



REGULAR BOARD MEETING AGENDA
Tuesday, November 28, 2023
EDUCATION CENTRE
Closed 5:30 P.M. - Public 7:00 P.M.

PUBLIC

A. PROCEDURAL ITEMS

- I. Roll call
- II. Land Acknowledgement: Read by: Marie Murphy Foran
- III. Approval of Agenda
- IV. Conflict of Interest

V. Education Topic and/or Delegation

	Superintendent
1. School Improvement: Equity, Reconciliation and Well-Being Lens Guests: Principals James Kerr, Shari Zuke and Allison Vecchio	L.R.

VI. System Information

	Superintendent
1. Sparking Secondary Success: Teachers Noah Rushon, Sammy Campbell	M.B.
2. Distribution of Policies: 6.03 Student Accident Insurance, 6.04 Temporary Accommodation Visting Groups, 6.05 Attendance/Safe Arrival of Students, 6.13 Smoking on School Property, 6.14 Political Campaigning in Schools, 6.33 Copyright Policy, 6.37 Public Relations Policy & Planning, 6.41 Tax Collection Policy	J.S.M./B.S.

VII. Minutes from Previous Meetings

Minutes to be Approved by the Board:

1. Regular Board Meeting Minutes from 2023 10 30
2. Committee of the Whole Board Meeting Minutes from 2023 11 14

Minutes to be Received by the Board:

1. SEAC Meeting Minutes from 2023 10 17

VIII. Student Trustees' Report

- ☐ Student Trustees
- ☐ OPSBA
- ☐ Parent Involvement Committee (PIC)
- ☐ Committee Chairs



REGULAR BOARD MEETING AGENDA
Tuesday, November 28, 2023
EDUCATION CENTRE
Closed 5:30 P.M. - Public 7:00 P.M.

PUBLIC

B. ACTION ITEMS	
	Superintendent
1. Approval of 2022-2023 Audit Financial Statements	J.SM.
2. Receipt of 2022-2023 Audit Committee Report	J.SM.
3. Approval of new SEAC Member	B.V.
4. Approval of Capital Projects for 2023-2024	J.SM.
5. Approval of Trustees to attend OPSBA Public Education Symposium in January	J.SM.
6. Approval of Policies 2.02 Trustee Attendance, Including Technology-Assisted Attendance, 2.09 Electronic Meetings, and 6.48 Voluntary Self Identification for FNMI Students/Employees.	L.R.
C. INFORMATION ITEMS	
1. Committee Appointments for 2024	J.S.
FUTURE MEETINGS AND LOCATIONS	
2023 12 05	5:00 – 6:00 pm Organizational Meeting - H.E. Crowder Board Room 6:30 pm Dinner at Sandro's Restaurant

SECTION 6: OPERATIONS

Policy 6.03: Student Accident Insurance

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #14-2005 01 11

Reviewed by Board Resolution #086-2014 05 27

Reviewed by Board Resolution #018-2019 02 26

The Algoma District School Board makes student accident insurance available to students at no cost to the Board.

The Board **DOES NOT** provide any accidental death, disability, dismemberment or medical expenses insurance for students; nor does it provide accident insurance to cover dental and other injuries as a result of accidents occurring during school activities.

The Board encourages the purchase of student accident insurance by all students, especially those in extra curricular sports programs. This is generally a broader coverage than any private coverage that students/parents may already have.

SECTION 6: OPERATIONS

Policy 6.04: Temporary Accommodation Visiting Groups

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #2005 01 11

Reviewed by Board Resolution #087-2014 05 27

Amended by Board Resolution #019-2019 02 26

Temporary accommodation between the hours of 5:00 pm and 7:30 am for visiting school/student groups in transit through Board communities may be provided, in accordance with the following conditions.

- 1.0 The accommodation provided shall be in an acceptable area (divided gymnasium) with washroom and shower facilities.
- 2.0 A written application on the letterhead of the requesting school/student group shall be received a minimum of one (1) month in advance.
- 3.0 Specific information required shall include the number of students (of each sex), names of supervisors, exact arrival and departure times.
- 4.0 Confirmation of accommodation shall be in the form of a rental permit, issued by the Community Use of Schools Supervisor.
- 5.0 Circumstances may warrant a charge to the visiting group; which will be clarified at the time the permit is issued.
- 6.0 The Director or designate may, in an emergency situation, waive or alter the conditions outlined above.

SECTION 6: OPERATIONS

Policy 6.05: Attendance/Safe Arrival of Students

Supporting Policies

Supporting Procedures

[Attendance/Safe Arrival of Students](#)

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

[Policy/Program Memorandum \(PPM\) 123: Safe Arrivals](#)

Approved by Board Resolution #92-1999 05 25

Approved by Board Resolution #088-2014 05 27

Approved by Board Resolution #061-2023 05 30

It is the policy of the Algoma District School Board that a safe arrivals program and procedure designed to account for any pupils' unexplained failure to arrive at school after each entry during the school day, will be in place at every elementary and intermediate school,

- 1.0 Parents/guardians have the primary responsibility to ensure their child's safe arrival at school. Schools shall support parents in these efforts by developing appropriate procedures to assist in monitoring the attendance of students and their safe arrival at school. The school will attempt, in accordance with the Procedures, to contact the parents/guardians whenever an elementary or intermediate school student's absence is unexplained.

Written procedures concerning the monitoring of student attendance shall be developed and implemented by each elementary and intermediate school. Written procedures will reflect the local needs and particular circumstances of the school and community.

- 2.0 Parents/guardians are responsible for informing the school in a timely manner if a student will be late for, or absent from, school at any time.
- 3.0 Appropriate confidentiality shall be maintained by those involved in any aspect of the attendance or the safe arrival procedures.

CURRENT

SECTION 6: OPERATIONS**Policy 6.05: Attendance/Safe Arrival of Students*****Supporting Policies******Supporting Procedures***

[Attendance/Safe Arrival of Students](#)

Supporting Protocols and Guidelines***Supporting Templates and Forms******Other Resources***

[Policy/Program Memorandum \(PPM\) 123: Safe Arrivals](#)

Approved by Board Resolution #92-1999 05 25

Approved by Board Resolution #088-2014 05 27

Approved by Board Resolution #061-2023 05 30

As student safety is paramount, the Algoma District School Board requires, as per Policy/Program Memorandum 123, that a Safe Arrivals Program (including the related procedures) be in place at every school site that houses any combination of students from Grades JK to 8, to account for a pupil's unexplained failure to arrive at school after each entry during the school day.

Parents/guardians have the primary responsibility to ensure their child's safe arrival at school and to inform the school in a timely manner if a student will be late for, or absent from school at any time. School personnel shall support parents in these efforts, by implementing the Safe Arrival Procedures to assist in monitoring the attendance of students and their safe arrival at school. The school will attempt, in accordance with the Procedures, to contact the parents/guardians whenever an elementary or intermediate school student's absence is unexplained.

For Grades 9-12, staff will take attendance promptly at the start of each class/period. Parents of secondary students shall be notified of absences and/or missed classes/periods through an automated attendance system unless circumstances warrant otherwise.

SECTION 6: OPERATIONS**Policy 6.13: Smoking on School Property****Supporting Policies:**

[6.49.01\(2.1\) Board Code of Conduct](#)

Supporting Procedures:

[Smudging Procedure](#)

Supporting Protocols and Guidelines:**Supporting Templates and Forms:****Other Resources:**

[Smoke Free Ontario Act](#)

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #13-2006 01 31

Revised by Board Resolution #039-2014 02 25

Revised by Board Resolution #088-2018 10 30

Policy Statement

All students and staff have the right to a safe and healthy learning and working environment. In accordance with the *Smoke Free Ontario Act (SFOA)*, the Board provides a working and learning environment which is free from exposure to second hand smoke from tobacco and cannabis products. Smoking and/or holding lit tobacco and/or cannabis products is therefore prohibited on Board property, in Board vehicles or in personal vehicles on Board property. Common types of tobacco products include, but are not limited to, cigarettes, cigars, cigarillos, blunt wraps, beedies, shisha.

In accordance with the *SFOA*, if a member of the Board's Indigenous community requests to use tobacco for traditional Indigenous cultural purposes, every effort will be made to accommodate these practices in an appropriately designated space using the Board's *Smudging Procedure*.

The Board also prohibits the use of any products containing, made, or derived from tobacco that is intended for human consumption. Common types of these tobacco products include, but are not limited to, chew, plug, snuff and snus. These are also prohibited on Board property, in Board vehicles or in personal vehicles on Board property. In addition, the Board prohibits any products containing, made or derived from cannabis that are consumed for non-medical purposes.

Finally, emerging products that are marketed as alternatives to smoking that include but are not limited to electronic cigarettes and vaping, as well as cartridges of nicotine or herbal solutions and non-tobacco herbal shisha and water pipes are prohibited on Board property, in Board vehicles or in personal vehicles on Board property.

SECTION 6: OPERATIONS

Policy 6.14: Political Campaigning in Schools

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

[Guidelines for Schools about Municipal Elections](#)

Supporting Templates and Forms

Other Resources

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #041-2009 03 10

Revised by Board Resolution #040-2014 02 25

Amended by Board Resolution #020-2019 02 26

The Board prohibits partisan political campaigning by candidates, their representatives or supporters directed at students, parents, or employees on board property or at Board-approved activities.

In circumstances where classes are involved in the study of the political process, an *All Candidates' Meeting* can be held, provided all registered candidates are invited by the Principal to attend, with the approval of the Director of Education (or designate).

SECTION 6: OPERATIONS

Policy 6.33: Copyright Policy

Supporting Policies

[Ministry of Education Policy/Program Memorandum No. 157](#)

Supporting Procedures

Supporting Protocols and Guidelines

Other Resources

[Fair Dealing Guidelines – Council of Ministers of Education Canada \(CMEC\) Copyright Consortium](#)

[Copyright Matters](#)

[Education Act](#)

[Municipal Freedom of Information and Protection of Privacy Act](#)

[Copyright Modernization Act](#)

copyrightdecisiontool.ca

Approved by Board Resolution #169 - 2012 12 18

Approved by Board Resolution #061-2018 06 12

Policy Statement:

The Algoma District School Board will comply with the [Fair Dealing Guidelines](#) as developed by the Council of Ministers of Education Canada (CMEC) Copyright Consortium. The Algoma District School Board will communicate the [Fair Dealing Guidelines](#) to all personnel at school locations to advise of the obligations of the school board in accordance with the [Copyright Modernization Act](#). All staff are expected to review and adhere to the guidelines.

SECTION 6: OPERATIONS

Policy 6.37: Public Relations Policy and Planning

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #106-2009 06 16

Revised by Board Resolution #090-2014 05 27

Amended by Board Resolution #022-2019 02 26

The Algoma District School Board recognizes that positive public relations play an important role in the functioning of an effective organization and serve to enhance understanding and support for the Board's activities and decision-making.

The purpose of public relations is to:

- enhance public understanding of the Mission, Vision, and Value Statements of the Board
- enhance public understanding of the responsibility and authority of the Board
- enhance understanding and appreciation for significant initiatives underway in the school system as well as to communicate dates of interest and importance (ie. Kindergarten registration, report card distribution dates, Gr. 8 option selection)
- maintain an open, approachable response to inquiries or concerns from the public
- develop opportunities for dialogue on education and develop opportunities for public input to Board decisions and direction
- recognize contributions to the system and to the community
- foster a spirit of teamwork, collaboration, and unity throughout the school system
- enhance communication with community partners
- establish and maintain positive working relationships with media outlets.

SECTION 6: OPERATIONS

Policy 6.41: Tax Collection Policy

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

[Education Act 257.7\(1\); 257.12](#)

Approved by Board Resolution #41-1998 02 24

Amended by Board Resolution #067-2009 04 21

Reviewed by Board Resolution #091-2014 05 27

Reviewed by Board Resolution #023-2019 02 26

Effective January 01, 2009, School Boards must pass a by-law each year in order to receive their allocation of the Education Tax Levy collected and distributed by the Ministry of Finance for Unorganized Townships within their district.



**ALGOMA DISTRICT SCHOOL BOARD
REGULAR BOARD MEETING
MINUTES**

CLOSED SESSION

2023 10 30

5:30 p.m.

H.E. CROWDER BOARD ROOM

The Regular Board Meeting was called to order by Chair Jennifer Sarlo.

- A. (I) Attendance as per attached schedule.

(Resolution #099-2023)

On motion of Trustees Sheryl Evans and Nick Apostle it was approved:

That the Board move into Closed Session at 5:32 p.m.

(II) **Conflict of interest**

N/A

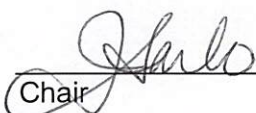
Updates given:

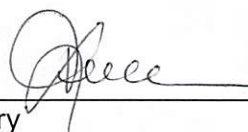
- E.1 **Negotiations Update**
- E.2 **Arbitration and Grievance Update**
- E.3 **Personnel/Property/Other Issues**

(Resolution #100-2023)

On motion of Trustees Elaine Johnston and Heather Whitley it was approved:

That the Board adjourn Closed Session at 6:54 p.m.


Chair


Secretary



ALGOMA DISTRICT SCHOOL BOARD

REGULAR BOARD MEETING – CLOSED SESSION

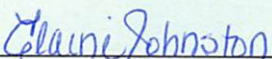
Date of Meeting: **Monday, October 30, 2023**

Time of Meeting: **5:30 p.m.**

Location: **EDUCATION CENTRE**

ATTENDANCE

Name	Abs/Pres	Late Arrival	Early Departure	Comments
<u>Trustees</u>				
Nick Apostle	Present			
Greg Bowman	Present			
Sheryl Evans	Present			
Sue Johnson	Present			
Elaine Johnston	Present			
Sara McCleary	Present	Arrived @ 6pm		
Marie Murphy-Foran	Present			
Susan Myers	Absent			
Jennifer Sarlo	Present			
Debbie Shamas	On Line			
Heather Whitley	Present			
<u>Admin. Council</u>				
L. Reece	Present			
J. Santa Maria	Present			
B. Vallee	Present			
J. Maurice	Absent			
M. Bell	Present			
F. Palumbo	Absent			
B. Servant	Present			
<u>Others</u>				


 Chair or Trustee Designate
 Vice Chair



**ALGOMA DISTRICT SCHOOL BOARD
REGULAR BOARD MEETING
MINUTES
OPEN SESSION
2023 10 30
7:00 p.m.
H.E. CROWDER BOARD ROOM**

The Regular Board Meeting was called to order by Chair Jennifer Sarlo.

A. (I) Roll Call

Attendance as per attached schedule.

(Resolution #101-2023)

On motion of Trustees Nick Apostle and Heather Whitley it was approved:

That the Board move into Open Session at 7:11 p.m.

(II) Land Acknowledgement – Read by Trustee Sheryl Evans

(III) Approval of Agenda

(Resolution #102-2023)

On motion of Trustees Greg Bowman and Elaine Johnston it was approved:

That the Agenda dated 2023 10 30 be approved as distributed.

(IV) Conflict of interest

N/A

A. (V) Education Topic and/or Delegation

1. Update on Food Programs & Donation from United Steelworker 2251

Guests: Mike DaPratt and Debbie Logan

L.R.

