

# HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD

*OPEN SESSION*

*AGENDA AND REPORTS*

**Wednesday, December 13, 2023**

7:15 p.m.

Board Room

90 Ontario Avenue



**Photo Courtesy of:  
St. Mary's College**

**2**

**AGENDA FOR THE OPEN SESSION BOARD MEETING OF THE  
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD  
ON WEDNESDAY, DECEMBER 13, 2023 @ 7:15 PM  
IN THE BOARD ROOM**

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**A CALL TO ORDER**

1. **Acknowledgement of Traditional Lands – (Owen)**  
Today we meet on Turtle Island in the area governed by the Robinson-Huron Treaty of 1850. It is the traditional land of the Batchewana First Nation, the Garden River First Nation and the Metis settlement at Bawating. We commit ourselves to work on the TRC's Calls to Action that focus on education. We hope to one day know and understand the true history of Canada so we can live into reconciliation with Indigenous peoples on the land. Let us journey together in a good way.

2. **Prayer (Pg 7)**

3. **Call the Roll:**

**Trustees:**

Carol Amadio, John Bruno, John Caputo, Kerri Commanda, Tony D'Agostino, Lindsay Liske, Carol MacEachern, Kathleen Rosilius, Gary Trembinski, Sandra Turco

**Officials:**

Danny Viotto (Director of Education), Joe Chilelli, Christine Durocher, Fil Lettieri, Justin Pino, Franca Spadafora

**Student Trustees:**

Owen Middleton, Kenzie Garson, Mya Jensen

**Regrets:**

**Other Reps:**

Darrell Czop (President, O.E.C.T.A.)  
Marnie McDonald (Vice-President, O.E.C.T.A.)  
Corey Gardi (President, C.P.C.O.)  
Crystal Krauter (President, C.U.P.E.)

**OUR MISSION**

***Persons present are invited to indicate how they have seen our Mission lived out recently in our schools and board community.***



**B ADOPTION OF ORDER OF BUSINESS**

1. **Motion:** That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, December 13, 2023.

**Are there any additions/changes/deletions?**

**C DISCLOSURE OF CONFLICT OF INTEREST AND THE GENERAL NATURE THEREOF****D NEW BUSINESS****1. COMMITTEES OF THE BOARD**

- (a) **Special Education Advisory Committee (4-year term)**  
(Current term ending December 2026)
  - John Caputo
  - Gary Trembinski
  - Kathleen Rosilius (alternate)
  - Sandra Turco (alternate)
- (b) **Audit Committee (4-year term)**  
(Current term ending December 2026)
  - John Bruno
  - Lindsay Liske
  - Gary Trembinski
- (c) **Parent Involvement Committee**
  - Tony D'Agostino
  - Carol Amadio (Alternate)
- (d) **Transportation Governance Committee**
  - Gary Trembinski
- (e) **Policy Committee**
  - Gary Trembinski
  - John Bruno
  - Tony D'Agostino
  - Sandra Turco
- (f) **Focus on Faith**
  - Carol MacEachern
  - Sandra Turco (Alternate)

**'Ad Hoc' Committees (when required)**

- (a) **Supervised Alternative Learning Committee**
  - Gary Trembinski
  - Tony D'Agostino (Alternate)
- (b) **Suspension/Expulsion Appeals Committee**
  - Committee of the Board
- (c) **Director's Performance Appraisal Committee**
  - Committee of the Board
- (d) **Centre for Social Justice and Good Works**
  - Carol Amadio
  - Kathleen Rosilius (Alternate)
- (e) **Finance Committee**
  - Committee of the Board

**E CONFIRMATION OF MINUTES**

1. **Minutes of the Open Board Meeting of November 15, 2023.** (Pg 10)  
**Motion:** That the Huron-Superior Catholic District School Board approve the Minutes of the Open Board Meeting of November 15, 2023.
2. **Minutes of the In-Camera Board Meeting of November 15, 2023.**  
**Motion:** That the Huron-Superior Catholic District School Board approve the Minutes of the In-Camera Board Meeting of November 15, 2023.

**F BUSINESS ARISING FROM THE MINUTES****G PRESENTATIONS**

1. **Catholic Faith Testimony** – Director Viotto and Mario Rocchetta (Teacher, St. Mary's College) to introduce Ava Barone (Grade 11 student, St. Mary's College).
2. **SCWI Statistics for 2022-23** – Director Viotto to introduce Micaela Olejnik (Catholic Curriculum Coordinator K-12) and Melanie Jones (Sault College).

**H COMMITTEE REPORTS**

1. **Minutes of the Special Education Advisory Committee Meeting** (Pg 15)  
**Motion:** That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of October 15, 2023 be approved.

2. **Minutes of the Special Education Advisory Committee Meeting (Pg 18)**  
**Motion:** That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of November 22, 2023 be approved.

## I ADMINISTRATIVE ITEMS REQUIRING ACTION

1. **2022-23 Financial Statements (Pg 22)**  
**Motion:** That the Huron-Superior Catholic District School Board approve the audited financial statements for the year ended August 31, 2023 as outlined in the Report to the Director dated December 13, 2023.
2. **Professional Architectural & Consulting Engineering Services for Renovations at St. Kateri Outdoor Learning Centre (Pg 53)**  
**Motion:** That the Huron-Superior Catholic District School Board awards the contract for Professional Architectural and Consulting Engineering Services for Renovations at St. Kateri Outdoor Learning Centre to Nor Mech Engineering Inc.
3. **Request for Proposal Consultant Services for Speech Language Pathology (Pg 54)**  
**Motion:** That the Huron-Superior Catholic District School Board award the contract for consultant services for speech language pathology to Gabrielle Rouleau for eight months commencing December 2023.
4. **OCSTA 2024 Catholic Trustees' Seminar – January 19-20, 2024**  
**Motion:** That the Huron-Superior Catholic District School Board allows Carol Amadio, John Bruno, Kerri Commanda, Tony D'Agostino, Lindsay Liske, Kathleen Rosilius, Gary Trembinski, Sandra Turco and Director Viotto to travel to Toronto to attend the OCSTA 2024 Catholic Trustees' Seminar on January 19-20, 2024.
5. **Fieldtrips (Pg 55)**  
**Motion:** That the Huron-Superior Catholic District School Board approves the following field trip applications:
  1. Our Lady of Lourdes French Immersion School (Elliot Lake)– to travel to Niagara Falls, ON on June 19, 2024 and returning June 21, 2024.
  2. Sacred Heart School (Espanola) – to travel to Toronto, ON on June 18, 2024 and returning on June 20, 2024.
  3. St. Mary's College – to travel to Klienburg, Toronto, ON on April 17, 2024 and returning April 19, 2024.

## J INFORMATION ITEMS

1. **Reports to the Director of Education / Board of Trustees**
  - a) **Award of Request for Proposal for Non-Union Job Evaluation and Pay Equity Plan Project – Superintendent Chilelli (Pg 70)**
  - b) **Annual Report – Director Viotto**

c) **SMC Activity Report** – Student Trustees Middleton, Garson and Jensen (Pg 72)

2. **Correspondence**

3. **Notes of Thanks**  
Emily Thibodeau

**K TEN-MINUTE QUESTION AND ANSWER PERIOD**

- ON AGENDA ITEMS FOR THOSE IN ATTENDANCE

**L UPCOMING EVENTS**

<b>December 25</b>	- <b>School Christmas Break begins</b>
<b>December 25</b>	- <b>Christmas Day</b>
<b>December 26</b>	- <b>Boxing Day</b>
<b>December 27</b>	- <b>Feast of the Holy Family</b>
<b>January 1</b>	- <b>New Year's Day; Solemnity of Mary, Mother of God</b>
<b>January 7</b>	- <b>Epiphany</b>
<b>January 8</b>	- <b>School Reopens</b>
<b>January 8</b>	- <b>The Baptism of the Lord</b>
<b>January 17</b>	- <b>Next Board Meeting</b>
<b>January 19-20</b>	- <b>2024 OCSTA Catholic Trustees Seminar</b>

**M CLOSING PRAYER – Trustee MacEachern**

**N ADJOURNMENT**



*“As people of hope”*

**In the name of the Father and of the Son and of the Holy Spirit. Amen.**

**OPENING PRAYER** *Sandra*

Loving God,  
We enter this Advent season with hearts full of hope.  
In this time of preparation and planning, we thank you for the hope, peace, joy and love you unfailingly offer us.  
Let our lives be inspired by the power of hope as we welcome Jesus into our hearts once again.  
Prepare our hearts to be transformed by your joy, that we may walk in the peace and light of Christ as people of hope.  
Amen.

**LITANY OF HOPE** *Carol A.*

God of hope, your Son has shown us the way to love ourselves, others, and you.  
His life has been our greatest example of selfless love.

As people of hope, may we...  
*All: Inspire our youth to look ahead and grow with optimism.*

As people of hope, may we...  
*All: Fuel our own positive outlooks for our future endeavours.*

As people of hope, may we...  
*All: Feed our souls with the promise of everlasting life.*

As we prepare to remember the birth of Emmanuel during the Advent season, may our hope...  
*All: Show us our true connection as faithful members of God's family.*

As we wait for the promised coming of Emmanuel, God with us, God for us, God in us. May our hope...  
*All: Lead us ever closer to everlasting life in God's kingdom through the love of his Son, our Redeemer and King, Jesus Christ, whose coming we await this coming Advent.*

*Amen.*



**READING: Mark 13:33-37** *John B.*

A reading from the holy Gospel according to Mark.

Jesus said to his disciples, "Beware, keep alert; for you do not know when the time will come. It is like a man going on a journey: when he leaves home and puts his slaves in charge, each with a particular task, and commands the doorkeeper to be on the watch. Therefore, keep awake – for you do not know when the master of the house will come, in the evening, or at midnight, or at cockcrow, or at dawn, or else, he might find you asleep when he comes suddenly. And what I say to you, I say to all: Keep awake!"

The Gospel of the Lord. **R. Praise to you, Lord Jesus Christ.**

**QUESTIONS FOR PERSONAL REFLECTION** *Kerri*

This Advent rather than pass the time by simply checking off the days in a calendar, how can you seek to encounter Jesus in the opportunities this season offers?

In this season of preparing our hearts, what are some actions that you could adopt?

**Examples of Personal Advent Practices** *John C.*

- Think of ways to bring a spirit of hope to your community.
- Receive the Sacrament of Confession. God is waiting to encounter us in this Sacrament of Mercy.
- Pick some spiritual reading – a book about the life of a saint or open the Bible and reflect on scripture.
- Find a ministry that needs help. Perhaps a volunteer opportunity like a soup kitchen, or a parish or youth ministry program – and spend some time bringing Jesus to those who are most in need.

