation Cost Analysis

***Enrolment numbers are listed below the school names in column B as average students in a grade cohort / newly bussed students)*
 Small vehicle capacity ~ 20 students - \$53,000
 Large vehicle capacity ~ 46 students - \$78,500

FI = French Immersion

Concept A.2

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Millbrook/South Cavan PS to Kenner Intermediate/CVI (64/0) Transition Plan (0) Transportation	n/a	Grade 7's attend Kenner Int. (64) 1 large bus required (64 students offset by existing large IB bus (27 seats available for 25-26)) \$78,500	Grades 7 & 8 attend Kenner Int. (150) 1 large bus required (86 new students offset by existing large IB bus (35 seats available for 26-27)) \$78,500	Grades 7-9 attend Kenner (225) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.	Grades 7-10 attend Kenner (314) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.	Grades 7-11 attend Kenner (392) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.	Grades 7-12 attend Kenner (480) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Crestwood, bus routes will be redesigned, and busses reallocated from Crestwood to Kenner.
Keith Wightman (29/-16), Otonabee Valley (27/-20) and Roger Neilson PS (30/2) change to JK-8 Schools (86/-34) Transition Plan Transportation (-34)	n/a	Grade 7's attend home school (86) With keeping grade 7 students at their home school, there is a reduction in the number of students on busses for Keith Wightman PS (down 16), Otonabee Valley PS (down 20), offset by an increase at Roger Neilson PS (up 2). Total reduction of 34. Year one savings would be at least one small vehicle. SAVE - \$53,000	Grade 7-8's attend home school (177) With keeping grade 7&8 students at their home school, there is a reduction in the number of students on busses for Keith Wightman PS (down 32), Otonabee Valley PS (down 40), offset by an increase at Roger Neilson PS (up 4). Total reduction of 72. Year two savings would be at least one large vehicle (on top of the small one saved in year one). SAVE - \$78,500	n/a	n/a	n/a	n/a
Havelock Belmont and Norwood District PS FI to Hillcrest/Campbellford (18/0) Transition Plan (0) Transportation	n/a	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK students start FI at Hillcrest Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs
Kaawaate East City PS to Otonabee Valley PS (52/21) Transition Plan Transportation (52)	n/a	Grade 7's attend Otonabee Valley (52) 52 students being transported to Otonabee Valley PS. 31 would have been previously bussed. 21 new busses. Assume in Year 1, a large bus is required \$78,500	Grade 7-8's attend Otonabee Valley (101) Year 2 would have 101 students being transported to Otonabee Valley PS. 62 would have been previously bussed. 42 new busses. Assume in Year 2, a second large bus is required \$78,500	For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.	For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.	For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.	For year 3 and beyond, assume the reduction of 62 bussed students from Kaawaate East City PS releases a large and small bus from the transportation network that is reallocated to Otonabee Valley PS. Therefore, no future transportation costs are calculated.
North Shore PS FI to Prince of Wales PS (30/0) Transition Plan (0) Transportation	n/a	SK students start FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 1 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 2 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 3 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 4 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs	SK - Grade 5 FI at Prince of Wales PS Do not anticipate additional transportation costs, as routes will be designed to include these students on existing runs

City and County of Peterborough Transportation Cost Analysis

***Enrolment numbers are listed below the school names in column B as average students in a grade cohort / newly bussed students)*
 Small vehicle capacity ~ 20 students - \$53,000
 Large vehicle capacity ~ 46 students - \$78,500