2. MLL (Multi-Language Learner) School Support Model

Guests: Megan Turner McMillan, MLL Coordinator K-12, Teachers: Karen Christenson, MLL Lead, Isabel Fletcher, Monica Tessier, MLL Lead, Queen Elizabeth, Lauri Monto, MLL Lead, Kiwedin

M.B.

(VI) System Information

1. Update on Summer Capital Projects

J.S.M.

2. Update on Staff and Student Census Data

L.R.

3. Distribution of Policies –

- o 2.02 Trustee Attendance, Including Technology-Assisted Attendance,
- o 2.09 Electronic Meetings,
- o 6.48 Voluntary Self Identification for FNMI Students/Employees

L.R.

(Resolution #103-2023)

On motion of Trustees Elaine Johnston and Heather Whitley it was approved:

A. (VII) Approval of Minutes from Previous Meetings

Minutes to be Approved by the Board:

1. Regular Board Meeting Minutes of 2023 09 19.

(VII) Minutes to be Received by the Board.

1. Special Education Advisory Committee (SEAC) meeting Minutes of 2023 09 12.
-

A. Reports from Committee Chairs, OPSBA Items**(VIII) Reports:**

- ☐ Student Trustees
- ☐ OPSBA
- ☐ Parent Involvement Committee
- ☐ Committee Chairs: Audit Committee, Budget & Operations

(Resolution #104-2023)

On the motion of Trustees Greg Bowman and Marie Murphy Foran it was approved:

B.1 2023 – 2024 Bank Borrowing Resolution**1.3.0 Proposed Resolution**

- 1.3.1 That the Chair or Vice Chair and one of the Director of Education and Treasurer or Designate are authorized on behalf of the Board to borrow from time to time by way of promissory note, or overdraft, or bankers' acceptance from the Banker of the Board, currently Canadian Imperial Bank of Commerce ("CIBC") or from any other approved lender authorized for borrowing purposes in accordance with Section 243 of the Act a sum or sums not exceeding in the aggregate \$10,000,000 to meet, until current revenue is collected, the current expenditures of the Board for the Period (including the amounts required for the purposes mentioned in Subsection 243(1) and 243(2) of the Act), and to give to the Banker of the Board, currently CIBC, or from any other approved lender promissory notes or bankers' acceptances, as the case may be, sealed with the corporate seal of the Board and signed by any two of the Chair or Vice Chair and one of the Director of Education and Treasurer or Designate for the sums borrowed plus interest at a rate to be agreed upon from time to time with the Banker of the Board, currently CIBC, or from any other approved lender; (See Attachment B.1 #1)
- 1.3.2 The Director of Education and Treasurer or Designate is authorized and directed to apply in payment of all sums borrowed plus interest, all of the money collected or received in respect of the current revenues of the Board.
- 1.3.3 The Director of Education and Treasurer or Designate is authorized and directed to deliver to the Banker of the Board, currently CIBC, or from any other approved lender from time to time upon request a statement showing (a) the total amount of unpaid previous borrowings of the Board for current expenditures together with debt charges, if any, and (b) the uncollected balance of the estimated revenues for the current year or, where the estimates have not been adopted, the estimated revenues of the previous year less any current revenue already collected.

(Resolution #105-2023)

On the motion of Trustees Greg Bowman and Marie Murphy Foran it was approved:

B.2 2023 -2024 Capital Project Borrowing Resolution

2.3.0 Proposed Resolution

- 2.3.1 That the Chair or Vice Chair and one of the Director of Education and Treasurer or Designate are authorized on behalf of the Board to borrow from time to time by way of bankers' acceptance from the Banker of the Board, currently Canadian Imperial Bank of Commerce ("CIBC") or from any other approved lender authorized for borrowing purposes in accordance with Section 243 of the Act a sum or sums not exceeding in the aggregate \$20,000,000 to meet, until current revenue is collected, the current Capital expenditures of the Board for the Period (including the amounts required for the purposes mentioned in Subsection 243(1) and 243(2) of the Act), and to give to the Banker of the Board, currently CIBC, or from any other approved lender or bankers' acceptances, as the case may be, sealed with the corporate seal of the Board and signed by any two of the Chair or Vice Chair and one of the Director of Education and Treasurer or Designate for the sums borrowed plus interest at a rate to be agreed upon from time to time with the Banker of the Board, currently CIBC, or from any other approved lender; (See Attachment B.2 #1)
- 2.3.2 The Director of Education and Treasurer or Designate is authorized and directed to apply in payment of all sums borrowed plus interest, all of the money collected or received in respect of the current revenues of the Board.

(Resolution #106-2023)

On the motion of Trustees Nick Apostle and Heather Whitley it was approved:

B.3 By-Law to provide for a 2024 Education Tax Levy

3.3.0 Proposed Resolution

- 3.4.1 That the Board read three times and approve By-law No. 2024-1 to provide for the receipt of a 2024 Education Tax Levy in accordance with the Education Act, Provincial Land Tax Act and related regulations noted above as described in the Director's Report to the Board of 2023 10 30.

C. **INFORMATION ITEMS**

1. PES – Public Education Symposium – January 2024

J.S.

FUTURE MEETINGS AND LOCATIONS

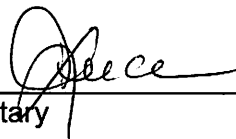
2023 11 14 5:30 pm – Committee of the Whole Meeting - Closed
7:00 pm - Committee of the Whole Meeting - Public

(Resolution #107-2023)

On the motion of Trustees Elaine Johnston and Nick Apostle it was approved:

That the Board move to adjourn the Public Meeting at 9:00 pm.


Chair


Secretary



ALGOMA DISTRICT SCHOOL BOARD

REGULAR BOARD MEETING – OPEN SESSION

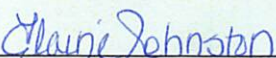
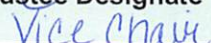
Date of Meeting: **Monday, October 30, 2023**

Time of Meeting: **7:00 p.m.**

Location: **EDUCATION CENTRE**

ATTENDANCE

Name	Abs/Pres	Late Arrival	Early Departure	Comments
Trustees				
Nick Apostle	Present			
Greg Bowman	Present			
Sheryl Evans	Present			
Sue Johnson	Present			
Elaine Johnston	Present			
Sara McCleary	Present			
Marie Murphy-Foran	Present			
Susan Myers	On line			
Jennifer Sarlo	Present			
Debbie Shamas	On line			
Heather Whitley	Present			
Student Trustees				
Casey Bouvier	On line			
Andrew Vair	On line			
Desirae Schell-Migwans	On line			
Admin. Council				
L. Reece	Present			
J. Santa Maria	Present			
B. Vallee	Present			
J. Maurice	Absent			
M. Bell	Present			
F. Palumbo	Absent			
B. Servant	Present			
Others				
L. Aceti	Present			
F. Walsh	Present			
Media				
Darren Taylor	Present			


 Chair or Trustee Designate

 Vice Chair



**ALGOMA DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
CLOSED SESSION
2023 11 14
EDUCATION CENTRE & MICROSOFT TEAMS**

Meeting was called to order by Vice-Chair Elaine Johnston.

- A. (I) Attendance as per attached schedule.

(Resolution #108-2023)

On motion of Trustees Heather Whitley and Nick Apostle it was approved:

That the Board move into Closed Session at 5.30 p.m.

- A. (II) Conflict of Interest

Trustee Debbie Shamas declared a conflict of interest with regards to a Personal – Arbitration matter.

(Resolution #109-2023)

On motion of Trustees Nick Apostle and Sue Johnson it was approved:

That the Closed Session of the meeting of the Board adjourn at 6:27 p.m.

to be signed before meeting

Chair

Secretary



ALGOMA DISTRICT SCHOOL BOARD

COMMITTEE OF THE WHOLE MEETING – CLOSED SESSION

Date of Meeting: Tuesday, November 14, 2023

Time of Meeting: 5:30 p.m.

Location: EDUCATION CENTRE

ATTENDANCE

Name	Abs/Pres	Late Arrival	Early Departure	Comments
Trustees				
Nick Apostle	Present			
Greg Bowman	Present			
Sheryl Evans	Absent			
Sue Johnson	Present			
Elaine Johnston	Present			
Sara McCleary	Present			
Marie Murphy-Foran	On line			
Susan Myers	Absent			
Jennifer Sarlo	Absent			
Debbie Shamas	Present			
Heather Whitley	Present			
Admin. Council				
L. Reece	Continue Absent			
J. Santa Maria	Present			
B. Vallee	Present			
J. Maurice	Absent			
M. Bell	Present			
F. Palumbo	Absent			
B. Servant	Present			
Others				

Elaine Johnston
Chair or Trustee Designate



ALGOMA DISTRICT SCHOOL BOARD

COMMITTEE OF THE WHOLE MEETING – OPEN SESSION

Date of Meeting: Tuesday, November 14, 2023

Time of Meeting: 7:00 p.m.

Location: EDUCATION CENTRE

ATTENDANCE

Name	Abs/Pres	Late Arrival	Early Departure	Comments
Trustees				
Nick Apostle	Present			
Greg Bowman	Present			
Sheryl Evans	Absent			
Sue Johnson	Present			
Elaine Johnston	Present			
Sara McCleary	Present			
Marie Murphy-Foran	On line			
Susan Myers	Absent			
Jennifer Sarlo	Absent			
Debbie Shamas	Present			
Heather Whitley	Present			
Student Trustees				
Casey Bouvier	On line			
Andrew Vair	Present.			
Desirae Schell-Migwans	Present			
Admin. Council				
L. Reece	Absent			
J. Santa Maria	Present			
B. Vallee	Present			
J. Maurice	Absent			
M. Bell	Present			
F. Palumbo	Absent			
B. Servant	Present			
Others				
L. Aceti	Absent			
F. Walsh	Present			
Media				
Darren Taylor	Present.			

Elaine Johnston
Chair or Trustee Designate



**ALGOMA DISTRICT SCHOOL BOARD
SPECIAL EDUCATION ADVISORY COMMITTEE (S.E.A.C.)**

MINUTES OF MEETING
October 17, 2023
DT Walkom/Teams
12:00 Start Time

Present: S. Kitts (North Shore Tribal Council), P. Mick (Member-At-Large), M. Tuomi, (Autism Ontario) M. Barbeau (Community Living Algoma)

Trustees: S. Evans

Staff: B. Vallee (Superintendent), C. Phillips (Recording Secretary), K. Viita (System Administrator)

Regrets: E. Torresan (Algoma Family Services), A. Gauthier (Thrive Child Development Centre), H. Whitley (Trustee)

Meeting called to order following our reflection. With the approval of Chair Mick, Superintendent Vallee to facilitate the remainder of the hybrid meeting.

1. Welcome

2. Round Table - Introduction of members, staff, and guests.

3. Approval of Agenda and Minutes

- Approval of Agenda. Moved by S. Kitts. Seconded by M. Tuomi. All in favour.
- Approval of Minutes (September 12, 2023). Moved by M. Tuomi. Seconded by M. Barbeau. All in favour.

4. Correspondence:

Thames Valley- re: Grants for Student Needs (GSN)

- Outlined areas of concern including replacement staff for absences, temporary student accommodations (e.g. portables), Educational Assistant wages, Special Education funding, statutory benefits, IT infrastructure and devices, and transportation.
- TVDSB feels that expanding boards are struggling to accommodate their special needs students financially. Hoping the Ministry will address the problem.

Thames Valley – Letter to Leece re: Special Education Funding Shortfalls

The letter states that funding is not meeting Special Education needs. Overall, TVDSB's Special Education expenses are budgeted to exceed the Grant for Student Needs by \$3.4 million in 2023-24 (consistent with the prior year). Additional resources are required to successfully meet the needs of special education students. S. Evans believes that we should write a letter in support of Thames Valley, in the past we have and feel that it a perfect opportunity for SEAC groups to get the message out that our special need students require more funding.

Thames Valley- Special Incidence Portion (SIP)

- SIP funding for full-time student has only increased marginally over the last many years, while the costs of hiring and retaining qualified staff have risen significantly. SIP funding for the 2022-2023 school year provides up to a maximum of \$28,803 per full time (1.0 Average Daily Enrolment) eligible student per year. SIP funding therefore provides only 26% of the funding required to provide the additional support necessary for the health and safety of the eligible student and their fellow learners. Appropriate funding allows these students to be present and access the Ontario curriculum in meaningful ways in our schools. B. Vallee stated that we have received many letters from school boards wanting support for an increase in SIP funding. For this year, the Ministry will not require claims to be submitted but will be providing SIP funding based on a formula. Algoma District School Board staff are pleased as SIP claims are very labour-intensive and pull staff away from their regular duties for several weeks each year.

5. Presentation/Discussion: *Project SEARCH (Julie Hodkinson, SEAT)*

- Project SEARCH began in 1996 at the Cincinnati Children's Hospital, has grown to include a presence in 48 U.S. states, and internationally Project SEARCH is a school-to-work transition program designed to increase employability skills for students between 18-21 years of age presenting with a developmental delay or intellectual disability.
- The goal of the program is that, following completion interns will be able to obtain competitive employment in an integrated setting that is year-round (not seasonal) and at least 16 hours per week at a competitive wage. This data is tracked as part of the program model.
- Ministry of Education approached Boards to establish Project SEARCH sites; provided some initial funding for licensing and some other start-up expenses.
- Project SEARCH is a partnership program. The education partner (ADSB) acts as the licensee and provides the educational component, a community partner (CLA) provides a skills trainer and job development coaching to secure employment upon completion, and a host business (SAH) provides on-site classroom and placement opportunities within it's organization. A steering committee with representatives from all partners meets regularly to guide the program implementation.
- Project SEARCH follows the school year calendar. A classroom is established on-site at the host business. Students begin with a three-week orientation/on-boarding process required for them to be "badged". Students participate in three placements of 8-10 weeks duration over the course of the school year, with "consolidation" blocks in between each placement. Classroom work takes place at the start and end of each day. Job development meetings are held periodically throughout the placements to help interns build their readiness for future employment.
- This is a "competitive" program. Interns apply to the program and participate in a skills assessment day prior to being accepted. Interns are between 18-21 years of age (still eligible

to be students) and have a developmental delay or intellectual disability. Interns must also agree that participation in Project SEARCH will be their final year of secondary school as they will seek employment after completing the program.

- Transportation is the responsibility of the intern - getting to work every day is a required skill for future employment! Transportation training is provided as part of the program to interns that need to learn how to use city transit. Julie shared a great success story with this process.
- We have started our program with 4 interns. We expect that we will expand to 8-10 students in future, but wanted to start with a smaller grouping as we work through our first year of initial implementation.
- Lots of great successes with the initial start-up – we are looking forward to seeing how our interns progress as year one continues.

6. Member Organization Updates

S. Kitts (North Shore Tribal Council)

- Busy meeting with both Boards for SEAC
- Acting Education Manager in place.

