

HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD

BOARD MEETING

AGENDA AND REPORTS



Wednesday, December 11, 2024

7:15 p.m.

Board Room

90 Ontario Avenue

**Photo Courtesy of:
St. Paul Catholic School**



2

**AGENDA FOR THE OPEN SESSION BOARD MEETING OF THE
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
ON WEDNESDAY, DECEMBER 11, 2024 @ 7:15 PM
IN THE BOARD ROOM**

A CALL TO ORDER

1. **Acknowledgement of Traditional Lands –** (Student Trustee Jensen)
The Huron-Superior Catholic District School Board recognizes that the land where we learn, work, and live is the traditional territory of Indigenous peoples who have been its caretakers for millennia. We are inspired by their legacy to care for Mother Earth, cherish the sacredness of creation, and use resources wisely and with gratitude. 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 are committed to listening, learning, and fostering meaningful relationships. We open our hearts to the teachings, knowledge, and stories shared by our Indigenous brothers and sisters.
2. **Prayer** (Pg 7)
3. **Call the Roll:**

Trustees:

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

Officials:

Fil Lettieri (Director of Education), Joe Chilelli, Stephanie Circelli, Justin Pino, Franca Spadafora, Syndy Withers

Student Trustees:

Kenzie Garson, Mya Jensen, Alexander Oraziatti

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 11, 2024.

Are there any additions/changes/deletions?

C DISCLOSURE OF CONFLICT OF INTEREST AND THE GENERAL NATURE THEREOF

D NEW BUSINESS

E CONFIRMATION OF MINUTES

1. **Minutes of the Open Board Meeting of November 13, 2024.** (Pg 9)
Motion: That the Huron-Superior Catholic District School Board approve the Minutes of the Open Board Meeting of November 13, 2024.
2. **Minutes of the In-Camera Board Meeting of November 13, 2024.**
Motion: That the Huron-Superior Catholic District School Board approve the Minutes of the In-Camera Board Meeting of November 13, 2024.

F BUSINESS ARISING FROM THE MINUTES

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**
 - Sandra Turco

- (e) **Policy Committee**
 - Carol Amadio
 - John Bruno
 - Lindsay Liske
 - Kathleen Rosilius
 - Sandra Turco
 - Gary Trembinski (Alternate)
- (f) **Focus on Faith**
 - Carol MacEachern
 - Kathleen Rosilius (Alternate)

- (g) **Board Marketing Committee**
 - Tony D'Agostino

'Ad Hoc' Committees (when required)

- (a) **Supervised Alternative Learning Committee**
 - Kerri Commanda
 - Carol Amadio (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**
 - Kerri Commanda
 - Carol Amadio (Alternate)
- (e) **Finance Committee**
 - Committee of the Board

G PRESENTATIONS

1. **FSL Recruitment** – Superintendent Circelli to introduce Jordan D'Addetta (Transitions in Canada's Official Languages) and Adam Carricato (Teacher, St. Basil Catholic School).
2. **Elementary Athletics** – Presentation by Superintendent Joe Chilelli, Paul Best (Principals, St. Paul Catholic School), Frank Guzzo (Principal, Holy Family Catholic School) and Nadia Zanatta (Vice-Principal, Our Lady of Lourdes Catholic School).

H COMMITTEE REPORTS

1. **SEAC Meeting Minutes** – October 30, 2024 (Pg 14)

I ADMINISTRATIVE ITEMS REQUIRING ACTION

1. **2023-24 Financial Statements** (Pg 19)
Motion: That the Huron-Superior Catholic District School Board approve the audited financial statements for the year ended August 31, 2024, as outlined in the Report to the Director dated December 11, 2024.
2. **OCSTA 2024 Catholic Trustees' Seminar – January 17-18, 2025**
Motion: That the Huron-Superior Catholic District School Board allows Carol Amadio, John Bruno, Tony D'Agostino, Lindsay Liske, Kathleen Rosilius, Gary Trembinski, Sandra Turco and Director Lettieri to travel to Toronto to attend the OCSTA 2025 Catholic Trustees' Seminar on January 17-18, 2025.
3. **Fieldtrips** (Pg 49)
Motion: That the Huron-Superior Catholic District School Board approves the following field trip applications:
 1. Our Lady of Fatima Catholic School (Chapleau) – travelling to Toronto, ON on June 1, 2025 and returning June 6, 2025.
 2. Our Lady of Lourdes French Immersion School (Elliot Lake) – travelling to Toronto, ON on June 17, 2025, and returning June 20, 2025.
 3. St. Basil Catholic School – travelling to Yorkton, SK on May 28, 2025 and returning on June 5, 2025.
 4. St. Francis French Immersion School – travelling to Toronto, ON on June 17, 2025 and returning June 20, 2025.
 5. St. Mary's College – travelling to Vancouver, BC on April 7, 2025 and returning on April 10, 2025.
 6. Holy Name of Jesus Catholic School – travelling to Toronto, ON on May 19, 2025 and returning on May 23, 2025.

J INFORMATION ITEMS

1. **Reports to the Director of Education / Board of Trustees**
 - a) **Annual Report** – Director Lettieri
 - d) **SMC Activity Report** – Student Trustees Garson, Jensen and Oraziatti (Pg 74)
2. **Correspondence**
3. **Notes of Thanks**

K TEN-MINUTE QUESTION AND ANSWER PERIOD

- ON AGENDA ITEMS FOR THOSE IN ATTENDANCE

L UPCOMING EVENTS

- | | |
|-------------|---|
| December 12 | - National Day of Prayer in Solidarity with Indigenous People |
| December 23 | - School Christmas Break begins |

December 25	- Christmas Day
December 26	- Boxing Day
December 29	- Feast of the Holy Family
January 1	- New Year's Day; Solemnity of Mary, Mother of God
January 6	- School Reopens
January 12	- Feast of the Baptism of the Lord
January 15	- Next Board Meeting
January 17-18	- 2025 OCSTA Catholic Trustees Seminar

M CLOSING PRAYER – Trustee Commanda

N ADJOURNMENT



Trustee Rosilius

“The virgin shall conceive and bear a son,
and they shall name him Emmanuel.”
(Matthew 1:23)

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

Trustee Trembinski

God of faith,
We praise you during this Advent season and always.
May we walk in faith throughout our journey.
May we learn devotion from the example of Mary.
May our faith in you grow
with each passing moment.
We ask this through your Son,
our Saviour Jesus Christ.
Amen.

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

(Prayer from Words for the Journey for Teachers and Administrators)





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 13, 2024 @ 7:15 PM
IN THE BOARD ROOM**

PRESENT

Trustees:

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

Officials:

Fil Lettieri (Director of Education), Joe Chilelli, Stephanie Circelli, Justin Pino, Franca Spadafora, Syndy Withers

Student Trustees:

Kenzie Garson, Mya Jensen, Alexander Oraziatti

REGRETS

Vision and Values

Director Lettieri made a statement regarding the Special Board Meeting scheduled for Thursday, November 7, 2024. As Secretary of the Board, Lettieri accepted responsibility for the oversight on specifications with Policy 2000 – Electronic Meetings and apologized for the way the meeting concluded.

Superintendent Chilelli commented on the successful Cross-Country meet that was attended by approximately 600 students at Hiawatha Highlands. Students strived for their personal bests and despite the change in location from St. Kateri, everything went smoothly.

Trustee Rosilius congratulated the Our Lady of Fatima Catholic School (Elliot Lake) choir for their outstanding contribution to the city's Remembrance Day celebration. All students were exemplary stewards for the Board.

Trustee D'Agostino highlighted the amazing relationships formed on the St. Mary's College Boys Volleyball team. As coach, D'Agostino witnessed the bonding of this group of students and their achievement to make all players feel welcome. The mixture of locals and newcomers was a testament to the vision and values of our students as they formed lasting friendships and celebrated every aspect of not only the large, but small wins as well.

Superintendent Pino offered the Board's congratulations to Steve Brown, Manager of Plant Services, on his retirement announcement. Brown provided the Board with 24 years of dedicated services with the students always at the forefront of his decision making. Brown plans to begin his retirement in the Spring of 2025.

Adg# Mtn#

- B-1 B-924 Moved by: K. Rosilius Seconded by: G. Trembinski**
That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, November 13, 2024.

CARRIED

D-1 ELECTION FOR THE OFFICE OF CHAIRPERSON

The following trustees were nominated for the position of Chair:

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

*An election took place and due to a tie in electoral votes, lots were drawn.
Trustee Sandra Turco was awarded the position of Chair of the Board for 2025.*

- D-2 Chair Turco 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 Tony D'Agostino</i>	<i>- let his name stand</i>
<i>Trustee Gary Trembinski</i>	<i>- declined the nomination</i>

*An election took place and due to a tie in electoral votes, lots were drawn.
Trustee John Bruno was awarded the position of Vice-Chair of the Board for 2025.*

- B-925 Moved by: J. Caputo Seconded by: C. Amadio**

That all ballots be destroyed at this time.

CARRIED

D-4 COMMITTEES OF THE BOARD

The Chairperson of the Board shall request volunteers for committees to submit their names in writing. The Chairperson shall appoint board members to a committee as is deemed to be in the Board's best interests.

Appointments will be announced at the December 11, 2024, meeting.

- (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**
 - Chair or Designate
 - 1 Alternate
- (d) **Transportation Governance Committee**
 - Chair or Designate
- (e) **Policy Committee**
 - Board Chair
 - 3 Trustees
- (f) **Focus on Faith**
 - Chair or Designate
 - 1 Alternate
- (g) **Supervised Alternative Learning Committee**
 - 1 Trustee
 - 1 Alternate

‘Ad Hoc’ Committees (when required)

- (a) **Suspension/Expulsion Appeals Committee**
 - Committee of the Board
- (b) **Director’s Performance Appraisal Committee**
 - Committee of the Board
- (c) **Centre for Social Justice and Good Works**
 - 1 Trustee
 - 1 Alternate
- (d) **Finance Committee**
 - Committee of the Board

E-1 B-926 Moved by: C. MacEachern Seconded by: C. Amadio

That the Huron-Superior Catholic District School Board approve the Minutes of the Open Board Meeting of October 16, 2024.