**CLOSING PRAYER** *Tony*

Loving God,  
 Grant us strength to be people of hope.  
 May we continue to be strengthened by the light of hope that shines from our advent candle.  
 God of hope, who brought love, peace, and joy into this world, always be the centre and the focus of our lives.  
 God of hope, we seek you.  
 May your hope fill our hearts and grace our lives so that we might reflect your hope for all the world.  
**Amen.**

**In the name of the Father and of the Son and of the Holy Spirit. Amen.**







**Huron-Superior Catholic**  
DISTRICT SCHOOL BOARD

## our mission

Rooted in Jesus Christ, we are a Catholic learning community called and committed to develop the full potential of each child and to nurture a personal relationship with Jesus that will inspire Catholic leadership.

## our values

Dedicated to excellence in education and the desire to live the values of Jesus we strive to:

- affirm the sacredness of life and respect for all creation
- reverence the dignity of each person as a Child of God
- provide an enduring education that reflects the essence of our Catholic traditions
- proclaim Christ's message throughout the curriculum
- celebrate God's love in prayer, at Eucharist and in all sacramental moments of life
- create sacred learning environments
- cultivate enriching opportunities that will deepen faith.

## our vision

Guided by the Spirit on our journey, together with family and Church, we mutually invite, encourage and support one another in our efforts to transform the world.

# Journey Together in Faith and Learning

**MINUTES FOR THE OPEN SESSION BOARD MEETING OF THE  
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD  
ON WEDNESDAY, NOVEMBER 15, 2023 @ 7:15 PM  
IN THE BOARD ROOM**

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**PRESENT: Trustees:**

Gary Trembinski (Chair), John Bruno (Vice-Chair), Carol Amadio (virtual), John Caputo, Tony D'Agostino, Lindsay Liske, Carol MacEachern, Kathleen Rosilius, Sandra Turco

**Officials:**

Danny Viotto (Director of Education), Joe Chilelli, Christine Durocher, Fil Lettieri, Justin Pino, Franca Spadafora

**Student Trustees:**

Owen Middleton, Kenzie Garson

**REGRETS:** Kerri Commanda, Mya Jensen

**Vision and Values**

*Superintendent Durocher congratulated Miranda Lambruschini (Vice-Principal, Our Lady of Fatima School, Chappleau) and Stephanie Parniak (Religious Education and Family Life Consultant) for their outstanding achievement in winning the Micheal Carty Award for the work Miranda did while she was principal at St. Mary's Catholic School (White River) with the school's project on Embedding Cross-Curriculum Catholic Content.*

*Director Viotto was happy to announce that St. Kateri Outdoor Learning Centre will be receiving upgrades totally close to \$1M. The Board is grateful to the Government of Ontario for allowing the access to funding to renovate and expand the current infrastructure of one of its experiential learning hubs. These renovations will allow for the expansion of programming and increase capacity.*

Adg#   Motion#

**B-1   B-813 Moved by: G. Trembinski      Seconded by: J. Caputo**

That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, November 15, 2023.

To include:    Change to Item I-3  
                     Addition of Item I-9

**CARRIED**

**D-1**      **ELECTION FOR THE OFFICE OF CHAIRPERSON**

*The following trustees were nominated for the position of Chair:*

<i>Trustee Lindsay Liske</i>	<i>- declined the nomination</i>
<i>Trustee Gary Trembinski</i>	<i>- let his name stand</i>

*Gary Trembinski was acclaimed as the Chair of the Board for 2024.*

**D-2**      **Chair Trembinski assumed the Chair position.****D-3**      **ELECTION FOR THE OFFICE OF VICE-CHAIRPERSON**

*The following trustees were nominated for the position of Vice-Chair:*

<i>Trustee John Bruno</i>	<i>- let his name stand</i>
<i>Trustee John Caputo</i>	<i>- declined the nomination</i>
<i>Trustee Lindsay Liske</i>	<i>- let his name stand</i>
<i>Trustee Sandra Turco</i>	<i>- declined the nomination</i>

*John Bruno was elected as Vice-Chair of the Board for 2024.*

**B-814 Moved by: S. Turco                      Seconded by: J. Caputo**  
That all ballots be destroyed at this time.  
**CARRIED**

**D-4**      **COMMITTEES OF THE BOARD**

- (a) **Special Education Advisory Committee (4-year term)**  
(Current term ending December 2026)
- John Caputo
  - Gary Trembinski
  - Kathleen Rosilius (alternate)
  - Sandra Turco (alternate)
- (b) **Audit Committee (4-year term)**  
(Current term ending December 2026)
- John Bruno
  - Lindsay Liske
  - Gary Trembinski
- (c) **Parent Involvement Committee**
- Tony D'Agostino
  - Carol Amadio
- (d) **Transportation Governance Committee**
- Gary Trembinski

- (e) **Policy Committee**
  - Gary Trembinski
  - John Bruno
  - Tony D’Agostino
  - Sandra Turco
- (f) **Focus on Faith**
  - Carol MacEachern
  - Sandra Turco

**‘Ad Hoc’ Committees (when required)**

- (a) **Supervised Alternative Learning Committee**
  - Gary Trembinski
  - Tony D’Agostino
- (b) **Suspension/Expulsion Appeals Committee**
  - Committee of the Board
- (c) **Director’s Performance Appraisal Committee**
  - Committee of the Board
- (d) **Centre for Social Justice and Good Works**
  - Carol Amadio
  - Kathleen Rosilius
- (e) **Finance Committee**
  - Committee of the Board

**E-1 B-815 Moved by: T. D’Agostino                      Seconded by: C. MacEachern**  
That the Huron-Superior Catholic District School Board approve the Minutes of the Open Board Meeting of October 18, 2023.  
**CARRIED**

**E-2 B-816 Moved by: K. Rosilius                      Seconded by: C. Amadio**  
That the Huron-Superior Catholic District School Board approve the Minutes of the In-Camera Board Meeting of October 18, 2023.  
**CARRIED**

**H-1 B-817 Moved by: K. Rosilius                      Seconded by:**  
**Motion:** That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of September 27, 2023 be approved.

**I-1 C-194 ELECTRONIC POLL**  
**Voluntary Binding Interest Arbitration Agreement with OSSTF**  
**WHEREAS** The Crown in Right of Ontario, as represented by the Minister of Education (the “**Crown**”), the Ontario Secondary School Teachers’ Federation (“**OSSTF**”), the Ontario Public School Boards’ Association (“**OPSBA**”) and

The Council of Trustees’ Association (“CTA”) have proposed a Voluntary Binding Interest Arbitration Agreement, a copy of which has been provided to the School Board (the “VBIA”);

**AND WHEREAS** the Crown, OPSBA, CTA and OSSTF (the “Bargaining Parties”) are currently engaged in collective bargaining for central terms in respect of the OSSTF’s education worker (“EW”) bargaining unit at the EW central table in accordance with the *School Boards Collective Bargaining Act, 2014* and the applicable provisions of the *Labour Relations Act, 1995*;

**AND WHEREAS** in accordance with the *School Boards Collective Bargaining Act, 2014*, the Ontario Catholic School Trustees’ Association (“OCSTA”) is the employer bargaining agency for every English-language separate district school board with respect to all bargaining units;

**AND WHEREAS** OCSTA is a member of the CTA, currently engaged in collective bargaining for central terms in respect of the OSSTF’s EW bargaining unit at the EW central table;

**AND WHEREAS** certain education workers employed by the School Board are members of the OSSTF bargaining unit;

**RESOLVED** that the terms of the VBIA are hereby approved and the OCSTA is hereby authorized to represent the School Board in accordance with the process set out in the VBIA, including, but not limited to, collective bargaining for local terms in respect of local EW bargaining units at their respective local table(s) with the School Board.

**CARRIED**

I-2 B-818 Moved by: S. Turco Seconded by: C. MacEachern  
That the Huron-Superior Catholic District School Board approve the HSCDSB Mathematics Achievement Plan, as presented.  
**CARRIED**

I-3 B-819 Moved by: J. Bruno Seconded by: S. Turco  
That the Huron-Superior Catholic District School board approve the change order in the amount of \$15,000 per year for three years (with one year at no charge) of historical data within the Edsembli software application, for a total of \$30,000.  
**CARRIED**

I-4 B-820 Moved by: C. MacEachern Seconded by: T. D’Agostino  
That the Huron-Superior Catholic District School Board proceed with the purchase of the new cube van from Maitland Ford Lincoln.  
**CARRIED**

I-5 B-821 Moved by: T. D’Agostino Seconded by: S. Turco  
That the Huron-Superior Catholic District School Board approve Policy 2001 as presented.  
**CARRIED**

**I-6 B-822 Moved by: T. D’Agostino                      Seconded by: J. Caputo**  
That the Huron-Superior Catholic District School Board approve Policy 4005 as presented.

**CARRIED**

**I-7 B-823 Moved by: S. Turco                                      Seconded by: K. Rosilius**  
That the Huron-Superior Catholic District School Board approve Policy 4007 as presented.

**CARRIED**

**I-8 B-824 Moved by: C. MacEachern                      Seconded by: K. Rosilius**  
That the Huron-Superior Catholic District School Board approves the following field trip applications:

1. Holy Family School – to travel to Toronto, ON on June 17, 2024 and returning June 20, 2024.
2. St. Paul School – to travel to Toronto, ON on June 17, 2024 and returning on June 20, 2024.

**CARRIED**

**I-9 B-825 Moved by: J. Caputo                                      Seconded by: T. D’Agostino**  
That the Huron-Superior Catholic District School Board approve the purchase of new Fortinet firewalls, associated licensing and support from Integra Data Systems Corp. at a cost of \$101,846.25.

**CARRIED**

**J-1-a                      Annual Trustee Expenses Report**  
*As per Board Policy 2007, Superintendent Pino presented the summary of Trustee Expenses for the 2022-23 school year. This report is for information purposes only.*

**J-1-b                      SMC Activity Report**  
*Student trustees Middleton and Garson highlighted some of the November events at the school, including components from faith, sports, student council, Indigenous student council and student senate. A few noteworthy items were the Thanksgiving mass, Prayer service for Remembrance Day, the Senior Football team’s accomplishments leading up to their NOSSA trip, Elder Joe Corbiere hosting workshops about treaties and the Student Council Haunted House.*

**N-1 B-826 Moved by: C. Amadio                                      Seconded by: K. Rosilius**  
That the Huron-Superior Catholic District School Board meeting of Wednesday, November 15, 2023, adjourns at 8:18 p.m.