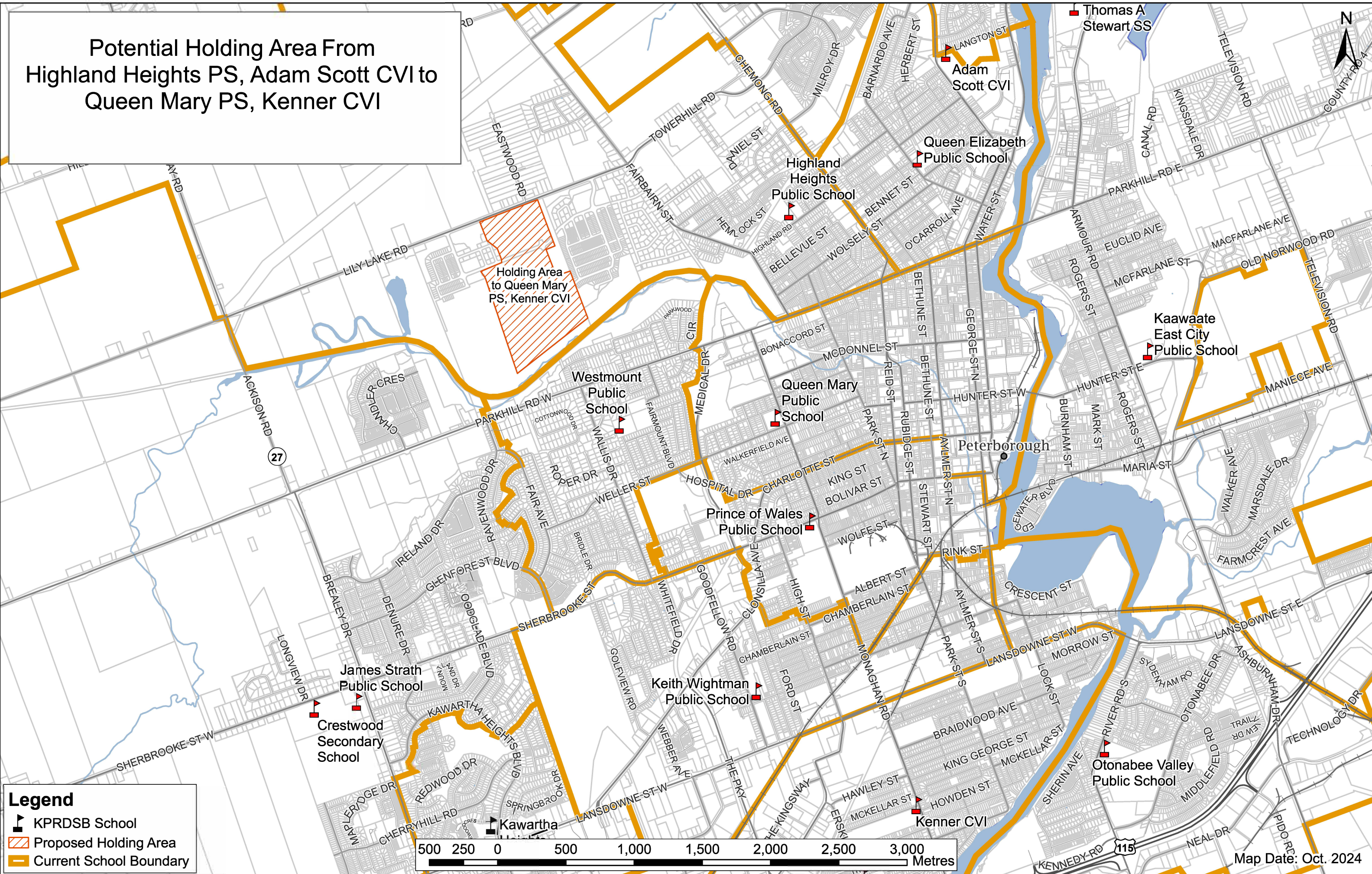
FI = French Immersion

Concept A.2

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Chemong PS to Crestwood Secondary School (46/0) Transition Plan (0) Transportation	n/a	n/a	n/a	Grade 9's attend Crestwood (46) 1 large bus required {46 new students} \$78,500	Grades 9-10 attend Crestwood (98) 1 large bus required {52 new students} \$78,500	Grades 9-11 attend Crestwood (144) In years 3 and beyond, do not anticipate any incremental transportation costs for Chemong students going to Crestwood. As students graduate out from Adam Scott, bus routes will be redesigned, and busses reallocated from Adam Scott to Crestwood. 1 small vehicle will likely be needed to transport FI students from Chemong catchment to Adam Scott \$53,000	Grades 9-12 attend Crestwood (197) In years 3 and beyond, do not anticipate any incremental transportation costs. As students graduate out from Adam Scott, bus routes will be redesigned, and busses reallocated from Adam Scott to Crestwood.
Lily Lake Road Subdivision (Phase 2) to Queen Mary P.S and Kenner CVI Transition Plan Transportation	n/a	n/a	n/a	n/a	All registrations to Queen Mary PS or Kenner CVI* Anticipated Elementary Students - 14 Anticipated Secondary Students - 8 Approximately 22 students requiring transportation. Would require a small bus \$53,000	All registrations to Queen Mary PS or Kenner CVI* Anticipated Elementary Students - 28 Anticipated Secondary Students - 16 Approximately 44 students requiring transportation. Would require a large bus. This would replace the small one implemented in Year 1, therefore the incremental cost is \$25,500.	All registrations to Queen Mary PS or Kenner CVI* Anticipated Elementary Students - 42 Anticipated Secondary Students - 24 Approximately 66 students requiring transportation. Would require a large bus and a small bus. The incremental cost is \$53,000.

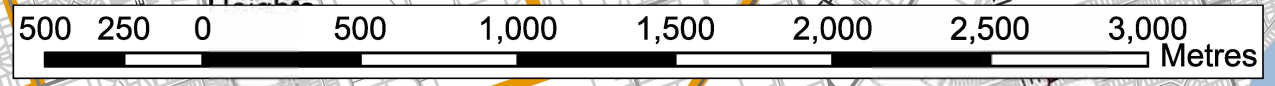
* - Note that Phase 2 of the Nature's Edge (Lily Lake Road) development is anticipated to have occupants beginning in 2028-2029.

Potential Holding Area From Highland Heights PS, Adam Scott CVI to Queen Mary PS, Kenner CVI



Legend

- KPRDSB School
- Proposed Holding Area
- Current School Boundary



KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **Student Accommodation Planning – Clarke High School**

INITIATOR: Sonal Gohil, Superintendent, Student Achievement
April Foster, Superintendent, Business and Corporate Services

BACKGROUND

1. Newcastle Public School (PS) and The Pines Senior PS have been experiencing greater than anticipated accommodation pressures.
2. In September 2022, the Grade 6 students from Newcastle PS transitioned to The Pines Senior PS to alleviate accommodation pressure being felt at Newcastle PS.
3. Following a comprehensive community consultation process over the 2022-2023 school year, administration recommended that in the 2024-2025 school year, the incoming Grade 5 students from Newcastle PS would also be housed at The Pines Senior PS and that the Grade 7 and 8 students from The Pines Senior PS be housed at Clarke High School (HS) building, now known as The Pines @Clarke.
4. Administration acknowledges and appreciates the concerns raised by the Newcastle PS community through the Clarke HS Family of Schools accommodation planning process and, as such, has continued to prioritize securing funding to build a new school on the board owned property at Grady Drive and Ruddell Road in Newcastle, Ontario, as part of the Ministry of Education capital priorities application process.
5. The current structure for Newcastle PS as a Kindergarten to Grade 4 school and The Pines Senior PS as a Grade 5 to 8 school will remain the same for the 2025-2026 school year.

STATUS

6. Clarke HS has been experiencing declining enrolment since 2013, as illustrated in Figure 1. Currently, including the Grade 7 and 8 students from The Pines @Clarke, the utilization rate at Clarke HS is 54%.

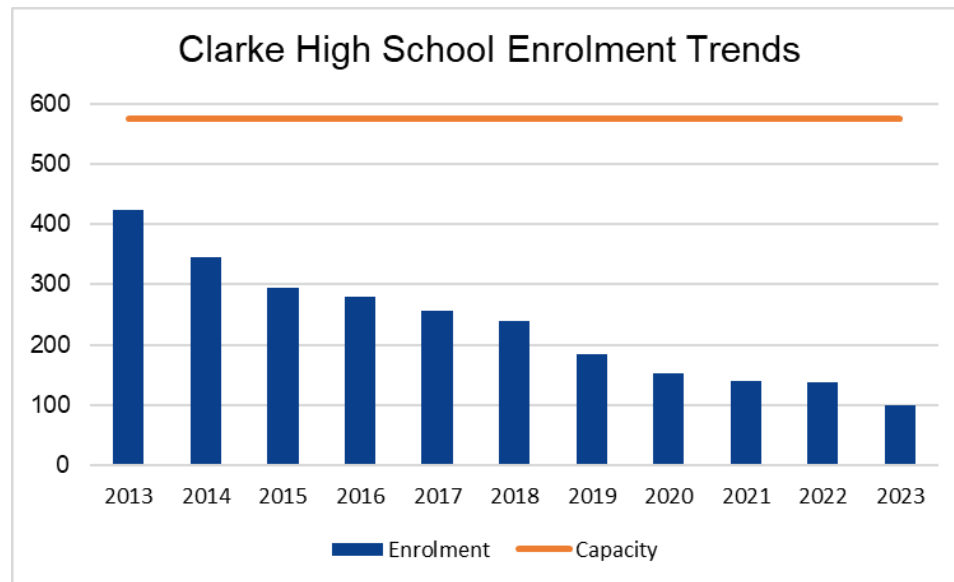


Figure 1: Clarke High School Enrolment Trends

7. Students from the Clarke HS attendance area have, historically, been provided transportation services to attend Bowmanville High School (HS).
8. Bowmanville HS is currently over capacity with respect to enrolment, with a utilization rate of 126%. Figure 2 illustrates current enrolment at Bowmanville HS. It is noted that much of the accommodation pressures that this school is experiencing is due to students who are attending from outside the Bowmanville HS attendance area (i.e., out of boundary students). In 2023, 310 or 75% of the out-of-boundary students at Bowmanville HS resided within the Clarke HS attendance area. In the 2023-2024 school year, Bowmanville HS was closed to out-of-boundary students with the exception of students residing in the Clarke HS attendance area.