M. Tuomi (Autism Ontario)

- Autism Ontario is providing some on-line learning opportunities:
 - Live Moderated Webinar Panel: Exploring and Engaging Autistic People's Experiences with Applied Behaviour Analysis
October 17, 2023, 12:00 - 1:30 PM
 - The Journey to Adulthood Discussion Workshop (for parents and caregivers of autistic youth ages 16-20)
Wednesdays, October 25 - December 6, 2023. 7:00 – 8:30 PM.
 - Autism Ontario Presents: Exploring Autism
October 26th, 12-1 pm

P. Mick (Member- At-Large)

- Nothing to report this month.

M. Barbeau- Community Living Algoma

- Shelley Moore five-part learning series with both Boards is coming up. Initial session is scheduled for early December.

7. Report from the Board (Trustees)

- At the Regular Board Meeting on September 19th, Sue Johnson was appointed as the Trustee for the Northern area. Trustees also heard a presentation in recognition of the National Day of Truth & Reconciliation from Alyssa Traves, Indigenous Education Lead, and an overview of our Summer Learning Programs. Board enrollment has also seen another increase and we are currently sitting at approximately 10, 500 students.
- On October 3rd, Trustees hosted the 25 Years of Service reception recognizing staff who have reached 25 years of service. A reception was held at Grand Gardens.
- This was followed by a Committee of the Whole meeting focused on School, System and Classroom Improvement and the ADSB strategic plan.
- On October 13th & 14th, the Northern Regional Conference took place in Sault Ste. Marie. Trustees received a presentation on our Trades Trailer. Indigenous Student

Trustees from across the province were included in the conference and participated in a workshop provided by Turtle Concepts.

8. Report from Administration (B. Vallee & K. Viita)

- **Transitions:** The Transitions process for Kindergarten students has moved into the final phase in which follow-up meetings for students are held at their schools during the autumn months. A meeting of all community partners usually takes place in the fall as well to review the process and identify any changes or adjustments that may need to be made for next year.
- **Professional Development Day (September 29th):** The September 29th PD Day was focused on *School Improvement Planning*. Teams had the opportunity will explore school and classroom data to determine commitments and engage in system learning. Individual school team members were able to reflect on their classroom data and the school commitments articulated in the morning to develop individual classroom improvement plans.
- **Professional Development Day (October 27th):** The October 27th PD Day will consist of a half-day of school Improvement work and a half-day on mental health. Staff will learn about effective strategies to use in the classroom and across the school to support student mental health & well-being. Topics addressed will include knowledge building about mental health vs mental illness, the educator's role and role stratification in supporting mental health, as well as mental health supports available in the ADSB and how to access these. Exploration of resources such as the *Mentally Healthy Classroom Reflection Tool* and a variety of other resources available will occur to support teacher planning. This session will also explore personal well-being and safe use of self in supporting others. Educational Assistants and Specialized Program/Classroom Teachers will participate in Behaviour Management Systems (BMS) certification on the October 27th PD Day.
- **Edsembli Special Education Suite for Administrators After-Hours PD:** K Viita provided an after-hours session on the use of the Edsembli special education suite for Administrators. This included information on how to generate IPRC documents and how to start a Non-exceptional IEP in the system.

9. Next Meeting:

- November 21, 2023. D. Fillmore will be our invited guest to provide an update on mental health supports and services.

10. Motion to adjourn: Moved by S. Kitts. Seconded by M. Barbeau.

Meeting adjourned at 1:30.



B.1 DIRECTOR'S REPORT TO THE BOARD

DATE: 2023 11 28

SUBJECT: APPROVAL OF AUDITED FINANCIAL STATEMENTS FOR THE PERIOD SEPTEMBER 01, 2022 TO AUGUST 31, 2023

1.1.0 Background and Information

- 1.1.1 Our auditors, KPMG LLP, Chartered Accountants, have completed their audit work and have provided an opinion on the financial statements for the Board for the year ended August 31, 2023 (Attachment B.1 #1). The Audit Committee members and financial staff will be outlining highlights from the statements prepared by the Board and will be prepared to respond to questions Trustees may have.
- 1.1.2 The Audit Committee reviewed the financial statements in conjunction with Board staff on November 22, 2023. The external auditors, KPMG LLP Chartered Accountants, were present and reviewed their audit findings with the Audit Committee at this meeting.
- 1.1.3 The Audit Committee consists of Trustee members Nick Apostle (current Chair of the Audit Committee), Sheryl Evans (past Chair of the Audit Committee) and Elaine Johnston. Ex-officio members are Board Chair, Jennifer Sarlo and Lucia Reece, the Director of Education. External Audit Committee members are Steve Nott and Lara Stilin. Board staff, who are present as a resource to the committee, are the Associate Director of Corporate Services & Operations, Joe Santa Maria and the Manager of Finance, Marina Tombari.
- 1.1.4 A graphic of revenue by major source is shown on Attachment B.1 #2.
- 1.1.5 A graphic of expenditure by major function with related figures is shown on Attachment B.1 #3.

B.1 DIRECTOR'S REPORT TO THE BOARD

DATE: 2023 11 28

**SUBJECT: APPROVAL OF AUDITED FINANCIAL STATEMENTS FOR THE
PERIOD SEPTEMBER 01, 2022 TO AUGUST 31, 2023**

Background and Information (Continued)

1.1.6 The Accumulated Surplus and Deferred Revenue Statements on Attachment B.1 #4 and #5, provide opening balances, a summary of the year's transactions and closing balances of the individual funds.

1.1.7 Attachment B.1 #6 details the Ministry grants.

1.2.0 Recommendation

1.2.1 The Audit Committee is recommending that the Board receive and approve the audited financial statements for the year ended August 31, 2023, as outlined in Attachment B.1 #1 of the Director's Report to the Board of 2023 11 28.

1.3.0 Proposed Resolution

1.3.1 That the Board receive and approve the audited financial statements for the year ended August 31, 2023, as outlined in Attachment B.1 #1 of the Director's Report to the Board of 2023 11 28.

Consolidated Financial Statements of

ALGOMA DISTRICT SCHOOL BOARD

And Independent Auditor's Report thereon

Year ended August 31, 2023

MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

Director of Education

Associate Director of Corporate Services & Operations

November 28, 2023

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Algoma District School Board

Opinion

We have audited the consolidated financial statements of Algoma District School Board (the Board), which comprise:

- the consolidated statement of financial position as at August 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2023, and its consolidated results of operations, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with the basis of accounting described in Note 1 of the financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditor's Responsibilities for the Audit of the Financial Statements"** section of our auditor's report.

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter- Financial Reporting Framework

We draw attention to Note 1 in the financial statements, which describes the applicable financial reporting framework and the purpose of the financial statements.

As a result, the financial statements may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended August 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended August 31, 2022, as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

November 28, 2023

ALGOMA DISTRICT SCHOOL BOARD

Consolidated Statement of Financial Position

As at August 31, 2023, with comparative information for 2022

	2023	2022
		(as restated - note 2)
Financial assets		
Cash	\$ 12,908,821	\$ 20,050,253
Accounts receivable - other (note 3)	17,256,166	17,780,010
Accounts receivable - approved capital funding (note 4)	79,672,636	77,666,188
Total financial assets	109,837,623	115,496,451
Liabilities		
Temporary borrowing (note 5)	-	5,000,000
Accounts payable and accrued liabilities	19,930,901	18,744,335
Net debenture debt, capital loans and leases (note 6)	65,918,872	70,252,436
Deferred revenue (note 7)	2,673,012	1,792,248
Deferred capital contributions (note 8)	194,713,573	196,035,562
Employee future benefits liability (note 9)	2,543,358	3,113,986
Asset retirement obligations (note 10)	9,776,529	8,863,637
Total liabilities	295,556,245	303,802,204
Net debt	(185,718,622)	(188,305,753)
Non-financial assets		
Prepaid expenses	664,931	1,252,431
Tangible capital assets (note 12)	206,198,758	206,940,018
Total non-financial assets	206,863,689	208,192,449
Contingent liabilities (note 24)		
Accumulated surplus (note 13)	\$ 21,145,067	\$ 19,886,696

See accompanying notes to the consolidated financial statements.

On behalf of the Board:

Director of Education

Chair of the Board

ALGOMA DISTRICT SCHOOL BOARD

Consolidated Statement of Operations and Accumulated Surplus

Year ended August 31, 2023, with comparative information for 2022

	2023 Budget (note 20)	2023 Actual	2022 Actual (as restated - note 2)
Revenue:			
Grants for student needs (note 14):			
- Provincial legislative grants	\$ 133,672,939	\$ 139,264,620	\$ 129,589,661
- Education property tax	18,871,841	19,272,797	18,030,466
- Amortization of deferred capital contributions	17,971,177	24,628,558	20,464,587
Provincial grants - other	4,311,727	5,184,126	12,563,606
School generated funds revenues	2,428,300	3,516,849	1,879,471
Federal grants and fees	6,441,702	7,476,935	6,619,296
Investment income	50,000	561,402	115,641
Other fees and revenues from school boards	180,000	187,959	199,471
Fees and revenues from other sources	1,230,779	2,673,231	2,003,591
Total revenue	185,158,465	202,766,477	191,465,790
Expenses (note 15):			
Instruction	121,829,763	125,839,149	116,553,984
Administration	5,087,555	5,802,009	5,618,136
Transportation	10,523,469	11,377,459	11,034,791
Pupil accommodation	38,428,481	47,919,219	42,293,626
School generated funds expenses	2,211,800	3,423,181	1,932,218
Other	6,709,465	7,147,089	11,251,389
Total expenses	184,790,533	201,508,106	188,684,144
Annual surplus	367,932	1,258,371	2,781,646
Accumulated surplus, beginning of year	19,886,696	19,886,696	24,085,629
Adjustment for asset retirement obligation	-	-	(6,980,579)
Accumulated surplus, end of year	\$ 20,254,628	\$ 21,145,067	\$ 19,886,696

See accompanying notes to the consolidated financial statements.

ALGOMA DISTRICT SCHOOL BOARD

Consolidated Statement of Change in Net Debt

Year ended August 31, 2023, with comparative information for 2022

	2023 Budget (note 20)	2023 Actual	2022 Actual (as restated - note 2)
Annual surplus	367,932	\$ 1,258,371	\$ 2,781,646
Tangible capital assets:			
Acquisition of tangible capital assets	(30,756,822)	(23,353,192)	(24,683,832)
Amortization of tangible capital assets	17,971,177	25,012,202	20,816,825
Amortization of tangible capital assets - asset retirement obligation	327,590	327,590	-
Change in estimate of asset retirement obligation	-	(1,245,340)	-
Proceeds on disposal of tangible capital assets	-	-	179,749
Gain on sale allocated to deferred revenue	-	-	(75,779)
	(12,458,055)	741,260	(3,763,037)
Other non-financial asset activity:			
Acquisition of prepaid expenses	-	(664,931)	(1,252,431)
Use of prepaid expenses	1,252,431	1,252,431	1,307,974
	1,252,431	587,500	55,543
Change in net debt	(10,837,692)	2,587,131	(925,848)
Net debt, beginning of year	(188,305,753)	(188,305,753)	(178,516,268)
Adjustment for asset retirement obligation	-	-	(8,863,637)
Net debt, end of year	(199,143,445)	\$ (185,718,622)	\$ (188,305,753)

See accompanying notes to consolidated financial statements.

ALGOMA DISTRICT SCHOOL BOARD

Consolidated Statement of Cash Flows

Year ended August 31, 2023, with comparative information for 2022

	2023	2022 (as restated - note 2)
Operating transactions:		
Annual surplus	\$ 1,258,371	\$ 2,781,646
Items not involving cash:		
Amortization of tangible capital assets	25,012,202	20,816,825
Amortization of tangible capital assets - asset retirement obligation	327,590	-
Amortization of deferred capital contributions	(24,628,558)	(20,464,587)
Deferred gain on disposal of restricted assets	-	(75,779)
	1,969,605	3,058,105
Change in non-cash assets and liabilities:		
Increase in accounts receivable - other	523,844	(2,619,897)
Increase in accounts payable and accrued liabilities	1,186,566	2,504,008
Increase in deferred revenue	880,764	578,352
Decrease in employee future benefits liability	(570,628)	(178,955)
Decrease in prepaid expenses	587,500	55,543
Settlement of asset retirement obligation through abatement	(332,448)	-
Cash provided by operating transactions	4,245,203	3,397,156
Capital transactions:		
Cash used to acquire tangible capital assets	(23,353,192)	(24,683,832)
Proceeds on disposal of tangible capital assets	-	179,749
Cash applied to capital transactions	(23,353,192)	(24,504,083)
Financing transactions:		
Increase in temporary borrowings	(5,000,000)	5,000,000
Net debenture debt, capital loans and leases issued	393,249	1,396,119
Net debenture debt, capital loans and leases principal repayments	(4,726,813)	(4,658,280)
(Increase) decrease in accounts receivable - Approved Capital Funding	(2,006,448)	7,278,453
Net additions to deferred capital contributions	23,306,569	23,804,272
Cash provided by financing transactions	11,966,557	32,820,564
(Decrease) increase in cash	(7,141,432)	11,713,637
Cash, beginning of year	20,050,253	8,336,616
Cash, end of year	\$ 12,908,821	\$ 20,050,253

See accompanying notes to consolidated financial statements.

The principal activity of the Algoma District School Board (the "Board") is to administer the operations of the English elementary and secondary schools in the District of Algoma.

1. Significant accounting policies:

The consolidated financial statements of the Board have been prepared by management in accordance with the basis of accounting described below. The consolidated financial statements contain the following significant accounting policies:

(a) Basis of accounting:

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

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

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

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian public sector accounting standards which require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

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

1. Significant accounting policies (continued):

(b) Reporting entity:

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

- (i) School generated funds, which include the assets, liabilities, revenues and expenses of various organizations that exist at the school level and which are controlled by the Board are reflected in the consolidated financial statements.
- (ii) Algoma & Huron-Superior Transportation Services Consortium is accounted for using the proportional consolidation method of accounting and reporting, whereby the Board's pro-rated share of net assets, revenues and expenses are combined in the statements.

Interdepartmental and inter-organizational transactions are eliminated in these consolidated financial statements.

All inter-entity transactions and balances have been eliminated.

(c) Trust funds:

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements as they are not controlled by the Board.

(d) Cash:

Cash is comprised of cash on hand and demand deposits.

(e) Financial instruments:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Consolidated Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

1. Significant accounting policies (continued):

(e) Financial instruments (continued):

Amortized cost

Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Net debenture debt, capital loans and leases	Amortized cost

Upon standard implementation, amortized cost will be measured using the effective interest rate method, as opposed to the straight-line method.

(f) Deferred revenue:

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

(g) Deferred capital contributions:

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

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

1. Significant accounting policies (continued):

(h) Retirement and other employee future benefits:

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-Principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-2017: Elementary Teachers' Federation of Ontario (ETFO) and, Ontario Secondary School Teachers' Federation (OSSTF). The following ELHTs were established in 2017-2018: Canadian Union of Public Employees Education Workers' Benefit Trust (CUPE EWBT), and Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), and other school board staff. Currently ONE-T ELHTs also provide benefits to individuals who retired prior to the school board's participation date in the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

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

1. Significant accounting policies (continued):

(h) Retirement and other employee future benefits (continued):

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

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. In prior years, the cost of retirement gratuities that vested or accumulated over the periods of service provided by the employee were actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement and discount rates. As a result of the plan change, the cost of retirement gratuities is actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. The changes resulted in a plan curtailment and any unamortized actuarial gains and losses were recognized as at August 31, 2012. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining services life of the employee group.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation and long-term disability, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

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

(i) Tangible capital assets:

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

Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

1. Significant accounting policies (continued):

(i) Tangible capital assets (continued):

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

Land improvements	15 years
Buildings	40 years
Portable structures	20 years
Equipment	5 - 15 years
First-time equipping	10 years
Furniture	10 years
Computer hardware	3 years
Vehicles	5 - 10 years
Capital leases – computer hardware	Term of lease

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

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

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

(j) Prepaid expenses:

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

(k) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The budget figures presented have been adjusted to reflect the same accounting policies that were used to prepare the consolidated financial statements. The budget figures are unaudited.