CARRIED

- E-2 B-927 Moved by: L. Liske Seconded by: J. Caputo**
That the Huron-Superior Catholic District School Board approve the Minutes of the In-Camera Board Meeting of October 16, 2024.
CARRIED
- I-1 B-928 Moved by: T. D’Agostino Seconded by: J. Caputo**
That the Huron-Superior Catholic District School Board awards the RFP for Electrical Maintenance and Repair Services to Tombari Electric, S & T Electrical and Phase 4 Electric for a two-year period effective January 1, 2025.
CARRIED
- I-2 B-929 Moved by: J. Caputo Seconded by: K. Rosilius**
That the Huron-Superior Catholic District School Board awards the RFP for HVAC Maintenance and Repair Services to Henderson Metal and S & T Electrical for a two-year period effective January 1, 2025.
CARRIED
- I-3 B-930 Moved by: T. D’Agostino Seconded by: L. Liske**
That the Huron-Superior Catholic District School Board approve Policy 2010 as presented.
CARRIED
- I-4 B-931 Moved by: K. Rosilius Seconded by: C. MacEachern**
That the Huron-Superior Catholic District School Board approve Policy 4014 as presented.
CARRIED
- I-5 B-932 Moved by: T. D’Agostino Seconded by: J. Caputo**
That the Huron-Superior Catholic District School Board approves the following field trip applications:
1. St. Paul School – to travel to Toronto, ON on June 17, 2025, and returning on June 20, 2025.
CARRIED
- J-1-a Annual Trustee Expenses Report**
As per Board Policy 2007, Superintendent Pino presented the summary of Trustee Expenses for the 2023-24 school year. This report is for information purposes only.
- J-1-b Capital Projects 2024-25**
Steve Brown, Manager of Plant Services, presented the list of projects to be completed in the 2024-25 school year, along with the correlating capital funding.
- J-1-c SMC Activity Report**
Student Trustees Garson, Jensen and Oraziotti 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 Faith on Fire meetings, JoyFull Socks Campaign, Haunted House activities and Treaty Week celebrations.

N-1 B-933 Moved by: J. Caputo

Seconded by: C. Amadio

That the Huron-Superior Catholic District School Board meeting of Wednesday, November 13, 2024, adjourns at 8:43 p.m.

CARRIED

Chairperson: _____

Secretary: _____

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

Date: Wednesday, October 30, 2024

Location: Board Room

Time: 4:00pm - 6:00pm

Google Meet: <https://meet.google.com/erv-qebw-wef>

Attendance: John Caputo, Kasia Ceglarz, Theresa Coccimiglio, Irma DiRenzo, Fil Lettieri, Melanie Ross, Franca Spadafora, Gary Trembinski, Rosanne Zagordo

Student Trustees and Guests: Christine Chilelli, Kenzie Garson, Mya Jensen, Tanya Jewell, Alexander Oraziatti

Regrets: Rachelle Lambert, Tiana Rushon, Jacques Ribout, Jared Lambert

AGENDA ITEMS		ACTION	WHO	WHEN
1.	WELCOME LAND ACKNOWLEDGEMENT PRAYER FOR SEAC	Catholicity - HSCDSB Land Acknowledgement	Franca Spadafora	
2.	ACCEPTANCE OF PREVIOUS MINUTES- September 25, 2024		Gary Trembinski Melanie Ross	
3.	AGENDA ADDITIONS/CHANGES	<ul style="list-style-type: none"> Change the wording to, two new Superintendents from two new Trustees 	Gary Trembinski John Caputo	
4.	GUEST(s): REPORTS <ul style="list-style-type: none"> SMC Student Trustees 	<ul style="list-style-type: none"> October 24' SEAC Report.pdf 	Kenzie Garson Alexander Oraziatti	

	<ul style="list-style-type: none"> Autism Ontario- Tanya Jewell SEAC presentation- motioning and procedures 	<ul style="list-style-type: none"> Tanya Jewell provided SEAC with a presentation about Motions and SEAC meetings Chrissy Dewar, Assistive Technology Teacher, will present at the November SEAC meeting 	Tanya Jewell	
5.	MINISTRY UPDATES	<ul style="list-style-type: none"> A settlement has been reached with principals and vice-principals and local negotiations will begin There were several updates to salary benchmarks and other funding elements related to the 2023-2027 Terms and Conditions of Employment Agreement between the Principals and Vice-Principals' Associations, Trustees Associations, and the Crown. Math Action Achievement Plan – the Math Facilitators continue to work on the Board plan and refine the identified Key Performance Indicators (measurable goals). Joe Chilelli is responsible for the MAAP this year and a report of the plan is due to the Ministry by November 15th. Halt the Haze program for the 2024/2025 school year. HSCDSB is one of 15 boards participating in this Ministry of Education funded program. It is a comprehensive behaviour program to help students stop vaping. Bullying Awareness and Prevention Week November 17-23, 2024 Specialist high Skills Major (SHSM) New Program and Expansion Funding Proposals Beginning November 18, 2024, school board teams will be able to submit proposals for new 	Franca Spadafora	

		SHSM programs and funding to support the expansion of SHSM programs related to technological education and the skilled trades for 2025 -26.		
6.	SEAC BUSINESS <ul style="list-style-type: none"> MASCE UPDATES Schedule and confirm presentations 	<ul style="list-style-type: none"> Irma has requested that administration reach out to MACSE to allow boards to respond more fully and more frequently. Motion to change the meeting time when we visit SMC to 1:30 pm -4:00 pm whenever the date is confirmed by the Principal. 	Irma DiRenzo John Caputo	
7.	BUSINESS CARRIED FORWARD	<ul style="list-style-type: none"> W SEAC ANNUAL CALENDAR- 2024-2025 DRAF... 		
8.	SUPERINTENDENT, COORDINATOR and MENTAL HEALTH LEADER'S REPORTS	<ul style="list-style-type: none"> Tell Them From Me surveys are completed every 2 years. Grades 4-12 are done at school rather than from home. Franca reviewed what the survey could entail. Virtual session is being offered to support students with exceptionalities on November 26, 2024. Nov 26 Transition Info Night Flyer (1).pdf The ITS contract with AFS and shared with ADSB has been dissolved. Schools can still recommend ITS to families through AFS. The funding will now be allocated for another support which is yet to be determined. Rosanne attended the community partners Transition to Kindergarten meeting. Transition to Kindergarten Meetings for students entering school in September 2025, will be held the week of January 20-24, 2025, This is a positive practice that the school board participates in to ensure new students entering school for the first time are supported. Our newest Behaviour Coach has started- Nickette Stuckey will be supporting our EAST schools. FASD presentation was held virtually by Qeila from THRIVE on PD day- October 28, 2024. Mental Health has received a lot of funding over the years. Jared Lambert now has a supervisory role in 	Franca Spadafora Rosanne Zagordo Fil Lettieri	

		Mental Health. This is an organizational piece for Mental Health and is still affiliated with the Special Education Department.		
9.	ASSOCIATION REPORTS			
a.	NORTH SHORE TRIBAL COUNCIL (R. Lambert)	<ul style="list-style-type: none"> No report at this time. 	Rachelle Lambert	
b.	AUTISM ONTARIO SSM CHAPTER PARENT INVOLVEMENT COMMITTEE (I. DiRenzo)	<ul style="list-style-type: none"> On November 4, AO is hosting a town hall meeting at the office on Yonge Street. 	Irma DiRenzo	
c.	ALGOMA FAMILY SERVICES (T. Coccimiglio)	<ul style="list-style-type: none"> The MH walk in clinic on Queen Street has started up again and in person. There are 3 options that people can choose from - phone, video or in person. Flyer to follow. 	Theresa Coccimiglio	
d.	THRIVE – WELL BEING COMMITTEE (K. Ceglarz)	<ul style="list-style-type: none"> A School Transition Community meeting was held. FASD workers are available to help support students and families. ICDP workers are available to support students who have not had any service prior to entering into Kindergarten. Sarah Gregorchuk is the worker from THRIVE. 	Kasia Ceglarz	
e.	COMMUNITY LIVING ALGOMA (J. Ribout)	<ul style="list-style-type: none"> No report at this time. 	Jacques Ribout	
f.	MEMBER-AT-LARGE (M. Ross)	<ul style="list-style-type: none"> Open house was held for Grade 12 students. There were 4 students that signed up for CICE. Last month, Melanie went to ILS and a CICE alumni to speak to the classes. November 19 the students from ILS will be going to Sault College There is now a student led room that is available for homework and student led conversations. 	Melanie Ross	
g.	MEMBER-AT-LARGE – FOCUS ON FAITH (I. DiRenzo)	<ul style="list-style-type: none"> No report at this time. 	Irma DiRenzo	
h.	EASTER SEALS (T. Rushon)	<ul style="list-style-type: none"> 6 Tips to Make Halloween More Inclusive and Accessi... 	Tiana Rushon	
i.	TRUSTEES' REPORTS (J. Caputo, G. Trembinski)	<ul style="list-style-type: none"> There was a lot of positive feedback about Faith Day and the guest speaker. 	John Caputo Gary Trembinski	

		<ul style="list-style-type: none"> After Faith Day, Trustees and the Director attended a conference in North Bay, Ontario. Board responses to the SEAC recommendations were provided by Rosanne Zagordo 		
10.	ADJOURNMENT	<ul style="list-style-type: none"> Meeting was adjourned at 6:01 	Gary Trembinski Kasia Ceglarz	
11.	NOTES			

Next Meeting: Wednesday, November 27, 2024

Location: School location TBA

Time: 4:00-6:00 pm

**REPORT TO THE DIRECTOR OF EDUCATION
APPROVAL OF AUDITED FINANCIAL STATEMENTS FOR THE PERIOD
SEPTEMBER 1 2023 TO AUGUST 31, 2024**

Date:
December 11, 2024,

Submitted by:
Justin Pino
Superintendent of Business

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, 2024. The Audit Committee of the Board, along with Board staff, reviewed the financial statements on December 9th, 2024. 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 Trustee members Gary Trembinski (Chair of the Audit Committee) Vice Chair of the Board John Bruno, and Trustee 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 Fil Lettieri, 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, 2024 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 2023-24 audited financial statements for the year ended August 31st, 2024.