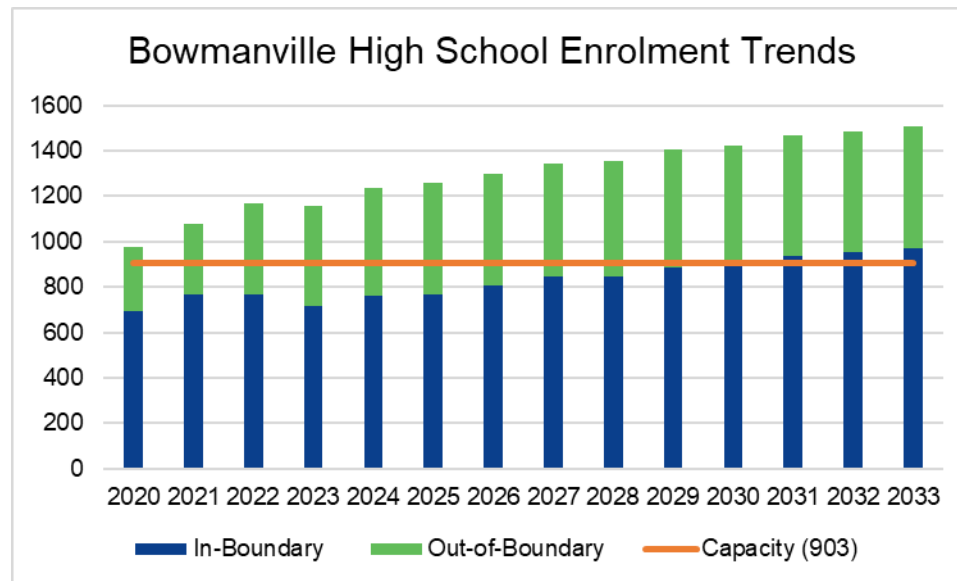


Figure 2: Bowmanville High School Enrolment Trends

9. Given the accommodation pressures being felt at Bowmanville HS and the decreasing enrolment at Clarke HS, administration recommends providing enhanced programming opportunities at Clarke HS beginning in the 2025-2026 school year. Bowmanville HS will formally be closed to all out-of-boundary students, including those in the Clarke HS attendance area, beginning in September 2026.
10. This change will impact students beginning in Grade 9 in 2026. Existing out-of-boundary students at Bowmanville HS from the Clarke HS attendance area will be permitted to remain at Bowmanville HS.
11. Administration believes that this decision will provide a long-term solution to the accommodation pressures at Bowmanville HS, begin to address the concerns raised by community with respect to programming at Clarke HS and continue to enhance the education experience of all students impacted by providing them with structures and programming that will enhance their overall learning experiences.
12. Figure 3 below shows the enrolment trend at Clarke HS following the closure of Bowmanville HS to all out-of-boundary students. As of 2028-2029, Clarke HS will be at full capacity. The increased enrolment at the school location will support enhanced programming opportunities.

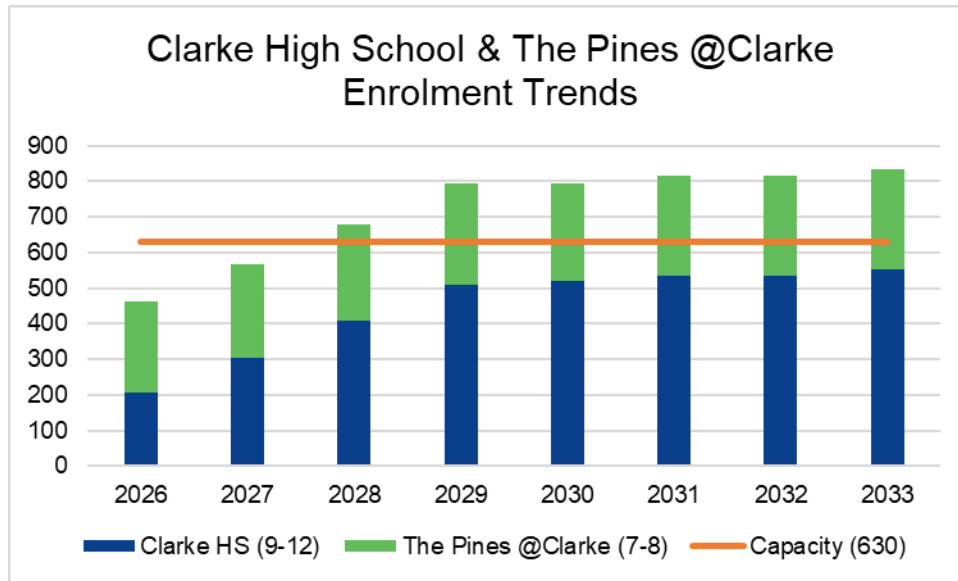


Figure 3: Clarke High School & The Pines @Clarke Enrolment Trend

- 13. Figure 4 below shows the stabilization of enrolment at Bowmanville HS closer to its capacity, following the closure of Bowmanville HS to all out-of-boundary students in 2026.

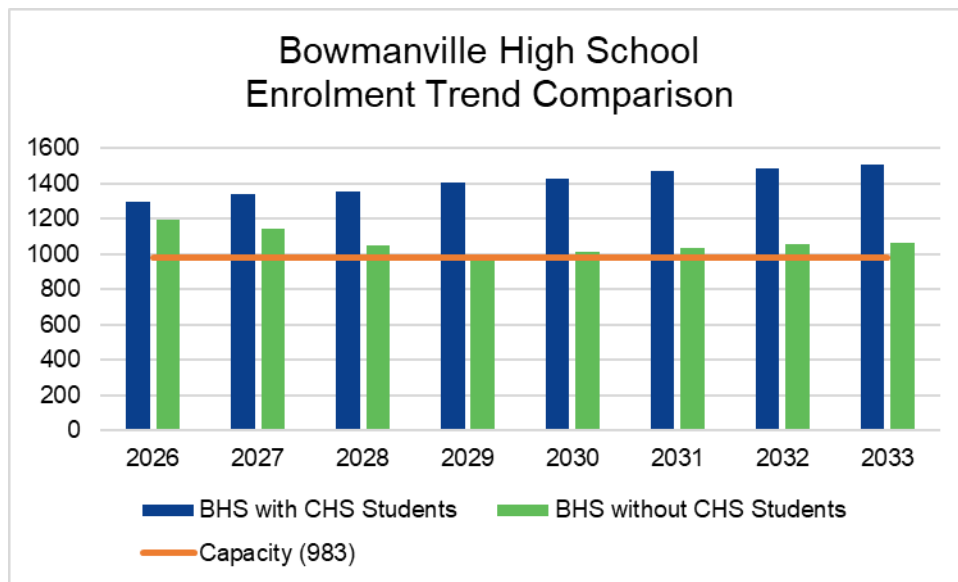


Figure 4: Bowmanville High School Enrolment Trend Comparison

- 14. Administration recognizes that this is a significant adjustment for families. To inform and plan for a successful transition in September, 2026, a community engagement session will be held with the community in December 2024.

BUDGET IMPLICATIONS

15. Budget considerations for 2024-2025 have previously been considered and included in the current year's budget.
16. Budget considerations for the 2025-2026 school year may include, but are not limited to, additional staffing allocation, the potential purchase of additional resources, technology, furniture and any necessary upgrades to the physical plant at Clarke HS.

RECOMMENDATION

1. That the Student Accommodation Planning – Clarke High School Report, dated November, 6, 2024, be received for information.

Sonal Gohil
Superintendent, Student Achievement

April Foster
Superintendent, Business and Corporate Services

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **2023-2024 Year-end Financial Variance Report**

INITIATOR: April Foster, Superintendent, Business and Corporate Services

BACKGROUND

1. In accordance with Board Policy BA-4.5, Financial Reporting, administration presents interim financial reports to the Board. In addition, an annual report of variances between the approved budget and actual performance is presented. The Board's Draft Audited Financial Statements are presented to the Audit Committee.
2. On September 1, 2009, a Public Sector Accounting Board (PSAB) standard came into effect, mandating that any transfers to or from Reserves will not have any impact on the determination of the Surplus or Deficit for the fiscal period. Therefore, for Ministry and external reporting, the annual Surplus cannot be increased or decreased by moving amounts to or from Reserve funds.
3. In 2010, the Ministry of Finance directed school boards to follow accounting for capital contributions consistent with the province, in order to ensure operating surpluses and deficits are not distorted by capital grant revenues. Instruction was provided to record a deferred capital contribution for all capital transfers received. The deferred capital contribution is to be amortized into revenue at the same rate as the amortization of the associated tangible capital asset.
4. For fiscal year 2023-2024, the Board approved a budgeted deficit of \$1.298 million for external reporting purposes.