1. Significant accounting policies (continued):

(l) Use of estimates:

The preparation of consolidated financial statements in conformity with the basis of accounting described in note 1 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known. Significant estimates include assumptions used in:

- (i) performing actuarial valuations of employee future benefits liabilities
- (ii) estimation of liabilities for asset retirement obligations

There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$9,776,529. These estimates are subject to uncertainty because of several factors including but not limited to incomplete information on the extent of controlled materials used, indeterminate settlement dates, the allocation of costs between required and discretionary activities and change in the discount rate.

These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

(m) Government transfer:

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

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

(n) Education property tax revenue:

Under Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs, under Education Property Tax.

(o) Investment income:

Investment income earned is reported as revenue in the period earned.

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

2. Change in accounting policy – adoption of new accounting standards:

The Board adopted the following standards concurrently beginning September 1, 2022 prospectively: PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments and PS 3450 Financial Instruments.

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

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

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date.

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

2. Change in accounting policy – adoption of new accounting standards (continued):

- Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on September 1, 2022 on a modified retroactive basis with prior period restatement.

In the past, the board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from board buildings. The Board reports liabilities related to the legal obligations where the Board is obligated to incur costs to retire a tangible capital asset.

The Board's ongoing efforts to assess the extent to which designated substances exist in Board assets, and new information obtained through regular maintenance and renewal of board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes to in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows.

2. Change in accounting policy – adoption of new accounting standards (continued):

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the Board uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific.

As a result of applying this accounting standard, an asset retirement obligation of \$9,776,529 (2022 – \$8,863,637) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the Board owned buildings and land improvement. The board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The associated DCC, DCC revenue, TCA gross book value, TCA accumulated amortization and TCA amortization expense were not restated.

The adoption of PS 3280 ARO was applied to the comparative period as follows:

	As previously reported	Adjustments	As restated
Statement of Financial Position			
Tangible capital assets including ARO	\$ 205,056,960	\$ 1,883,058	\$ 206,940,018
Asset retirement obligation liability	–	8,863,637	8,863,637
Accumulated surplus	26,867,275	(6,980,579)	19,886,696
Statement of Change in Net Debt			
Adjustment for asset retirement obligation	–	(8,863,637)	(8,863,637)
Change in net debt	(925,848)	(8,863,637)	(9,789,485)
Statement of Operations			
Adjustment for asset retirement obligation	–	(6,980,579)	(6,980,579)
Accumulated surplus	26,867,275	(6,980,579)	19,886,696

3. Accounts receivable – other:

	2023	2022
Government of Ontario	\$ 11,264,689	\$ 10,533,795
Government of Canada	1,901,301	1,858,879
First Nations	260,656	251,308
Local governments	1,028,835	1,026,954
Other school boards	187,959	199,471
Other	2,612,726	3,909,603
	<u>\$ 17,256,166</u>	<u>\$ 17,780,010</u>

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2023 is \$12,118,620 (2022 - \$10,002,309).

4. Accounts receivable – approved capital funding:

The Province of Ontario ("Province") replaced variable capital funding with a one-time debt support grant in 2009-10. The Board received a one-time grant that recognizes capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive yearly capital grants to support capital programs which would be reflected in this account receivable. The Board has an account receivable with respect to capital grants consisting of the following:

	2023	2022
Government of Ontario	\$ 79,672,636	\$ 77,098,382
Government of Canada	–	567,806
	<u>\$ 79,672,636</u>	<u>\$ 77,666,188</u>

5. Temporary borrowing:

The Board has lines of credit available to the maximum of \$30 million to address operating requirements and to bridge capital expenditures.

Interest on the operating facilities is the bank's prime lending rate, while banker's acceptance facility is 0.75%. All loans are secured by a borrowing resolution, due on demand and are in the form of bankers' acceptance notes and bank overdrafts.

As at August 31, 2023, the amount drawn under the bankers' acceptance facility was \$Nil (2022 - \$5,000,000). Borrowings outstanding under this facility shall be repaid with bi-annual payments from the Ministry of Education.

6. Net debenture debt, capital loans and leases:

Net debenture debt, capital loans and leases reported on the Consolidated Statement of Financial Position consist of the following:

	2023	2022
<u>Net debenture debt and capital loans:</u>		
Loans payable to the Ontario Financing Authority with interest rates ranging from 2.993% to 5.232%, due in semi-annual installments including interest, with maturity dates ranging from November 2031 to March 2040	\$ 64,224,309	\$ 67,960,633
<u>Capital Leases:</u>		
Dell Financial Services capital lease due \$109,500 annually including interest at 6% per annum, maturing November 2022	—	103,302
Dell Financial Services capital lease due \$115,186 annually including interest at 6% per annum, maturing August 2023	—	143,661
Dell Financial Services capital lease due \$103,981 annually including interest at 6% per annum, maturing December 2024	194,753	—
De Lage Landen capital lease due \$7,272 annually including interest at 6% per annum, maturing June 2025	6,860	13,333
Dell Financial Services capital lease due \$80,645 annually including interest at 6% per annum, maturing June 2025	76,080	147,854
Dell Financial Services capital lease due \$25,121 annually including interest at 6% per annum, maturing October 2025	67,149	—
Dell Financial Services capital lease due \$152,280 annually including interest at 6% per annum, maturing November 2025	211,181	307,893
De Lage Landen capital lease due \$174,598 annually including interest at 6% per annum, maturing November 2025	320,107	466,702
De Lage Landen capital lease due \$19,087 annually including interest at 6% per annum, maturing November 2025	34,995	51,021
Dell Financial Services capital lease due \$331,147 annually including interest at 6% per annum, maturing August 2026	764,904	1,034,011
De Lage Landen capital lease due \$6,934 annually including interest at 6% per annum, maturing August 2026	18,534	24,026
	\$ 65,918,872	\$ 70,252,436

6. Net debenture debt, capital loans and leases (continued):

The net debenture debt and capital loans of the Board are subject to non-financial debt covenants. The Board is in compliance with all net debenture debt and capital loans non-financial covenants as of August 31, 2023.

Principal and interest payments relating to net debenture debt, capital loans and leases outstanding are due as follows:

	Principal	Interest	Total
2023 – 2024	\$ 4,647,536	\$ 2,509,321	\$ 7,156,857
2024 – 2025	4,758,043	2,311,933	7,069,976
2025 – 2026	4,401,745	2,110,985	6,512,730
2026 – 2027	4,359,274	1,934,603	6,293,877
2027 – 2028	4,530,966	1,764,078	6,295,044
Thereafter	43,221,308	7,501,963	50,723,271
	\$ 65,918,872	\$ 18,132,883	\$ 84,051,755

Included in the Consolidated Statements of Operations and Accumulated Surplus is interest on net debenture debt, capital loans and leases paid of \$2,677,667 (2022 - \$2,896,609).

7. Deferred revenue:

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

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2023 is comprised of:

	Balance as at August 31, 2022	Contributions received and externally restricted investment income	Revenue recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2023
Rural and Northern Education Fund	\$ 577,003	256,114	–	–	\$ 833,117
Third party – capital grants	371,960	–	–	(371,960)	–
Special Education Allocation - Regular	347,457	26,223,250	(26,570,707)	–	–
Provincial grants	213,010	3,363,413	(3,170,109)	–	406,314
Temporary accommodation	115,589	39,763	–	(153,413)	1,939
Experiential Learning Envelope	113,072	476,774	(589,846)	–	–
Third party – operating grants	48,540	75,553	(62,009)	–	62,084
School renewal	5,617	3,400,952	(67,349)	(1,969,662)	1,369,558
Total deferred revenue	\$ 1,792,248	33,835,819	(30,460,020)	(2,495,035)	\$ 2,673,012

8. Deferred capital contributions:

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

	2023	2022
Opening balance	\$ 196,035,562	\$ 192,695,877
Additions to deferred capital contributions	23,306,569	23,908,242
Revenue recognized in the period	(24,628,558)	(20,464,587)
Disposal of tangible capital assets	–	(103,970)
Ending balance	\$ 194,713,573	\$ 196,035,562

9. Employee future benefits:

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

a) Retirement benefits:

(i) Ontario Teacher's Pension Plan:

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

(ii) Ontario Municipal Employees Retirement System:

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2023, the Board contributed \$2,051,114 (2022 - \$1,906,189) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

9. Employee future benefits (continued):

a) Retirement benefits (continued):

(iii) Retirement gratuities:

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service up to August 31, 2012.

(iv) Retirement Life Insurance and Health Care Benefits:

The Board provides life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age. The premiums are based on the Board experience and retirees' premiums may be subsidized by the Board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective September 1, 2013, employees retiring on or after this date, do not qualify for board subsidized premiums or contributions.

b) Other employee future benefits:

(i) Workplace Safety and Insurance Board Obligations:

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. Plan changes made in 2012 require school boards to provide salary top-up to a maximum of 4 ½ years for employees receiving payments from the Workplace Safety and Insurance Board, where the previously negotiated collective agreement included such provision.

(ii) Long-term Disability Salary Compensation:

The Board provides long-term disability benefits including partial salary compensation during the period an employee is unable to work or until their normal retirement date. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

9. Employee future benefits (continued):

b) Other employee future benefits (continued):

(iii) Sick Leave Top-Up Benefits:

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$58,239 (2022 - \$142,520).

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2023 and is based on the average daily salary and banked sick days of employees as at August 31, 2023.

(iv) Life Insurance Benefits:

The Board provides a separate life insurance benefits plan for certain retirees. The premiums are based on the Board experience or the rate for active employees. Depending on the year in which a retiree has retired and the board's prior arrangements, retirees' premiums could be subsidized by the Board. The benefit costs and liabilities related to the subsidization of these retirees under this group plan are included in the Board's consolidated financial statements.

(v) Health Care and Dental Benefits:

The Board sponsors a separate plan for certain retirees to provide group health care and dental benefits. The premiums are based on the Board experience or the rate for active employees. Depending on the year in which a retiree has retired and the Board's prior arrangements, retirees' premiums could be subsidized by the Board. The benefit costs and liabilities related to the plan are included in the Board's consolidated financial statements.

The accrued benefit obligations for employee future benefit plans as at August 31, 2023 are based on actuarial assumptions of future events determined for accounting purposes as at August 31, 2023 and based on updated average daily salary and banked sick days as at August 31, 2023. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2023	2022
Inflation	2.0%	2.0%
Wage and salary escalation	0.0%	0.0%
Insurance and health care cost escalation	4.0%	4.0%
Discount on accrued benefit obligation	4.4%	3.9%

The Board has internally appropriated an amount for retirement gratuities totaling \$1,310,279 (2022 - \$1,310,279).

9. Employee future benefits (continued):

Information with respect to the Board's retirement and other employee future benefit obligations is as follows:

			2023	2022
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Accrued employee futures benefits obligations	\$ 1,236,611	\$ 1,296,963	\$ 2,533,574	\$ 3,170,051
Actuarial (gain) loss in fiscal year	2,076	(70,205)	(68,129)	(134,119)
Unamortized actuarial gain	77,913	–	77,913	78,054
Employee future benefit liability	\$ 1,316,600	\$ 1,226,758	\$ 2,543,358	\$ 3,113,986

			2023	2022
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Balance, beginning of year	\$ 1,527,720	\$ 1,586,266	\$ 3,113,986	\$ 3,292,941
Prior year unamortized loss	(78,054)	–	(78,054)	116,446
Current period benefit costs	–	(123,604)	(123,604)	283,127
Interest cost	51,341	53,586	104,927	54,854
Benefits paid	(266,472)	(217,209)	(483,681)	(585,682)
Recognition of unamortized actuarial losses on plan amendments / curtailments	–	–	–	8,365
	1,234,535	1,299,039	2,533,574	3,170,051
Actuarial loss (gain) in fiscal year	2,076	(70,205)	(68,129)	(134,119)
Unamortized actuarial gain	77,913	–	77,913	78,054
Balance, end of year	\$ 1,314,524	\$ 1,228,834	\$ 2,543,358	\$ 3,113,986

9. Employee future benefits (continued):

Employee future benefit expense ¹	2023		2022	
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ —	\$ 283,127	\$ 283,127	\$ 283,127
Interest on accrued benefit obligation	51,341	53,586	104,927	54,854
Amortization of actuarial loss	1,935	(70,205)	(68,270)	60,381
	\$ 53,276	\$ 266,508	\$ 319,784	\$ 398,362

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement system, a multi-employer pension plans, described in note 9 a) (iii).

10. Asset retirement obligations:

The Board has recorded ARO as of the September 1, 2022 implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

The Board discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at August 31, 2023, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
Liabilities for Asset Retirement Obligations at Beginning of Year	\$ 8,863,637	\$ —
Opening Adjustments for PSAB Adjustment	—	8,863,637
Increase in Liabilities Reflecting Changes in the Estimate of Liabilities ¹	1,245,340	—
Liabilities Settled During the Year	(332,448)	—
Liabilities for Asset Retirement Obligations at End of Year	\$ 9,776,529	\$ 8,863,637

¹ Reflecting changes in the estimated cash flows and the discount rate

11. Evaluation of asset retirement obligations liability:

As a result of recent high levels of inflation, liability balances based on previous cost estimates, the board has made an inflation adjustment increase in estimates of 14.05% as at March 31, 2023, in line with the Provincial government fiscal year end, to reflect costs as at that date. This rate represents the percentage increase in the Canada Building Construction Price Index (BCPI) survey from October 1, 2021 to September 30, 2022 and is the rate being used to update costs assumptions in the costing models in order to be reflective of March 31, 2023 costs.