**CARRIED**

Chairperson: \_\_\_\_\_

Secretary: \_\_\_\_\_



**SPECIAL EDUCATION ADVISORY COMMITTEE  
S.E.A.C. Minutes**

**Date: Wednesday, October 25, 2023**

**Location: Board Room  
Time: 4:00pm - 6:00pm  
Microsoft Teams**

**Attendance:** Theresa Coccimiglio, Irma DiRenzo, Sherri Kitts  
Fil Lettieri, Melanie Ross, Tiana Rushon, Gary Trembinski, Rosanne Zagordo

**Student Trustees and Guests:** Kenzie Garson, Mya Jensen, Tanya Jewell, Owen Middleton, Lynn Ziraldo

**Regrets:** Jacques Ribout, John Caputo, Tina Coombs, Jared Lambert

AGENDA ITEMS		ACTION	WHO	WHEN
1.	WELCOME LAND ACKNOWLEDGEMENT <a href="#">Indigenous Education - HSCDSB</a>  PRAYER FOR SEAC <a href="#">Catholicity - HSCDSB</a>	<ul style="list-style-type: none"> <li>Prayer was said by all.</li> </ul>	Fil Lettieri	
2.	ACCEPTANCE OF PREVIOUS MINUTES (September 27, 2023)	Minutes were accepted	Gary Trembinski Melanie Ross	

3.	AGENDA ADDITIONS/CHANGES	<ul style="list-style-type: none"> <li>• Motion to change the November meeting to November 22 from November 22, 2023</li> </ul>	Gary Trembinski Sherri Kitts	
4.	GUEST(s): REPORTS <ul style="list-style-type: none"> <li>• Owen Middleton, Kenzie Garson and Mya Jensen</li> <li>• Lynn Ziraldo</li> <li>• Tanya Jewell</li> </ul>	<ul style="list-style-type: none"> <li>• Student trustees shared their report.</li> <li>• <a href="#">October Student Trustee Report</a></li> <li>• Lynn Ziraldo provided a SEA Orientation presentation .<a href="#">SEAC Orientation</a></li> </ul>	Owen Middleton Kenzie Garson Mya Jensen  Lynn Ziraldo Tanya Jewell	
5.	MINISTRY UPDATES			
6.	SEAC BUSINESS <ul style="list-style-type: none"> <li>• MASCE UPDATES <ul style="list-style-type: none"> <li>■ MACSE - Collaboratio...</li> </ul> </li> </ul>			
7.	BUSINESS CARRIED FORWARD			
8.	SUPERINTENDENT, COORDINATOR and MENTAL HEALTH LEADER'S REPORTS			
9.	ASSOCIATION REPORTS			
a.	NORTH SHORE TRIBAL COUNCIL (S. Kitts)	<ul style="list-style-type: none"> <li>• Sherri continues to support students by attending case conference meetings at schools.</li> </ul>	Sherri Kitts	
b.	AUTISM ONTARIO SSM CHAPTER PARENT INVOLVEMENT COMMITTEE (I. DiRenzo)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Irma DiRenzo	
c.	ALGOMA FAMILY SERVICES (T. Coccimiglio)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Theresa Coccimiglio	
d.	THRIVE – WELL BEING COMMITTEE ( T. Coombs)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Tlna Coombs	
e.	COMMUNITY LIVING ALGOMA (J. Ribout)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Jacques Ribout	
f.	MEMBER-AT-LARGE (M. Ross)	<ul style="list-style-type: none"> <li>• There is a fundraiser that is happening with the CICE program that students are participating in.</li> </ul>	Melanie Ross	



g.	MEMBER-AT-LARGE – FOCUS ON FAITH (I. DiRenzo)	<ul style="list-style-type: none"> <li>No report at this time.</li> </ul>	Irma DiRenzo	
h.	EASTER SEALS (T. Rushon)	<ul style="list-style-type: none"> <li>No report at this time.</li> </ul>	Tiana Rushon	
i.	TRUSTEES' REPORTS (J. Caputo, G. Trembinski)	<ul style="list-style-type: none"> <li>Highlights of the board meeting were provided.</li> <li>Kerri Commanda has been appointed by the North Shore Tribal Council as the new Indigenous Trustee for the Huron-Superior Catholic District School Board (HSCDSB), replacing former Serpent River First Nation Chief Brent Bissaillion</li> </ul>	Gary Trembinski	
10.	ADJOURNMENT			
11.	NOTES: Possible meeting date change for November.			

**Next Meeting:** November 22, 2023

**Location:** Board Room

**Time:** 4:00-6:00 pm



**SPECIAL EDUCATION ADVISORY COMMITTEE  
S.E.A.C.  
Minutes**

**Date: Wednesday, November 22, 2023**

**Location: Board Office Meeting Room**

**Time: 4:00pm - 6:00pm**

**Google Meet:** <https://meet.google.com/acs-ajyg-dvq>

**Attendance:** Tina Coombs, Theresa Coccimiglio, Irma DiRenzo, Sherri Kitts, Jared Lambert,  
Fil Lettieri, Jacques Ribout, Melanie Ross, Tiana Rushon, Gary Trembinski, Rosanne Zagordo

**Student Trustees and Guests:** Kenzie Garson, Owen Middleton, Christina Principe

**Regrets:** John Caputo, Mya Jensen

AGENDA ITEMS		ACTION	WHO	WHEN
1.	WELCOME LAND ACKNOWLEDGEMENT  <a href="#">Indigenous Education - HSCDSB</a>  PRAYER FOR SEAC <a href="#">Catholicity - HSCDSB</a>	<ul style="list-style-type: none"> <li>Prayer was said by all.</li> </ul>	Fil Lettieri	
2.	ACCEPTANCE OF PREVIOUS MINUTES (October 25, 2023)	<ul style="list-style-type: none"> <li>Minutes were accepted.</li> </ul>	Gary Trembinski Tiana Rushon	

3.	AGENDA ADDITIONS/CHANGES			
4.	GUEST(s): REPORTS <ul style="list-style-type: none"> <li>Student Trustees from SMC</li> </ul>	<a href="#">SEAC November Trustee Report</a>	Owen Middleton Kenzie Garson Mya Jensen	
5.	MINISTRY UPDATES	<ul style="list-style-type: none"> <li>There are no Ministry updates at this time pertaining to Special Education</li> </ul>	Fil Lettieri	
6.	SEAC BUSINESS <ul style="list-style-type: none"> <li><a href="#">MACSE UPDATES</a></li> <li>Election of Chair/Vice Chair</li> <li>PIC Representation</li> </ul>	<ul style="list-style-type: none"> <li>The MACSE updates were reviewed.</li> <li>The election of the board chair/vice chair will be conducted at the December meeting.</li> <li>Part of the Parent Involvement Committee (PIC) is to have a SEAC member on it. A standing item on the PIC agenda is to provide the SEAC report. Currently, they are looking for a SEAC member to sit on this committee. If you are interested, please forward your name to the Special Education Coordinator.</li> </ul>	Fil Lettieri	December
7.	BUSINESS CARRIED FORWARD	<ul style="list-style-type: none"> <li>Committee members for PIC, FOF, Wellness, Chair and Vice Chair Committee will be discussed at the next meeting.</li> </ul>		December
8.	SUPERINTENDENT, COORDINATOR and MENTAL HEALTH LEADER'S REPORTS <ul style="list-style-type: none"> <li><a href="#">Responses to the SEAC Recommendations</a></li> </ul>	<ul style="list-style-type: none"> <li>The SEAC recommendations were shared and discussed.</li> <li>We are planning to open up a Communication Classroom in the new year. This class would support communication goals with authentic integration. Parents would need to consent to this placement. More information will follow.</li> <li>We have been actively looking for a school psychologist who can assist with testing, serve on our multi disciplinary team and support services that are offered in the department.</li> <li>The Mental Health Leader attended Violence Traumatic Response Assessment (VTRA), which is a protocol and assessment that our board can engage in when there are significant and severe situations against people's safety. Community partners come together at a meeting that is hosted</li> </ul>	Fil Lettieri Rosanne Zagordo Jared Lambert	

		<p>by many community members. Our goal is to have a protocol set up with the Algoma District.</p> <ul style="list-style-type: none"> <li>• Many thanks to Melanie Ross and Allie McKeachnie, Learning Specialist and Employment Liaison Officer at Sault College, representing the CICE program. The presenters were part of the PD session to LRTs on November 10, 2023 sharing the details of the CICE program.</li> </ul>		
9.	ASSOCIATION REPORTS			
a.	NORTH SHORE TRIBAL COUNCIL (S. Kitts)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Sherri Kitts	
b.	AUTISM ONTARIO SSM CHAPTER PARENT INVOLVEMENT COMMITTEE (I. DiRenzo)	<ul style="list-style-type: none"> <li>• <a href="#">Autism Ontario November</a></li> </ul>	Irma DiRenzo	
c.	ALGOMA FAMILY SERVICES (T. Coccimiglio)	<ul style="list-style-type: none"> <li>• Youth Hub is opening up and online counselling is opening. AFS is part of the Community Resource Centre</li> </ul>	Theresa Coccimiglio	
d.	THRIVE – WELL BEING COMMITTEE ( T. Coombs)	<ul style="list-style-type: none"> <li>• Transition to School Notification meetings are starting up for students coming to school for September 2024.</li> <li>• Dr. Korneluk was in town conducting assessments.</li> </ul>	Tina Coombs	
e.	COMMUNITY LIVING ALGOMA (J. Ribout)	<ul style="list-style-type: none"> <li>• There is a good program called Employable Me through TVO.</li> </ul>	Jacques Ribout	
f.	MEMBER-AT-LARGE (M. Ross)	<ul style="list-style-type: none"> <li>• PAC- Program Advisory Meeting was held today at Sault College. The PAC advisory team welcomed Rosanne Zagordo and Theresa Coccimiglio as new members, representing HSCDSB and AFS.</li> </ul>	Melanie Ross	
g.	MEMBER-AT-LARGE – FOCUS ON FAITH (I. DiRenzo)	<ul style="list-style-type: none"> <li>• No report at this time.</li> </ul>	Irma DiRenzo	
h.	EASTER SEALS (T. Rushon)	<ul style="list-style-type: none"> <li>• Giving Tuesday is held on November 28. This is a reminder to donate to Easter ‘seals</li> </ul>	Tiana Rushon	
i.	TRUSTEES’ REPORTS (J. Caputo, G. Trembinski)	<ul style="list-style-type: none"> <li>• Gary Trembinski was voted back in as Chair and John Bruno is the new Vice Chair. The Inaugural mass will be held on December 13- all SEAC members are welcome.</li> </ul>	Gary Trembinski	

10.	ADJOURNMENT	<ul style="list-style-type: none"><li>Meeting was adjourned at 6:07 pm</li></ul>	Sherrí Kitts Gary Trembinski	
11.	NOTES: February- SFFI March- SMFI, April- St. Paul May- St. Basil- future meetings Schools to invite Parent Councils			

**Next Meeting:** December 6, 2023

**Location:** Board Office Meeting Room 4:00-5:00 pm

**Dinner:** 5:00-6:00 pm at Ernie's Coffee Shop

13 Queen St. East 705-253-9216



# Huron-Superior Catholic

## DISTRICT SCHOOL BOARD

### REPORT TO THE DIRECTOR OF EDUCATION APPROVAL OF AUDITED FINANCIAL STATEMENTS FOR THE PERIOD SEPTEMBER 1 2022 TO AUGUST 31, 2023

Date:  
December 13 2023

Submitted by:  
Justin Pino  
Superintendent of Business

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The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to utilizing resources responsibly, justly, responsively, and wisely.