STATUS

5. The 2023-2024 variance analysis is based on September 1, 2023 to August 31, 2024 financial activity, as well as school enrollments as at October 31, 2023 and March 31, 2024.
6. The year-end consolidated operating and capital deficit of \$5.646 million compares to a budgeted deficit of \$1.298 million, for an unfavourable variance of \$4.347 million.
7. Variance explanations are provided in Appendix A, and details of the proposed allocation of the deficit are included in the Accumulated Surplus and Deferred Revenue Report.

RECOMMENDATION

1. That the 2023-2024 Year-end Financial Variance Report, dated November 6, 2024, be received for information.

April Foster
Superintendent, Business and Corporate Services

Kawartha Pine Ridge District School Board

2023/24 Year End Variance Report - Summary

Summary of Financial Results

(\$ Thousands)	Budget	Actual	In Year Change	
			\$	%
Revenue				
Provincial Grants - Operating	436,371	462,935	26,565	6.09%
Capital Debt Support Payments	2,942	2,942	(0)	0.00%
Minor Tangible Capital Assets	(2,386)	(4,161)	(1,775)	0.00%
Short Term Interest on Capital	180	1,097	917	509.47%
Renewal	2,700	2,700	-	0.00%
Trustees' Association Fees	59	42	(17)	-28.67%
Indigenous Education Per Pupil Deferred Amount	-	(18)	(18)	0.00%
Experiential Learning Envelope Deferred Amount	-	128	128	0.00%
Prior Year Deferred Revenue	-	1,987	1,987	0.00%
<i>Total Grant Allocation</i>	439,865	467,654	27,788	6.32%
Other	13,728	66,822	53,094	386.74%
Amortization - DCC	23,939	22,827	(1,112)	-4.65%
Funded Programs - Other	4,928	10,945	6,017	122.11%
Total Revenue	482,461	568,248	85,787	17.78%
Expenditures				
Instruction	354,194	433,548	(79,354)	-22.40%
Administration	12,671	13,190	(518)	-4.09%
Transportation	28,764	29,429	(665)	-2.31%
School Operations and Maintenance	39,410	43,978	(4,568)	-11.59%
Funded Programs - Other	4,928	10,382	(5,455)	-110.70%
Amortization & ARO	24,066	24,469	(404)	-1.68%
Capital Debt Service Expense	3,135	3,844	(709)	-22.61%
PSAB Related	13,842	12,354	1,488	10.75%
Renewal and Other Pupil Accommodation	2,750	2,700	50	1.82%
Total Expenditures	483,759	573,894	(90,134)	-18.63%
Surplus/(Deficit) for Ministry Reporting	(1,298)	(5,646)	(4,347)	0.00%

Summary of Enrolment

ADE	Budget	Actual	In Year Change	
			ADE	%
Elementary				
Year 1 to 3	12,877.00	12,979.00	102.00	0.79%
4 to 8	12,943.00	12,884.50	(58.50)	-0.45%
Total Elementary	25,820.00	25,863.50	43.50	0.17%
Secondary Under 21				
Total Secondary	9,909.56	9,830.44	(79.12)	-0.80%
Total Under 21	35,729.56	35,693.94	(35.62)	-0.10%

Summary of Staffing

FTE	Budget	Actual	In Year Change	
			FTE	%
Classroom				
Teachers	2,191.2	2,192.2	0.9	0.04%
Non-Teachers	743.5	741.9	(1.6)	-0.22%
Total Classroom	2,934.7	2,934.1	(0.7)	-0.02%
Non-Classroom	873.3	831.4	(41.9)	-4.80%
Total	3,808.0	3,765.5	(42.6)	-1.12%

Kawartha Pine Ridge District School Board

2023/24 Year End Surplus/(Deficit) for Ministry Compliance

	Budget	Actual	Change
	(\$ Thousands)		
Surplus/(Deficit) for Ministry Reporting	(1,298)	(5,646)	(4,347)
Adjust Items Unavailable for Compliance			
Amortization of Future Benefits Liability	(2,986)	-	2,986
Committed Capital Projects	73	73	-
Asset Retirement Obligations	-	1,542	1,542
Revenues Recognized for Land	-	(375)	(375)
School Generated Funds (Surplus)/Deficit	-	(200)	(200)
Total Adjustments	(2,913)	1,040	3,953
Surplus/(Deficit) for Compliance	(4,211)	(4,605)	(394)

1% of Operating Revenue - \$4,625,783

**Kawartha Pine Ridge District School Board
2023/24 Year End Variance Report - Detailed Revenue**

Budget Assessment				
	a	b	c = b - a	d = c / a
2023/24				
	Budget	Actual	Change	
			\$ Increase (Decrease)	% Increase (Decrease)
Grant Allocations				
Foundation Allocation - Elementary	147,978,842	159,002,271	11,023,429	7.45%
Foundation Allocation - Secondary	58,806,483	62,596,458	3,789,975	6.44%
School Foundation	29,046,630	29,329,300	282,670	0.97%
Special Education	63,392,862	68,484,847	5,091,985	8.03%
Language	6,665,143	7,982,160	1,317,017	19.76%
Supported School	12,490	2,073	(10,417)	-83.40%
Remote and Rural	20,612	20,645	33	0.16%
Rural and Northern Education	843,983	877,761	33,778	4.00%
Learning Opportunities	5,454,306	5,784,731	330,425	6.06%
Continuing Education Allocation and Other Program	1,316,151	1,664,750	348,599	26.49%
Teacher Qualification and Experience	33,694,164	35,818,848	2,124,684	6.31%
New Teacher Induction Program	357,120	357,120	-	0.00%
ECE Q and E	2,525,941	2,697,428	171,487	6.79%
Restraint Savings	(161,490)	(161,490)	-	0.00%
Transportation	25,660,005	25,881,272	221,267	0.86%
Administration and Governance	10,478,781	10,784,286	305,505	2.92%
School Operation	38,938,781	39,963,803	1,025,022	2.63%
Community Use of Schools	486,209	486,209	-	0.00%
Indigenous Education	2,620,312	2,756,309	135,997	5.19%
Mental Health and Well-Being	2,007,235	2,084,652	77,417	3.86%
Supports for Students Fund	3,578,936	3,864,080	285,144	7.97%
One-Time Realignment Mitigation Fund	517,984	517,984	-	0.00%
Program Leadership	1,008,213	1,019,066	10,853	0.97%
Permanent Financing of NPF	1,120,831	1,120,831	-	0.00%
Total Operating:	436,370,524	462,935,394	26,564,870	6.09%
Adjustments				
Capital Debt Support Payments - Interest Portion	2,941,931	2,941,931	(0)	0.00%
Minor Tangible Capital Assets	(2,386,000)	(4,160,686)	(1,774,686)	0.00%
Short Term Interest on Capital	180,000	1,097,047	917,047	509.47%
Renewal	2,700,165	2,700,165	-	0.00%
Trustees' Association Fees	58,745	41,901	(16,844)	-28.67%
Indigenous Education Per Pupil Deferred Amount	-	(17,628)	(17,628)	0.00%
Experiential Learning Envelope Deferred Amount	-	128,386	128,386	0.00%
Prior Year Deferred Revenue	-	1,987,122	1,987,122	0.00%
Other Grants	3,494,841	4,718,238	(763,725)	-21.85%
Total Grant Allocations:	439,865,366	467,653,632	25,801,144	5.87%
Other Revenue				
Funded Programs	4,927,594	10,944,795	6,017,201	122.11%
School Generated Funds	7,500,000	9,692,808	2,192,808	29.24%
First Nations Tuition Fees	2,251,618	2,255,981	4,364	0.19%
Transportation Recoveries: First Nations	70,000	54,377	(15,623)	-22.32%
Educational Assistance: First Nations	-	16,732	16,732	0.00%
Interest	800,000	2,529,603	1,729,603	216.20%
Other Revenue - School College to Work	322,116	553,701	231,585	71.89%
Individuals - Day School Other	269,500	384,950	115,450	42.84%
Rental Revenue - Community Use	350,000	345,986	(4,014)	-1.15%
Rental Revenue - Other	845,000	1,014,662	169,662	20.08%
Insurance Proceeds	-	28,015	28,015	0.00%
Secondment	1,086,519	1,666,123	579,604	53.35%
Other Revenue - Miscellaneous	233,701	1,943,335	1,709,634	731.55%
Amortization of Deferred Capital Contributions	23,939,464	22,827,282	(1,112,182)	-4.65%
Education Development Charges	-	462,793	462,793	0.00%
Revenue recovery on land disposal	-	(84,800)	(84,800)	0.00%
Prior year adjustments	-	45,958,231	45,958,231	0.00%
Total Other Revenue	42,595,512	100,594,574	57,999,063	136.16%
TOTAL REVENUES	482,460,877	568,248,206	83,800,207	17.37%