Motion: That the Huron-Superior Catholic District School Board approve the audited financial statements for the year ended August 31, 2024 as outlined in the Report to the Director dated December 11th, 2024.

Huron-Superior Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2024

DRAFT SUBJECT TO CHANGE

Huron-Superior Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2024

	Contents
Management's Responsibility for the Consolidated Financial Statements	2
Independent Auditor's Report	3
Consolidated Financial Statements	
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Debt	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9

Management's Responsibility for the Consolidated Financial Statements

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 11, 2024

Independent Auditor's Report

To the Board of Trustees of the
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, 2024, 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, 2024 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.

Independent Auditor's Report (continued)

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 11, 2024

Huron-Superior Catholic District School Board

Consolidated Statement of Financial Position

25

August 31

2024

2023

Financial assets

Cash and cash equivalents	\$ 1,146,328	\$ -
Accounts receivable	10,247,792	7,998,050
Accounts receivable - Government of Ontario (Note 3)	15,015,535	17,725,797
	<u>26,409,655</u>	<u>25,723,847</u>

Liabilities

Bank indebtedness (Note 4)	-	1,590,520
Accounts payable and accrued liabilities	6,495,804	4,677,273
Obligations under capital lease (Note 5)	1,574,031	189,521
Long term debt (Note 6)	9,488,016	10,196,731
Deferred revenue (Note 7)	3,793,108	3,761,822
Deferred capital contributions (Note 8)	108,141,766	109,102,898
Asset retirement obligation (Note 9)	1,257,463	1,257,463
Employee future benefits payable (Note 11)	1,841,634	1,730,368
	<u>132,591,822</u>	<u>132,506,596</u>

Net debt

(106,182,167) (106,782,749)

Non-financial assets

Tangible capital assets (Note 23)	115,575,786	116,686,587
Prepaid expenses	2,307,468	1,259,610
	<u>117,883,254</u>	<u>117,946,197</u>

Accumulated surplus (Note 12)

\$ 11,701,087 \$ 11,163,448

Director of Education

Chairperson of the Board

Huron-Superior Catholic District School Board

Consolidated Statement of Operations

26

For the year ended August 31	Budget 2024	Actual 2024	Actual 2023
Revenue			
Grants for student needs (Note 14)	\$ 74,122,096	\$ 79,833,768	\$ 72,845,777
Provincial grants - other	1,661,200	8,877,770	1,379,189
Federal grants and fees	3,039,733	2,968,175	3,339,506
Other revenues - school boards	1,821,060	1,925,333	1,736,303
Other fees and revenues	1,939,622	3,799,020	3,150,527
Investment income	34,584	113,245	31,169
School fundraising and other revenues	579,000	2,018,007	1,899,519
Amortization of deferred capital contributions	6,197,314	5,270,101	5,378,973
	<u>89,394,609</u>	<u>104,805,419</u>	<u>89,760,963</u>
Expenses			
Instruction	62,637,738	74,861,494	61,982,419
Administration	3,937,851	4,589,544	5,073,499
Transportation	6,890,045	6,778,752	6,318,448
Pupil accommodation	14,905,553	15,752,337	14,173,865
Other	493,270	322,377	290,353
School funded activities	536,400	1,963,276	1,952,076
	<u>89,400,857</u>	<u>104,267,780</u>	<u>89,790,660</u>
Annual surplus (deficit)	(6,248)	537,639	(29,697)
Adjusted accumulated surplus, beginning of year	11,163,448	11,163,448	11,193,145
Accumulated surplus, end of year	\$ 11,157,200	\$ 11,701,087	\$ 11,163,448

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

27

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

For the year ended August 31	Budget 2024	Actual 2024	Actual 2023
Annual surplus (deficit)	\$ (6,248)	\$ 537,639	\$ (29,697)
Acquisition of tangible capital assets	(3,694,998)	(4,339,671)	(4,073,517)
Amortization of tangible capital assets	6,326,901	5,359,116	5,447,032
Adjustment to tangible capital assets	-	91,356	-
Changes in estimate of TCA-ARO	-	-	(154,909)
Prepaid expenses	-	(1,047,858)	(1,259,610)
Net change in net debt	2,625,655	600,582	(70,701)
Net debt, end of year	\$ (104,157,094)	\$ (106,182,167)	\$ (106,782,749)

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

Huron-Superior Catholic District School Board

Consolidated Statement of Cash Flows

28

For the year ended August 31 **2024** **2023**

Cash flows from operating activities

Annual surplus (deficit)	\$ 537,639	\$ (29,697)
Items not involving cash		
Amortization of tangible capital assets	5,359,116	5,447,032
Amortization of deferred capital contributions	(5,270,101)	(5,378,973)
Disposal of tangible capital assets	91,356	-

	718,010	38,362
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Changes in non-cash operating balances

Accounts receivable	460,520	(671,441)
Accounts payable and accrued liabilities	1,818,515	(2,027,085)
Deferred revenue	31,286	648,538
Employee benefits payable	111,266	54,447
Prepaid expenses	(1,047,858)	-

	2,091,739	(1,957,179)
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Capital transactions

Acquisition of tangible capital assets, net of lease financing	(2,615,740)	(4,073,517)
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Investing and financing activities

Increase (decrease) in bank indebtedness	(1,590,520)	1,590,520
Payments on obligations under capital lease	(339,405)	(287,757)
Debt principal repayments	(708,715)	(675,982)
Deferred capital contributions received	4,308,969	4,311,187

	1,670,329	4,937,968
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Increase in cash and cash equivalents during the year

	1,146,328	(1,092,728)
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Cash and cash equivalents, beginning of year

	-	1,092,728
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Cash and cash equivalents, end of year

	\$ 1,146,328	\$ -
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Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

29

August 31, 2024

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.

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.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

30

August 31, 2024

1. Summary of significant accounting policies (continued)

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.

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

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

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

31

August 31, 2024

1. Summary of significant accounting policies (continued)

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

Tangible Capital Assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes the costs directly attributable 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
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.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

32

August 31, 2024

1. Summary of significant accounting policies (continued)

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, performance obligations and transactions. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or services performed.

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:

- 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.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

33

August 31, 2024

1. Summary of significant accounting policies (continued)

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, and 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.

Other Revenues

Other revenues from transactions with performance obligations, for example, fees or royalties from the sale of goods or rendering of services, are recognized as the board satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations, for example, fines and penalties, are recognized when the board has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability. The majority of board revenues do not fall under the new PS 3400 accounting standard.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

34

August 31, 2024

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

Investment Income	<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>
Budget Figures	<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>
Use of Estimates	<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 and / or change in the discount rate.</p>
Education Property Tax Revenue	<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>

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

35

August 31, 2024

2. Change in accounting policy - adoption of new accounting standards

The board adopted the following standards concurrently beginning September 1, 2023 retroactively with restatement: PS 3160 Public Private Partnerships, PS 3400 Revenue and PSG-8 Purchased Intangibles prospectively.

PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. There was no effect on the financial statements by adoption of this standard.

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. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred. There was no effect on the financial statements by adoption of this standard.

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. There was no effect on the financial statements by adoption of this standard.

3. Accounts receivable - Government of Ontario

The Province of Ontario (Province) replaced variable capital funding with a one-time debt support grant in 2009-10. 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 \$11,011,097 as at August 31, 2024 (2023 - \$13,164,545) 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, 2024 is \$4,004,438 (2023 - \$4,561,252).

4. Line of credit

The Board has an operating line with the Royal Bank of Canada available to the maximum of \$10,000,000 to address operating requirements. Interest on the line of credit is payable at the bank's prime rate less 0.5% per annum. At August 31, 2024 the operating line of credit was undrawn.

In addition the Board has a capital line with the Royal Bank of Canada available to the maximum of \$5,000,000 to address short term financing of capital projects until capital grants are received. Interest on the line of credit is payable at the bank's prime rate less 0.5% per annum. At August 31, 2024 the capital line of credit was undrawn.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

36

August 31, 2024

5. Obligations under capital lease

	<u>2024</u>	<u>2023</u>
Macquarrie Equipment Finance Ltd. capital lease, due \$71,042 quarterly including interest at 5% per annum, repaid	\$ -	\$ 139,464
Ford capital lease, due \$893 monthly including interest at 5% per annum, maturing January 2026	14,632	24,356
Ford capital lease due \$943 monthly including interest at 5% per annum, maturing January 2026	15,440	25,701
Dell Financial capital lease due \$4,838 quarterly including interest at 6.3% per annum, maturing June 2027	52,502	-
Macquarrie Equipment Finance Ltd. capital lease, due \$2,605 monthly including interest at 5.9% per annum, maturing February 2028	97,472	-
Macquarrie Equipment Finance Ltd. capital lease, due \$34,516 monthly including interest at 3.46% per annum, maturing March 2028	1,393,985	-
	<u>\$ 1,574,031</u>	<u>\$ 189,521</u>

Principal payments relating to capital leases outstanding are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 435,449	\$ 51,526	\$ 486,975
2026	439,232	34,748	473,980
2027	446,512	18,288	464,800
2028	252,838	3,012	255,850
	<u>\$ 1,574,031</u>	<u>\$ 107,574</u>	<u>\$ 1,681,605</u>

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

37

August 31, 2024

6. Long term debt

	2024	2023
Loan payable to Ontario Financing Authority due \$113,679 semi-annually including interest at 4.56% per annum, maturing November 2031	\$ 1,430,552	\$ 1,587,296
Loan payable to Ontario Financing Authority due \$114,513 semi-annually including interest at 4.9% per annum, maturing March 2033	1,620,736	1,765,022
Loan payable to Ontario Financing Authority due \$82,717 semi-annually including interest at 5.062% per annum, maturing March 2034	1,268,128	1,365,652
Loan payable to Ontario Financing Authority due \$175,595 semi-annually including interest at 5.232% per annum, maturing April 2035	2,891,141	3,083,488
Loan payable to Ontario Financing Authority due \$59,640 semi-annually including interest at 3.97% per annum, maturing November 2036	583,220	618,648
Loan payable to Ontario Financing Authority due \$76,344 semi-annually including interest at 4.003% per annum, maturing November 2039	1,694,239	1,776,625
	<u>\$ 9,488,016</u>	<u>\$ 10,196,731</u>

Interest on long term debt amounted to \$508,357 (2023 - \$540,566).