#### **Background:**

The Board's external auditors, BDO Canada LLP, have completed their audit work and have provided an opinion on the financial statements of the Board for the year ended August 31, 2023. The Audit Committee of the Board, along with Board staff, reviewed the financial statements on December 11<sup>th</sup>, 2023. The external auditors, BDO Canada LLP were present and reviewed their audit findings with the Audit Committee at that time.

The Audit Committee members consist of Board Chair Gary Trembinski and Trustees John Bruno and Lindsay Liske. External Audit Committee members are Sean Dwyer and Khushru Umrigar. Board staff who are present as a resource to the committee include Director of Education Danny Viotto, Superintendent of Business Justin Pino, Manager of Financial Services, Brian McKinlay, and Senior Financial Analyst, Daniel Senegal.

#### **Information:**

The Huron-Superior Catholic District School Board Consolidated Financial Statements for the year ended August 31, 2023 are attached.

#### **Recommendation:**

The Audit Committee of the Board has reviewed the audited financial statements and is recommending that the Board receive and approve the 2022-23 audited financial statements for the year ended August 31<sup>st</sup>, 2023.

#### **Motion:**

That the Huron-Superior Catholic District School Board approve the audited financial statements for the year ended August 31, 2023 as outlined in the Report to the Director dated December 13<sup>th</sup>, 2023.

**Huron-Superior Catholic District School Board**  
**Consolidated Financial Statements**  
For the year ended August 31, 2023

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**Huron-Superior Catholic District School Board**  
**Consolidated Financial Statements**  
For the year ended August 31, 2023

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## Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

Director of Education

Superintendent of Business

Sault Ste. Marie, Ontario  
December 13, 2023

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## Independent Auditor's Report

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To the Board Members of  
Huron-Superior Catholic District School Board

### Opinion

We have audited the consolidated financial statements of Huron-Superior Catholic District School Board and its controlled entities (the Board), which comprise the consolidated statement of financial position as at August 31, 2023, the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated 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 Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 - Basis of Accounting

We draw attention to Note 1 to the consolidated financial statements which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

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

In preparing the consolidated 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 Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 these consolidated 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 consolidated 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 consolidated 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario  
December 13, 2023

## Huron-Superior Catholic District School Board Consolidated Statement of Financial Position

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August 31	2023	(Restated) (Note 2) 2022
<b>Financial assets</b>		
Cash and cash equivalents	\$ -	\$ 1,092,728
Accounts receivable	9,257,660	6,437,042
Accounts receivable - Government of Ontario (Note 3)	17,725,797	19,874,974
	<b>26,983,457</b>	27,404,744
<b>Liabilities</b>		
Bank indebtedness (Note 4)	1,590,520	-
Accounts payable and accrued liabilities	4,677,273	6,704,358
Obligations under capital lease (Note 5)	189,521	477,278
Long term debt (Note 6)	10,196,731	10,872,713
Deferred revenue (Note 7)	3,761,822	3,113,284
Deferred capital contributions (Note 8)	109,102,898	110,170,684
Employee future benefits payable (Note 12)	1,730,368	1,675,921
Asset retirement obligation (Note 9)	1,257,463	1,102,554
	<b>132,506,596</b>	134,116,792
<b>Net debt</b>	<b>(105,523,139)</b>	(106,712,048)
<b>Non-financial assets</b>		
Tangible capital assets (Note 25)	116,686,587	117,905,193
<b>Accumulated surplus</b> (Note 13)	<b>\$ 11,163,448</b>	\$ 11,193,145

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Director of Education

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Chairperson of the Board

## Huron-Superior Catholic District School Board Consolidated Statement of Operations

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	Budget (Restated) (Note 22) 2023	Actual  2023	Actual (Restated) (Note 2) 2022
<b>For the year ended August 31</b>			
<b>Revenue</b>			
Grants for student needs (Note 14)	\$ 69,962,257	\$ 72,845,777	\$ 67,591,130
Provincial grants - other	1,623,540	1,379,189	5,161,876
Federal grants and fees	3,039,733	3,339,506	3,263,160
Other revenues - school boards	1,836,500	1,736,303	1,757,908
Other fees and revenues	594,474	3,150,527	1,477,122
Investment income	34,584	31,169	10,592
School fundraising and other revenues	579,000	1,899,519	1,061,788
Amortization of deferred capital contributions	5,482,125	5,378,973	5,309,031
	<u>83,152,213</u>	<u>89,760,963</u>	<u>85,632,607</u>
<b>Expenses</b>			
Instruction	58,503,388	61,982,419	59,517,872
Administration	3,591,610	5,073,499	3,538,151
Transportation	6,090,700	6,318,448	6,092,149
Pupil accommodation	14,078,721	14,173,865	14,473,528
Other	255,474	290,353	481,381
School funded activities	536,400	1,952,076	1,142,738
	<u>83,056,293</u>	<u>89,790,660</u>	<u>85,245,819</u>
<b>Annual surplus (deficit)</b>	<u>95,920</u>	<u>(29,697)</u>	<u>386,788</u>
<b>Accumulated surplus (deficit), beginning of year,</b> as previously stated	11,406,419	-	11,509,331
Accumulated surplus (deficit) PSAS adjustment (Note 2)	<u>(702,974)</u>	<u>-</u>	<u>(702,974)</u>
<b>Adjusted accumulated surplus, beginning of year</b>	<u>10,703,445</u>	<u>11,193,145</u>	<u>10,806,357</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 10,799,365</u>	<u>\$ 11,163,448</u>	<u>\$ 11,193,145</u>

The accompanying notes are an integral part of these financial statements.

## Huron-Superior Catholic District School Board Consolidated Statement of Change in Net Debt

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For the year ended August 31	Budget (restated) 2023	2023	(Restated) (Note 2) 2022
<b>Annual surplus (deficit)</b>	\$ 95,920	\$ (29,697)	\$ 386,788
Acquisition of tangible capital assets and addition of TCA-ARO	(3,664,037)	(4,073,517)	(5,655,375)
Amortization of tangible capital assets	5,645,408	5,447,032	5,369,847
Changes in estimate of TCA-ARO	-	(154,909)	-
<b>Net change in net debt</b>	<u>2,077,291</u>	<u>1,188,909</u>	<u>101,260</u>
<b>Net debt, beginning of year</b>	(106,712,048)	(106,712,048)	(105,710,754)
PSAS adjustment (Note 2)	-	-	(1,102,554)
Restated net debt, beginning of year	<u>(106,712,048)</u>	<u>(106,712,048)</u>	<u>(106,813,308)</u>
<b>Net debt, end of year</b>	<u>\$ (104,634,757)</u>	<u>\$ (105,523,139)</u>	<u>\$ (106,712,048)</u>

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## Huron-Superior Catholic District School Board Consolidated Statement of Cash Flows

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	2023	(Restated) (Note 2) 2022
<b>For the year ended August 31</b>		
<b>Cash flows from operating activities</b>		
Annual surplus (deficit)	\$ (29,697)	\$ 386,788
Items not involving cash		
Amortization of tangible capital assets	5,447,032	5,369,847
Amortization of deferred capital contributions	(5,378,973)	(5,309,031)
	38,362	447,604
Changes in non-cash operating balances		
Accounts receivable	(671,441)	(207,603)
Accounts payable and accrued liabilities	(2,027,085)	1,455,450
Deferred revenue	648,538	745,072
Employee benefits payable	54,447	22,182
	(1,957,179)	2,462,705
<b>Capital transactions</b>		
Acquisition of tangible capital assets, net of lease financing	(4,073,517)	(5,540,017)
<b>Investing and financing activities</b>		
Increase (decrease) in bank indebtedness	1,590,520	(557,877)
Payments on obligations under capital lease	(287,757)	(273,805)
Debt principal repayments	(675,982)	(644,771)
Deferred capital contributions received	4,311,187	5,646,493
	4,937,968	4,170,040
<b>Increase in cash and cash equivalents during the year</b>	<b>(1,092,728)</b>	<b>1,092,728</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,092,728</b>	<b>-</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ -</b>	<b>\$ 1,092,728</b>

The accompanying notes are an integral part of these financial statements.

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

32

August 31, 2023

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### 1. Summary of significant accounting policies

**Nature of Business** The principal activity of the Board is to administer the operations of the English catholic elementary and secondary schools in the District of Algoma and three schools in the District of Sudbury.

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

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

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

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

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



# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

**33**

**August 31, 2023**

**1. Summary of significant accounting policies (continued)**

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.

**Reporting Entity**

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

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

*Consolidated entities:*

- School generated funds
- Algoma and Huron Superior Transportation Services Consortium
- Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

**Trust Funds**

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

**Cash and Cash Equivalents**

Cash and cash equivalents comprise of cash on hand and bank deposits.

Short-term investments are highly liquid, subject to insignificant risk of changes in values and have a short maturity of less than 90 days.

**Financial Instruments**

Financial instruments are classified into three categories: fair value, amortized cost or cost. The following chart shows the measurement method for each type of financial instrument.

<b>Financial Instrument</b>	<b>Measurement Method</b>
Cash	Cost
Bank indebtedness	Cost
Accounts receivable	Cost
Accounts payable and accrued liabilities	Amortized Cost
Long term debt	Amortized Cost
Obligations under capital leases	Amortized Cost

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.

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

34

August 31, 2023

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### 1. Summary of significant accounting policies (continued)

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

#### Deferred Capital Contributions

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

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

#### Deferred Revenue

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

#### Tangible Capital Assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes the costs directly related to the acquisition, design, construction, development, improvement or betterment of tangible capital assets, 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 of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Amortization is reflected on a straight-line basis over the estimated useful life of the assets at the following amortization rates:

Land improvements with finite lives	15 years
Buildings	40 years
Portable structures	20 years
First-time equipping	10 years
Furniture	10 years
Equipment	5 - 15 years
Computer hardware	3 years
Computer software	5 years
Vehicles	5 - 10 years
Capital leases	over lease term

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

35

August 31, 2023

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### 1. Summary of significant accounting policies (continued)

Assets under construction are not amortized until the asset is available for 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.

#### Retirement and Other Employee Future Benefits

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, Employee Life and Health Trusts (ELHTs) were established for all employee groups in 2016-18. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school boards 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: OECTA and CUPE.

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

August 31, 2023

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1. Summary of significant accounting policies (continued)

- i) The costs of self insured retirement and other employee future benefits plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities 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. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

For self insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as retirement gratuities and life insurance and health care benefits for retirees and non-vesting accumulating sick leave credits, 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 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 pensions, are the employer's contribution 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.

**Government Transfers**

Government transfers, which include legislative grants, are recognized in the 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.