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ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2023

12. Tangible capital assets:

Cost	Balance at August 31, 2022	Adjustment for PS3280	Opening balance, adjusted	Additions and transfers	Disposals, write-offs and adjustments	Revaluation of ARO	Balance at August 31, 2023
Land	\$ 2,867,681	\$ -	\$ 2,867,681	\$ -	\$ -	\$ -	\$ 2,867,681
Land improvements	18,362,228	236,595	18,598,823	2,063,195	-	33,241	20,695,259
Buildings	319,662,259	8,627,042	328,289,301	18,622,992	-	1,212,099	348,124,392
Portable structures	375,754	-	375,754	153,413	-	-	529,167
Equipment (5 years)	41,790	-	41,790	-	-	-	41,790
Equipment (10 years)	1,727,283	-	1,727,283	504,103	(136,251)	-	2,095,135
Equipment (15 years)	20,335	-	20,335	-	-	-	20,335
First-time equipping (10 years)	694,195	-	694,195	191,751	(83,713)	-	802,233
Furniture	1,362,231	-	1,362,231	31,868	(15,325)	-	1,378,774
Computer hardware	1,116,134	-	1,116,134	494,834	(142,305)	-	1,468,663
Vehicles	363,680	-	363,680	175,767	(28,797)	-	510,650
Capital leases - computer hardware	7,035,235	-	7,035,235	393,249	-	-	7,428,484
Construction in progress	1,423,963	-	1,423,963	722,020	(480,322)	-	1,665,661
	\$ 355,052,768	\$ 8,863,637	\$ 363,916,405	\$ 23,353,192	\$ (886,713)	\$ 1,245,340	\$ 387,628,224

Accumulated amortization	Balance at August 31, 2022	Adjustment for PS3280	Opening balance, adjusted	Amortization	Disposals, write-offs and adjustments	Balance at August 31, 2023
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land improvements	14,677,925	187,427	14,865,352	1,951,264	-	16,816,616
Buildings	128,900,902	6,793,152	135,694,054	21,415,314	-	157,109,368
Portable structures	248,006	-	248,006	34,121	-	282,127
Equipment (5 years)	5,849	-	5,849	8,358	-	14,207
Equipment (10 years)	547,142	-	547,142	191,594	(136,251)	602,485
Equipment (15 years)	14,234	-	14,234	1,356	-	15,590
First-time equipping (10 years)	393,276	-	393,276	75,272	(83,713)	384,835
Furniture	588,065	-	588,065	137,225	(15,324)	709,966
Computer hardware	297,246	-	297,246	421,273	(142,305)	576,214
Vehicles	99,344	-	99,344	87,433	(28,798)	157,979
Capital leases - computer hardware	4,223,819	-	4,223,819	1,016,582	(480,322)	4,760,079
	\$ 149,995,808	\$ 6,980,579	\$ 156,976,387	\$ 25,339,792	\$ (886,713)	\$ 181,429,466

12. Tangible capital assets (continued):

	Net book value August 31, 2023	Net book value August 31, 2022 (restated)
Land	\$ 2,867,681	\$ 2,867,681
Land improvements	3,878,643	3,733,471
Buildings	191,015,024	192,595,247
Portable structures	247,040	127,748
Equipment (5 years)	27,583	35,941
Equipment (10 years)	1,492,650	1,180,141
Equipment (15 years)	4,745	6,101
First-time equipping (10 years)	417,398	300,919
Furniture	668,808	774,166
Computer hardware	892,449	818,888
Vehicles	352,671	264,336
Capital leases - computer hardware	2,668,405	2,811,416
Construction in progress	1,665,661	1,423,963
	\$ 206,198,758	\$ 206,940,018

The net book value of tangible capital assets not being amortized because they are under construction is \$1,665,661 (2022 - \$1,423,963).

13. Accumulated surplus:

The Board segregates its accumulated surplus in the following categories:

	2023	2022 (restated)
Total operating accumulated surplus, unappropriated	\$ 17,016,288	\$ 15,466,253
Available for budget compliance, internally appropriated:		
Retirement gratuities	1,310,279	1,310,279
School renewal	557,522	552,275
Capital	5,816,698	6,153,721
Other	302,357	403,228
	7,986,856	8,419,503
Total accumulated surplus for budget compliance	25,003,144	23,885,756
Unavailable for budget compliance:		
Employee future benefits	(1,310,279)	(1,310,279)
Interest to be accrued	(760,580)	(803,037)
School generated funds	2,320,822	2,227,154
Revenues recognized for land	2,867,681	2,867,681
Asset retirement obligation	(6,975,721)	(6,980,579)
	(3,858,077)	(3,999,60)
Total accumulated surplus	\$ 21,145,067	\$ 19,886,696

14. Grants for student needs:

School boards in Ontario receive the majority of their funding from the provincial government. This funding comes in two forms: provincial legislative grants and local taxation in the form of education property tax. The provincial government sets the education property tax rate. Municipalities in which the board operates collect and remit education property taxes on behalf of the Province of Ontario. The Province of Ontario provides additional funding up to the level set by the education funding formulas. 89.8 percent (2022 – 87.8 percent) of the consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2023	2022
Provincial legislative grants	\$ 139,264,623	\$ 129,589,661
Education property tax	19,272,801	18,030,466
Amortization of deferred capital contributions	24,628,558	20,464,587
Grants for student needs	\$ 183,165,982	\$ 168,084,714

15. Expenses by object:

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

	2023 Budget	2023 Actual	2022 Actual
Current expenses:			
Salary and wages	\$ 111,148,200	\$ 114,953,151	\$ 109,837,121
Employee benefits	18,885,147	19,897,598	18,478,065
Staff development	504,702	826,362	712,550
Supplies and services	16,798,965	18,079,004	19,552,122
Interest	2,553,320	2,677,667	2,896,609
Rental	29,020	68,011	40,578
Fees and contract services	12,442,413	14,207,648	13,634,428
School funded activities	2,211,800	3,423,180	1,932,218
Other	1,918,199	2,035,693	783,628
Amortization of tangible capital assets	17,971,177	25,012,202	20,816,825
Amortization of tangible capital assets – asset retirement obligation	327,590	327,590	–
	\$ 184,790,533	\$ 201,508,106	\$ 188,684,144

16. Ontario School Board Insurance Exchange (OSBIE):

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act of Ontario. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$5,000,000 per occurrence. Premiums paid to OSBIE for the policy year ending December 31, 2022 were \$239,228 (2021 - \$256,910). There are ongoing legal cases with uncertain outcomes that could affect future premiums paid by the Board.

Any school board wishing to join OSBIE must execute a reciprocal insurance exchange agreement whereby every member commits to a five-year subscription period, the current one of which will end on December 31, 2026.

OSBIE exercises stewardship over the assets of the reciprocal, including the guarantee fund. While no individual school board enjoys any entitlement to access the assets of the reciprocal, the agreement provides for two circumstances when a school board, that is a member of a particular underwriting group, may receive a portion of the accumulated funds of the reciprocal.

- 1) In the event that the board of directors determines, in its absolute discretion, that the exchange has accumulated funds in excess of those required to meet the obligations of the Exchange, in respect of claims arising in prior years in respect of the underwriting group, the Board of Directors may reduce the actuarially determined rate for policies of insurance or may grant premium credits or policyholder dividends for that underwriting group in any subsequent underwriting year.
- 2) Upon termination of the exchange of reciprocal contracts of insurance within an Underwriting Group, the assets related to the Underwriting Group, after payment of all obligations, and after setting aside an adequate reserve for further liabilities, shall be returned to each Subscriber in the Underwriting Group according to its subscriber participation ratio and after termination the reserve for future liabilities will be reassessed from time to time and when all liabilities have been discharged, any remaining assets returned as the same basis upon termination.

In the event that a Board or other Board organization ceases to participate in the exchange of contracts of insurance within an Underwriting Group or within the Exchange, it shall continue to be liable for any Assessment(s) arising during or after such ceased participation in respect of claims arising prior to the effective date of its termination of membership in the Underwriting Group or in the exchange, unless satisfactory arrangements are made with in the board of directors to buy out such liability.

17. Board Performs Duties of a Municipal Council:

The Board performs the duties of levying and collecting taxes, conducting elections of members, etc. in territory without municipal organization. The outlay by the Board in 2022 in respect of performing duties of municipal council is reported by area in a separate statement. Certain costs are recoverable through a levy on all rateable property in the area and other approved costs are recoverable through an offset to the local taxation revenue.

18. First Nation fees:

Tuition and transportation fee revenue for education services provided to First Nations' students for the year are as follows:

	2023	2022
Batchewana First Nation	\$ 1,714,111	\$ 1,509,779
Brunswick House First Nation	495,115	437,519
Chapleau Cree First Nation	135,998	173,705
Chapleau Ojibwe	29,170	26,250
Garden River First Nation	2,490,050	2,549,562
Michipicoten First Nation	114,632	111,183
Mississauga First Nation	574,822	561,502
Serpent River First Nation	727,590	749,533
Thessalon First Nation	444,192	410,618
	\$ 6,725,680	\$ 6,529,651

19. Repayment of "55 School Board Trust" Funding:

On June 1, 2003, the Board received funds from the "55 School Board Trust" for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the Trust. The "55 School Board Trust" was created to refinance the outstanding not permanently financed (NPF) debt of participating Boards who are beneficiaries of the Trust. Under the terms of the agreement, the "55 School Board Trust" repaid the Board's debt in consideration for the assignment by the Board to the Trust of future provincial grants payable to the Board in respect of the NPF debt.

20. Budget reconciliation:

The audited budget data presented in these consolidated financial statements is based upon the 2023 budgets approved by the Board. The budget was prepared prior to the implementation of the PS 3280-Assets Retirement Obligations (ARO) standard.

The chart below reconciles the approved budget to the budget figures reported in the Consolidated Statement of Operations.

Where amounts were not budgeted for (ARO amortization and accretion expenses), the actual amounts for 2023 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

20. Budget reconciliation (continued):

As school boards only budget the Statement of Operations, the budget figures in the Consolidated Statement of Change in Net Debt have not been provided. The adjustments do not represent a formal amended budget as approved by the Board. This is an amendment to make the 2023 budget information more comparable.

	2023 Budget	Change	2023 budget restated (unaudited)
Revenues	\$ 185,158,465	\$ –	\$ 185,158,465
Expenses	(184,462,943)	–	(184,462,943)
Amortization of tangible capital assets – asset retirement obligation	–	(327,590)	(327,590)
Annual surplus	695,522	(327,590)	367,932
Accumulated surplus, beginning of year	26,867,275	–	26,867,275
Adjustment for asset retirement obligation	–	(6,980,579)	(6,980,579)
Adjusted accumulated surplus, beginning of year	26,867,275	(6,980,579)	19,886,696
Accumulated surplus, end of year	\$ 27,562,797	\$ (7,308,169)	\$ 20,254,628

21. Partnership in Algoma & Huron-Superior Transportation Services Consortium:

The Board provides transportation services in partnership with the Huron-Superior Catholic District School Board in order to provide common administration of student transportation in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of Algoma & Huron Superior Transportation Services Consortium are shared. No partner is in a position to exercise unilateral control.

Each board participates in the shared costs associated with this service for the transportation of their respective students through Algoma & Huron-Superior District Transportation Consortium. The Board's consolidated statements reflect proportionate consolidation, whereby, it's the Algoma District School Board's pro-rata share of revenues and expenses. The Board's pro-rata share for 2023 is 73.61% (2022 - 66.8%).

21. Partnership in Algoma & Huron-Superior Transportation Services Consortium (continued):

The following provides condensed financial information.

	2023		2022	
	Total	Board portion	Total	Board portion
Operations:				
Revenues	\$ 17,506,516	\$12,886,547	\$16,294,855	\$10,879,621
Expenses	(17,506,516)	(12,886,547)	(16,294,855)	(10,879,621)
	\$ –	\$ –	\$ –	\$ –

22. In-kind Transfers from the Ministry of Public and Business Service Delivery Government and Consumer Services:

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Public and Business Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$3,266,460 with expenses based on use of \$3,266,460 for a net impact of \$Nil. These balances are included as part of Provincial grants – other revenue and other expenses on the statement of operations. Expenses are included as part of supplies and services in the expense by object note.

23. Related party disclosures:

The Ontario Finance Authority ("OFA") was established on November 15, 1993 as an agency of the Province of Ontario and as such is considered a related party to the Board. At August 31, 2023, \$64,224,309 (2022 - \$67,960,633) was owing to the OFA and includes in et debenture debt, capital loans and leases on the statement of financial position. Interest paid to OFA during the year was \$2,571,254 (2022 - \$2,712,272).

24. Contingent liabilities:

The Board is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss if any, from these contingencies will be accounted for in the year in which the matters are resolved. Management maintains adequate insurance to cover these matters. Amounts, if any, not covered by insurance are not determinable at this time and will be recorded in the period the matters are resolved.

Effective June 2019, the Province of Ontario enacted Bill 124 "Protecting a Sustainable Public Sector for future Generations Act, 2019". This legislation limited compensation increases to 1.0% per year for a three-year moderation period for both unionized and non-unionized employees in the Ontario public sector. The starting dates of the moderation period varied across entities and employee groups. On November 29, 2022, the Ontario Superior Court of Justice struck down Bill 124, finding it unconstitutional and declaring it to be "void and of no effect". On December 29, 2022, the Ontario government filed a Notice of Appeal with the Ontario Court of Appeal. The impact, if any, to the Board as a result of the Ontario Superior Court decision is not determinable at this time.

25. Financial instruments:

Risks arising from financial instruments and risk management:

The Board's principal financial assets are cash and accounts receivable, which are subject to credit risk. The carrying amounts of financial assets on the Statement of Financial Position represent the Board's maximum credit exposure as at the Statement of Financial Position date.

a) Credit risk:

The Board's principal financial assets are cash and accounts receivable which are subject to credit risk. The carrying amounts of financial assets on the Consolidated Statement of Financial Position represent the Board's maximum credit exposure as at the Consolidated Statement of Financial Position date.

b) Market risk:

The Board is exposed to interest rate risk on its net debenture debt, all of which are regularly monitored.

The Board's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, and net debenture debt, capital loans and leases. It is the Board's opinion that the board is not exposed to significant interest rate or currency risks arising from these financial instruments except as otherwise disclosed.

c) Liquidity risk:

The Board mitigates liquidity risk by monitoring cash activities and expected outflows through extensive budgeting. Accounts payable and accrued liabilities are all current and the terms of net debenture debt, capital loans and leases are disclosed in note 6. There have been no significant changes from the previous year in the Board's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

As at August 31, 2023	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 19,930,901	\$ –	\$ –	\$ –	\$ 19,930,901
Net debenture debt, capital loans and leases	4,011,409	3,145,448	26,171,627	50,723,271	84,051,755
	\$ 23,942,310	\$ 3,145,448	\$ 26,171,627	\$ 50,723,271	\$ 103,982,656
As at August 31, 2022	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 18,744,335	\$ –	\$ –	\$ –	\$ 18,744,335
Net debenture debt, capital loans and leases	4,141,350	3,144,940	26,745,630	57,018,310	91,050,230
	\$ 22,885,685	\$ 3,144,940	\$ 26,745,630	\$ 57,018,310	\$ 109,794,565

26. Future accounting standard adoption:

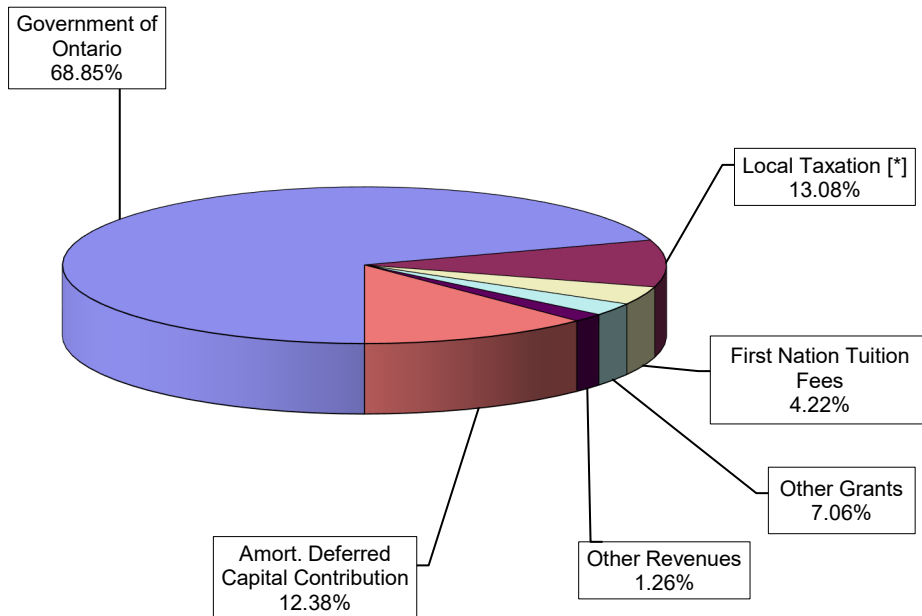
The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

- (a) Standards applicable for fiscal years beginning on or after April 1, 2023 (in effect for the board for as of September 1, 2023 for the year ending August 1, 2024):
 - (i) PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e., the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.
 - (ii) PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.
 - (iii) PS 3160 *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.