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

	Principal	Interest	Total
2025	\$ 745,046	\$ 442,294	\$ 1,187,340
2026	779,054	406,284	1,185,338
2027	816,819	368,517	1,185,336
2028	856,634	328,904	1,185,538
2029	897,983	287,355	1,185,338
Thereafter	5,392,480	880,127	6,272,607
	<u>\$ 9,488,016</u>	<u>\$ 2,713,481</u>	<u>\$ 12,201,497</u>

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

38

August 31, 2024

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, 2024 is comprised of:

	Balance August 31, 2023	Externally restricted revenue received	Revenue recognized in the period	Transfer to deferred capital contributions	Balance August 31, 2024
Restricted operating grants	\$ 2,398,703	\$ 16,776,684	\$(16,826,180)	\$ -	\$ 2,349,207
Restricted capital grants	572,830	4,361,021	(2,099,180)	(2,001,364)	833,307
Proceeds of disposition	790,289	-	-	(179,695)	610,594
Assets held for sale	-	-	-	-	-
	<u>\$ 3,761,822</u>	<u>\$ 21,137,705</u>	<u>\$(18,925,360)</u>	<u>\$ (2,181,059)</u>	<u>\$ 3,793,108</u>

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.

Amortization of deferred capital contributions reporting on the Statement of Operations has been modified to remove the reporting from the Provincial Legislative Grants line and identify the split between Amortization of DCC Related to Provincial Legislative Grants and Amortization of DCC related to Third Parties (for example, Federal Government capital funding).

	2024	2023
Balance, beginning of year	\$109,102,898	\$110,170,684
Additions to deferred capital contributions	2,127,910	3,326,248
Transfers from deferred revenue	2,181,059	984,939
Revenue recognized in the year	<u>(5,270,101)</u>	<u>(5,378,973)</u>
Balance, end of year	<u>\$108,141,766</u>	<u>\$109,102,898</u>

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

39

August 31, 2024

9. Asset retirement obligations

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, 2024, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

	2024	2023
Liabilities for asset retirement obligations at beginning of year	\$ 1,257,463	\$ 1,102,554
Increase in liabilities reflecting changes in the estimate of liabilities	-	154,909
Liabilities for asset retirement obligations at end of year	\$ 1,257,463	\$ 1,257,463

10. Financial Instruments

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

Liquidity risk

Liquidity risk is the risk that the board will not be able to meet all cash flow obligations as they come due. The board mitigates the risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining sufficient cash on hand if unexpected cash outflows arise.

Market risk

The board is exposed to interest rate risk with regard to its interest rate risk on its line of credits and long-term debt, all of which are regularly monitored.

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

40

August 31, 2024

11. Retirement and other employee future benefits

	2024			2023
Liabilities	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligation at August 31, 2024	\$ 265,084	\$ 1,548,658	\$ 1,813,742	\$ 1,690,941
Unamortized actuarial gains (losses) at August 31, 2024	27,892	-	27,892	39,427
Employee future benefits liability at August 31, 2024 ¹	\$ 292,976	\$ 1,548,658	\$ 1,841,634	\$ 1,730,368

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

	2024			2023
Expenses	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ 11,714	\$ 655,260	\$ 666,974	\$ 503,589
Interest on accrued benefit obligation	-	48,357	48,357	42,114
Amortization of estimation adjustment loss (gain)	(12,531)	(41,391)	(53,922)	(39,241)
Employee future benefits expenses ¹	\$ (817)	\$ 662,226	\$ 661,409	\$ 506,462

¹ 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.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

41

August 31, 2024

11. 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, 2024, the Board contributed \$1,545,864 (2023 - \$1,214,189) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

At December 31, 2024 OMERS reported an actuarial funding deficit of \$4.2 billion (2023 - \$6.7 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, 2024, the Board contributed \$6,254 (2023 - \$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, 2024, the Board contributed \$17,500 (2023 - \$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, 2024, the Board contributed \$nil (2023 - \$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, 2024, the Board contributed \$nil (2023 - \$13,831) 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

42

August 31, 2024

11. 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 \$9,112 (2023 - \$(3,234)).

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, 2024 and is based on the average daily salary and banked sick days of employees as at August 31, 2024.

The accrued benefit obligations for employee future benefit plans as at August 31, 2024 are based on actuarial assumptions of future events determined for accounting purposes at August 31, 2024. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2024	2023
	%	%
Wage and salary escalation	0.00	0.00
Dental and health care costs	5.00	5.00
Discount on accrued benefit obligations	3.80	4.40

12. Accumulated surplus

Accumulated surplus consists of the following:

	2024	2023
Surplus available for compliance	\$ 6,049,582	\$ 5,594,005
Restricted surplus for committed capital projects	246,359	170,182
Revenues recognized for land	6,756,117	6,756,117
School generated funds	924,593	869,860
Employee future benefits	(1,448,956)	(1,448,956)
Asset retirement obligations to be covered in the future	(826,608)	(777,760)
	\$ 11,701,087	\$ 11,163,448

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

43

August 31, 2024

13. Monetary Resolution to Bill 124, the Protecting a Sustainable Public Sector for Future Generations Act

A monetary resolution to Bill 124 was reached between the Crown and the following education sector unions Elementary Teachers' Federation of Ontario (ETFO), Ontario Secondary School Teachers' Federation (OSSTF), Ontario English Catholic Teachers' Association (OECTA), and Association des Enseignantes et Enseignants Franco- Ontariens (AEFO), Canadian Union of Public Employees (CUPE), Elementary Teachers' Federation of Ontario - Education Workers (ETFO-EW), Ontario Secondary School Teachers' Federation - Education Workers (OSSTF-EW), Education Workers' Alliance of Ontario (EWAQ), Ontario Council of Education Workers (OCEW). This agreement provides a 0.75% increase for salaries and wages on September 1, 2019, a 0.75% increase for salaries and wages on September 1, 2020, and a 2.75% increase in salaries and wages on September 1, 2021, in addition to the original 1% increase applied on September 1 in each year during the 2019-22 collective agreements. The same increases also apply to non-unionized employee groups (excluding Principals and Vice-Principals and school board executives).

The Crown has funded the monetary resolution for these employee groups to the applicable school boards through the appropriate changes to the Grants for Student Needs benchmarks and additional Priorities and Partnerships Funding (PPF).

Subsequent to the financial statement date, a monetary resolution to Bill 124 was reached between the Crown and the associations representing principals and vice-principals (Ontario Principals' Council, Catholic Principals' Council of Ontario and Association des directions et directions adjointes des écoles franco-ontariennes). This agreement provides a 0.75% increase for salaries and wages on September 1, 2020, a 2.75% increase for salaries and wages on September 1, 2021, and a 2.00% increase in salaries and wages on September 1, 2022, in addition to the original 1% increase applied on September 1 in each year during the 2020-23 collective agreements. The memorandum of settlement was reached on August 10, 2024 and was ratified on September 30, 2024.

The Crown intends to fund the monetary resolution for principals and vice-principals to the applicable school boards through the appropriate changes to the GSN benchmarks.

Due to this resolution, there is an impact on salary and wages expenses of \$8,867,246 in the 2023-24 fiscal year. The portion related to 2019-20 to 2022-23 is \$5,497,075, with the remainder of \$3,368,917 related to 2023-24.

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. 76.2 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:

	2024	2023
Provincial legislative grants	\$ 73,553,268	\$ 66,440,563
Education property tax	6,280,500	6,405,214
	<u>\$ 79,833,768</u>	<u>\$ 72,845,777</u>

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

44

August 31, 2024

15. Expenses by object

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

	Budget 2024	Actual 2024	Actual 2023
Salary and wages	\$ 53,580,367	\$ 65,593,712	\$ 53,600,842
Employee benefits	10,507,400	13,071,215	10,735,724
Staff development	1,106,031	1,326,816	1,079,781
Supplies and services	8,086,569	9,242,482	6,950,167
Interest	510,000	476,623	509,357
Rental expenses	642,144	195,640	265,114
Fees and contract services	7,153,845	7,586,407	7,566,243
Other	867,600	745,615	1,203,041
Transfer to other boards	620,000	670,093	481,283
School funded activities	-	-	1,952,076
Amortization	6,326,901	5,359,177	5,447,032
	\$ 89,400,857	\$104,267,780	\$ 89,790,660

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, 2024 amounted to \$217,725 (2023 - \$159,284).

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

45

August 31, 2024

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 for 2024 is 37.9% (2023 - 36.9%). The following provides condensed financial information.

	2024		2023	
	Total	Board Portion	Total	Board Portion
Revenues	\$ (17,919,234)	\$ (6,788,562)	\$ (16,908,476)	\$ (6,242,098)
Operations: expenses	17,919,234	6,788,562	16,908,476	6,242,098
	\$ -	\$ -	\$ -	\$ -

18. Commitments

The Board has entered into contracts for major renovations at five schools. At August 31, 2024 the committed contracts totaled \$3,143,500, of which \$2,985,150 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.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

46

August 31, 2024

21. Budget reconciliation

The budget data presented in these consolidated financial statements is based upon the 2024 budgets approved by the board. The budget was prepared without consideration for 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 2024 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 2024 budget information more comparable.