Kawartha Pine Ridge District School Board
2023/24 Year End Variance Report - Detailed Expenditures

	Budget Assessment				Actual to	
	a	b	c = b - a	d = c / a	e	f
	2023/24				31-Aug-24	31-Aug-23
	Budget	Actual	Change		% of Forecast Spent	% of Actual Spent
\$ Increase (Decrease)			% Increase (Decrease)			
Operating Instruction						
Teachers	212,204,107	268,214,827	56,010,720	26.39%	126.39%	101.56%
Supply Staff	11,343,070	19,976,222	8,633,152	76.11%	176.11%	126.30%
Teacher Assistants	33,708,588	36,733,380	3,024,792	8.97%	108.97%	94.90%
Early Childhood Educators	11,525,692	13,073,792	1,548,100	13.43%	113.43%	105.25%
Textbooks and Supplies	9,023,821	6,887,569	(2,136,252)	-23.67%	76.33%	66.67%
Professionals and Paraprofessionals	19,451,499	23,620,692	4,169,193	21.43%	121.43%	114.59%
Library and Guidance	19,393,927	21,938,271	2,544,344	13.12%	113.12%	45.83%
Staff Development	930,403	1,310,101	379,698	40.81%	140.81%	92.06%
Department Heads	501,126	516,767	15,641	3.12%	103.12%	72.81%
Principal and Vice-Principals	19,231,089	22,508,601	3,277,512	17.04%	117.04%	112.95%
School Office	10,120,390	11,191,075	1,070,685	10.58%	110.58%	114.88%
Co-ordinators and Consultants	6,126,518	6,851,656	725,138	11.84%	111.84%	82.84%
Continuing Education	633,552	724,837	91,285	14.41%	114.41%	224.50%
Total Instruction	354,193,782	433,547,789	79,354,007	22.40%	122.40%	101.98%
Administration						
Trustees	276,381	239,143	(37,238)	-13.47%	86.53%	88.08%
Director and Supervisory Officers	1,912,899	2,502,410	589,511	30.82%	130.82%	105.15%
Board Administration	10,481,936	10,448,029	(33,907)	-0.32%	99.68%	96.13%
Total Administration	12,671,216	13,189,582	518,366	4.09%	104.09%	97.44%
Transportation	28,763,501	29,428,689	665,188	2.31%	102.31%	109.45%
School Operations and Maintenance	39,409,943	43,978,029	4,568,086	11.59%	111.59%	105.64%
TOTAL OPERATING	435,038,442	520,144,089	85,105,647	19.56%	119.56%	107.18%
Amortization & ARO	24,065,662	24,469,199	403,537	1.68%		
Capital Debt Service	3,135,431	3,844,291	708,860	22.61%	122.61%	114.13%
Funded Programs - Other	4,927,594	10,382,295	5,454,701	110.70%		
PSAB Related Expenditures	13,842,040	12,353,671	(1,488,369)	-10.75%		
Renewal and Other Pupil Accommodation	2,750,165	2,700,165	(50,000)	-1.82%	98.18%	99.08%
TOTAL EXPENDITURES	483,759,334	573,893,710	90,134,376	18.63%	118.63%	102.51%

**Kawartha Pine Ridge District School Board
2023/24 Year End Variance Report - Detailed Expenditures**

****Bill 124 amounts and Grid Adjustments have been added to budget amounts**

	Budget Assessment				Actual to	
	a	b	c = b - a	d = c / a	e	f
	2023/24				31-Aug-24	31-Aug-23
	**Budget (with Bill 124 and Grid Adj.)	Actual	Change		% of Forecast Spent	% of Actual Spent
		\$ Increase (Decrease)	% Increase (Decrease)			
Operating Instruction						
Teachers	267,662,269	268,214,827	552,558	0.21%	100.21%	101.56%
Supply Staff	17,192,771	19,976,222	2,783,451	16.19%	116.19%	126.30%
Teacher Assistants	35,894,134	36,733,380	839,246	2.34%	102.34%	94.90%
Early Childhood Educators	12,593,802	13,073,792	479,990	3.81%	103.81%	105.25%
Textbooks and Supplies	9,060,300	6,887,569	(2,172,731)	-23.98%	76.02%	66.67%
Professionals and Paraprofessionals	21,661,776	23,620,692	1,958,916	9.04%	109.04%	114.59%
Library and Guidance	21,930,143	21,938,271	8,127	0.04%	100.04%	45.83%
Staff Development	1,240,191	1,310,101	69,910	5.64%	105.64%	92.06%
Department Heads	560,259	516,767	(43,492)	-7.76%	92.24%	72.81%
Principal and Vice-Principals	21,045,751	22,508,601	1,462,850	6.95%	106.95%	112.95%
School Office	11,108,302	11,191,075	82,773	0.75%	100.75%	114.88%
Co-ordinators and Consultants	6,846,029	6,851,656	5,627	0.08%	100.08%	82.84%
Continuing Education	708,312	724,837	16,525	2.33%	102.33%	224.50%
Total Instruction	427,504,039	433,547,789	6,043,750	1.41%	101.41%	101.98%
Administration						
Trustees	276,381	239,143	(37,238)	-13.47%	86.53%	88.08%
Director and Supervisory Officers	1,912,899	2,502,410	589,511	30.82%	130.82%	105.15%
Board Administration	10,643,918	10,448,029	(195,889)	-1.84%	98.16%	96.13%
Total Administration	12,833,198	13,189,582	356,385	2.78%	102.78%	97.44%
Transportation	28,836,250	29,428,689	592,439	2.05%	102.05%	109.45%
School Operations and Maintenance	43,304,930	43,978,029	673,099	1.55%	101.55%	105.64%
TOTAL OPERATING	512,478,417	520,144,089	7,665,673	1.50%	101.50%	107.18%
Amortization & ARO	24,065,662	24,469,199	403,537	1.68%		
Capital Debt Service	3,135,431	3,844,291	708,860	22.61%	122.61%	114.13%
Funded Programs - Other	4,927,594	10,382,295	5,454,701	110.70%		
PSAB Related Expenditures	8,636,387	12,353,671	3,717,285	43.04%		
Renewal and Other Pupil Accommodation	2,750,165	2,700,165	(50,000)	-1.82%	98.18%	99.08%
TOTAL EXPENDITURES	555,993,655	573,893,710	17,900,055	3.22%	103.22%	102.51%