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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August 31, 2023

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### 1. Summary of significant accounting policies (continued)

<b>Investment Income</b>	<p>Investment income is reported as revenue in the period earned.</p> <p>When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development changes and special education forms part of the respective deferred revenue balances.</p>
<b>Budget Figures</b>	<p>Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of 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.</p>
<b>Use of Estimates</b>	<p>The preparation of consolidated financial statements in conformity with the basis of accounting described above requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions the Board may undertake in the future. The principal estimates used are the determination of the liability for employee future benefits and the estimated useful life of tangible capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.</p> <p>There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$1,257,463. These estimates are subject to uncertainty because of several factors including but not limited to incomplete information on the extent of controlled materials used (e.g. asbestos included in inaccessible construction material), indeterminate settlement dates, the allocation of costs between required and discretionary activities.</p>
<b>Education Property Tax Revenue</b>	<p>Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board is the Province of Ontario. As a result, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs under Education Property Tax.</p>

**August 31, 2023**

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**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.

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. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). 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.

# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

**2. Change in accounting policy - adoption of new accounting standards (continued)**

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from board. 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.

As a result of applying this accounting standard, an asset retirement obligation of \$1,257,463 (2022 – \$1,102,554) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the board owned buildings and equipment, including tanks. The board has restated the prior period based on a simplified approach, using the ARO liabilities, ARO assets and the associated ARO accumulated amortization, amortization expense and accretion expense (for discounted ARO liabilities) for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The adoption of PS 3280 ARO was applied to the comparative period as follows:

	As previously reported	Adjustments	As restated
<b>Statement of Financial Position</b>			
Tangible capital assets	\$ 117,543,006	\$ 362,187	\$ 117,905,193
Asset retirement obligation	-	1,102,554	1,102,554
Accumulated surplus (deficit)	11,933,512	(740,367)	11,193,145
<b>Statement of Operations</b>			
Pupil accommodation - amortization of TCA	14,436,135	37,393	14,473,528
Surplus (deficit) for the year	424,181	(37,393)	386,788
Accumulated surplus, beginning of year	11,509,331	(702,974)	10,806,357
Accumulated surplus, end of year	11,933,512	(740,367)	11,193,145
<b>Statement of Changes in Net Debt</b>			
Annual surplus	424,181	(37,393)	386,788
Acquisition of TCA and TCA-ARO	(5,655,375)	-	(5,655,375)
Amortization of TCA	5,332,454	37,393	5,369,847
Change in net debt	101,260	-	101,260
Net debt, beginning of year	(105,710,754)	(1,102,554)	106,813,308
Net debt, end of year	(105,609,494)	(1,102,554)	106,712,048

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

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### 3. Accounts receivable - Government of Ontario

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. Huron-Superior Catholic District School Board received a one-time grant that recognizes capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive yearly capital grants to support capital programs which would be reflected in this accounts receivable.

The Board has an account receivable from the Province of Ontario of \$13,164,545 as at August 31, 2023 (2022 - \$15,353,944) with respect to capital grants.

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 \$4,561,252 (2022 - \$4,521,030).

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### 4. Line of credit

The Board has an operating line with the Royal Bank of Canada, with maximum drawings available of \$10,000,000. At August 31, 2023, \$2,481,208 of the operating line of credit was in use by way of overdraft. In addition the Board has a capital line with the Royal Bank of Canada, with maximum drawings available of \$5,000,000. At year-end the capital line of credit was undrawn.

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### 5. Obligations under capital lease

	<u>2023</u>	<u>2022</u>
Macquarrie Equipment Finance Ltd. capital lease, due \$71,042 quarterly including interest at 5% per annum, maturing March 2024	\$ 139,464	\$ 408,210
Ford capital lease, due \$893 monthly including interest at 5% per annum, maturing January 2026	24,356	33,606
Ford capital lease due \$943 monthly including interest at 5% per annum, maturing January 2026	25,701	35,462
	<u>\$ 189,521</u>	<u>\$ 477,278</u>



# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

**6. Long term debt**

	2023	2022
Loan payable to Ontario Financing Authority due \$113,679 semi-annually including interest at 4.56% per annum, maturing November 2031	<b>\$ 1,587,296</b>	\$ 1,737,130
Loan payable to Ontario Financing Authority due \$114,513 semi-annually including interest at 4.9% per annum, maturing March 2033	<b>1,765,022</b>	1,902,490
Loan payable to Ontario Financing Authority due \$82,717 semi-annually including interest at 5.062% per annum, maturing March 2034	<b>1,365,652</b>	1,458,419
Loan payable to Ontario Financing Authority due \$175,595 semi-annually including interest at 5.232% per annum, maturing April 2035	<b>3,083,488</b>	3,266,152
Loan payable to Ontario Financing Authority due \$59,640 semi-annually including interest at 3.97% per annum, maturing November 2036	<b>618,648</b>	652,711
Loan payable to Ontario Financing Authority due \$76,344 semi-annually including interest at 4.003% per annum, maturing November 2039	<b>1,776,625</b>	1,855,811
	<b>\$ 10,196,731</b>	\$ 10,872,713

Interest on long term debt amounted to \$508,357 (2022 - \$540,566).

Principal payments relating to long term debt outstanding are due as follows:

	Principal	Interest	Total
2023	\$ 708,715	\$ 476,423	<b>\$ 1,185,138</b>
2024	743,046	442,294	<b>1,185,340</b>
2025	779,054	406,284	<b>1,185,338</b>
2026	816,811	368,517	<b>1,185,328</b>
2027	856,157	328,072	<b>1,184,229</b>
Thereafter	6,292,948	1,496,389	<b>7,789,337</b>
	<b>\$ 10,196,731</b>	\$ 3,517,979	<b>\$ 13,714,710</b>

## Huron-Superior Catholic District School Board Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 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, 2022 is comprised of:

	Balance August 31, 2022	Externally restricted revenue received	Revenue recognized in the period	Transfer to deferred capital contributions	<b>Balance August 31, 2023</b>
Restricted operating grants	\$ 1,351,319	\$ 14,799,184	\$(13,751,800)	\$ -	<b>\$ 2,398,703</b>
Restricted capital grants	971,676	3,928,083	(3,341,990)	(984,939)	<b>572,830</b>
Proceeds of disposition	790,289	-	-	-	<b>790,289</b>
Assets held for sale	-	-	-	-	-
	<b>\$ 3,113,284</b>	<b>\$ 18,727,267</b>	<b>\$(17,093,790)</b>	<b>\$ (984,939)</b>	<b>\$ 3,761,822</b>

### 8. Deferred capital contributions

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

	2023	2022
Balance, beginning of year	<b>\$110,170,684</b>	\$109,833,222
Additions to deferred capital contributions	<b>3,326,248</b>	4,958,331
Transfers from deferred revenue	<b>984,939</b>	688,162
Revenue recognized in the year	<b>(5,378,973)</b>	(5,309,031)
Balance, end of year	<b>\$109,102,898</b>	\$110,170,684

# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 9. 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.

	2023	2022
Liabilities for asset retirement obligations at beginning of year	\$ 1,102,554	\$ -
Opening adjustments for PSAB adjustment	-	1,102,554
Increase in liabilities reflecting changes in the estimate of liabilities	154,909	-
<b>Liabilities for asset retirement obligations at end of year</b>	<b>\$ 1,257,463</b>	<b>\$ 1,102,554</b>

### 10. Revaluation 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.

Further evaluation was done on the board's liability balances as at August 31, 2023, and an adjustment of 14.05% was recorded to account for further changes as at August 31, 2023.

### 11. Risks arising from financial instruments and risk management

The board is exposed to a variety of financial risks including credit risk, liquidity risk and market risk. The board's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the board's financial performance.

#### Credit risk

The board's principal financial assets are cash, accounts receivable and investments, 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.

# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 12. Retirement and other employee future benefits

Liabilities	2023			2022
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligation at August 31, 2023	\$ 278,120	\$ 1,412,821	\$ 1,690,941	\$ 1,633,499
Unamortized actuarial gains (losses) at August 31, 2023	39,427	-	39,427	42,422
Employee future benefits liability at August 31, 2023 <sup>1</sup>	<b>\$ 317,547</b>	<b>\$ 1,412,821</b>	<b>\$ 1,730,368</b>	<b>\$ 1,675,921</b>

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

Expenses	2023			2022
	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ 11,257	\$ 492,332	\$ 503,589	\$ 346,704
Interest on accrued benefit obligation	-	42,114	42,114	19,519
Amortization of estimation adjustment loss (gain)	(17,895)	(21,346)	(39,241)	(30,827)
Employee future benefits expenses <sup>1</sup>	<b>\$ (6,638)</b>	<b>\$ 513,100</b>	<b>\$ 506,462</b>	<b>\$ 335,396</b>

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

#### 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.

**August 31, 2023**

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**12. Retirement and other employee future benefits** (continued)

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 equals the employee contributions to the plan. During the year ended August 31, 2023, the Board contributed \$1,214,189 (2022 - \$1,132,876) 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.

At December 31, 2023 OMERS reported an actuarial funding deficit of \$6.7 billion (2022 - \$3.1 billion).

iii) Retirement Gratuities

In certain collective agreements, the Board provides a retirement gratuity plan. 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. During the year ended August 31, 2023, the Board contributed \$nil (2022 - \$nil) to the plan.

The Board also offers an Early Retirement Incentive Plan to certain groups of qualifying employees. The Board contributions equals the benefit payments. During the year ended August 31, 2023, the Board contributed \$nil (2022 - \$nil) to the plan.

iv) Retirement Allowance Plan

Certain teachers who were hired on or before September 9, 1998 or who elected not to be members of the Retirement Gratuity Plan are eligible for a retirement allowance. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The Board contributions equals the benefit payments. During the year ended August 31, 2023, the Board contributed \$nil (2022 - \$nil) to the plan.

v) Retirement Life Insurance and Health Care Benefits

The Board allows certain retirees to participate in the life insurance, dental and health care benefits after retirement until the members reach 65 years of age. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The reimbursements from the retirees equals the Board contribution. Effective September 1, 2013, employees retiring on or after this date will no longer qualify for board subsidized premiums or contributions. During the year ended August 31, 2023, the Board contributed \$13,831 (2022 - \$39,988,) to the plan.

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

**Huron-Superior Catholic District School Board**  
**Notes to the Consolidated Financial Statements**

**August 31, 2023**

**12. Retirement and other employee future benefits** (continued)

ii) Sick Leave Top Up Benefits

As a result of the changes made in 2012-2013 to the short term sick leave and disability plan, a maximum of 11 unused sick 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 \$(3,234) (2022 - \$(3,645)).

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.