	As previously reported	Adjustments	As restated
Revenues	\$ 89,394,609	\$ -	\$ 89,394,609
Expenses	89,352,009	-	89,352,009
Amortization of TCA-ARO	-	48,848	48,848
Adjusted expenses	\$ 89,352,009	\$ 48,848	\$ 89,400,857
Annual surplus (deficit)	42,600	(48,848)	(6,248)
Adjusted accumulated surplus, beginning	11,873,932	(710,484)	11,163,448
Accumulated surplus, end of year	\$ 11,916,532	\$ (759,332)	\$ 11,157,200

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

47

August 31, 2024

22. 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. Applicable for fiscal years beginning on or after April 1, 2026 (in effect for the board for as of September 1, 2026 for the year ending August 31, 2027). Standards must be implemented at the same time:

New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- preparers to account for items, transactions and other events not covered by standards;
- auditors to form opinions regarding compliance with accounting standards;
- users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation of recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook.

The framework is expected to be implemented prospectively.

Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201- Financial Statement Presentation. The model is expected to be implemented retroactivity with restatement of prior year amounts. The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets- accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator
- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets Liabilities
- Isolated financing transaction in the Cash Flow Statement

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

August 31, 2024

23. Tangible capital assets

	Cost			Accumulated Amortization						
	Balance at August 31, 2023	Additions and transfers	Disposals	Balance at August 31, 2024	Balance at August 31, 2023	Amortization	Disposals write offs and adjustment	Balance at August 31, 2024	Net book value August 31, 2024	Net book value August 31, 2023
Land	\$ 6,756,117	\$ -	\$ -	\$ 6,756,117	\$ -	\$ -	\$ -	\$ -	\$ 6,756,117	\$ 6,756,117
Land improvements	5,527,637	104,899	-	5,632,536	3,425,159	304,388	-	3,729,547	1,902,989	2,102,478
Buildings (40 years)	160,925,952	2,603,365	(91,289)	163,438,028	53,828,546	4,546,981	67	58,375,594	105,062,434	107,097,406
Portable structures	379,708	-	-	379,708	315,100	18,459	-	333,559	46,149	64,608
First-time equipping	850,830	-	(50,827)	800,003	540,141	82,542	(50,827)	571,856	228,147	310,689
Equipment (10 years)	105,240	-	-	105,240	17,194	10,524	-	27,718	77,522	88,046
Computer hardware	194,568	-	-	194,568	162,140	32,428	-	194,568	-	32,428
Computer software	-	-	-	-	-	-	-	-	-	-
Vehicles (10 years)	155,589	85,637	-	241,226	98,463	17,004	-	115,467	125,759	57,126
Capital leases:										
- computer hardware	705,263	1,545,770	-	2,251,033	571,977	329,029	-	901,006	1,350,027	133,286
- vehicles	88,805	-	-	88,805	44,402	17,761	-	62,163	26,642	44,403
	\$ 175,689,709	\$ 4,339,671	\$ (142,116)	\$ 179,887,264	\$ 59,003,122	\$ 5,359,116	\$ (50,760)	\$ 64,311,478	\$ 115,575,786	\$ 116,686,587

a) Assets under construction

Assets under construction having a value of \$nil (2023 - \$nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

49

FIELD TRIPS - FORM B

APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: Our Lady of Fatima - Chapleau

NAME OF TEACHER Greg LaFleur GRADE 7/8

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

Date of Departure: June 1, 2025

Date of Return: June 6, 2025

Number of Students: 9 Number of Staff: 3 Number of Adults: _____
(at least 1 required)

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

Means of Transportation: Flight + 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: Additional adult support

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. Lambroschini
(Signature of Principal)

Nov 28, 2024
(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.

			<i>Educational Value and Curricular Links</i>
Sunday June 1, 2025	Flight	8:00 AM	
	Arrive at hotel		
Monday June 2, 2025	Wonderland	All Day	<ul style="list-style-type: none"> - CGE: 4h (Participates in leisure and fitness activities for a balanced and healthy lifestyle)
Tuesday June 3, 2025	Legislative Assembly	8:30 AM - 9:30 AM	<ul style="list-style-type: none"> - CGE: 2a (Listens actively and critically to understand and learn in light of gospel values) - CGE: 5e (Respects the rights, responsibilities and contributions of self and others) - CGA 7h (Exercises the rights and responsibilities of Canadian citizenship)
	Ripley's	10:15 AM - 1:15 PM	<ul style="list-style-type: none"> - CGA 7i (Respects the environment and uses resources wisely) - Science: B2 Interactions in the Environment
	CN Tower	3:00 - 5:00	<ul style="list-style-type: none"> - Science D2 - Form, Function, and Design of Structures
	Blue Jays vs. Phillies	7:07 PM	<ul style="list-style-type: none"> - CGE: 4h (Participates in leisure and fitness activities for a balanced and healthy lifestyle)

Wednesday June 4, 2025	Beetlejuice the Musical	1:30 PM	<ul style="list-style-type: none"> - Dance: A2 (Reflecting, Responding and Analysing) - Dance A3 (Exploring Forms and Cultural Contexts) - Drama B2 (Reflecting, Responding, and Analysing) - Drama B3 (Exploring Forms and Cultural Contexts)
	Medieval Times	7:30 PM	<ul style="list-style-type: none"> - Drama B2 (Reflecting, Responding, and Analysing) - Drama B3 (Exploring Forms and Cultural Contexts)
Thursday June 5, 2025	Castle Loma	10:00 AM - 12:00 PM	<ul style="list-style-type: none"> - CGA: 7g (Respects and understands the cultural heritage and pluralism of today's contemporary
	ROM	1:30PM - 5:30 PM	<ul style="list-style-type: none"> - CGA: 2e (Uses and integrates the Catholic faith tradition, in the critical analysis of the arts, media, technology) - CGA 7f (Respects and affirms the diversity and interdependencies of the world's cultures)
Friday June 6, 2025	Toronto Zoo	10:00 - 1:00 PM	<ul style="list-style-type: none"> - CGA 7i (Respects the environment and uses resources wisely) - Science: B2 Interactions in the Environment
	Fly to Timmins	8:00 PM	



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

52

FIELD TRIPS - FORM B

APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: Our Lady of Lourdes French Immersion Elliot Lake

NAME OF TEACHER Derick Taillefer GRADE 8

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

Date of Departure: Tues June 17, 25

Date of Return: Fri June 20, 25

Number of Students: 8 Number of Staff: 2 Number of Adults: _____
(at least 1 required)

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

Means of Transportation: Mini-Coach Bus - AJ 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. 8, 2024
(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.

Our Lady of Lourdes French Immersion (Elliot Lake): Grade 8 Toronto Trip Itinerary **53**

Date	Education Aspect
Tuesday June 17th, 2025 – Day 1 5:45am <u>Depart Lourdes School for Toronto</u> 11:00am Lunch: OnRoute Innisfil 1:15pm <u>Drop off luggage at Toronto Metropolitan Residence – 160 Mutual Street</u> 2:00pm <u>Royal Ontario Museum – 100 Queen’s Park</u> 4:30pm Tour of the Legislative Assembly of Ontario – 111 Wellesley Street 5:00pm Check into dorms 6:00pm Dinner: Order pizza/apps to the dorm 7:30pm Escape Room – 330 Young Street 9:00pm Return to Residence – 160 Mutual Street 11:00pm Lights Out	ROM: Science, Art, History, Geography Legislative Assembly: History, Art Escape Room: English
Wednesday June 18th, 2025 – Day 2 7:30am Wake up 8:15am Breakfast: Dorms 9:15am <u>Leave to go to Aquarium</u> 9:45am Ripley’s Aquarium - 288 Bremner Blvd 12:15pm Lunch: Boston Pizza – 250 Front Street 2:00pm Toronto Harbour Tour – 207 Queen’s Quay West 3:30pm CN Tower – 290 Bremner Blvd 5:30pm Dinner: Street Vendors/Inside Rogers Centre 5:45pm Toronto Blue Jays Game – 1 Blue Jays Way 10:00pm <u>Return to Residence – 160 Mutual Street</u> 11:30pm Lights Out	Aquarium: Science, Geography CN Tower: Math, Science, Geography Harbour Tour: Science, Geography, History Blue Jays: Health + Physical Education
Thursday June 19th, 2025 – Day 3 7:30am Wake Up 8:15am Breakfast: Dorms 9:40am <u>Leave for Medieval Times</u> 10:00am Medieval Times Show – 10 Dufferin Street 1:30pm <u>Hockey Hall of Fame – 30 Yonge Street</u> 4:15pm Museum of Illusions Toronto – 132 Front Street East 5:30pm Dinner: Old Spaghetti Factory – 54 The Esplanade 6:45pm <u>Arrive at Mirvish Theatre – 244 Victoria Street</u> 7:30pm Beetlejuice: The Musical – 244 Victoria Street 10:30pm Return to Residence – 160 Mutual Street 11:30pm Lights Out	Medieval Times: History Hockey Hall of Fame: History, Science, Physical Education Museum of Illusions: Science Theatre: Art, Language
Friday June 20th, 2025 – Day 4 7:00am Wake up + Pack up 8:00am Breakfast: McDonalds – 356 Young Street 8:30am <u>Leave for Wonderland</u> 10:00am Wonderland – 9580 Jane Street Vaughan 8:30pm Leave for Elliot Lake 1:45am <u>Arrive back at Lourdes</u>	Wonderland: Science, Physical Education

Our Lady of Lourdes French Immersion (Elliot Lake): *Curriculum Connections*

54

ART

Dance: A2. – Reflecting, Responding and Analysing

A2.2 Analyse, using dance vocabulary, their own and others' dance pieces to identify the elements of dance and the choreographic forms used in them.

Drama: B2. – Reflecting, Responding and Analysing

B2.2 Construct personal interpretations of drama works, connecting drama issues and themes to social concerns at both local and global level.