Kawartha Pine Ridge District School Board

2023/24 Year End Variance Report - Funded Programs

Budget	Actual	Revenue	Expense
262,594 Ontario Youth Apprenticeship Program (OYAP)		378,244	378,244
56,300 De-streaming Implementation Supports		56,273	56,273
236,900 Early Reading Enhancements: Early Reading Screening Tools		219,553	219,553
1,191,700 Education Staff to Support Reading Interventions		1,191,703	1,191,703
30,000 Entrepreneurship Education Pilot Projects		7,546	7,546
51,100 Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors		51,090	51,090
20,100 Health Resources, Training and Supports		20,109	20,109
141,400 Indigenous Graduation Coach Program		141,385	141,385
191,200 Licenses for Reading Intervention Supports		121,568	121,568
166,600 Math Recovery Plan: Board Math Lead		166,600	166,600
256,400 Math Recovery Plan: Digital Math Tools		256,400	256,400
546,000 Math Recovery Plan: School Math Facilitator		546,039	546,039
173,700 Professional Assessments		173,710	173,710
14,000 Skilled Trades Bursary Program		14,000	14,000
15,900 Special Education Additional Qualification (AQ) Subsidy for Educators		17,220	17,220
1,573,700 Staffing to Support De-Streaming and Transition to High School		1,573,702	1,573,702
- CODE - Summer Learning Program		5,000	5,000
- DELF (Diplôme d'études en langue française)		8,917	8,917
- Literacy and Basic Skills		352,807	352,807
- Ministry of Labour, Training and Skills Development - Adult Non-Credit ESL		83,536	83,536
- PVP Accrual - 2023-2024		1,700,725	1,700,725
- Bill 124 Remedy (PPF Amounts)		862,546	862,546
- Focus on Youth		237,143	237,143
- Identity Based Data Collection		10,415	10,415
- K-12 Cyber Protection Strategy (CPS)		180,000	180,000
- Math Achievement Action Plan – Additional Qualifications Subsidy		78,000	78,000
- Mental Health Strategy Supports - Emerging Needs		437	437
- Prior Year Receivables		235,156	235,156
- School Board Consortia: Support for Online Learning Delivery (OeLC)		500,000	500,000
- Summer Experience Program		3,812	3,812
- Summer Learning for Students with Special Needs		153,152	153,152
- Summer Mental Health Supports		279,068	279,068
- Teaching in De-Streamed Classrooms		347,106	347,106
- Transportation and Stability Supports for Children and Youth in Care		81,900	81,900
- Transportation - One Time Payment		562,500	562,500
- Tutoring Supports Program		327,433	327,433
<u>4,927,594</u>		<u>10,944,795</u>	<u>10,944,795</u>

Kawartha Pine Ridge District School Board
2023/24 Year End Enrolment Report

2022/23		2023/24		
Actual		Budget	Actual	Difference
Clarington				
969.00	Kindergarten Year 1	878.00	965.00	87.00
971.00	Kindergarten Year 2	974.00	953.00	(21.00)
2,870.00	GR 1 to 3	2,912.00	2,948.00	36.00
4,429.00	GR 4 to 8	4,547.00	4,520.00	(27.00)
9,239.00	Total Elementary	9,311.00	9,386.00	75.00
3,118.38	Total Secondary	3,190.13	3,130.07	(60.07)
12,357.38	Total Under 21	12,501.13	12,516.07	14.93
29.00	Over 21	35.00	24.50	(10.50)
Northumberland				
663.00	Kindergarten Year 1	665.00	679.00	14.00
677.00	Kindergarten Year 2	693.00	692.00	(1.00)
2,204.00	GR 1 to 3	2,206.00	2,219.00	13.00
3,559.00	GR 4 to 8	3,614.00	3,591.50	(22.50)
7,103.00	Total Elementary	7,178.00	7,181.50	3.50
2,808.50	Total Secondary	2,832.68	2,739.63	(93.05)
9,911.50	Total Under 21	10,010.68	9,921.13	(89.55)
19.00	Over 21	25.00	19.88	(5.12)
Peterborough				
844.00	Kindergarten Year 1	818.00	802.50	(15.50)
916.00	Kindergarten Year 2	899.00	885.50	(13.50)
2,835.00	GR 1 to 3	2,832.00	2,835.00	3.00
4,721.00	GR 4 to 8	4,782.00	4,773.00	(9.00)
9,316.00	Total Elementary	9,331.00	9,296.00	(35.00)
3,869.38	Total Secondary	3,886.75	3,960.75	74.00
13,185.38	Total Under 21	13,217.75	13,256.75	39.00
56.00	Over 21	55.00	54.25	(0.75)
Total Board				
2,476.00	Kindergarten Year 1	2,361.00	2,446.50	85.50
2,564.00	Kindergarten Year 2	2,566.00	2,530.50	(35.50)
7,909.00	GR 1 to 3	7,950.00	8,002.00	52.00
12,709.00	GR 4 to 8	12,943.00	12,884.50	(58.50)
25,658.00	Total Elementary	25,820.00	25,863.50	43.50
9,796.25	Total Secondary	9,909.56	9,830.44	(79.12)
35,454.25	Total Under 21	35,729.56	35,693.94	(35.62)
104.00	Over 21	115.00	98.63	(16.37)

Kawartha Pine Ridge District School Board
2023/24 Year End School Generated Funds Report

		2023/24			
2022/23		Elementary	Secondary	Foundation	Total
	REVENUE/DEFERRED REVENUES				
1,043,282	Field trips/excursions (including admission, transportation and accommodation)	1,025,813	147,063		1,172,876
278,337	Funding for external charities	238,179	75,895		314,073
3,497,856	Student activities and resources (including fees)	1,518,697	2,476,493		3,995,189
3,725,795	Other	3,020,154	1,190,515		4,210,669
8,545,270	TOTAL REVENUE/DEFERRED REVENUES	5,802,842	3,889,965	-	9,692,808
	EXPENSES/EXPENDITURES				
984,153	Field trips/excursions (including admission, transportation and accommodation)	1,070,265	87,968		1,158,233
265,907	Funding for external charities	230,904	83,087		313,991
3,427,785	Student activities and resources (including school resources and supplies, library resources, sporting activities)	1,563,393	2,509,722		4,073,115
3,340,377	Other	2,740,985	1,206,321	-	3,947,305
8,018,221	TOTAL EXPENSES/EXPENDITURES	5,605,547	3,887,097	-	9,492,645
527,049	Surplus (Deficit)	197,295	2,868	-	200,163
3,791,242	Opening Surplus (Deficit)	2,668,148	1,563,822	86,320	4,318,289
527,049	Current Surplus (Deficit)	197,295	2,868	-	200,163
4,318,291	Closing Surplus (Deficit)	2,865,443	1,566,689	86,320	4,518,452