2022-23 Financial Statements

REVENUE BY MAJOR SOURCE



[*] Provincially determined by the Ministry

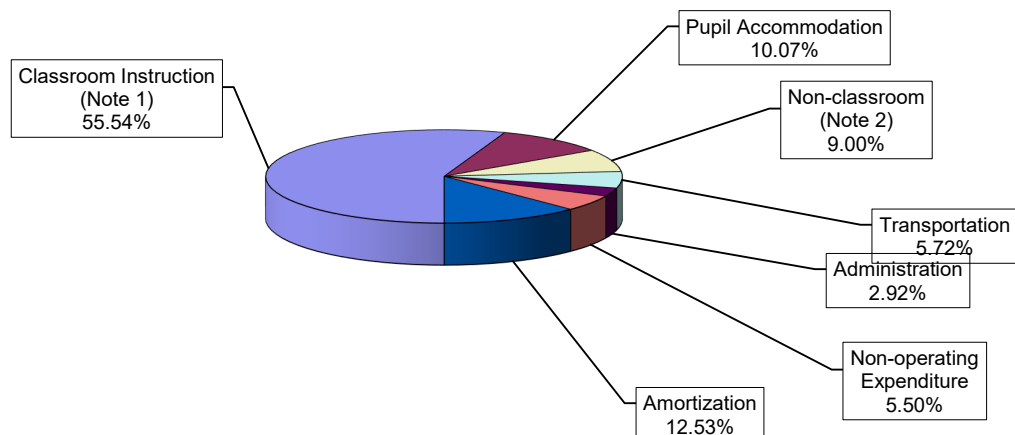
Revenue by Major Source

Government of Ontario	\$	138,932,175
Local Taxation [*]		19,272,797
First Nation Tuition Fees		7,476,935
Other Grants		5,184,126
Other Revenues		3,422,592
Amort. Deferred Capital Contribution		24,628,556
Total	\$	198,917,181



2022-23 Financial Statements

EXPENDITURES BY MAJOR FUNCTION



Expenditure by Major Function

Classroom Instruction (Note 1)	\$ 110,472,253
Pupil Accommodation	20,039,472
Non-classroom (Note 2)	15,366,898
Transportation	11,377,459
Administration	5,802,009
Non-operating Expenditure	10,944,352
Amortization	24,914,738
Total	\$ 198,917,181

Note 1 - Classroom Instruction Detail

Classroom Teachers	79,624,663
Supply Teachers	3,953,277
Teacher Assistants	11,012,606
Early Childhood Educators	2,600,342
Texts & Classroom Supplies/Equipment	4,584,192
Computers	1,298,083
Professionals & Paraprofessionals	4,394,424
Library & Guidance	2,267,581
Professional Development	737,085
Total	110,472,254

Note 2 - Non-classroom Detail

Coordinators and Consultants	3,501,458
Principals and Vice Principals	7,273,620
Department Heads	178,726
School Office	3,477,690
Continuing Education	935,405
Total	15,366,898



**Analysis of Surplus/(Deficit) Balances
2022-23 Financial Statements**

Line No.	Accumulated Surplus/Deficit	Balance at Aug. 31/22	Accrued Interest	Increase (Decrease) in Accum. Surplus/Deficit	Balance at Aug. 31/23
	(A)	(B)	(C)	(D)	(E)
1	INTERNALLY APPROPRIATED				
2	Unrestricted Capital				
3	General Capital	97,301	924	-	98,225
4	School Renewal (formerly Pupil Accommodation)	552,275	5,247	-	557,522
5	Sub-total - Capital	649,576	6,171	-	655,747
6					
7	Retirement Gratuities				
8	Retirement Gratuities	1,070,971	-	-	1,070,971
9	Service Gratuities	239,308	-	-	239,308
10	Sub-total Retirement Gratuities	1,310,279	-	-	1,310,279
11	Working Funds	15,466,258	-	1,550,021	17,016,279
12	Carry-over	305,927	-	(101,782)	204,145
13	Committed Capital	6,056,256	-	(239,558)	5,816,698
14	TOTAL INTERNALLY APPROPRIATED	23,788,296	6,171	1,208,681	25,003,148

Note: Balances agree to the Audited Financial Statements. Ref. Note 10. Accumulated Surplus



Analysis of Deferred Revenue Balances 2022-23 Financial Statements

Line No.	Deferred Revenue	Balance at Aug. 31/22	Accrued Interest	Contributions Received	Transfer to Revenue 2022-23	Balance at Aug. 31/23
	(A)	(B)	(C)	(D)	(E)	(F)
1	Deferred Revenue (Externally Restricted)					
2	Operating					
3	Special Education	347,457	-	22,309,724	(22,657,181)	-
4	EPO/PPF Grants	213,010	-	3,363,413	(3,170,109)	406,314
5	Other Third Party Grants	48,541	-	20,998	(62,010)	7,529
6	Tuition Fee - International or VISA Students	-		54,555	-	54,555
7	Subtotal-Restricted Operating	609,008	-	25,748,690	(25,889,300)	468,398
8	School Renewal (Pupil Accommodation)	5,617	12,669	3,388,283	(2,037,011)	1,369,558
9	Rural and Northern Education Fund	577,003	7,840	248,274	-	833,117
10	Temporary Accommodation	115,589	18	39,745	(153,413)	1,939
11	Experiential Learning	113,072	-	476,774	(589,846)	-
12	Sub-total Restricted Capital	811,281	20,527	4,153,076	(2,780,270)	2,204,614
13	Deferred Revenue (Externally Restricted)	1,420,289	20,527	29,901,766	(28,669,570)	2,673,012

Note: Balance at August 31, 2023 agrees to the Audited Financial Statements. Ref. Note 6. Deferred Revenue



Grant Comparison by Year

Enrolment	Prior Year Actuals 2021-22	Original Estimates 2022-23	Current Year Actuals 2022-23	Current Year vs Estimates	Current Year vs Prior Year Actuals
Elementary	6,904	6,694	7,072	378	168
Secondary	3,309	3,435	3,419	(16)	110
Total	10,213	10,129	10,491	362	278

No.	Grant Category (A)	Prior Year Actuals 2021-22 (B)	Original Estimates 2022-23 (C)	Current Year Actuals 2022-23 (D)	Current Year vs Estimates (C - D)	Variance to Prior Year Actuals (C - B)
1	OPERATING GRANTS					
2	Foundation Allocation-Elementary:					
3	Base Amount	36,982,463	36,171,333	38,528,398	2,357,065	1,545,935
4	School Foundation Grant	5,339,848	5,350,647	5,448,093	97,446	108,245
5	Sub-total-Elementary	42,322,311	41,521,980	43,976,491	2,454,511	1,654,180
6	Foundation Allocation-Secondary					
7	Base Amount	18,425,099	19,367,689	19,180,829	(186,860)	755,730
8	School Foundation Grant	4,620,377	4,354,263	4,576,420	222,157	(43,957)
9	Library Staff Amount	97,717	96,751	96,993	242	(724)
10	Parent Engagement Allocation	26,159	45,147	46,202	1,055	20,043
11	Sub-total-Secondary	23,169,352	23,863,850	23,900,444	36,594	731,092
12	Labour Enhancement					
13	Total Foundation Base	55,407,562	55,539,022	57,709,227	2,170,205	2,301,665
14	Total Foundation Local Priorities	10,084,101	9,846,808	10,167,708	320,900	83,607
15	Total Foundation Allocation	65,491,663	65,385,830	67,876,935	2,491,105	2,385,272
16	Special Education Allocation:					
17	SEPPA	7,761,456	7,696,260	8,121,401	425,141	359,945
18	High Needs per pupil amount	11,685,275	10,887,873	12,516,079	1,628,206	830,804
19	Special Education Equip Allocation	682,511	627,221	708,050	80,829	25,539
20	Education & Community Partnership Programs	1,049,038	1,301,931	1,131,904	(170,027)	82,866
21	Behavioural Expertise	332,062	333,881	341,910	8,029	9,848
22	Sub-total-Spec. Ed.	21,510,342	20,847,166	22,819,344	1,972,178	1,309,002
23	Language Allocation	1,903,005	1,939,356	2,389,050	449,694	486,045
24	Supported School Allocation	4,471,115	4,981,880	4,577,169	(404,711)	106,054
25	Remote & Rural Allocation	6,970,328	7,038,843	7,221,429	182,586	251,101
26	Rural and Northern Education Allocation	241,132	246,293	248,274	1,981	7,142
27	Learning Opportunities Allocation	2,099,122	2,166,929	2,170,209	3,280	71,087
28	Adult Ed., Con. Ed. & Summer Schl.	562,516	445,618	707,292	261,674	144,776
29	Teacher Qualifications & Experience	10,722,022	11,566,270	11,003,812	(562,458)	281,790
30	New Teacher Induction Program	80,380	102,704	102,704	-	22,324
31	ECE Q&E Allocation	694,036	625,275	669,735	44,460	(24,301)
32	Restraint Savings	(112,150)	(112,150)	(112,150)	-	-
33	Transportation Allocation	10,304,104	9,879,986	10,971,700	1,091,714	667,596
34	Admin. & Governance Alloc.	4,511,461	4,533,597	4,632,145	98,548	120,684
35	School Operations Allocation	13,550,791	13,798,780	14,231,257	432,477	680,466
36	Community Use of School	177,657	182,334	182,334	-	4,677
37	Declining Enrolment Adjustment	-	642,195	-	(642,195)	-
38	Indigenous Education Amount	1,695,108	1,841,016	2,000,997	159,981	305,889
39	Mental Health & Well Being	709,980	1,048,387	1,071,865	23,478	361,885
40	Supports for Students Fund	1,381,150	1,381,150	1,405,881	24,731	24,731
41	Program Leadership Grant	999,389	1,000,496	1,002,180	1,684	2,791
42	Support for COVID-19	-	1,804,780	1,804,780	-	1,804,780
43	Operating Grants Prior to Adjustments	147,963,151	151,346,735	156,976,942	5,630,207	9,013,791
44	Trustee's Association Fee	57,394	58,084	40,733	(17,351)	(16,661)
45	Minor Tangible Capital Assets	(3,699,079)	(3,783,668)	(3,924,424)	(140,756)	(225,345)
46	Total Operating Grants	144,321,466	147,621,151	153,093,251	5,472,100	8,771,785
47	OTHER REVENUE					
48	Fees	6,651,540	6,377,702	7,426,628	1,048,926	775,088
49	Transportation Recoveries	199,471	244,000	238,266	(5,734)	38,795
50	Other Revenue	2,492,902	1,295,779	3,234,633	1,938,854	741,731
51	Other Operating Grants	12,159,446	4,311,727	5,644,657	1,332,930	(6,514,789)
52	Amortization of Deferred Capital Contributions	20,464,586	17,971,177	24,628,556	6,657,379	4,163,970
53	Other Revenue	41,967,945	30,200,385	41,172,740	10,972,355	(795,205)
54	CAPITAL GRANTS					
55	ALLOCATED TO OPERATING					
56	Funding for Capital Debt Support Payments (OFA)	2,712,272	2,571,254	2,653,211	81,957	(59,061)
57	RNEF Funding	(241,132)	(246,293)	(248,274)	(1,981)	(7,142)
58	Minor Tangible Capital Assets (Transf. to Operating)	734,560	2,583,668	2,246,253	(337,415)	1,511,693
59	Capital Grants Allocated to Operating Revenue	3,205,700	4,908,629	4,651,190	(257,439)	1,445,490
60	TOTAL IN-YEAR REVENUES FOR COMPLIANCE	189,495,111	182,730,165	198,917,181	16,187,016	9,422,070
61	CAPITAL GRANTS					
62	Minor Tangible Capital Assets (Transf. to Capital)	3,699,081	3,783,668	3,924,424	140,756	225,343
63	School Renewal Allocation	3,344,183	3,346,536	3,388,283	41,747	44,100
64	School Condition Improvement	13,696,781	14,033,906	13,131,228	(902,678)	(565,553)
65	Temporary Accommodation	74,796	39,745	39,745	-	(35,051)
66	Capital Grants Land	91,208	-	-	-	(91,208)
67	Early ON	-	660,844	-	(660,844)	-
68	Child Care Capital	-	1,839,036	2,019,365	180,329	2,019,365
69	RNEF	-	-	-	-	-
70	ARO Abatement	-	-	265,100	265,100	265,100
71	Covid-19 Resilience Infrastructure Stream	567,816	-	-	-	(567,816)
72	Short Term Interest	199,135	-	-	-	(199,135)
73	Capital Priorities Grant	2,118,272	9,691,267	3,958,380	(5,732,887)	1,840,108
74	Total Capital Grants	23,791,272	33,395,002	26,726,525	(6,668,477)	2,935,253
75	GRAND TOTAL	213,286,383	216,125,167	225,643,706	9,518,539	12,357,323
76	Flexibility Grant (included in Total Revenue)					
77	Declining Enrolment Adjustment	-	642,195	-	(642,195)	-

B.2 Director's Report to the Board

Date: 2023 11 28

Subject: **AUDIT COMMITTEE ANNUAL REPORT 2022-2023**

2.1.0 Background

2.1.1 Ontario Regulation 361/10 s.15 – “Audit Committees” requires Audit Committees to present an Annual Report with specific reporting categories to the Board of Trustees.

2.1.2 Trustee and Chair of the Audit Committee, Sheryl Evans presented the annual report to the Board of Trustees.

2.1.3 The Audit Committee consists of Trustee member Sheryl Evans, (past Chair of the Audit Committee), Trustees Nick Apostle (new Chair of the Audit Committee for 2023-24) and Elaine Johnston. Ex-officio members are Board Chair, Jennifer Sarlo and Lucia Reece, the Director of Education. External Audit Committee members are Steve Nott and Lara Stilin. Board staff, who are present as a resource to the committee, are the Associate Director of Corporate Services & Operations, Joe Santa Maria and the Manager of Finance, Marina Tombari.