Music: C3. – Exploring Forms and Cultural Contexts

C3.2 Compare and contrast music from the past and present

Visual Arts: D2. Reflecting, Responding and Analysing

D2.1 Interpret a variety of art works and identify the feelings, issue, themes and social concerns that they convey.

ENGLISH

A2. Digital Media Literacy

A2.6 Select and use appropriate digital and media tools to support the design process and address authentic, relevant, real-world problems by developing and proposing innovative solutions

B1 - Oral and Non-Verbal Communication

B1.2 Select and use a variety of listening strategies before, during and after listening to analyze and comprehend information communicated orally and non-verbally, seek clarification, and identify relevant evidence to support a response appropriate to the context

B3 – Language Conventions for Reading and Writing

B3.2 Demonstrate an understanding of the functions of parts of speech in sentences, refine their understanding of grammar, and use this knowledge to support comprehension and communicate meaning clearly and precisely

GEOGRAPHY

A1 – Application: Interrelationships between Settlement and the Environment

A1.2 Analyse how processes related to the physical environment may affect human settlements in the future

A1.3 Describe possible features of a sustainable community in the future

B2 – Inquiry: Development and Quality of Life Issues

B2.1 Formulate questions to guide investigations into issues related to global development and quality of life from a geographical perspective

B2.4 Interpret and analyse data and information relevant to their investigations, using various tools and spatial technologies

HEALTH AND PHYSICAL EDUCATION

A1. – Social-Emotional Learning Skills

A1.1 Apply skills that help them identify and manage emotions as they participate in learning experiences in health and physical education, in order to improve their ability to express their own feelings and understand and respond to the feelings of others

A1.4 Apply skills that help them build relationships, develop empathy, and communicate with others as they participate in learning experiences in health and physical education, in order to support healthy relationships, a sense of belonging, and respect for diversity

B2. Physical Fitness

B2.2 Recognize the difference between health-related components of personal fitness

HISTORY

A3. – Understanding Historical Context: Events and Their Consequences

A3.7 Identify a variety of significant individuals and groups in Canada during this period

B1. – Application: Canada – Past and Present

B1.3 Analyse some of the challenges facing various non-Indigenous individual, groups, and/or communities in Canada between 1890 and 1914 and compare some of these challenges with those facing present-day Canadians

MATHEMATICS

E2 – Measurement

E2.1 Represent very large and very small metric units using models, base ten relationships and exponential notation

E2.3 Solve problems involving the perimeter, circumference, area, volume and surface area of composite two-dimensional shapes and three-dimensional objects, using appropriate formulas

F1 – Money and Finances

F1.3 describe some advantages and disadvantages of various methods of payment that can be used when dealing with

multiple currencies and exchange rates

1.5 Compare various ways for consumers to get more value for their money when spending, including taking advantages of sales and customer loyalty and incentive programs, and determine the best choice for different scenarios.

SCIENCE AND TECHNOLOGY

A1 – STEM Investigation and Communication Skills

A1.1 Use a scientific research process and associated skills to conduct investigations

A1.2 Use a scientific experimentation process and associated skills to conduct investigations

A3 – Applications, Connections and Contributions

A3.2 Investigate how science and technology can be used with other subject to address real-world problems

A3.3 Analyse contributions to science and technology from various communities

D2 – Exploring and Understanding Concepts

D2.1 Identify various types of systems

D2.3 Identify the various process and components of a system that it to perform its function efficiently and safely.

E1 – Relating Science and Technology to Our Changing World

E1.3 Assess the impact of scientific discoveries and technological innovations on local and global water systems



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

56

FIELD TRIPS - FORM B

APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: St. Basil Catholic Elementary School

NAME OF TEACHER Hannah Lettieri GRADE VP

requests authorization to take his/her class to Yorkton, Saskatchewan
(place or area)

Date of Departure: May 28, 2025

Date of Return: June 5, 2025

Number of Students: 28 Number of Staff: 4 Number of Adults: #
(at least 1 required)

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

Means of Transportation: Airplane, 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]
(Signature of Principal)

Nov. 11/2024
(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.

Possibly Itinerary Provided by Yorkton Class

Day 1	1:56pm 5:00/5:30pm	Travel day - Arrive in Regina <ul style="list-style-type: none"> • Travel to Columbia school at approximately 5pm. Meet families at the school • Potluck supper at the school • Settle in at Windy Acres Bed and Breakfast
Day 2	9:00am 11:00am 12:00pm 5:30pm 9:30/10:00pm	<ul style="list-style-type: none"> • Kairos blanket exercise - Columbia School • Leave for Canora - Poppy seed roll snack from Co-Op, photo with Lesia Statue • Arrive at Good Spirit Lake Provincial Park • Bagged lunch in the park. Bring snacks and water bottle from home. • Swim, hike the sand dunes, park activities • Supper BBQ at the beach. Beach store will be open for individual purchases of drinks or treats. • It's our hope to stay to watch the sunset. • Windy Acres for evening
Day 3	6:30am 11:00am 4:00pm	<ul style="list-style-type: none"> • Arrive at Columbia School - Yorkton to Saskatoon • Ukrainian Museum of Canada • Bagged lunch from home. Snacks for overnight from home. • The Prairie Lily riverboat tour • Supper from...picnic at riverbank • Overnight at Saskatoon Travelodge
Day 4	9:30am-4:00pm 5:00pm 10:30/11:00 pm	Saskatoon <ul style="list-style-type: none"> • Breakfast provided at Saskatoon Travelodge • Wanuskewin • Lunch at Wanuskewin • Supper at Fuddruckers • Travel back to Yorkton • Windy Acres to sleep
Day 5		Yorkton Day with families <ul style="list-style-type: none"> • Family planned day <ul style="list-style-type: none"> ◦ Please fill the day with lots of fun activities!
Day 6	9:00am	Yorkton day <ul style="list-style-type: none"> • Bus leaves from Columbia School

	10:00am-noon 1:00pm 2:00pm-3:00pm 3:00pm-4:00pm 4:00pm-5:15pm 5:30pm-6:30pm	<ul style="list-style-type: none"> • Vale Country Ranch Farm tour • Bagged lunch from home at City Centre Park, photo with Tipi • Bowling at Yorkton Bowl Arena • Pack a late afternoon snack. • Historical bus tour of Yorkton • "Yorkton Photos" at Tourism Yorkton Building • Roping Demonstration - Ron Gillis at Penner Farm • Supper and Evening with twin families.
Day 7	6:30am 10:00am-1:50pm 2:15pm 4:30pm	Moose Jaw/Regina <ul style="list-style-type: none"> • Leave Yorkton, travel to Moose Jaw • Moose Jaw Tunnels • Bagged lunch from home between tours. Snacks for daytime and overnight from home. • Moose Jaw Western Development Museum • Travel to Regina • Overnight at The Atlas Hotel in Regina • Supper - Olive Garden catering • Swimming at hotel
Day 8	9:00am 11:00am 12:45pm	Regina/Travel home <ul style="list-style-type: none"> • Breakfast provided at The Atlas Hotel • RCMP Heritage Centre • Lunch at Popeyes • Flight home 3:10pm

Target Curriculum Expectations

St. Basil Catholic School Youth Exchange Program

May 20 - June 5, 2025

Catholic Graduation Expectations	
An Effective Communicator	The student exchange will help students to achieve many of the Catholic Graduate Expectations as they are expected to work together to develop an itinerary and to connect with all members of the exchange on a personal level. While traveling they will be looking out for one another and will be representing Sault Ste. Marie as a proud citizen. Prior to the exchange, all students will participate in a preparation course to learn about how to effectively work with one another and ensure a positive experience for all involved. Throughout the exchange, the group will continue to participate in prayer and reflection about how their experience is growing their relationship with Jesus.
A Reflective, Creative and Holistic Thinker	
A Self-directed, Responsible, Lifelong Learner	
A Collaborative Contributor	
A Caring Family Member	
A Responsible Citizen	

Math	
Financial Literacy	F1. Money and Finances <ul style="list-style-type: none"> Students will develop a budget for hosting our exchange partner and develop a plan based on the funds allocated F1.2 Create a financial plan to reach a long-term financial goals, accounting for income, expenses, and tax implications F1.3 Identify different ways to maintain a balanced budget, and use appropriate tools to track all income and spending, for several different scenarios

Language	
Developing Ideas and Organizing Content	Plan, develop ideas, gather information, and organize content for creating texts of various forms including digital and media texts, on a variety of topics.
Publishing, Presenting and Reflecting	Publish and present texts they have created, using various media and tools, and evaluate how their choices helped them communicate their intended message.



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

60

FIELD TRIPS – FORM C

APPLICATION FOR APPROVAL by SCHOOL SUPERINTENDENT

OUT-OF-TOWN DAY FIELD TRIP/VISIT

SCHOOL: St Francis French Immersion

NAME OF TEACHER: Anna Gillespie GRADE: 8

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

Date of Departure: Tuesday June 17th, 2025

Date of Return: Friday June 20th, 2025

Number of Students: 20 Number of Staff: 2 Number of Adults: 2
(At least 1 required) (1 male 1 female)

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

Means of Transportation: AJ Bus Lines motor coach bus
(Under no circumstances are students to drive other students.)

Special provisions to provide for Universal Access: _____

Note: The Principal confirms that all "Volunteers" have had a Criminal Reference Check 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.

Carmela Roznik
(Signature of Principal)

November 26, 2024
(Date)

AUTHORIZATION

This OUT OF TOWN DAY FIELD TRIP/VISIT is approved.