**Kawartha Pine Ridge District School Board
2023/24 Year End Variance Report - Capital**

	<u>Budget</u> <u>2023/24</u>	<u>Actual</u> <u>2023/24</u>	<u>Change</u>
Buildings :			
School Condition Improvement	17,052,108	15,629,523	(1,422,585)
School Renewal	4,007,218	6,283,963	2,276,745
Temporary Accommodations	987,826	118,214	(869,612)
Building Expenditures Subtotal	<u>22,047,152</u>	<u>22,031,699</u>	<u>(15,453)</u>
Construction In Progress			
Northglen Neighborhood School	16,814,494	6,146,353	(10,668,141)
Murray Centennial P.S - Addition	2,964,796	301,454	(2,663,342)
Construction In Progress Subtotal	<u>19,779,290</u>	<u>6,447,808</u>	<u>(13,331,482)</u>
Moveable Type Assets (Equipment) :			
Computer Hardware	2,381,000	3,718,716	1,337,716
Vehicles	305,000	441,970	136,970
Moveable Type Assets (Equipment) Subtotal	<u>2,686,000</u>	<u>4,160,686</u>	<u>1,474,686</u>
Total 2023/24	<u>44,512,442</u>	<u>32,640,192</u>	<u>(11,872,250)</u>

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

TO: Resource Committee

TOPIC: **2023-2024 Accumulated Surplus/Deficit and Deferred Revenue Report**

INITIATOR: April Foster, Superintendent, Business and Corporate Services

BACKGROUND

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

STATUS

4. The 2023-2024 activity for Accumulated Surplus is summarized in Appendix B. The details of this activity and the recommended allocations are:

Accumulated Surplus

The Board’s 2023-2024 Annual Deficit of \$5,645,511 consists of \$4,605,169 as a result of Board Operations Available for Compliance – Internally Appropriated, offset by \$1,040,342 as a result of changes to Employee Future Benefits, School Generated Funds, Committed Capital Projects, Asset Retirement Obligations and Revenues recognized for land, Unavailable for Compliance. The changes to these various Surplus Categories are as follows:

Internally Appropriated Accumulated Surplus (Reserves)

General Operating

The decrease of \$2,728,553 supported the in-year deficit. The remaining balance will allow for continued support of future Budgets.

Facilities Improvement

The balance of \$1,334,827 is retained in the facilities improvement reserve to support expenditures in future periods.

Committed Capital Projects

The in-year decrease of \$99,831 represents the amortization expense for Orono Public School, Kaawaate East City Public School, and portable classrooms funded through surplus.

Field Improvements

These funds are earmarked to support field and track improvements. The increase in year of \$50,000 reflects the annual amount set aside for the Thomas A. Stewart Secondary School playing field under the Joint Agreement with the City of Peterborough.

Information and Communications Infrastructure

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

Retirement Gratuities

The Board is required to provide for the gratuity liability amortization expense, the annually determined interest expense, and any changes in actuarial estimates that might arise. The Reserve is to assist with minimizing the impact on future budgets. The reduction in this reserve account was to bring the reserve balance in line with the actuarial valuation of the future liability.

Special Education

There were no changes to this reserve in 2023-2024. The balance of \$1,047,711 will be available to support future special education initiatives.

Workplace Safety and Insurance Board (WSIB)

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

Future Classroom Expenditures

The decrease of \$502,572 reflects the net decrease in the School Activities Rollover.

Staffing Fluctuations

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

Post-Retirement Benefits

The balance of \$179,800 will support the post-retirement benefit costs for eligible Supervisory Officers.

Externally Appropriated Surplus (Not Available for Compliance)

Ministry Balanced Budget requirements mandate that a portion of the Board's Accumulated Surplus is not available for compliance determination purposes. This Externally Appropriated Surplus earmarks funds to address the amortization of Future Employee Benefits, the restriction of School Generated Funds, the asset retirement obligation, and the recognition of revenue for land purchases. Details of the 2023-2024 activity in these areas are as follows:

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

The Retirement Gratuity liability of \$14,928,504, as at August 31, 2021, was actuarially determined and is to be amortized over the estimated remaining service life (ERSL) to a maximum of 5 years. The 2023-2024 decrease of \$2,985,701 is comprised of the 1/5th amortization of the opening liability, based

on the August 31, 2021 actuarial review of the plan. The liability at August 31, 2024 is \$0.

The second component of Employee Future Benefits is the Liability for Workers Compensation (WSIB). The School Boards' Cooperative performed the actuarial assessment and determined the liability at August 31, 2015 to be \$2,346,459. The Ministry financial information system did not require the Board to allocate a portion of its surplus to this liability in 2023-2024.

School Generated Funds (SGF)

SGF are funds raised at the school level and are monies that the Board cannot utilize when considering Budget Compliance. The increase of \$200,163 reflects the in-year excess of Revenue over Expenditures, and is comprised of:

Elementary SGF	\$197,295
Secondary SGF	\$2,868
Total	\$200,163

Revenue Recognized for Land

The in-year increase of \$374,834 represents the net value of additions less disposals of land during 2023-2024.

Asset Retirement Obligations

In accordance with PSAB PS 3280, which came into effect during the 2022-2023 school year, local governments, including school boards, are required to account for and report asset retirement obligations (ARO). An ARO is a legal obligation associated with the retirement of a tangible capital asset and includes, but is not limited to, buildings with asbestos, decommissioning of fuel storage tanks and septic beds, and end of lease provisions.

The opening provision of \$27,832,729 represents the opening ARO calculated based on ministry guidance and assessment of Board assets. The in-year increase of \$1,542,088 is the result of ARO amortization and a one-time 3.66% escalation rate applied to the board's ARO liability balances as at August 31, 2023. This escalation rate was determined by the Office of the Provincial Controller Division (OPCD) and provided to the Ministry of Education. It is in response to the high levels of inflation seen in 2023-2024.

5. **Deferred Revenue**

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

Legislated Capital

Proceeds of Disposition

The increase to this Deferred Revenue of \$1,482,794 is comprised of the funds received related to the sale of 699 Westwood Drive, Cobourg.

School Renewal

The decrease to this Deferred Revenue account of \$2,308,869 reflects the amount that expenditures exceeded the 2023-2024 renewal allocation.

Temporary Accommodation

The increase to this Deferred Revenue account of \$869,612 reflects the amount that the temporary accommodation allocation exceeded expenditures during 2023-2024.

Educational Development Charges (EDC)

Total increase of \$258,194 is comprised of:

- \$674,603 in EDC revenue received
- \$46,384 interest attributed to the EDC balance
- (\$462,793) transferred to revenue to fund eligible capital costs

The August 31, 2024 EDC Deferred Revenue balance of \$754,899 consists of \$301,806 for the County of Northumberland and \$453,093 for the County of Peterborough. The Municipality of Clarington has an EDC deficit of \$477,319. This deficit will be reduced by future EDC collections received from the Municipality.

Renewable Energy

There was no change to this Deferred Revenue account as there were no eligible expenditures incurred during 2023-2024.

Experiential Learning

The decrease to this Deferred Revenue account of \$128,386 reflects the amount that expenditures exceeded revenue transfers from the Ministry during 2023-2024.