The accrued benefit obligations for employee future benefit plans as at August 31, 2023 are based on actuarial valuations for accounting purposes as at August 31, 2023. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	<b>2023</b>	2022
	%	%
Wage and salary escalation	<b>0.00</b>	0.00
Dental and health care costs	<b>5.00</b>	5.00
Discount on accrued benefit obligations	<b>4.40</b>	3.90

**13. Accumulated surplus**

	<b>2023</b>	(Restated) (Note 2) 2022
Accumulated surplus consists of the following:		
Surplus available for compliance	<b>\$ 5,594,005</b>	\$ 5,551,875
Restricted surplus for committed capital projects	<b>170,182</b>	152,056
Revenues recognized for land	<b>6,756,117</b>	6,756,117
School generated funds	<b>869,860</b>	922,420
Employee future benefits	<b>(1,448,956)</b>	(1,448,956)
Asset retirement obligations to be covered in the future	<b>(777,760)</b>	(740,367)
	<b>\$ 11,163,448</b>	\$ 11,193,145

# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 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. 81.2 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	<b>\$ 66,440,563</b>	\$ 61,144,681
Education property tax	<b>6,405,214</b>	6,446,449
	<b>\$ 72,845,777</b>	\$ 67,591,130

### 15. Expenses by object

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

	Budget (Restated) (Note 22) 2023	Actual  2023	Actual (Restated) (Note 2) 2022
<b>For the year ended August 31</b>			
Salary and wages	<b>\$ 50,609,131</b>	<b>\$ 53,600,842</b>	\$ 52,785,833
Employee benefits	<b>10,409,195</b>	<b>10,735,724</b>	10,429,571
Staff development	<b>1,094,836</b>	<b>1,079,781</b>	899,717
Supplies and services	<b>6,071,223</b>	<b>6,950,167</b>	6,227,384
Interest	<b>510,000</b>	<b>509,357</b>	540,567
Rental expenses	<b>528,000</b>	<b>265,114</b>	42,488
Fees and contract services	<b>6,559,500</b>	<b>7,566,243</b>	6,473,645
Other	<b>717,600</b>	<b>1,203,041</b>	971,427
Transfer to other boards	<b>375,000</b>	<b>481,283</b>	362,600
School funded activities	536,400	<b>1,952,076</b>	1,142,738
Amortization	<b>5,645,408</b>	<b>5,447,032</b>	5,369,849
	<b>\$ 83,056,293</b>	<b>\$ 89,790,660</b>	\$ 85,245,819

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

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### **16. Ontario School Board Insurance Exchange (OSBIE)**

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act of Ontario. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27 million per occurrence. Premiums paid to OSBIE for the policy year ending August 31, 2023 amounted to \$159,284 (2022 - \$145,884). There are ongoing legal cases with uncertain outcomes that could affect future premiums paid by the school 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.



# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 17. Transportation consortium

The Board provides transportation services in partnership with the Algoma 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 the Algoma and Huron Superior Transportation Services Consortium are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements reflect its pro-rata share 2023 is 36.9% (2022 - 33.2%). Inter-organizational transactions and balances have been eliminated.

	2023	2023	2022	2022
	Total	Board Portion	Total	Board Portion
Revenues	\$ (16,908,476)	\$ (6,242,098)	\$ (16,294,855)	\$ (5,415,837)
Operations: expenses	16,908,476	6,242,098	16,294,855	5,415,837
	\$ -	\$ -	\$ -	\$ -

### 18. Commitments

The Board has entered into contracts for major renovations at five schools. At August 31, 2023 the committed contract totaled \$3,353,800, of which \$4,811,971 has yet to be completed.

### 19. Contingencies

The Board is involved with litigation from outstanding claims, the outcome of which can not be reasonably determined. Any loss as a result of this litigation will be recorded in the period that the loss is probable and measurable.

### 20. Comparative figures

Comparative figures have been reclassified to conform with current year presentation.

### 21. In-kind transfers from the Ministry of 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 Service Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$3,890 with expenses based on use of \$3,890 for a net impact of \$0.

# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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**August 31, 2023**

### 22. Budget reconciliation

The 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.

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.

	As previously reported	Adjustments	As restated
Revenues	83,152,213	-	<b>83,152,213</b>
Expenses	83,018,900	-	<b>83,018,900</b>
Amortization of TCA-ARO	-	-	-
Adjusted expenses	83,018,900	-	<b>83,018,900</b>
Annual surplus	133,313	-	<b>133,313</b>
Adjusted accumulated surplus, beginning	11,406,419	(702,974)	<b>10,703,445</b>
Accumulated surplus, end of year	11,539,732	(740,367)	<b>10,799,365</b>

### 23. Subsequent events

Subsequent to the financial statement date, a monetary resolution to Bill 124 was reached between the Crown and education sector union: the Canadian Union of Public Employees Ontario School Board Council of Unions (CUPE OSBCU). The agreements provide for a 0.75% increase in salaries and wages for the 2019-20 school year and a 0.75% increase in salaries and wages for the 2020-21 school year for the union. The increase in salaries and wages for the 2021-22 school year for CUPE OSBCU will be as determined for the Ontario Secondary School Teachers' Federation (OSSTF).

The agreements include a provision whereby the Crown has committed to funding this monetary resolution for these employee groups to the applicable school boards consistent with the appropriate changes to the Grants for Student Needs benchmarks. Management is assessing the impact of the agreements on the board.

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# Huron-Superior Catholic District School Board

## Notes to the Consolidated Financial Statements

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August 31, 2023

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### 24. 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.

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):

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.

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.

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.

DRAFT

**Huron-Superior Catholic District School Board**  
**Notes to the Consolidated Financial Statements**

**August 31, 2023**

**25. Tangible capital assets**

	Cost			Accumulated Amortization						
	(Restated) (Note 2) Balance at August 31, 2022	Additions and transfers	Disposals	Balance at August 31, 2023	(Restated) (Note 2) Balance at August 31, 2022	Amortization	Disposals write offs and adjustment	Balance at August 31, 2023	Net book value August 31, 2023	Net book value August 31, 2022
Land	\$ 6,756,117	\$ -	\$ -	\$ 6,756,117	\$ -	\$ -	\$ -	\$ -	\$ 6,756,117	\$ 6,756,117
Land improvements	5,527,637	-	-	5,527,637	3,064,463	360,696	-	3,425,159	2,102,478	2,463,174
Buildings (40 years)	156,761,995	4,163,957	-	160,925,952	49,320,166	4,508,380	-	53,828,546	107,097,406	107,441,829
Portable structures	379,708	-	-	379,708	296,641	18,459	-	315,100	64,608	83,067
First-time equipping	938,532	-	(87,702)	850,830	538,375	89,468	(87,702)	540,141	310,689	400,157
Equipment (5 years)	29,780	-	(29,780)	-	26,800	2,980	(29,780)	-	-	2,980
Equipment (10 years)	104,614	64,469	(63,843)	105,240	70,546	10,491	(63,843)	17,194	88,046	34,068
Computer hardware	712,369	-	(517,801)	194,568	521,881	158,060	(517,801)	162,140	32,428	190,488
Computer software	-	-	-	-	-	-	-	-	-	-
Vehicles (10 years)	155,589	-	-	155,589	84,301	14,162	-	98,463	57,126	71,288
Capital leases:										
- computer hardware	705,263	-	-	705,263	305,402	266,575	-	571,977	133,286	399,861
- vehicles	88,805	-	-	88,805	26,641	17,761	-	44,402	44,403	62,164
	\$ 172,160,409	\$ 4,228,426	\$ (699,126)	\$ 175,689,709	\$ 54,255,216	\$ 5,447,032	\$ (699,126)	\$ 59,003,122	\$ 116,686,587	\$ 117,905,193

**a) Assets under construction**

Assets under construction having a value of \$nil (2020 - \$nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.



# Huron-Superior Catholic

## DISTRICT SCHOOL BOARD

### REPORT TO THE DIRECTOR OF EDUCATION PROFESSIONAL ARCHITECTURAL & CONSULTING ENGINEERING SERVICES

for

### Renovations at St. Kateri Outdoor Learning Centre

November 30, 2023

Submitted by: Steve Brown  
Manager of Plant Services

The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to utilizing our resources responsibly, justly, responsively, and wisely.

Quotations for professional architectural and consulting engineering services for renovations at St. Kateri Outdoor Learning Centre were received on November 30, 2023. Fees are based on the total tender price (less HST). The construction budget for the project is \$835,000. Three quotations were received, with results as follows:

<u>Company</u>	<u>Percentage Fee</u>
Nor Mech Engineering	10.95
IDEA Inc.	11.3
Met Energy Systems	11.9

**Motion:** That the Huron-Superior Catholic District School Board awards the contract for Professional Architectural and Consulting Engineering Services for Renovations at St. Kateri Outdoor Learning Centre to Nor Mech Engineering Inc.



**REPORT TO THE DIRECTOR OF EDUCATION**

**REQUEST FOR PROPOSAL  
CONSULTANT SERVICES FOR SPEECH LANGUAGE PATHOLOGY**

December 1, 2023

Submitted by:  
Fil Lettieri  
Superintendent of Education

The Huron-Superior Catholic District School Board’s Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to aligning available resources with strategic priorities and ensuring that we utilize our resources responsibly, justly, responsively, and wisely.

The Request for Proposals (RFP) for Consultant Services for Speech Language Pathology was opened in public on Friday, October 20, 2023. This RFP is to establish a contract for a period of eight months for speech language pathology for students. One proposal was received from Gabrielle Rouleau.

An evaluation committee consisting of the Superintendent of Education responsible for Special Education, Special Education Coordinator and Superintendent of Business reviewed and evaluated the proposal.

Points were awarded based on the following criteria:

- |                                     |                  |
|-------------------------------------|------------------|
| • Consultant Profile and Experience | 50 points        |
| • Financial Considerations          | <u>50 points</u> |
| TOTAL                               | 100 points       |

Based on the point system noted, the winning proponent was Gabriella Rouleau. As a result, the evaluation committee is recommending that the Board award the contract for consultant services for speech language pathology to Gabrielle Rouleau for eight months commencing December 2023.

**Motion:** That the Huron-Superior Catholic District School Board award the contract for consultant services for speech language pathology to Gabrielle Rouleau for eight months commencing December 2023.



# Huron-Superior Catholic DISTRICT SCHOOL BOARD

## FIELD TRIPS - FORM B

**APPLICATION FOR BOARD OF TRUSTEES APPROVAL  
EXTENDED FIELD TRIP**

SCHOOL: Our Lady of Lourdes French Immersion

NAME OF TEACHER Vince Ucci GRADE 8

requests authorization to take his/her class to Niagara Falls, ON  
(place or area)

Date of Departure: Wed June 19 2024

Date of Return: Fri June 21 2023

Number of Students: 10 Number of Staff: 2 Number of Adults: N/A  
(at least 1 required)

Note: Both male and female chaperones should accompany overnight trips with mixed student groups.

Means of Transportation: A.J Bus Lines  
(Under no circumstances are students to drive other students.)

A detailed itinerary must be provided with this application.  
The itinerary must outline the educational value of the field trip and list the curriculum  
and/or Ontario Catholic School Graduate Expectations being met.

Special provisions to provide for Universal Access: YES  NO  NOT REQUIRED

Note: The Principal confirms that all "Volunteers" have had a Criminal Records Check and a Vulnerable Sector Screening and that all students have out of province/country medical insurance for travel outside the province/country. The principal also confirms that all staff/chaperones are aware of Policy 5003 Field Trips and its accompanying Procedural Guidelines.