(Signature of School Superintendent)

(Date)

Distribution: The Principal will sign the form and send it to the School Superintendent.
Once approved, a copy will be sent to the School Principal

St Francis Graduation Trip June 2025

Submitted by Anna Gillespie, Grade 8 teacher

Date: November 22, 2024

Itinerary



PRELIMINARY ITINERARY

St Francis Catholic School - Grade 8
Huron-Superior Catholic District School Board
Tour ID: 25-64994/3, Toronto
June 17 to 20, 2025

Day One - Tuesday June 17, 2025

- 6:30 AM A J Bus Lines motor coach**
Arrival at your school of a climate controlled, mini highway motor coach.
- 7:00 AM Board your motor coach and depart for Toronto.**
Take Highway #407 to and from your destination.
Your Tour Leader will meet the group at the first attraction.
Participate in The Adventure!
What time is it? Adventure Time! This Brightspark Exclusive spans the entire trip to keep your students engaged. The game bonds groups together as they try to win the most points, with correct answers to trivia, positivity and punctuality, by the end of the tour. Optional social media component with trip hashtags and a photo contest available.
- 4:00 PM Luggage Drop-off**
Drop and store your luggage at your accommodations until later tonight.
- 4:15 PM Board your motor coach and depart for dinner.**
- 5:15 PM Dinner at Boston Pizza - Front Street**
NOTE: (BOSTON PIZZA DOES NOT TAKE GROUPS ON BLUE JAYS GAME DAY)
- 6:15 PM As a group, walk to your next activity.**
- 6:30 PM Visit the CN Tower**
Ride the elevator 342 m (1,122 ft) to the observation deck of the CN Tower. Enjoy the awe-inspiring views of the city. NOTE: Due to renovations of the Outdoor Terrace Level, the outdoor terrace and original glass floor are not open. The new glass floor on the Tower's Main Observation Level remains open, letting you "dare to walk on air" and enjoy the thrill of seeing straight down to the ground, 114 storeys below.
- 7:30 PM As a group, walk to your next activity.**
- 8:00 PM Toronto's Haunted Walk**
From the old military town of York to the metropolitan city of today, discover Toronto's ghost stories and darker history. Hear of the city's haunted theaters, public hangings and the terrifying encounters at Mackenzie House - you will never look at the city the same again.
- 9:15 PM Transfer by school bus to your accommodations.**

- 10:00 PM Hotel Check In**
Approximate time of arrival at the Seneca Newnham Residence

- 10:00 PM Night Security provided each evening by Logixx Security - 8 hrs**
Night Security will patrol hallways each evening between 10:00pm - 6:00am.

Day Two - Wednesday June 18, 2025

- 8:00 AM Hot Breakfast at Seneca College Residence**
- 9:00 AM Board your motor coach and depart for your next activity.**
- 10:00 AM Graffiti in Toronto Walking Tour**
Follow your energetic Tour Guys' guide, with a background in art, through back alleys and lane ways to see where the city's best graffiti artists leave their mark. Along the walk, the guide will discuss the history of modern graffiti and leave the group better educated on this often misunderstood art form.
- 12:00 PM Explore Kensington Market & Chinatown**
Two of the most culturally diverse areas of Toronto, these colorful side-by-side neighborhoods are full of street-side vendors and vintage clothing shops.
Lunch at your own cost in the area.
- 2:00 PM Tour Director Led Campus Walk at the University of Toronto**
- 3:30 PM Guided Tour at the Ontario Legislature**
Explore over a century of history inside the Ontario Legislative Building at Queen's Park.
NOTE: Tour is available from Monday to Friday 8:00am-10am & 3:00pm-5pm.
- 4:30 PM Board your motor coach and depart for your next activity.**
- 5:00 PM Dinner at Shoeless Joe's at Queen Quay**

NOTE: Upon arrival to dinner, your motor coach driver is off duty.
- 6:00 PM As a group, walk to your next activity.**
- 6:15 PM Queue in the security line at the Rogers Centre with the general public.** Bags will be searched and everyone must proceed through a metal detector.
- 7:07 PM Toronto Blue Jays Tickets**
Catch the Toronto Blue Jays in a baseball game at the Rogers Centre. (subject to availability at time of deposit)

10:00 PM School bus transfer - one way
Transfer by school bus to your accommodations.

Lunch at your own cost in the area.

9:00 PM Welcome Home!

Approximate time of arrival at your school.

Day Three - Thursday June 19, 2025

7:45 AM Hot Breakfast at Seneca College Residence

8:45 AM Board your motor coach and depart for your next activity.

10:00 AM **Canada's Wonderland One Day Pass**
Arrive at Canada's Wonderland and be thrilled by over 200 attractions, 60 rides and a 20-acre water park. With the third most roller coasters among all amusement parks in the world, it is not to be missed!

4:30 PM **Explore Toronto Eaton Centre**
Stretching two full city blocks and considered Toronto's #1 tourist attraction, the Eaton Centre offers a true shopping experience. With over 250 retailers, it is hard to leave empty handed.

7:00 PM Board your motor coach and depart for your next activity.

7:30 PM **Medieval Times Dinner and Tournament**
Embark on an 11th century adventure as you enjoy a Medieval Feast and cheer on your knight during an epic competition at Medieval Times.

9:30 PM Board your motor coach and transfer to your accommodations.

Day Four - Friday June 20, 2025

7:30 AM Hot Breakfast at Seneca College Residence

8:30 AM **Hotel Check Out**
Check out of your accommodations and load your luggage onto the motor coach.

9:00 AM Board your motor coach and depart for your next activity.

10:00 AM **Sky Zone - 1 hour Open Jump**
Students will experience the WOW of jumping, flying and bouncing at this indoor trampoline park. Flip into our Foam Zone (filled with 10,000 foam cubes), dunk like a pro on SkySlam hoops, or bounce on the wall-to-wall courts. NOTE: waivers will be provided in advance for parent/guardian signature. Socks are included.

11:15 AM Board your motor coach and depart for your next activity.

1:00 PM Board your motor coach and depart for home

This is your preliminary itinerary. The order of activities on your actual tour may vary based on availability of attractions and restaurants at time of booking. In keeping with Brightspark's commitment to safety and security, all our itineraries are designed to comply with the Department of Transportation's rules and regulations for maximum hours of service for motor coach drivers.

Overview

St Francis Catholic School - Grade 8 is offering students the opportunity to participate in an outstanding tour of Toronto from June 17th - June 20th. The tour has been prepared by Brightspark, a full service, TICO-registered tour operator specializing in student group travel.

The trip through Bright Spark includes:

- Round trip transportation by Coach transportation
- School bus transfer - one way
- Accommodations at Seneca College Residence-Newnham Campus : Jun 16 - Jun 19
- Night security each evening at the hotel(s) - 1 guard
- 3 Breakfasts, 3 Dinners
- 1 Tour Leader
- All attractions and activities outlined in the attached Itinerary
- All Taxes and Gratuities
- Brightspark 24/7 emergency on-tour support team
- Brightspark Souvenir with emergency contact number for every passenger

Expectations

Below are the curriculum and Ontario Catholic School Graduate Expectations being met:

1. **A Discerning Believer**
 - The students will be provided with an opportunity to pray, reflect, and celebrate God's presence.
2. **An Effective Communicator**
 - The students will be working with instructors and peers to communicate and solve problems as a group.
3. **A Reflective, Creative and Holistic Thinker**
 - The class will be challenged to solve problems and make responsible decisions guided by the common good.
4. **A Caring Family Members**
 - By choosing to attend our field trip students will take part in the activities at the Bible Camp

Language

A1 Transferable Skills:

demonstrate an understanding of how the transferable skills : critical thinking and problem solving; innovation, creativity; self-directed learning; collaboration; communication; global citizenship and sustainability

A3 Applications, Connections, and Contributions:

apply language and literacy skills in cross-curricular and integrated learning, and demonstrate an understanding of, and make connections to, diverse voices, experiences, perspectives, histories, and contributions, including those of First Nations, Métis, and Inuit individuals, communities, groups, and nations

B1. Oral and Non Verbal Communication:

Apply listening and speaking to understand and communicate in various contexts.

Mathematics

C4 apply the process of mathematical modeling to represent, analyze, make predictions, and provide insight into real-life situations

French

A1.1 Using Listening Comprehension Strategies: identify a range of listening comprehension strategies and use them appropriately before, during, and after listening to understand explicit and implicit messages

B2.1 Using Speaking Interaction Strategies: demonstrate an understanding of appropriate speaking behavior in a variety of situations

Health & Physical Education

A1.2 apply skills that help them to recognize sources of stress and to cope with challenges, including help-seeking behaviors, as they participate in learning experiences in health and physical education, in order to support the development of personal resilience

A1.3 apply skills that help them develop habits of mind that support positive motivation and perseverance as they participate in learning experiences in health and physical education, in order to promote a sense of optimism and hope

A1.4 apply skills that help them build relationships, develop empathy, and communicate with others as they participate in learning experiences in health and physical education, in order to support healthy relationships, a sense of belonging, and respect for diversity

A1.5 apply skills that help them develop self-awareness and self-confidence as they participate in learning experiences in health and physical education, in order to support the development of a sense of identity and a sense of belonging

A1.6 apply skills that help them think critically and creatively as they participate in learning experiences in health and physical education, in order to support making connections, analyzing, evaluating, problem solving, and decision making

B1.1 actively participate according to their capabilities in a wide variety of program activities

B1.2 demonstrate an understanding of factors that contribute to their personal enjoyment of being active

B2.3 assess their level of health-related fitness (i.e., cardiorespiratory endurance, muscular strength, muscular endurance, flexibility) during various physical activities and monitor changes in fitness levels over time

B3.1 demonstrate behaviors and apply procedures that maximize safety and lessen the risk of injury, including the risk of concussion, for themselves and others during physical activity



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

65

FIELD TRIPS - FORM B

APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: St. Mary's College
NAME OF TEACHER: Shannon Flint GRADE: 9-12
requests authorization to take his/her class to Vancouver, British Columbia
(place or area)
Date of Departure: April 7, 2025
Date of Return: April 10, 2025
Number of Students: 20 Number of Staff: 4 Number of Adults: 4
(at least 1 required)

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

Means of Transportation: Flight -
(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.

[Signature]
(Signature of Principal)

Dec. 4, 2024
(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.