2.2.0 Information

2.2.1 The Annual Report of the Audit Committee for the Algoma District School Board is attached. (Attachments B.2 #1).

2.3.0 Recommendation

2.3.1 It is recommended that the Board receive the 2022-2023 Annual Report of the Audit Committee as outlined in the Director's Report to the Board of 2023 11 28.

2.4.0 Proposed Resolution

2.4.1 That the Board receive the 2022-2023 Annual Report of the Audit Committee as outlined in the Director's Report to the Board of 2023 11 28.



Annual Report to the Board of Trustees For the year ended August 31, 2023

This report summarizes the audit committee's actions for the year ending August 31, 2023.

Audit Committee Members

The audit committee consisted of six members, listed below:

Trustee Members:

- Sheryl Evans (Chair)
- Jennifer Sarlo, (ex officio)
- Nick Apostle
- Elaine Johnston

External Members:

- Stephen Nott
- Lara Stilin (Term began November 24, 2021)

In addition, regular attendees at the Committee meetings were:

- Lucia Reece – Director of Education
- Joe Santa Maria – Associate Director of Corporate Services & Operations
- Christine Evoy – Manager of Finance
- Melissa Dodge – Regional Internal Audit Manager
- Tiffany Cecchetto – External Auditor, KPMG
- Eric Pino – External Auditor, KPMG
- Mitch Marinovich – External Auditor, KPMG

Administrative Tasks

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

- Focusing internal audit on key risk areas and the adequacy and effectiveness of the board's risk management and internal control systems.
- Clarifying the audit committee's role in reviewing and overseeing internal and external audit functions and financial reporting processes (through Audit Committee Self-Assessment).
- Developing an internal audit work plan; and
- Developing a meeting schedule and agenda for the year.

Meetings

It was agreed to hold three meetings throughout the year, with a fourth meeting if deemed necessary. The minimum required by O.Reg 361/10 is three meetings. Four meetings were held, and the members in attendance at each of these meetings were as follows: (✓ = in attendance and blank = not in attendance)

Member	17-Oct-22	23-Nov-22	31-May-23
Sheryl Evans	☒	☒	☒
Nick Apostle	☐	☐	☒
Jennifer Sarlo	☒	☒	☒
Elaine Johnston	☐	☐	☒
Stephen Nott	☒	☒	☒
Lara Stilin	☐	☒	☐

Governance

The audit committee operated throughout the fiscal year, which ended on August 31, 2022. All members satisfied the eligibility requirements by Ontario Regulation 361/10 Audit Committees under the Education Act.

External Auditors

The relationship with the external auditors has been satisfactory and private meetings were held during the year. The external auditors, *KPMG*, presented the scope and extent of their work to the committee, which the committee reviewed and recommended for approval at the October 17, 2022, meeting. The external auditors confirmed their independence at this meeting and in the letter dated December 1, 2022, appended to the 2021-22 Audited Financial Statements. The audit committee reviewed and recommended the approval of the annual audited financial statements on November 22, 2022.

Internal Auditors

The relationship with the internal auditors has been satisfactory and private meetings were held during the year. The Committee reviewed the risk assessment results and the risk-based Multi-Year Internal Audit Plan (Exhibit A attached), including audits scheduled for the 2022/23 fiscal year.

The audit committee received reports from the Regional Internal Audit Manager that assessed the progress toward management's implementation of action plans developed in response to previous audit findings. This enabled the audit committee to engage management in a

discussion regarding findings not satisfactorily actioned and encouraging renewed efforts on overdue action plans.

Summary of the work performed

In addition to the items noted above, the following outlines further work performed by the audit committee in the last 12 months:

- Received a report from the internal auditors to confirm the effectiveness of controls across the school board.
- Confirmed that the external and internal auditors did not encounter any difficulties during their work.
- Reviewed the fees charged by the external auditors in respect of the 2022-23 audit.
- Reviewed the fees paid to the external auditors in respect of other audit work undertaken during the year.
- Reviewed and evaluated the external auditors' performance.
- Reviewed and evaluated the effectiveness of the internal audit function, including the performance of the regional internal audit manager and their team.
- Queried management on their approach to risk management as well as their strategy to manage such risks; and
- Performed a self-assessment.

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

On behalf of the audit committee



Sheryl Evans (Nov 20, 2023 11:52 EST)

Sheryl Evans, Audit Committee Chair

11/20/2023

Date

November 23, 2022

Page 3 of 4

Exhibit A

Multi-Year Internal Audit Plan

As at; May 31, 2023

2021/2022

Audit	Attendance Management	AP and Procurement	Follow Up
Area	Human Resources	Business	
Rationale	High-risk score High impact on cost and service delivery	Lean audit Process efficiency and review	ongoing
Notes	Carried forward 19/20; deferred due to pandemic	AP and Procurement	

2022/2023

Audit	Manage Communications	Energy Management	Follow Up
Area	IT	Facilities	
Rationale			ongoing
Notes			

2023/2024

Audit	Manage Communications	Energy Management	Follow Up
Area	IT	Facilities	
Rationale			ongoing
Notes	In progress	Carried Forward	



B.3 DIRECTOR'S REPORT TO THE BOARD

DATE: 2023 11 28

SUBJECT: **APPROVAL OF S.E.A.C. MEMBER CHANGE**

3.1.0 Background

- 3.1.1 In accordance with Ontario Regulation 464/97, Board approval is required to appoint members and alternates to the Special Education Advisory committee (SEAC).
- 3.1.2 Applicant organizations who are district offices of a Provincial Organization for children with special needs, or who represent First Nations, complete the Algoma District School Board form attesting to their qualifications to sit on this committee as per Ontario Regulation 464/97. They submit the signed form to the Superintendent of Education.

3.2.0 Information

- 3.2.1 Clinton Snider has requested that he represent the interest of *Algoma Family Services* as a member of the Special Education Advisory Committee and has submitted the required form attesting to his qualifications.
- 3.2.2 *Algoma Family Services* has previously had a member representing their interest on the Algoma District School Board SEAC and has requested this change as the previous member has left their organization.

3.3.0 Recommendation

- 3.3.1 It is recommended that the Board approve the appointment of Clinton Snider to represent the interest of *Algoma Family Services* on the Algoma District School Board SEAC as described in the Director's Report to the Board of 2023 11 28.

3.4.0 Proposed Resolution

- 3.4.1 That the Board approve the appointment of Clinton Snider to represent the interest of *Algoma Family Services* on the Algoma District School Board SEAC as described in the Director's Report to the Board of 2023 11 28.

B.4 DIRECTOR'S REPORT TO THE BOARD

DATE: 2023 11 28

SUBJECT: 2023-2024 CAPITAL PROJECT APPROVALS

4.1.0 Background & Information

4.1.1 Senior Administration staff reviews and participates in project tendering and contract approval with Plant Department staff. The Operations & Budget Committee met on 2023 11 15 with Administration staff to review and approve projects for Board consideration. Funds received from the Ministry of Education in annual grant allocations for Capital Projects must be directed to this activity only. Funds not expended in a given year must be placed in specific reserves to be used for capital expenditures in future budget years. Currently, total projects for potential award to contractors in 2023-24 amount to approximately \$15 million. As well, a separate Capital Priority approval of approximately \$50.5 million has been received for a new school in Blind River totaling approximately \$65 Million in construction projects starting in 2023-24. Deferred Capital funding will be used to top up 2023-24 projects exceeding funding.

Facility Renewal Projects (FRP)

4.1.2 The Ministry of Education provides annual Facility Renewal Project (FRP) funding based on enrolment to School Boards. Plant Department has reviewed outstanding needs and have recommended FRP projects in line with funding (See attachment B.4 #1). Funding for Facility Renewal is \$3,242,978 in 2023-24.

School Condition Improvement Projects

4.1.3 The Ministry has continued to provide Boards with School Condition Improvement funding to address added school renewal needs. This funding has been allocated primarily based on each Board's number of schools and the school facilities inventory. Plant Department has reviewed outstanding needs and have recommended projects. Funding for School Condition Improvement Projects is \$11,994,493.

B.4 DIRECTOR'S REPORT TO THE BOARD

DATE: 2023 11 28

SUBJECT: 2023-2024 CAPITAL PROJECT APPROVALS

4.1.0 Background & Information (Continued)

Capital Priority Projects

4.1.4 The Algoma District School Board is thankful to receive approval from the Ministry of Education to receive funding of approximately \$50.5 million to build a new JK to 12 school in Blind River.

4.1.5 The Ministry of Education is reviewing the Capital Priority process for Boards to make specific Business Case applications for its Board specific priorities. This funding is meant to specifically deal with Accommodation Pressures, Facility Conditions and School Consolidations.

4.1.6 An update will come in the future once the Ministry reviews its process.

4.2.0 Recommendation

4.2.1 It is recommended that the Board approve proceeding with the 2023-2024 Capital Projects, as identified in the Director's Report to the Board of 2023 11 28.

4.3.0 Proposed Resolution

4.3.1 That the Board approve proceeding with the 2023-2024 Capital Projects as identified in the Director's Report to the Board of 2023 11 28.

FACILITY RENEWAL PROJECTS, CAPITAL PRIORITIES PROJECTS, & SCHOOL CONDITION IMPROVEMENT PROJECTS

<u>School</u>	<u>Project Description</u>	<u>Budget Amount Requested</u>
ELSS	Courtyard, stair and handrail	
Isabel Fletcher	Interior upgrades	
Central Ave	Boiler pumps	
Hornepayne JK-12	Lighting upgrade	
Kina Awiya	Boiler controls	
Korah	West entrance upgrades	
River View	Interior upgrades	
White Pines	Tech upgrades	
Tarentorus	Elementary and Child Care additions & renovations	
HM Robbins	Child Care addition and KG upgrades	
		\$15,237,471

Blind River JK-12	ADSB JK-12, CSPGN Child Care EarlyON	\$50,521,761
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	TOTAL:	\$65,759,232
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B.5 Director's Report To The Board

Date: 2023 11 28

Subject: **TRUSTEE TRAVEL – 2024 OPSBA Public Education Symposium**

5.1.0 Background & Information

5.1.1 The 2024 OPSBA Public Education Symposium will be held at the Sheraton Centre Hotel in Toronto, ON, from January 25 to 26, 2024. The Board will approve up to 11 Trustees to attend the event.

5.2.0 Recommendation

5.2.1 It is recommended that approval be granted for up to 11 Trustees to attend the 2024 OPSBA Public Education Symposium being held at the Sheraton Centre Hotel in Toronto, ON, from January 25 to 26, 2024.

5.3.0 Proposed Resolution

5.3.1 That approval be granted for up to 11 Trustees to attend the 2024 OPSBA Public Education Symposium being held at the Sheraton Centre Hotel in Toronto, ON, from January 25 to 26, 2024.



B.6 Director's Report to The Board

Date: 2023 11 28

Subject: APPROVAL OF POLICIES

6.1.0 Background

6.1.1 As part of our policy review process, the following policies have been reviewed by trustees, administrative council and appropriate Board personnel and are attached as items:

- 2.02 Trustee Attendance, Including Technology-Assisted Attendance
- 2.09 Electronic Meetings
- 6.48 Voluntary Self Identification for FNMI Students/Employees

*It is to be noted that all related documents (ie. procedures, forms, protocols, and guidelines), have also been reviewed/updated but do not require Board approval.

6.2.0 Information

6.2.1 The following changes are being recommended:

Policy #	Section	Revision
2.02	2	Word clarification and Section 2 #3 to include clarification of electronic meetings thus eliminating policy 2.09 Electronic Meetings
2.09	2	Proposed deletion of policy, added clarification to policy 2.02 to include content from 2.09
6.48	6	Clarified wording in policy

6.3.0 Recommendations

6.3.1 It is recommended as part of the regular review process, that the Board approve the following policies:

- 6.3.1 a 2.02 Trustee Attendance, Including Technology-Assisted Attendance
- b 2.09 Electronic Meetings - *deletion*
- c 6.48 Voluntary Self Identification for FNMI Students/Employees

as outlined in the Director's Report of 2023 11 28.

B.6 Director's Report to The Board

Date: 2023 11 28

Subject: APPROVAL OF POLICIES

6.4.0 Proposed Resolution

6.4.1 That the Board approve, as part of the regular review process, the following policies:

- 6.4.1 a 2.02 Trustee Attendance, Including Technology-Assisted Attendance
- b 2.09 Electronic Meetings - *deletion*
- c 6.48 Voluntary Self Identification for FNMI Students/Employees

as outlined in the Director's Report of 2023 11 28.

SECTION 2: BYLAWS/TRUSTEES/COMMITTEES**Policy 2.02: Trustee Attendance, Including Technology-Assisted Attendance*****Supporting Policies******Supporting Procedures******Supporting Protocols and Guidelines******Supporting Templates and Forms******Other Board Resources***

[Education Act R.S.O. 1990](#)

Approved by Board Resolution #154-1998 06 23

Approved by Board Resolution #038-2011 03 08

Approved by Board Resolution #049-2016 05 10

1.0 Attendance at Meetings

Trustees shall receive proper notice of all Regular and Special Board meetings and of the Committees on which they serve.

Trustees are expected to attend all Regular Board meetings and the meetings of Committees on which they serve.

A Register of Trustee attendance at Regular Board, Special Board, and committee meetings will be established and maintained by the Superintendent of Business. This register will be available to the public on request. Attendance records for all meetings shall record instances where trustees are required to arrive late or leave prior to adjournment. Meeting minutes shall note when trustees have advised the Chair of their inability to attend a meeting (e.g. illness, work commitment, approved Board business).

A trustee absent from a meeting(s) while acting on approved Board business or while serving as an officer of a Trustee Association will be granted credit for attendance at the meeting(s).

The Board Chair may excuse the absence of Trustees in special situations and the absence will be so recorded.

The Chair and Vice-Chair will periodically review the attendance record and will discuss any attendance problems with the trustee(s) concerned.

Continuing attendance problems will be brought to the attention of the Board. The importance of regular attendance is reflected in the [Education Act R.S.O. 1990 s.191\(12\)](#) which states 'A board may provide for a deduction of a reasonable amount from the allowance of a member because of absence from regular or committee meetings of the board'.



In keeping with the [Education Act R.S.O. 1990 s.229\(1\)](#) a Trustee who “absents himself or herself without being authorized by resolution entered in the minutes, from three consecutive regular meetings of the Board, ..., the member thereby vacates his or her seat, and the provisions of this Act with respect to the filling of vacancies apply”.

2.0 Technology-Assisted Attendance

The following provisions shall support a member of the Board who wishes to participate in a meeting through electronic means:

1. At the request of any board member or student representative, the Board shall provide the member or representative with electronic means for participating in one or more meetings of the board or of a committee of the board, including a committee of the whole board. [Reference: [Reg. 463/97 Sec. 3\(1\)](#)]
2. The electronic means required by Paragraph 1 above shall permit the member or representative to hear and be heard by all other participants in the meeting.
3. The electronic means shall be provided in such a way as to comply with the rules governing conflict of interest of members.
4. Pupil representatives and ratepayers who are participating through electronic means will not participate in any proceedings of the board or committee of the board, including a Committee of the Whole Board that are closed to the public in accordance with the Act.
5. Subject to any conditions or limitations provided for under the [Education Act](#) or under [Regulation 463/97](#), a member of the board who participates in a meeting through electronic means in accordance with [Regulation 463/97](#) shall be deemed to be present at the meeting for the purposes of every act.
6. The Algoma District School Board requires that at every meeting of the board or of a committee of the whole board the following persons be physically present in the meeting room of the board:
 - The Chair of the Board or his or her designate.
 - At least one additional member of the board.
 - The Director of Education of the Board or his or her delegate.