C. V. [Signature]  
(Signature of Principal)

Nov. 10, 2023  
(Date)

### AUTHORIZATION

This Extended Field trip is approved.

\_\_\_\_\_  
(Signature of Director)

\_\_\_\_\_  
(Date)

Distribution: The Principal will sign the form and send it to the Director of Education.

Once approved by the Board of Trustees, a copy will be sent to the Principal for his/her records.

**Grade 8 Niagara Falls Trip  
June 19, 2024-June 21, 2024  
Our Lady of Lourdes (EL)**

<b>DATE</b>	<b>TIME</b>	<b>ACTIVITY</b>	<b>EDUCATIONAL VALUE</b>
June 19, 2024	5:00am	Bus departs Our Lady of Lourdes	
	10:30am	Arrive at Vaughan Mills mall for shopping and lunch	<b>Budgeting for the remainder of the trip</b>  F1. Money and Finances demonstrate the knowledge and skills needed to make informed financial decisions
	12:30pm	Leave Mall for Niagara Falls	
	2:30pm	Arrive and check into Skyline Hotel	
	3:00-5:30pm	Play in waterpark	PHYSICAL EDUCATION:  B2. demonstrate an understanding of the



			importance of being physically active, and apply physical fitness concepts and practices that contribute to healthy, active living; B3. demonstrate responsibility for their own safety and the safety of others as they participate in physical activities.
	5:30pm	Leave waterpark and go to rooms to get ready for supper	
	6:30pm	Dinner at Kelsey's	
	8:00pm	Niagara SpeedWay	<p><b>Science and Technology</b>  <b>D2. Exploring and Understanding Concepts</b></p> <p>demonstrate an understanding of different types of systems and the factors that contribute to their safe and efficient operation</p>
	9:30pm	Walk to Falls to see Light Show	<p><b>A1. Application: Interrelationships between Settlement and the Environment</b>  analyse some significant interrelationships</p>

			between Earth's physical features and processes and human settlement patterns
	10:30pm	Bus Pick up at Falls and go back to Hotel	
	12:00pm	Lights Out	

DATE	TIME	ACTIVITY	
JUNE 20, 2024	8:00am	Breakfast at Denny's	
<div data-bbox="203 430 487 541" style="border: 1px solid black; width: 175px; height: 53px; margin-bottom: 10px;"></div>	9:00am	Old Fort Erie	<p><b>HISTORY:</b>  <b>A1. Application:</b>  <b>Peoples in the New Nation</b> assess the impact of some key social, economic, and political factors, including social, economic, and/or political inequalities, on various groups and communities, including First Nations, Métis, and Inuit communities, and on the creation and expansion of the Dominion of Canada, between 1850 and 1890</p>
	11:00am	Niagara Cruises	<p><b>A1. Application:</b>  <b>Interrelationships between Settlement and the Environment</b> analyse some significant interrelationships between Earth's physical features and processes and human settlement patterns</p>
	1:00pm	Eat lunch at	

		Clifton Hill and then back to the hotel	
	2:30pm	Back to Hotel Water park	PHYSICAL EDUCATION: B2. demonstrate an understanding of the importance of being physically active, and apply physical fitness concepts and practices that contribute to healthy, active living; B3. demonstrate responsibility for their own safety and the safety of others as they participate in physical activities.
	4:00pm	Back to room get ready for supper	
	5:30	Walk to supper at Rainforest Cafe	
	7:00	<b>Clifton Hill Tour</b> (includes Niagara Skywheel) <ul style="list-style-type: none"> <li>• Dinosaur Golf <u>or</u> Wizard's Golf</li> <li>• Zombie Attack 6D Theatre Ride</li> </ul>	VISUAL ARTS D3. Exploring Forms and Cultural Contexts: demonstrate an understanding of a variety of art forms, styles, and techniques from the past and present, and their sociocultural and

		<ul style="list-style-type: none"> <li>• Movieland Wax Museum</li> <li>• Cosmic Coaster XD Theatre Ride</li> <li>• Ghost Blasters Dark Ride</li> </ul> <p>Any left over time will be spent at the Clifton Hill arcade</p>	historical contexts.
	10:30	Return to Hotel	

June 21, 2024	7:00am	Checkout and board Bus	
	8:00am	Breakfast at McDonald's	
	10:00am	Arrive at Wonderland (eating lunch in the park)	<b>Science and Technology</b> <b>D2. Exploring and Understanding Concepts</b>  demonstrate an understanding of different types of systems and the factors that contribute to their safe and efficient operation
	4pm	Leave Wonderland	
	5:30pm	Supper at Lick's in Parry Sound	
	10:30pm	Arrive at Our Lady of Lourdes	



# Huron-Superior Catholic DISTRICT SCHOOL BOARD

## FIELD TRIPS - FORM B

**APPLICATION FOR BOARD OF TRUSTEES APPROVAL  
EXTENDED FIELD TRIP**

SCHOOL: Sacred Heart

NAME OF TEACHER Laurie Donnelly/Cathy Brand GRADE 7/8

requests authorization to take his/her class to Toronto  
(place or area)

Date of Departure: Tuesday June 18, 2024

Date of Return: Thursday June 20, 2024

Number of Students: 60      Number of Staff: 4      <sup>total</sup> Number of Adults: 9  
(at least 1 required)

Note: Both male and female chaperones should accompany overnight trips with mixed student groups.

Means of Transportation: coach (greyhound type bus)  
(Under no circumstances are students to drive other students.)

**A detailed itinerary must be provided with this application.  
The itinerary must outline the educational value of the field trip and list the curriculum  
and/or Ontario Catholic School Graduate Expectations being met.**

Special provisions to provide for Universal Access: students with accommodations are going, supports in place. All venues accessible.

Note: The Principal confirms that all "Volunteers" have had a Criminal Records Check and a Vulnerable Sector Screening and that all students have out of province/country medical insurance for travel outside the province/country. The principal also confirms that all staff/chaperones are aware of Policy 5003 Field Trips and its accompanying Procedural Guidelines.

*M. Smithers*  
(Signature of Principal)

Nov. 17 2023  
(Date)

### AUTHORIZATION

This Extended Field trip is approved.

\_\_\_\_\_  
(Signature of Director)

\_\_\_\_\_  
(Date)

Distribution: The Principal will sign the form and send it to the Director of Education.

Once approved by the Board of Trustees, a copy will be sent to the Principal for his/her records.

**PRELIMINARY GROUP CONTRACT – October 27, 2023**

**GROUP NAME:** Sacred Heart Catholic Elementary School  
**ET #:** 665-24  
**TRAVEL DATES:** June 18-20, 2024  
**DESTINATION:** Toronto, ON  
**DEPARTURE POINT:** Espanola, ON

**ESTIMATED TOUR PRICE:**

Based on # of travellers	Tour Price	Insurance Price (Includes PST if applicable)	GST/HST Amount	Total Tour Price per person
50 paying travellers + 5 complimentary travellers	\$479.00	Optional	+ \$59.70	\$538.70
65 paying travellers + 6 complimentary travellers	\$555.00	Optional	+ \$69.05	\$624.05
60 paying travellers + 5 complimentary travellers	\$574.00	Optional	+ \$71.35	\$645.35

\*\*All prices in Canadian dollars unless otherwise noted

**Extra costs apply for adults travelling as paying participants**

**\*\* Should your number of travellers change from the above, the tour price will be re-calculated accordingly\*\***

**PRICE INCLUDES:**

- transportation via private motor coach(s) for the duration of your tour, including driver gratuity, driver accommodations and tolls/parking (number and size of coach to be determined when numbers confirmed)
- 1 local evening transfer to accommodate strict driver hours including driver gratuity
- 2 nights' accommodation at Seneca College Dorms, Newnham Property (*based on students in quad rooms and chaperones/adults in twin rooms*) including continental breakfast
- 1 group dinner
- admission to the Toronto Zoo
- tickets to the Toronto Blue Jays based on a budget of \$55.00 (pending availability)
- admission to the CN Tower
- admission to Ripley's Aquarium
- admission to Canada's Wonderland
- guided tour of the Legislative Assembly of Ontario
- includes all applicable taxes and service charges as of this contract date (HST/GST shown separately above)
- 24-hour Ellison Travel & Tours emergency contact number while on tour
- comprehensive Tour Leader documents that include, confirmation details, travel tips and more



<u>Day/Date</u>	<u>Daily Inclusions (schedule subject to change as tour components are confirmed):</u>
<b>Day 1</b> Tuesday June 18, 2024	<ul style="list-style-type: none"> <li>• 12 hours of coach service</li> <li>• lunch at own expense (enroute)</li> <li>• Toronto Zoo</li> <li>• dinner at own expense (in chaperoned groups)</li> <li>• check into hotel for 2 nights' accommodation</li> <li>• retire to rooms for the evening</li> </ul>
<b>Day 2</b> Wednesday June 19, 2024	<ul style="list-style-type: none"> <li>• 12 hours of coach service</li> <li>• breakfast at hotel</li> <li>• Legislative Assembly of Ontario</li> <li>• Lunch at own expense (in chaperoned groups)</li> <li>• CN Tower</li> <li>• Ripley's Aquarium</li> <li>• group dinner</li> <li>• Blue Jays game</li> <li>• local evening transfer back to your hotel</li> </ul>
<b>Day 3</b> Thursday June 20, 2024	<ul style="list-style-type: none"> <li>• 12 hours of coach service</li> <li>• breakfast at hotel, followed by check out</li> <li>• Canada's Wonderland</li> <li>• Lunch at own expense (in chaperoned groups)</li> <li>• depart for home</li> <li>• dinner at own expense (enroute)</li> <li>• Welcome Home!</li> </ul>

**\*\*The tour price and inclusions are subject to change based on the following: availability at time of booking, changes in the number of travellers and, COVID-19 regulations should there be any in place\*\***

**NOT INCLUDED:**

- Insurance has not been included as part of your tour package. Ellison Tours highly recommends that all travellers ensure they have Travel Insurance. These products, including Cancellation and Medical coverage, can be purchased through Ellison Tours - see insurance information below for details
- Tour Manager
- meals other than mentioned above
- Wi-Fi services on motorcoach – please inquire with your planner for pricing
- additional taxes, fuel surcharges or service charges levied by the governments or our suppliers

**ALTERNATE TOUR OPTIONS (additional charges/minimum # of passengers may apply):**

- nightly hotel security – approx. cost - \$45.00 per hour / per guard
- hired Red Cross (or national/international equivalent) certified lifeguard – pricing available upon request
- adults travelling as paying participants generally incur extra costs for rooming arrangements, attraction admission fees, and insurance premiums (which are based on age). Contact your planner for additional pricing.