This opportunity aligns with the following HSCDSB Strategic Directions:

Strategic Direction	Connection
<p>Success and Wellbeing of our Students:</p> <ul style="list-style-type: none"> • Foster a culture of high standards and excellence. • Respond to the needs, preferences, experiences, and voices of all of our students. • Provide relevant education with a particular focus on each community's history and culture. 	<ul style="list-style-type: none"> • Students will have the opportunity to develop their leadership skills,, and learn about their Indigenous Culture and the many opportunities available to them today. They will discover a variety of programs available to them at Canadian Colleges and Universities, funding and support from Indspire, meet Employers, and learn about the services and support specifically for Indigenous students.
<p>Nurturing our Catholic Faith:</p> <ul style="list-style-type: none"> • Strengthen our connections between school, church, and home. 	<ul style="list-style-type: none"> • Students will have the opportunity to apply their Catholic Graduate Expectations of leadership, working as part of a team, respecting the diversity and interdependence of the world's peoples and cultures, developing one's God given potential and making a meaningful contribution to society, and more.
<p>Engagement with our Employees and Partners:</p> <ul style="list-style-type: none"> • Increase our system's cultural competency, understanding of special needs, and respect for the viewpoints of diverse populations. 	<ul style="list-style-type: none"> • This will be an excellent opportunity for the chaperones, to build relationships with the Indigenous students and learn about their culture, which will help us to have a deeper understanding of the students and their unique needs.
<p>Equitable Stewardship of our resources:</p> <ul style="list-style-type: none"> • Allocate resources equitably 	<ul style="list-style-type: none"> • This trip will be fully sponsored by Indspire again.

Event overview

Soaring 2025 is back in Vancouver! Indigenous high school students from across the country will learn about career and post-secondary education options by participating in career workshops. They'll also learn more about financial support and meet Canada's top employers.

The two-day event will take place at Canada Place with a visit to the University of British Columbia Campus. There will be panel discussions, performances, workshops, resources, and tradeshow during the event.

April 7, 2025

4:00 AM: Departure from St. Mary's College on a bus to the airport for a flight to Vanconouver, with a connection in Toronto. Check into the hotel, to be determined.

April 8-9, 2025

Conference Day 1: Canada Place

- 9-10: Opening, Deloitte Panel
- 10-10:45 - Workshop/Trade Show Slot #1
- 11:00-3:00 - Campus/Experience Day, University of British Columbia

Conference Day 2: Workshop Day, Shaw Centre

- 9:00-9:45 - Opening
- 10:00-10:45 - Workshop/Trade Show Slot #2
- 11:00-11:45 - Workshop/Trade Show Slot #3
- 12-1:00 - Lunch & Influencer Panel + Performance
- 1:15-2:00: Workshop/Trade Show Slot #4
- 2:15-3:00: Workshop/Trade Show Slot #5
- **3:00 Closing Ceremony/Performance**

April 10, 2025

Return Flight to Sault Ste. Marie, with a connection in Toronto. Students will be picked up from the airport, unless enough students require transportation to St. Mary's College to be picked up there. In the past most parents preferred to pick up their children at the airport.



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

69

FIELD TRIPS - FORM B

APPLICATION FOR BOARD OF TRUSTEES APPROVAL EXTENDED FIELD TRIP

SCHOOL: Hole Name of Jesus

NAME OF TEACHER Laurie MacEachern GRADE 8

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

Date of Departure: Monday, May 19/25

Date of Return: Friday, May 23/25

Number of Students: 1 Number of Staff: 2 Number of Adults: 2
(at least 1 required)

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

Means of Transportation: personal vehicle
(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.

Laurie MacEachern
(Signature of Principal)

Friday, November 29, 2024
(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.

Leadership Senior School Trip Tentative Schedule

Monday, May 19th, 2025

- depart Holy Name of Jesus School @ 0700 (travelling with personal vehicle, with all pertinent information according to board policies)
- arrive Kapuskasing @ 0930 (washroom break if needed)
- arrive Cochrane @ 1100 (washroom break at Tim Horton's if needed)
- arrive @Temiskaming Shores 2:00 (lunch at pizza hut or similar)
- arrive at Oro Medonte, Air B and B @ 6:00
- dinner @ Mariposa Market @ 7:00
- explore the main street and walk on the board walk @ 8:00
- return to the Air B and B @ 10:00
- lights out at 10:30

Tuesday, May 20th, 2025

- complimentary breakfast at the Air B and B @ 8:30
- leave @ 9:00 to attend the Leadership conference at 9580 Jane St, VAUGAN
- Arrive at the conference center @ 10:00
- participate in the leadership conference until 4:00
- Take the subway to the Scotia Bank Center arrive at 5:00ish
- dinner downtown Toronto at a restaurant in close proximity to the Scotia Bank Centre
- attend a Blue Jays baseball game
- subway and return to the Air B and B after the game
- lights out at 11:00

Wednesday, May 21st, 2025

- complimentary breakfast at the Air B and B @ 8:30
- leave @ 9:00 to attend the Leadership conference at 9580 Jane St, VAUGHAN
- Arrive at the conference center @ 10:00
- participate in the leadership conference until 4:00
- Take the subway to Union Station arrive at 5:00ish
- have dinner in close proximity to the Lion King Theatre
- attend the musical The Lion King
- return to Air B and B @ 10:00
- lights out at 10:30

Thursday, May 22nd, 2025

- complimentary breakfast at the Air B and B @ 8:30**
- leave @ 9:00 for Toronto**
- arrive downtown Toronto**
- visit Parliament, Art gallery, ROM and Casa Loma Museum**
- lunch in close proximity to the places we are visiting**
- continue our adventure visiting the aforementioned places**
- dinner @ 6:00 at Medieval Times**
- return to the Air B and B at 10:00**
- Lights out @ 11:00**

Friday, May 23rd, 2025

- complimentary breakfast at the Air B and B @ 8:30**
- leave @ 7:00 for Hornepayne**
- arrive at North Bay @ 9:00**
- arrive @ Temiskaming Shores 11:00 (lunch at pizza hut or similar)**
- arrive Cochrane @ 3:00 (washroom break at Tim Horton's if needed)**
- arrive Hearst @ 5:30 (washroom break if needed)**
- arrive in Hornepayne @ 7:00**

Information:

Air B and B is donating there Air B and B for our school trip.

All paperwork will be filled out according to Board policies along with a notarized consent letter to travel.

All extra-curricular activities are covered through fundraising activities.

If you have any questions please feel free to contact me at school or on my cell.

Thanks Laurie

Curriculum Leadership Conference Learning

Parliament

B3. describe significant aspects of the involvement of Canada and Canadians in some regions around the world, including the impact of this involvement

Art Gallery

D2.1 interpret a variety of art works and identify the feelings, issues, themes, and social concerns that they convey (e.g., hold a mock debate between artists on a topic such as the emotional impact of realist versus expressionist styles of art; compare art works in different artistic media that express a common theme, such as wartime suffering in the art work of Käthe Kollwitz and Francisco Goya; interpret images of social issues that are explored in historical art works, contemporary art works, and media arts)

ROM

Auschwitz. Not long ago. Not far away.

For Grades 6 to 12, enhanced, curriculum-aligned school visits and experiences.

During the exhibition, ROM is offering enhanced learning about the Holocaust through unique, curriculum-aligned school visit tours and experiences.

Specialty Programs

We will Discover ROM's digital learning options.

Casa Loma Museum

B3. describe various significant people, issues, events, and developments in Canada between 1890 and 1914, including the residential school system, and explain their impact.

A3. Applications, Connections, and Contributions

apply language and literacy skills in cross-curricular and integrated learning, and demonstrate an understanding of, and make connections to, diverse voices, experiences, perspectives, histories, and contributions, including those of First Nations, Métis, and Inuit individuals, communities, groups, and nations

Blue Jays Baseball Game**B2. Physical Fitness**

demonstrate an understanding of the importance of being physically active, and apply physical fitness concepts and practices that contribute to healthy, active living.

Leadership Conference**A1. Social-Emotional Learning Skills**

apply, to the best of their ability, a range of social-emotional learning skills as they acquire knowledge and skills in connection with the expectations in the Active Living, Movement Competence, and Healthy Living strands for grade 8.



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

St. Mary's College School Activity Report December 2024

December 11, 2024

Submitted by:
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Student Trustees
St. Mary's College

Faith:

- Chaplain Mario Rochetta, led a session in the chapel on the Grade 8 day's, along with students from Mrs. Rita Trecroce's Grade 12 Religion class, as they guided the students in prayer and allowed them to deepen their relationship with God
- Faith on Fire continues to meet every Friday at lunch. Students are taking turns giving brief talks about different faith-based topics and it has become a safe space where students use personal stories to prompt discussions

Extracurricular Activities:

- The boys' basketball team is continuing to practice, with pre-season games scheduled
- The boys' hockey team is currently 4-4 for the season
- The girls' hockey team has kicked off their season
- The senior girls' basketball team had an exceptional season, being named city champions, NOSSA champions, and ranked 6th in Ontario at OFSAA

Indigenous Student Union (ISU):

- On Tuesday, December 3rd, the ISU hosted a *Lunch and Learn* event titled “*Youth to Youth*”, which included a pizza lunch
- On Wednesday, December 18th, the ISU will be attending a Sweat Lodge ceremony, hosted by Joe Jones in Garden River, from 9 AM to 2 PM
- On December 20th, the ISU will host a Christmas party in the Culture Room

Student Senate:

- The Student Senate is leading the “*Stuff a Bus*” initiative, running from December 2nd to December 16th
- All students, staff, and families are invited to bring in a wide variety of donations, which will be donated to the local Christmas Cheer Depot
- Each school has been provided with donation boxes for collection
- On December 16th, all SMC Student Senate members, along with their classes, will be invited to load the donated toys onto the bus, graciously provided by City Transit, and bless the toys as they are brought to those in need
- In collaboration with Heaven Cent, Student Senate is also doing a gingerbread house decorating contest throughout all the elementary schools. The winning group that decorates will be given a pizza party in recognition of their creativity and hard work