The Algoma District School Board further requires that, at every meeting of a committee of the board, except a committee of the whole board, the following persons shall be physically present in the meeting room of the committee:

- The Chair of the Committee or his or her delegate.
 - The Director of Education of the Board or his or her delegate.
7. Despite paragraph 1 of this policy, the Board may refuse to provide a member with electronic means of participation in a meeting of the Board, a meeting of the Committee of the Whole Board or a meeting of any committee of the Board, where to do so is necessary to ensure compliance with the physical attendance in the meeting room section of this policy [Section 5(3), [Regulation 463/97](#)].
8. The meeting room of the board or of a committee of the Board, as the case may be, shall be open to permit physical attendance by members of the public at every meeting of the board or of the committee of the board (Section 6(1), [Regulation 463/97](#)) except for those sections of said meetings which are closed to the public in accordance with the Act.

SECTION 2: BYLAWS/TRUSTEES/COMMITTEES**Policy 2.02: Trustee Attendance, Including Technology-Assisted Attendance*****Supporting Policies******Supporting******Procedures******Supporting Protocols and Guidelines******Supporting Templates and******Forms Other Board Resources***

[Education Act R.S.O. 1990](#)

Approved by Board Resolution #154-1998 06 23

Approved by Board Resolution #038-2011 03 08

Approved by Board Resolution #049-2016 05 10

1.0 Attendance at Meetings

Trustees shall receive proper notice of all Regular and Special Board meetings and of the Committees on which they serve.

Trustees are expected to attend all Regular Board meetings and the meetings of Committees on which they serve.

A Register of Trustee attendance at Regular Board, Special Board, and committee meetings will be established and maintained by the **Director or Designate**. This register will be available to the public on request. Attendance records for all meetings shall record instances where trustees are required to arrive late or leave prior to adjournment. Meeting minutes shall note when trustees have advised the Chair of their inability to attend a meeting (e.g. illness, work commitment, approved Board business).

A trustee absent from a meeting(s) while acting on approved Board business or while serving as an officer of a Trustee Association will be granted credit for attendance at the meeting(s).

The Board Chair may excuse the absence of Trustees in special situations and the absence will be so recorded.

The Chair and Vice-Chair will periodically review the attendance record and will discuss any attendance problems with the trustee(s) concerned.

Continuing attendance problems will be brought to the attention of the Board. The importance of regular attendance is reflected in the [Education Act](#) R.S.O. 1990 s.191(12) which states "A board may provide for a deduction of a reasonable amount from the allowance of a member because of absence from regular or committee meetings of the board."

In keeping with the [Education Act](#) R.S.O. 1990 s.229(1) a Trustee who “absents himself or herself without being authorized by resolution entered in the minutes, from three consecutive regular meetings of the Board, ..., the member thereby vacates his or her seat, and the provisions of this Act with respect to the filling of vacancies apply.”

2.0 Technology-Assisted Attendance and Electronic Meetings

The following provisions shall support a member of the Board who wishes to participate in a meeting through electronic means:

1. At the request of any board member or student representative, the Board shall provide the member or representative with electronic means for participating in one or more meetings of the board or of a committee of the board, including a committee of the whole board. [Reference: [Reg. 463/97 Sec. 3\(1\)](#)]
2. The electronic means required by Paragraph 1 above shall permit the member or representative to hear and be heard by all other participants in the meeting.
3. The electronic means shall be provided in such a way as to comply with the rules governing conflict of interest of members. **To maintain confidentiality, members joining a closed meeting via electronic means (ie. teleconference, videoconference) shall ensure they are in a private room/area, such that they cannot be seen or heard by other persons who are not part of the meeting. The recording of a closed meeting, by any means, is strictly prohibited.**
4. Pupil representatives and ratepayers who are participating through electronic means will not participate in any proceedings of the board or committee of the board, including a Committee of the Whole Board that are closed to the public in accordance with the Act.
5. Subject to any conditions or limitations provided for under the [Education Act](#) or under [Regulation 463/97](#), a member of the board who participates in a meeting through electronic means in accordance with [Regulation 463/97](#) shall be deemed to be present at the meeting for the purposes of every act.
6. The Algoma District School Board requires that at every meeting of the board or of a committee of the whole board the following persons be physically present in the meeting room of the board:
 - The Chair of the Board or his or her designate.
 - At least one additional member of the board.
 - The Director of Education of the Board or his or her **designate**.

The Algoma District School Board further requires that, at every meeting of a committee of the board, except a committee of the whole board, the following persons shall be physically present in the meeting room of the committee:

- The Chair of the Committee or his or her **designate**.

- The Director of Education of the Board or his or her **designate**.
7. Despite paragraph 1 of **Section 2.0** of this policy, the Board may refuse to provide a member with electronic means of participation in a meeting of the Board, a meeting of the Committee of the Whole Board or a meeting of any committee of the Board, where to do so is necessary to ensure compliance with the physical attendance in the meeting room section of this policy [Section 5(3), [Regulation 463/97](#)].
8. The meeting room of the board or of a committee of the Board, as the case may be, shall be open to permit physical attendance by members of the public at every meeting of the board or of the committee of the board (Section 6(1), [Regulation 463/97](#)) except for those sections of said meetings which are closed to the public in accordance with the Act, **unless public health measures warrant otherwise**.

SECTION 2: BYLAWS/TRUSTEES/COMMITTEES

Policy 2.09: Electronic Meetings (Attending Meetings via Technology)

Supporting Policies

Supporting Procedures

Supporting Protocols and Guidelines

Supporting Templates and Forms

Other Resources

[Education Act, R.S.O. \(1990\)](#)

[Regulation 463/97: Electronic Meetings](#)

Approved by Board Resolution #85-1998 04 28

Approved by Board Resolution #109-2017 11 28

Approved by Board Resolution #031-2022 03 29

It is the policy of the Algoma District School Board that:

1. At the request of any board member or student representative, the Board shall provide the member or representative with electronic means for participating in one or more meetings of the board or of a committee of the board, including a committee of the whole board. [Reference: [Reg. 463/97 Sec. 3\(1\)](#)]
2. The electronic means required by Paragraph 1 above shall permit the member or representative to hear and be heard by all other participants in the meeting.
3. The electronic means shall be provided in such a way as to comply with the rules governing conflict of interest of members. To maintain confidentiality, members joining a closed meeting via electronic means (i.e. teleconference, videoconference) shall ensure they are in a private room/area such that they cannot be seen or heard by other persons who are not part of the meeting. The recording of a closed meeting, by any means, is strictly prohibited.
4. Pupil representatives and ratepayers who are participating through electronic means will not participate in any proceedings of the board or committee of the board, including a Committee of the Whole Board, that are closed to the public in accordance with the Act.

5. Subject to any conditions or limitations provided for under the [Education Act](#) or under [Regulation 463/97](#), a member of the board who participates in a meeting through electronic means in accordance with [Regulation 463/97](#) shall be deemed to be present at the meeting for the purposes of every act.
6. The Algoma District School Board requires that at every meeting of the board or of a committee of the whole board the following persons be physically present in the meeting room of the board:
 - The Chair of the Board or his or her designate.
 - At least one additional member of the board.
 - The Director of Education of the Board or his or her designate.

The Algoma District School Board further requires that, at every meeting of a committee of the board, except a committee of the whole board, the following persons shall be physically present in the meeting room of the committee:

- The Chair of the Committee or his or her designate.
 - The Director of Education of the Board or his or her designate.
7. Despite paragraph 1 of this policy, the Board may refuse to provide a member with electronic means of participation in a meeting of the Board, a meeting of the Committee of the Whole Board or a meeting of any committee of the Board, where to do so is necessary to ensure compliance with the physical attendance in the meeting room section of this policy [Section 5(3), [Regulation 463/97](#)].
 8. The meeting room of the board or of a committee of the Board, as the case may be, shall be open to permit physical attendance by members of the public at every meeting of the board or of the committee of the board (Section 6(1), [Regulation 463/97](#)) except for those sections of said meetings which are closed to the public in accordance with the Act.

SECTION 6: OPERATIONS**Policy 6.48: Voluntary Self-Identification for First Nation, Metis and Inuit Students and Employees*****Supporting Policies******Supporting Procedures***

[Voluntary Self-Identification for First Nation, Metis and Inuit Students and Employees](#)

Supporting Protocols and Guidelines***Supporting Templates and Forms***

[ADSB Employee Indigenous Voluntary Self-Identification Form](#)

Other Resources

[Constitution Act, 1982, Section 35\(2\)](#)

[Freedom of Information Act](#)

ADSB Voluntary Indigenous Student Self-Identification Brochure

Approved by Resolution #038-2007 03 27

Reviewed by Board Resolution # 093-2014 05 27

Revised by Board Resolution #066-2019 06 11

POLICY STATEMENT

The Algoma District School Board will provide the opportunity for all First Nation, Metis and Inuit students/families and employees to voluntarily self-identify. The purpose of voluntary self-identification is to assist with program planning for students and accessing appropriate resources for employees. First Nation, Metis and Inuit identification refers to the definition in the [Constitution Act, 1982, Section 35\(2\)](#), in that “Aboriginal peoples” include “Indian, Inuit, and Metis”.

RATIONALE

A responsive, transparent and accountable policy that focuses on improved programs and services and builds on strong partnerships with First Nation, Metis and Inuit parents and their communities supports the learning aspirations, potential and success of First Nation, Metis and Inuit students and staff. It supports both student achievement and the creation of safe and accepting learning environments. Voluntary self-identification allows the Board to collect and aggregate student achievement data to monitor the performance of First Nation, Metis and Inuit students. Continued data collection and analysis will provide information for future decision-making and inform the selection of available resources surrounding First Nation, Metis and Inuit student success and inclusive, safe and accepting worksites for employees.

Voluntary self-identification among employees provides the Board with baseline data on the number of Indigenous staff currently employed. Indigenous staff could act as mentors, share their Indigenous culture and help foster an environment where Indigenous students can reach a high level of achievement.

Voluntary self identification will allow the Board to develop education programs to better:

- Provide high quality learning opportunities that directly address the needs of First Nation, Metis and Inuit students that are responsive, flexible, and accessible to all students
- Increase the retention rate of First Nation, Metis and Inuit students
- Increase the graduation rate of First Nation, Metis and Inuit students
- Ensure that First Nation, Metis and Inuit students are well-prepared for participation in post-secondary studies and the world of work
- Promote effective, respectful working relationships and partnerships with First Nation, Metis and Inuit parents, organizations, and communities
- To increase awareness of others of First Nation, Metis and Inuit history, culture and traditions

SECTION 6: OPERATIONS

Policy 6.48: Voluntary Self-Identification for First Nation, Metis and Inuit Students and Employees

Supporting Policies

Supporting Procedures

[Voluntary Self-Identification for First Nation, Metis and Inuit Students and Employees](#)

Supporting Protocols and Guidelines

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- Increase the retention rate of First Nation, Metis and Inuit students;
- Increase the graduation rate of First Nation, Metis and Inuit students;
- Ensure that First Nation, Metis and Inuit students are well-prepared for participation in post-secondary studies and the world of work;
- Promote effective, respectful working relationships and partnerships with First Nation, Metis and Inuit parents, organizations, and communities;
- **Increase** awareness of others of First Nation, Metis and Inuit history, culture and traditions.

ALGOMA DISTRICT SCHOOL BOARD

CURRENT TRUSTEE COMMITTEES *for 2024*

2023 11 28
Reg. Board Meeting
Item C.1

Revised on November 28, 2023

1. SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)

Description:

Trustees bring information forward to members regarding Board initiatives e.g. Enrolment, Accommodation Review, Program overviews.

Commitment:

Meetings are held on the Tuesday the week before a Regular Board Meeting and/or Committee of the Whole Meeting: 11:45 a.m. – lunch, 12:00 noon to 1:00 p.m. meeting.

2. SUPERVISED ALTERNATIVE LEARNING (SAL)

Description:

Supervised Alternative Learning Program (SAL) is for students ages 14 to 17 who, for a variety of reasons, are at risk of leaving school early. A more detailed description of SAL is attached. Schools recommend students for SAL to the SAL Committee after developing a Supervised Alternative Learning Plan (SALP) with school staff, parents/guardians, the students and other community partners. The SAL Committee reviews each recommendation and determines whether or not approval will be provided.

Commitment:

The SAL Committee would meet twice monthly (if needed) prior to a Board or Committee of the Whole meeting. Depending on how many students are being considered, formal meetings can range from 5 to 30 minutes. Often, material is provided in advance for review, which reduces the time needed to meet.

3. PARENT INVOLVEMENT COMMITTEE (PIC)

Description:

Trustee brings information forward to members regarding Board initiatives e.g. Enrolment, Accommodation Review, Program overviews

Commitment:

Four to Six (4-6) meetings per year usually on the first Monday of the month from 6:30 p.m. – 8:00 p.m.

4. EXPULSION/SUSPENSION HEARING COMMITTEE

Description:

The Board authorizes the creation of a Discipline Committee of three (3) trustees to decide appeals of Principal suspensions and Principal recommendation for expulsion. All other trustees would serve as alternatives in case one of the committee members cannot be present. The Discipline Committee shall have the powers as set out in the Education Act and any other powers to implement any appropriate order.

Commitment:

This Committee would meet prior to a Board or Committee of the Whole meeting. Depending on how many students are being considered, meetings run approximately 20 minutes. Material is provided prior to arriving to the meeting for review which reduces the time needed to meet.

5. OPERATIONS AND BUDGET COMMITTEE**Description:**

This Committee consists of 3 Trustee members. The Chair of the Board and the Director of Education are ex-officio members and the Superintendent of Business and Manager of Finance are resources to the committee. The committee was designed to meet and provide oversight into the Budget development and Capital Projects each year. It would also meet from time to time on certain Operational issues that required more detailed discussion. The committee would then update the full Board on these issues.

Commitment:

This committee would meet approximately 2-3 times annually.

6. AUDIT COMMITTEE**Description:**

This committee was mandated by the Ministry of Education to assist the board of trustees in fulfilling its duties related to governance and oversight. The committee consists of 3 trustee members and 2 external members. The Chair of the Board and Director of Education are ex-officio members and the Superintendent of Business and Manager of Finance are resources to the committee. The duties of the audit committee include financial reporting processes, internal controls, external auditing, risk management, compliance matters and recommends approval of the financial statements to the Board of Trustees

Commitment:

The committee is governed by Ministry of Education regulation which establishes a minimum of 3 meetings each year.

7. NOMINATION COMMITTEE**Description:**

Trustees and staff representatives discuss and bring nominations forward for Board approval honouring the good work of an employee, student or community member, in Algoma District School Board for awards offered by the Ontario Public School Boards' Association (OPSBA) at various times during the year.

Commitment:

Meetings will be held up to 4 times per year or as needed.