# Huron-Superior Catholic DISTRICT SCHOOL BOARD

## FIELD TRIPS - FORM B

### APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: St. Mary's College  
 NAME OF TEACHER Adriano Di Cerbo GRADE 9-12  
 requests authorization to take his/her class to Klienburg, Toronto, Ontario  
(place or area)  
 Date of Departure: April 17, 2024  
 Date of Return: April 19, 2024  
 Number of Students: 25-30 Number of Staff: 3 Number of Adults: 3  
(at least 1 required)

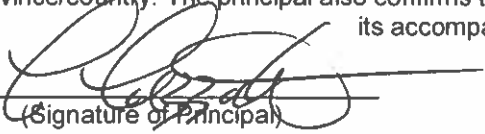
*Note: Both male and female chaperones should accompany overnight trips with mixed student groups.*

Means of Transportation: Bus.  
(Under no circumstances are students to drive other students.)

**A detailed itinerary must be provided with this application.  
The itinerary must outline the educational value of the field trip and list the curriculum  
and/or Ontario Catholic School Graduate Expectations being met.**

Special provisions to provide for Universal Access: \_\_\_\_\_

**Note:** The Principal confirms that all "Volunteers" have had a Criminal Records Check and a Vulnerable Sector Screening and that all students have out of province/country medical insurance for travel outside the province/country. The principal also confirms that all staff/chaperones are aware of Policy 5003 Field Trips and its accompanying Procedural Guidelines.

  
(Signature of Principal) Nov. 13, 2023  
(Date)

### AUTHORIZATION

This Extended Field trip is approved.

\_\_\_\_\_  
(Signature of Director)

\_\_\_\_\_  
(Date)

**Distribution:** The Principal will sign the form and send it to the Director of Education.

Once approved by the Board of Trustees, a copy will be sent to the Principal for his/her records.

St. Mary's College Art Trip Itinerary  
Destination: Toronto, Ontario  
Dates: April 17-20, 2024  
Travel by Bus

### **April 17, 2023**

6:00am Departure from St. Mary's College

Two 15min bathroom bathroom, stretch breaks ( Espanola and Parry Sound)

2:00pm Arrive in Klienburg, Ontario and visit the McMichael Art Gallery (Home of Group of Seven Painters and other notable Canadian artists)

5:00 pm Depart for Hotel in Vaughn, Ontario

7:00 pm Dinner at Scaddabush Italian Kitchen

9:00 pm Return to Hotel and rest for next day.

10:00 pm All students in rooms for sleep

### **Apr 18, 2023**

8:30 am Breakfast

9:30 am Depart for Downtown Toronto

10:30 am Visit the Art Gallery of Ontario ( Collection of Canadian and International Art)  
(Guided Tour of Rembrandt Exhibition)

1:00 pm Lunch at the Art Gallery

2:00 pm Visit the Royal Ontario Museum

5:00 pm Check into Downtown Toronto Hotel ( Chelsea, Kimpton Saint George, or The Drake)

6:00 pm Dinner

7:30 pm Les Miserables at the Princess of Wales Theatre

10:00 pm All students in rooms for sleep

**April 19, 2023**

8:30 am Breakfast

9:30 Depart for Sault Ste. Marie

Two breaks along the way ( Parry Sound and Espanola)

6:00 pm Arrive at St. Mary's College

The educational value of such a trip includes the opportunity to see the actual works of art in real life with the context of intentional and meaningful architecture. We learn art by making it, seeing it and discussing it. Given the world class exposure students will receive, this excursion will raise the students' awareness and appreciation of art. Arts-based field trips can boost students' academic performance, improve school engagement, and support social-emotional well-being.

Curriculum Expectations being met.

B2.3 reflect on and explain how creating and analysing art works has affected their personal identity and values and/or changed their perceptions of society and social issues

C1.1 demonstrate an understanding of the elements and principles of design, and use terminology related to these elements and principles correctly and appropriately when creating or analysing art works

C2.2 demonstrate an understanding of a variety of conventions used in visual arts (e.g., allegory, expressive exaggeration, juxtaposition, synectics; conventions associated with heroic, narrative, naturalistic, propaganda, realistic, and satirical art), and explain how they are used in different types of art works

C1.3 using appropriate terminology, explain the creative process and describe in detail the critical analysis process, with particular reference to the role of deconstruction in the latter process

C3.3 demonstrate an understanding of how the production and presentation of art works can affect the environment

B1.1 demonstrate the ability to support their initial responses to a variety of art works with informed understanding of the works' artistic form and function

B1.3 explain in detail, with reference to a variety of historical and contemporary art works and how knowledge of a work's cultural and historical context, achieved through extensive research, has clarified and enriched their understanding and interpretation of a work's intent and meaning

B1.2 deconstruct with increasing skill and insight the visual content and the use of elements and principles of design in their own art work and the work of others

B2.3 assess the impact that the creation and analysis of art works has had on their personal identity and values and their perceptions of society

B3.3 analyse a variety of local, national, and global arts-based advocacy organizations with reference to the type of work they do, their effectiveness, and the possibility of students' working with them or receiving funding from them (e.g., investigate organizations such as the Ontario Arts Council, the Ontario Crafts Council, the Canada Council for the Arts, UNESCO, the International Association of Art, private foundations that provide grants to artists; prep

B1.3 interpret the meanings of art works, including applied and commercial art works, from different historical periods (e.g., advertisements or other commercial art works)



## REPORT TO THE DIRECTOR OF EDUCATION

### Award of Request for Proposal for Non-Union Job Evaluation and Pay Equity Plan Project

December 13, 2023

Submitted by: Joe Chilelli  
Superintendent of Education

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The Huron-Superior Catholic District School Board's (HSCDSB) Multi-Year Strategic Plan (MYSP) clearly articulates our collective commitment to be equitable stewards of our resources. We are committed to make system decisions and policies that are rooted in Catholic Social Teachings and hold the belief that it is critical that we utilize our resources, justly, responsibly, and wisely.

#### **Background and Information:**

In meeting our employer commitment to internal and external equity, as well as our legal obligations to Pay Equity, it has become necessary to conduct a thorough job evaluation exercise of our non-union jobs and to update our Pay Equity Plan. It is important that every job within an organization is compensated fairly and equitably, both externally and internally.

This helps put a solid structure in place that acts as the foundation for both the employee and the organization. It also helps the organization retain valued employees who are compensated fairly, and allows the organization to help attract new employees to join the team. In updating our Pay Equity Plan we will ensure that employees who perform work at substantially the same evaluated values, when considering skill, effort, responsibility and working conditions will be compensated equally, regardless of gender. Up to \$40,000 was budgeted for the specialized Human Resources Compensation Consulting required for this project and, as outlined in Policy 4013, a Request for Proposal (RFP) was issued.

Some key deliverables for the project include:

- Project planning with the Board team

- Communication with stakeholders
- Reviewing and revising of job descriptions
- Creation of new job descriptions where required
- Development of a job evaluation tool for Board use
- Supporting the Board team in evaluating all non-union positions using the tool
- Review current pay bands and update the salary grids to ensure they are equitable
- Ensure that the Board is Pay Equity compliant and update Pay Equity Plan
- Provide the Board a final report with findings and recommendations for the future

Four submissions were received through the RFP process. Proponents were evaluated based on the following criteria and weight:

- Experience, Skills and Qualifications (35%)
- Proposal (15%)
- Project Management (15%)
- Fees and Costs (35%)

### **Awarding of RFP:**

Based on the weighted scoring system noted, the winning proponent, was Pesce and Associates. In addition to receiving the highest rating score, the winning bid was also within budget.



# Huron-Superior Catholic

## DISTRICT SCHOOL BOARD

### Re: St. Mary's College School Activity Report December 2023

*December 13, 2023*

*Submitted by:  
Owen Middleton  
Kenzie Garson  
Mya Jensen  
Student Trustees  
St. Mary's College*

#### **Faith:**

- Fr. Eugene O'Reilly inspired Gr. 9 & 11 students with his talk on growing in faith in light of all that is happening in the world. He directed students to read Matthew 5 (The Beatitudes) where they can gain wonderful insights on how to be happy.
- Advent Masses took place on Dec. 5. Gr. 9 & 10 students were bussed to St. Gerard Majella where Mr. Rocchetta was the staff lead and Gr. 11 & 12 students were bussed to Our Lady of the Highways where Miss Parniak supported. The plan had been to celebrate mass at both churches at 9:15 but due to bussing issues Mass was at 9:15 at St. Gerard with Fr. Charles and 9:30 at Our Lady of the Highways with Fr. Peter.
- Several classes have visited the Chapel to participate in meditation with Miss Parniak
- Once again SMC is working on sending out Christmas cards to seniors in our community as the Action pillar of Heaven Cent
- Abby Wing was recognized by Mazda Canada as one of their Rising Legends. This award is presented to a young person who is passionate about giving back to their community. Abby was surprised in class on Mon. Nov. 6<sup>th</sup> but the official announcement was not released to the public until Nov. 15. You can see the release by Mario Palumbo of Northside Mazda as well as an article by Brian Kelly below.



- Video Release on Northside Mazda Facebook Page:  
<https://www.facebook.com/northsidemazda/>
- Sault Star Article:  
<https://www.saultstar.com/news/local-news/wings-volunteer-drive-lauded>

### **Extracurriculars:**

- Junior Girls Basketball team were league, city, and NOSSA champions.
- Senior Girls made it to the NOSSA Semi-finals.
- Boys Hockey team is in 1st place and currently undefeated.
- Wrestling has started. We have 20 wrestlers this season and mini-meets have started.
- Girls Volleyball and Boys basketball seasons have started.

### **SMC Student Council:**

- Student Council will be assisting with many Heaven Cent activities during December.
- Student Council will be donating and decorating a Christmas Tree for the Heaven Cent Festival of Trees.
- Student Council is planning to organize a Winter Formal dance for the 19th of January.
- SMC Student Council, alongside SMC Indigenous Student Council will be meeting with Turtle Concepts to plan a presentation for the school in the new year.

### **Indigenous Student Council:**

- New member Madison Mckechnie was added to the Indigenous Student Council
- Indigenous Student Council will inform SMC Student Council of events taking place
- For the Heaven Cent Campaign, the council is planning to sell scone dogs and potentially other Indigenous foods at lunch to raise donations
- Council Member Sam Maitland has asked his grandma to make bannock with the Indigenous Student Council to help them learn how to make it
- Christmas party planned in the Culture Room at SMC for December 21st, for 20 students plus the Indigenous Student Council; surprise bingo, cedar tea and traditional baking and foods will be a part of the event
- An idea for a Christmas Tree with orange and red dress decorations was brought forward and is being considered by the ISC; in addition, idea to sell/distribute orange candy canes, reindeer food and pot pourri
- Council will have a table at the Heaven Cent Christmas market where gingerbread cookies with orange shirts and orange shirts will be sold
- Council will be going to a Sweat Lodge on Friday December 8th which will be hosted by Elder Joe Jones in Garden River

**Student Senate:**

- For December, Senate will be working alongside Heaven Cent for our “It Takes a Village” Gingerbread House decorating contest. All gingerbread houses from elementary schools will be displayed at SMC.
- Our next meeting as a Senate will be on January 24th, 2024.