Legislated Operating

Partnership and Priorities Fund (PPF)

The decrease to this Deferred Revenue of \$223,230 reflects the amount that expenditures exceeded revenue transfers from the Ministry during 2023-2024.

Indigenous Education Per Pupil Amount

The increase to this Deferred Revenue of \$17,628 reflects the amount that revenue transfers from the Ministry exceeded expenditures during 2023-2024.

Other Capital Funding Available

School Condition

The Board had unspent School Condition Improvement funds from 2022-2023 of \$2,138,472. The Board's 2023-2024 allocation was \$15,269,912. The Board spent \$15,629,523 of this allocation in 2023-2024. The remaining unspent allocation of \$1,778,861 is available to support capital expenditures in future years and will be receivable following the reporting of these expenditures in future reporting cycles (March 31 and August 31).

RECOMMENDATION

1. That Accumulated Surplus transfers be approved, as detailed in the 2023-2024 Accumulated Surplus/Deficit and Deferred Revenue Report, dated November 6, 2024.

April Foster
Superintendent, Business and Corporate Services

KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

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

Internally Appropriated Accumulated Surplus

1. General Operating

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

2. Facilities Improvement

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

3. Committed Capital Projects

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

4. Field Improvements

This Reserve provides funds to support field restorations. On an annual basis, an amount is budgeted for field restorations, and any under or over spending is transferred to or from this Reserve. The Board is committed to allocate \$50,000 (formally \$25,000) each year for future maintenance of the Thomas A. Stewart Secondary School field, through the Joint Agreement with the City of Peterborough. This annual amount is transferred to this Reserve.

5. Information and Communications Infrastructure

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

6. Retirement Gratuities

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

7. Special Education (Internally Restricted)

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

8. Workplace Safety and Insurance Board

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

9. Future Classroom Expenditures

Administrative Regulation BA-4.5.2, School Budgets, states that unspent class supplies and equipment budgets, to a maximum of 15% of the annual budget at the school level, may be transferred to the subsequent fiscal period. Any transfers in excess of this amount must be reflected in a fiscal plan which has been reviewed and supported by the appropriate superintendent of student achievement. These funds are placed in the Classroom Expenditure Reserve at fiscal year-end, and can be used in future fiscal periods at the discretion of the school, or in accordance with the approved plan for those dollars in excess of the maximum allowable discretionary amount.

10. Staffing Fluctuations

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

11. Post-retirement Benefits

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

Deferred Revenue – Capital12. Proceeds of Disposition

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

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

13. School Renewal

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

14. Temporary Accommodation

Each year the Ministry provides funds to school boards to cover the cost of temporary accommodation. Any unspent funds must be set aside for use on temporary accommodation projects in future periods.

15. Education Development Charges (EDC)

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

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

EDC Deferred Funds are not to be used to fund the cost of any buildings.

16. Renewable Energy

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

17. Partnerships and Priorities Funds (PPF)

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

18. Experiential Learning Envelope

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

Operating19. Partnerships and Priorities Funds (PPF)

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

20. Indigenous Education Per Pupil Amount

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

Kawartha Pine Ridge District School Board

2023/24 Year End Surplus (Deficit) and Deferred Revenue Continuity Report

	Balance Aug. 31, 2023	In-Year Increase	In-Year Decrease	Balance Aug. 31, 2024
Internally Appropriated				
General operating	6,304,615	-	(2,728,553)	3,576,062
Facilities improvement	1,334,827	-	-	1,334,827
Committed Capital Projects	3,783,285	-	(99,831)	3,683,454
Committed Capital Projects adjustment	(73,251)		73,251	-
Field improvements	1,023,720	50,000	-	1,073,720
Information and communications infrastructure	5,703,565	-	-	5,703,565
Retirement gratuities	10,671,642	-	(4,363,964)	6,307,678
Retirement gratuities adjustment		-	2,985,700	2,985,700
Special education	1,047,711	-	-	1,047,711
Workplace Safety and Insurance Board (WSIB)	2,000,000	-	-	2,000,000
Future classroom expenditures	2,888,042	-	(502,572)	2,385,470
Staffing Fluctuations	5,000,000	-	-	5,000,000
Post-Retirement Benefits	199,000	-	(19,200)	179,800
	39,883,156	50,000	(4,655,169)	35,277,987
Externally Appropriated				
Retirement gratuities	(2,985,700)	2,985,700	-	-
Retirement gratuities adjustment	-	-	(2,985,700)	(2,985,700)
Workplace Safety and Insurance Board	(2,346,459)	-	-	(2,346,459)
School generated funds	4,318,291	200,163	-	4,518,454
Committed Capital Projects adjustment	73,251		(73,251)	-
Revenues recognized for land	20,635,243	-	374,834	21,010,077
Asset Retirement Obligations	(27,832,729)	-	(1,542,088)	(29,374,817)
	(8,138,103)	3,185,863	(4,226,205)	(9,178,445)
Total Accumulated Surplus (Deficit)	31,745,053	3,235,863	(8,881,374)	26,099,542
Deferred Revenue - Capital				
Proceeds of Disposition	2,771,112	1,482,794	-	4,253,906
School Renewal	2,308,869	6,675,258	(8,984,127)	-
Temporary Accommodation	81,575	987,826	(118,214)	951,187
Education Development Charges (EDC's)	496,705	720,987	(462,793)	754,899
Renewable Energy	115,468	-	-	115,468
Experiential Learning Envelope	419,934	1,572,402	(1,700,788)	291,548
	6,193,663	11,439,267	(11,265,922)	6,367,008
Deferred Revenue - Operating				
Partnership and Priorities Fund (PPF)	446,685	8,201,253	(8,424,483)	223,455
Indigenous Education Per Pupil Amount	130,599	3,008,920	(2,991,292)	148,227
	577,284	11,210,173	(11,415,775)	371,682
Total Deferred Revenue	6,770,947	22,649,440	(22,681,697)	6,738,690

Kawartha Pine Ridge District School Board

Schedule of Funds available to address Board priorities as at August 31, 2024

		2024	2023
		\$	\$
General Operating	Internally Appropriated	3,576,062	6,304,615
Facilities			
Facilities improvement	Internally Appropriated	1,334,827	1,334,827
Field improvements	Internally Appropriated	1,073,720	1,023,720
Committed Capital Projects	Internally Appropriated	3,683,454	3,783,285
Proceeds of Disposition	Deferred Revenue	4,253,906	2,771,111
School Renewal	Deferred Revenue	-	2,308,869
Temporary Accommodation	Deferred Revenue	951,187	81,575
Education Development Charges (EDC's)	Deferred Revenue	754,899	496,704
School Condition Improvement	Remaining Allocation	1,778,861	2,138,472
		13,830,854	13,938,563
Information and communications infrastructure	Internally Appropriated	5,703,565	5,703,565
Retirement gratuities	Internally Appropriated	6,307,678	10,671,642
Special education	Internally Appropriated	1,047,711	1,047,711
Workplace Safety and Insurance Board (WSIB)	Internally Appropriated	2,000,000	2,000,000
Other Committed Funds			
Future classroom expenditures	Internally Appropriated	2,385,470	2,888,042
Renewable Energy	Deferred Revenue	115,468	115,468
		2,500,938	3,003,510
Total Internally Appropriated Accumulated Surplus and Deferred Revenue		34,966,808	42,669,606